



## **Appropriation Account 2014**

---

### **Vote 40**

### **Children and Youth Affairs**

---

## Introduction

As Accounting Officer for Vote 40, I am required to prepare the annual 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 2014 for the salaries and expenses of the Vote for the Department of Children and Youth Affairs, for certain services administered by the Department, and for the payment of grants including certain grants under cash-limited schemes.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2014, including the amount that could be used as appropriations-in-aid of expenditure for the year and provided for capital supply services in 2014 out of unspent 2013 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €597,009 is liable for surrender to the Exchequer.

### ***Establishment of Child and Family Agency (Tusla)***

The Child and Family Agency Act 2013 (the Act), which was commenced from 1 January 2014, provided for the establishment of a new Child and Family Agency (also referred to as Tusla). The Act also provided for the dissolution of the Family Support Agency and the National Education Welfare Board, and the transfer of Children and Family Services previously operated by the Health Service Executive (Vote 39). All functions, assets and liabilities associated with these services were transferred to the Child and Family Agency upon commencement.

Grants provided by this Department to the Child and Family Agency are shown in subhead A3.

The annual accounts of the Child and Family Agency will be audited by the Comptroller and Auditor General.

## Statement of Accounting Policies and Principles

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

### ***Depreciation***

A capital project commenced in 2012 to develop the national children detention facility at Oberstown. The asset is not being depreciated until it is placed in service. A separate statement on assets under development has not been completed and the construction in progress asset is included in the Statement on Capital Assets.

### ***Payments to Pobal***

Funds are advanced to Pobal in relation to the provision of certain services on an agency basis. The total amount paid to Pobal in the year was charged against the relevant subheads in the year (see Note 6.2).

## 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 on-going review.

The statement of internal financial control for the Department of Health is also relevant given that that Department provides certain services on a shared basis to Vote 40 in the areas of finance and IT. As a result, payroll, accounts and ICT services continue to be delivered by the Department of Health on behalf of the Department of Children and Youth Affairs.

The statement of internal financial control for the Department of Justice and Equality is also relevant given that that Department provides certain services on a shared basis to Vote 40 in the areas of finance in respect of the Children Detention Schools.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the Department of Health for the provision of payroll, accounts, and ICT shared services and the Department of Justice and Equality for finance services in respect of the Children Detention Schools. I rely on a letter of assurance from the Accounting Officers of the Vote for the Department of Health and the Vote for the Department of Justice and Equality that the appropriate controls are exercised in the provision of shared services to this Department.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

### *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 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 is compliant with the exception of one contract that was awarded in 2014 without competitive tender to the value of €29,151. The service related to inputs required for the drafting of the Children (Amendment) Bill and the details have been included in the Circular 40/02 return.
- The Department also provided details of two services provided by suppliers to the Office of the Comptroller and Auditor General separate of the Circular 40/2002 return. One related to the provision of office cleaning services, involving expenditure by the Department in 2014 of €101,047 under a contract that was previously awarded following a competitive tendering process in 2010. The legal advice obtained by the Department confirmed that the legacy contract remained valid. Notwithstanding this, the Department is planning to avail of a framework agreement for the provision of cleaning services which is to be put in place in the near future by the Office of Government Procurement. The second service related to the provision of specialised locks for use in the new National Children Detention Facility at Oberstown which involved expenditure of €95,743 in 2014. In this instance competitive pricing was obtained by the Department from the only two known suppliers prior to the locks being ordered and supplied.

