



Appropriation Account 2012

Vote 40

Children and Youth Affairs

Introduction

As Accounting Officer for Vote 40, 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 2012 for the salaries and expenses of the Office of the Minister for Children and Youth Affairs, for certain services administered by that Office, and for the payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2012, including the amount that could be used as appropriations-in-aid of expenditure for the year.

Change in Structure of Vote

The Vote was restructured in 2012 in line with new performance budgeting arrangements to align Subhead allocations with high level objectives. As a result of this the Vote was divided into three main programme areas each of which had identified outputs and context and impact indicators.

The Department of Children and Youth Affairs was established on 2nd June 2011 by the Community, Equality and Gaeltacht Affairs (Alteration of Name of Department and Title of Minister) Order 2011 (SI No. 214 of 2011). Arising from this and through the transfer of certain other functions to the Minister, Vote 40 (formerly Vote 43) Children and Youth Affairs was established which brought together functions and related funding from four Votes. The majority of the transferred functions came from the now retired Vote 41 Office of the Minister for Children and Youth Affairs.

For the purposes of providing meaningful comparison of the outturn for the key programmes between the current and prior year, the outturn figures for the former Vote 41 have been incorporated into this account. However, I wish to emphasise that I was not the Accounting Officer for the former Vote 41 and figures incorporated have been taken directly from the published 2011 appropriation account for Vote 41.

Transfer of Functions

Responsibility for the Children Detention Schools, as provided in the Children Act 2001, transferred from the Department of Justice and Equality to the Department of Children and Youth Affairs with effect from 1 January 2012 under the Remand Centres and Children Detention Schools (Transfer of Departmental Administration and Ministerial Functions) Order 2011 (SI No. 668 of 2011).

This process included the transfer of a range of capital assets which included assets relating to the Children Detention Schools. Capital assets relating to the Children Detention Schools were transferred from the Department of Children and Youth Affairs asset register to the books of the Children Detention Schools during 2012 and are now subject to Oberstown Board of Management internal financial controls and appropriate audit.

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

The transfer of assets from the Department of Justice and Equality in 2012 included a construction in progress (CIP) asset in relation to construction costs involving the original national children detention facilities capital project which is not yet complete. As such, it is not being depreciated until the asset 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.

Agency Payments

The charge under subhead B.7 relates to payments to the Department of Social Protection in respect of the Early Childcare Payment Scheme. The amount charged to the subhead is the amount paid to that Department in 2012. Payments were also made to Pobal in respect of the delivery of certain services. The total sum paid to Pobal in this respect was charged against subheads A.5, B.3, B.4, B.5 and C.5.

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.

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 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.

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 is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

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:

- The Internal Audit Unit has been further developed and strengthened. It is now headed by a professionally qualified Auditor operating on a consultancy basis and supported by an audit qualified member of staff working full-time in the Unit. The Internal Audit Unit operates under the direction and control of the Internal Audit & Risk Committee (IARC) and the Secretary General. I meet with the Head of Internal Audit and with the Chair of the IARC periodically. In addition, the Chair of the IARC provides regular updates and attends at the Management Advisory Committee to outline the IARC annual report and identify audit work plans and any issues arising.
- 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 2013 business planning and review cycle.

Further strengthening of internal financial controls will take place during 2013 and this includes the recruitment of an additional professionally qualified accountant.

Jim Breslin

Accounting Officer

Department of Children and Youth Affairs

28 March 2013

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 2012 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, 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 in his Department and for the regularity and propriety of all transactions in the appropriation accounts.

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 a report each year, on any matters that arise from the audits of the appropriation accounts.

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 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 2012.

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

21 September 2013

Vote 40 Children and Youth Affairs Appropriation Account 2012

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme Expenditure			
A Children and Family Support Programme	86,359	81,264	55,232
B Sectoral Programmes for Children and Young People	319,927	323,050	316,964
C Policy and Legislation Programme	20,694	18,052	15,968
Gross expenditure	426,980	422,366	388,164
<i>Deduct</i>			
D Appropriations-in-aid	12,223	12,387	4,254
Net expenditure	414,757	409,979	383,910

Surplus for surrender

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

	2012	2011
	€	€
Surplus for surrender	4,777,586	11,796,272

Analysis of administration expenditure

		2012		2011
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	8,260	8,166	6,342
iii	Travel and subsistence	154	102	66
iii	Training and development and incidental expenses	466	175	75
iv	Postal and telecommunications services	125	93	62
v	Office equipment and external IT services	119	164	66
vi	Office premises expenses	450	357	211
vii	Consultancy services and value for money and policy reviews	133	14	3
viii	EU Presidency	97	3	—
		9,804	9,074	6,825

Notes to the Appropriation Account

1 Operating Cost Statement 2012

	2012	2011
	€000	€000
Programme cost	413,293	381,339
Pay	8,169	6,342
Non pay	904	483
Gross expenditure	422,366	388,164
<i>Deduct</i>		
Appropriations-in-aid	12,387	4,254
Net expenditure	409,979	383,910
Changes in capital assets		
Net assets transferred to Children Detention Schools	4,163	
Purchases cash	(37)	
Depreciation	78	
	4,204	72
Changes in net current assets		
Increase in closing accruals	8,402	
Increase in stock	(14)	
	8,388	(11,301)
Direct expenditure	422,571	372,681
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	1,811	1,804
Net programme cost	424,382	374,485

1.1 Net Allied Services Expenditure

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

	2012	2011
	€000	€000
Vote 12 Superannuation and Retired Allowances	173	105
Vote 13 Office of Public Works	1,638	1,638
Vote 20 Garda Síochána	—	61
	1,811	1,804

2 Balance Sheet as at 31 December 2012

	Note	2012 €000	2011 €000
Capital assets	2.3	3,340	296
Current assets			
Bank and cash	2.4	584	(1,703)
Stocks	2.5	40	26
Prepayments		958	1,481
Accrued income		2,075	9,951
Other debit balances	2.6	26	134
Total current assets		3,683	9,889
Less current liabilities			
Accrued expenses		160	157
Other credit balances	2.7	502	225
Net liability to the Exchequer	2.8	108	(1,794)
Total current liabilities		770	(1,412)
Net current assets		2,913	11,301
Net assets		6,253	11,597
Represented by:			
State funding account	2.1	6,253	11,597

2.1 State Funding Account	Note	2012 €000	2011 €000
Balance at 1 January		11,597	—
Funding drawn down	2.2	411,790	385,714
Non-cash items		7,248	368
Net programme cost	1	(424,382)	(374,485)
Balance at 31 December		6,253	11,597
2.2 Funding drawn down		2012 €000	2011 €000
Disbursements from the Vote			
Estimate provision	Account	414,757	395,706
Surplus to be surrendered	Account	(4,778)	(11,796)
		409,979	383,910
Expenditure (cash) borne elsewhere	1	1,811