#### ***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 the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

#### ***Enhancing internal controls***

Further enhancements of internal financial controls have taken place or are underway, including

- A revised and updated departmental financial procedures document was produced during 2014. The purpose of the document is to provide guidance to staff of the Department in relation to some of the financial matters that are likely to arise in the course of their official duties. It is also intended to act as a source of information on the basic principles of Government accounting, on how they are applied in day-to-day operations and also to ensure an understanding, knowledge and appreciation of the work involved in the Department's own Finance Unit. These procedures will remain under review during 2015 and will be amended and updated as necessary.
- The year 2014 was the first year of operation for the new Child and Family Agency (Tusla). A re-structuring of the Department commenced in late 2013, designed in part to reflect the Department's new governance and oversight responsibilities in this regard. The Governance and Performance Division made significant progress during 2014 in establishing a meaningful system of performance monitoring in conjunction with colleagues from Tusla. This methodology will be the subject of further review and development in 2015
- The Internal Audit Unit is headed by a professionally qualified auditor operating on a consultancy basis and supported by a full time member of staff working in the Unit. The Internal Audit Unit operates under the direction and control of the Internal Audit Committee (IAC) and the Secretary General. I meet with the Head of Internal Audit and with the Chair of the IAC periodically. The minutes and annual report of the IAC are the subject of regular discussion at MAC.

- The senior management of the Department sign off on a Financial Control Assurance Statement in relation to their individual areas of responsibility. These Statements are available to me as Accounting Officer in finalising the Appropriation Account.
- A process of risk identification and management is in place. The purpose of this is to identify and assess risks and to outline measures to control and manage the risks to which the Department may be exposed. Risk management has been incorporated into the business planning cycle and further evaluation and enhancement of risk management is underway as part of the 2015 business planning and review cycle. In this regard the Department's MAC meets on a quarterly basis as a risk committee.

**Fergal Lynch**

Accounting Officer

Department of Children and Youth Affairs

31 March 2015

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 40 Children and Youth Affairs**

I have audited the appropriation account for Vote 40 Children and Youth Affairs for the year ended 31 December 2014 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 40 Children and Youth Affairs for the year ended 31 December 2014.

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 Children and Youth Affairs. The appropriation account is in agreement with the books of account.

**Seamus McCarthy**  
Comptroller and Auditor General

24 September 2015

## Vote 40 Children and Youth Affairs

### Appropriation Account 2014

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Children and family support programme			
	<i>Current year provision</i>	660,579		
	<i>Deferred surrender</i>	2,576	676,530	81,812
B	Sectoral programmes for children and young people		309,716	310,086
C	Policy and legislation programme			
	<i>Original</i>	15,755		
	<i>Supplementary</i>	1		
			12,899	15,262
<b>Gross expenditure</b>				
	<i>Original</i>	997,154		
	<i>Deferred surrender</i>	2,576		
	<i>Supplementary</i>	1		
			999,145	407,160
	<i>Deduct</i>			
D	<b>Appropriations-in-aid</b>		22,898	5,351
<b>Net expenditure</b>				
	<i>Original</i>	974,267		
	<i>Deferred surrender</i>	2,576		
	<i>Supplementary</i>	1		
			976,247	401,809

#### 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.

	2014	2013
	€	€
Surplus	597,009	32,263,216
Deferred surrender	—	(2,576,000)
Surplus to be surrendered	597,009	29,687,216



**Analysis of administration expenditure**

		<b>2014</b>		<b>2013</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	8,800	8,613	8,114
ii	Travel and subsistence	138	78	136
iii	Training and development and incidental expenses	298	170	171
iv	Postal and telecommunications services	106	99	113
v	Office equipment and external IT services	151	146	171
vi	Office premises expenses	249	289	367
vii	Consultancy services and value for money and policy reviews	115	85	97
viii	<i>EU Presidency</i>	—	—	162 <sup>a</sup>
		<b>9,857</b>	<b>9,480</b>	<b>9,331</b>

<sup>a</sup> Includes €48,000 in respect of salaries, wages and allowances.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2014

	2014	2013
	€000	€000
Programme cost	989,665	397,829
Pay	8,613	8,162
Non pay	867	1,169
<b>Gross expenditure</b>	<b>999,145</b>	<b>407,160</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>22,898</b>	<b>5,351</b>
<b>Net expenditure</b>	<b>976,247</b>	<b>401,809</b>
<b>Changes in capital assets</b>		
Purchases cash	(37,944)	
Depreciation	63	
	(37,881)	(3,259)
<b>Changes in net current assets</b>		
Increase in closing accruals	345	
Increase in stock	(14)	
	331	595
<b>Direct expenditure</b>	<b>938,697</b>	<b>399,145</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	2,393	2,431
<b>Net programme cost</b>	<b>941,090</b>	<b>401,576</b>

#### 1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 40 borne elsewhere.

	2014	2013
	€000	€000
Vote 12 Superannuation and Retired Allowances	e 226	177
Vote 13 Office of Public Works	e 2,127	2,239
Vote 9 Office of the Revenue Commissioners	e 40	15
	<u>2,393</u>	<u>2,431</u>

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

**2 Balance Sheet as at 31 December 2014**

	Note	2014 €000	2013 €000
<b>Capital assets</b>	2.2	<b>44,480</b>	<b>6,599</b>
<b>Current assets</b>			
Stocks	2.3	44	30
Prepayments		2,278	2,522
Accrued income		2	4
Other debit balances	2.4	5,446	9,496
<b>Total current assets</b>		<b>7,770</b>	<b>12,052</b>
<b>Less current liabilities</b>			
Bank and cash		5,206	(479)
Accrued expenses		337	238
Other credit balances	2.5	102	139
Net liability to the Exchequer	2.6	138	9,836
<b>Total current liabilities</b>		<b>5,783</b>	<b>9,734</b>
<b>Net current assets</b>		<b>1,987</b>	<b>2,318</b>
<b>Net assets</b>		<b>46,467</b>	<b>8,917</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>46,467</b>	<b>8,917</b>

2.1 State Funding Account	Note	2014 €000	2013 €000
Balance at 1 January		8,917	6,253
Disbursements from the Vote			
Estimate provision	Account	976,844	
Deferred surrender	Account	—	
Surplus to be surrendered	Account	(597)	
Net vote		976,247	401,809
Expenditure (cash) borne elsewhere	1	2,393	2,431
Non cash expenditure		—	—
Net programme cost	1	(941,090)	(401,576)
<b>Balance at 31 December</b>		<b>46,467</b>	<b>8,917</b>

**2.2 Capital Assets**

	<b>Assets under development €000</b>	<b>Office equipment €000</b>	<b>Furniture and fittings €000</b>	<b>Total €000</b>
<b>Gross assets</b>				
Cost or valuation at 1 January 2014	6,444	656	566	7,666
Additions	37,925	13	6	37,944
Cost or valuation at 31 December 2014	<u>44,369</u>	<u>669</u>	<u>572</u>	<u>45,610</u>
<b>Accumulated depreciation</b>				
Opening balance at 1 January 2014	—	595	472	1,067
Depreciation for the year	—	31	32	63
Cumulative depreciation at 31 December 2014	<u>—</u>	<u>626</u>	<u>504</u>	<u>1,130</u>
<b>Net assets at 31 December 2014</b>	<u><b>44,369</b></u>	<u><b>43</b></u>	<u><b>68</b></u>	<u><b>44,480</b></u>
<b>Net assets at 31 December 2013</b>	<u><b>6,444</b></u>	<u><b>61</b></u>	<u><b>94</b></u>	<u><b>6,599</b></u>

**2.3 Stocks**

	<b>2014 €000</b>	<b>2013 €000</b>
at 31 December		
Stationery	16	6
IT consumables	28	24
	<u>44</u>	<u>30</u>

**2.4 Other Debit Balances**

	<b>2014 €000</b>	<b>2013 €000</b>
at 31 December		
Advances to OPW	88	6,985
Income Tax	(3)	4
Other debit suspense items	5,361	2,507
	<u>5,446</u>	<u>9,496</u>

**2.5 Other Credit Balances**

	<b>2014 €000</b>	<b>2013 €000</b>
at 31 December		
Amounts due to the State		
Professional Services Withholding Tax	35	57
Relevant Contractors Tax	3	2
Value Added Tax	5	16
Recoupable travel pass scheme expenditure	1	4
Pensions	(5)	—
	<u>39</u>	<u>79</u>
Payroll deductions held in suspense	—	—
Other credit suspense items	63	60
	<u>102</u>	<u>139</u>

<b>2.6 Net Liability to the Exchequer</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	597	29,687
Deferred surrender	—	2,576
Exchequer grant undrawn	(459)	(22,427)
Net liability to the Exchequer	<u>138</u>	<u>9,836</u>

**Represented by:****Debtors**

Debit balances: suspense	5,446	9,496
	<u>5,446</u>	<u>9,496</u>

**Creditors**

Bank and cash	(5,206)	479
Due to State	(39)	(79)
Credit balances: suspense	(63)	(60)
	<u>(5,308)</u>	<u>340</u>
	<u>138</u>	<u>9,836</u>

<b>2.7 Commitments</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>

Commitments likely to arise in subsequent years for

**(a) Global commitments**

Procurement subheads	785	2,508
Grant subheads	418	585
Total commitments	<u>1,203</u>	<u>3,093</u>

**(b) Multi-annual capital commitments**

(projects costing €6,348,690 or more)

	<b>Expenditure to 31 December 2013</b>	<b>Expenditure</b>	<b>Subsequent years</b>	<b>2014 Project total</b>	<b>2013 Project total</b>
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
National Children Detention Facility	4,363	37,925	14,152	56,440	56,440

### 3 Programme Expenditure by Subhead

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>A</b>	<b>Children and Family Support Programme</b>			
A.1	Administration – pay	2,376	2,308	2,219
A.2	Administration - non pay	285	203	312
A.3	Child and Family Agency	609,124	619,318	640
A.4	Youth Justice – Children Detention Schools			
	Current year provision	48,794		
	Deferred surrender	2,576	51,370	19,293
—	Family Support Agency	—	—	24,152
—	National Education Welfare Board	—	—	8,753
—	School Completion Programme	—	—	26,443
		663,155	676,530	81,812

#### Significant variations

Overall, the expenditure in relation to Programme A was € 13.38 million more than provided. In the latter part of 2014, and based on an analysis of overall expenditure and demand trends, the Department with the prior approval of the Department of Public Expenditure and Reform vired savings on various subheads within the vote to meet additional demands on other subheads.

Description	Less/(more) than provided €000	Explanation
Youth Justice – Children Detention Schools	(3,331)	The additional resources relate to the cost of the capital development works at the National Children Detention Facility in Oberstown, Co Dublin. Expenditure in 2014 was €5.9 million higher than the original estimate. The main reasons for this were (i) the carryover of a deferred surrender of €2.576 million from 2013 and (ii) the accounting treatment of an amount (€6.9 million) that was advanced to the OPW and only recognised in the 2014 Vote when OPW made the relevant payments. The overrun in the subhead was covered by virement.

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>B</b>	<b>Sectoral Programmes for Children and Young People</b>			
B.1	Administration – pay	2,376	2,207	2,211
B.2	Administration - non pay	285	188	229
B.3	ECCE preschool year programme	175,000	173,797	174,112
B.4	General childcare programmes	79,129	76,701	76,121
B.5	Childcare initiatives (cash-limited)	9,500	2,300	18
B.6	Youth organisations and services (part funded by the National Lottery)	50,530	50,523	53,895
B.7	Area based childhood programme	4,000	4,000	2,500
—	<i>Early childcare payment</i>	—	—	200
—	<i>Early intervention programme for children (part funded by the Dormant Accounts Fund)</i>	—	—	800
		320,820	309,716	310,086

#### Significant variations

Overall, the expenditure in relation to Programme B was €11.1 million less than provided. In the latter part of 2014 and based on an analysis of overall expenditure and demand trends, the Department with the prior approval of the Department of Public Expenditure and Reform vired savings on various subheads within the vote to meet additional demands on other subheads.

Description	Less/(more) than provided €000	Explanation
ECCE preschool year programme	1,203	The underspend arose because of demographic reductions in the number of children participating in the programme.
General childcare programmes	2,428	The variation arose because of a delay in the commencement of the “Better Start” programme for pre-school services.
Childcare initiatives (cash limited)	7,200	The variance arose because the number of qualifying social welfare recipients identified by the Department of Social Protection for entry to the After-School Childcare Programme and the Community Employment Childcare Programme was lower than originally projected.

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>C</b>	<b>Policy and Legislation Programme</b>			
C.1	Administration – pay	4,048	4,098	3,732
C.2	Administration - non pay	487	476	628
C.3	Miscellaneous legal fees and settlements	848	124	220
C.4	National Longitudinal Study and other research programmes	1,472	616	3,434
C.5	Children and young people's policy framework and other programmes	3,508	1,797	1,965
C.6	Grants to organisations (part funded by the National Lottery)	910	910	500
C.7	Adoption Authority of Ireland	2,594	2,990	2,895
C.8	Office of the Ombudsman for Children	1,888	1,888	1,888
C.9	Commission of Investigation			
	<i>Original</i>	—		
	<i>Supplementary</i>	1		
		1	—	—
		15,756	12,899	15,262

#### Significant variations

Overall, the expenditure in relation to Programme C was €2.86 million less than provided. In the latter part of 2014 and based on an analysis of overall expenditure and demand trends, the Department with the prior approval of the Department of Public Expenditure and Reform vired savings on various subheads within the vote to meet additional demands on other subheads.

Description	Less/(more) than provided €000	Explanation
Miscellaneous legal fees and settlements	724	Payments associated with legal proceedings are generally difficult to predict and were significantly less than estimated.
National longitudinal study and other programmes	856	The underspend arose because the fund disbursements to the Economic and Social Research Institute towards the completion of Phase 1 of Growing Up in Ireland – the National Longitudinal Study of Children was lower than expected due to reduced costs associated with fieldwork and staff.
Children and young people's policy framework and other programmes	1,711	This subhead supports a range of programmes where the level of expenditure for the provision of some services was lower than estimated. In the main, the areas where underspends arose were Intervention Programmes for Children and Young People (€1.400 million), the Children and Young People's Services Committees (€0.140 million), the Children and Young People's Policy Framework (€0.071 million), Play and Recreation (€0.061 million) and Comhairle na nOg (€0.043 million).
Adoption Authority of Ireland	(396)	The excess expenditure against the estimate provision principally relates to legal costs incurred by the Adoption Authority of Ireland in relation to litigation issues surrounding domestic and inter-country adoptions.



## 4 Receipts

### 4.1 Appropriations-in-aid

	2014		2013
	Estimated	Realised	Realised
	€000	€000	€000
1. Superannuation scheme – Child and Family Agency	9,070	9,027	—
2. Superannuation scheme for non-teaching staff of Children Detention Schools	409	504	498
3. Superannuation scheme – Adoption Authority of Ireland	1	—	—
4. Superannuation scheme – Office of the Ombudsman for Children	2	—	—
5. Miscellaneous	1,474	959	15
6. Receipts from pension related deduction on public service remuneration	11,931	12,408	1,878
— <i>Superannuation scheme – Family Support Agency</i>	—	—	18
— <i>Superannuation scheme - National Education Welfare Board</i>	—	—	289
— <i>EU receipts – Equal Opportunities Childcare Programme</i>	—	—	1,853
— <i>Dormant Accounts Funding</i>	—	—	800
<b>Total</b>	<b>22,887</b>	<b>22,898</b>	<b>5,351</b>

#### 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 estimated €000	Explanation
Miscellaneous	515	The variation occurred because the receipts due from the Child and Family Agency were lower than expected. This arose because of an overestimation of the value of the receipts during the disaggregation of the budget provisions relating to Children and Family Services that transferred from Vote 39 of the HSE to the Agency upon its establishment.

## 5 Employee Numbers and Pay

	2014	2013
<b>Number of staff at year end</b> (full time equivalents)		
Department	142	135
Agencies	3,654	330
	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>
Pay	7,962	7,535
Higher, special or additional duties allowance	139	135
Other allowances	1	1
Overtime	38	60
Employer's PRSI	473	431
<b>Total pay</b>	<b>8,613</b>	<b>8,162</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2014 €	Maximum individual payment 2013 €
Higher, special or additional duties	19	5	17,949	18,773
Other allowances	6	—	225	225
Overtime	20	1	11,359	14,665

Certain individuals received extra remuneration in more than one category.

The pay, allowances and other remuneration details above relate to the Department's staff paid directly from the vote under programmes A, B and C.

## 5.2 Agency Staff

The pay expenditure of agencies is not a direct financial transaction of the Department and as such the Department does not routinely hold detailed pay and allowance information in respect of agency staff. Detailed information in relation to employee numbers and pay in respect of the Department's agencies is available from the relevant annual financial statements/annual reports or directly from the agencies concerned.

	2014	2013
<b>Number of staff at year end</b> (full time equivalents)		
Child and Family Agency	3,421	—
Children Detention Schools	200	189
Adoption Authority of Ireland	23	24
Office of the Ombudsman for Children	10	10
Family Support Agency	—	14
National Education Welfare Board	—	93
<b>Total</b>	<b>3,654</b>	<b>330</b>

	2014	2013
<b>Pay</b>	<b>€000</b>	<b>€000</b>
Child and Family Agency	204,849	—
Children Detention Schools	12,936	12,507
Adoption Authority of Ireland	1,450	1,642
Office of the Ombudsman for Children	723	744
Family Support Agency	—	1,070
National Education Welfare Board	—	5,312
<b>Total pay</b>	<b>219,958</b>	<b>21,275</b>

The functions, staff and associated funding for the Family Support Agency and the National Education Welfare Board transferred to the Child and Family Agency upon its establishment on 1 January 2014

## 5.3 Payroll Overpayments

Payroll overpayments involving two members of staff that amounted to €24,031 were outstanding at 31 December 2014. The overpayments related to delays with PeoplePoint.

## 6 Miscellaneous

### 6.1 National Lottery Funding

		2014	2013
		€000	€000
Sub-head	Description		
B.6	Youth organisations and services (part funded by the National Lottery)	50,523	53,895
C.6	Grants to organisations (part funded by the National Lottery)	910	500

A list of the recipients of the funding and the amounts paid is available on the Department's website [www.dcy.gov.ie](http://www.dcy.gov.ie)

### 6.2 Payments to Pobal

In accordance with the department's accounting policy, the total amount paid to Pobal in the year (€102.859 million) was charged to the relevant subheads as set out below.

	2014	2013
	€000	€000
Subhead		
B.3	9,610	9,797
B.4	76,343	76,059
B.5	2,300	2,461
B.6	10,051	12,042
B.7	4,000	—
C.5	555	224
<b>Total paid to Pobal in 2014</b>	<b>102,859</b>	<b>100,583</b>

At 31 December 2014, Pobal held funds totalling €15.98 million which had been advanced to it but not expended at year end (2013: €12.22 million).

### 6.3 Legal Costs

	2014	2013
	€000	€000
Legal costs paid during the year are categorised as follows:		
Legal fees	28	49
Compensation	206	290
	<u>234</u>	<u>339</u>

### 6.4 Contingent Liability

Liabilities will arise as a result of the legal challenge to the outcome of the Children's Referendum. The petitioner was awarded one third of her legal costs by the High Court in November 2013 but the actual amount and the timing of the payment remain to be determined.

### **6.5 Commissions and Special Inquiries**

The Department of Children and Youth Affairs secured a supplementary estimate in December 2014 for a notional sum of €1,000 to allow for the creation of a new subhead in the Department's Vote for the Commission of Investigation into Mother and Baby Homes and certain related matters. The Commission was subsequently established on 17 February 2015 pursuant to the provisions of the Commission of Investigation (Mother and Baby Homes and Certain Related Matters) Order 2015 (S.I. No. 57 of 2015).

### **6.6 Non-Voted Funds**

The Department of Children and Youth Affairs administered the sum of €4,800 through a vote suspense account that was received from the Council of Europe towards the development of a Child Participation Assessment Tool. This was part of an on-going process initiated by the Council of Europe to ensure that all children and young people within Council of Europe member states can exercise their right to be heard, to be taken seriously and to participate in decision making in all matters affecting them.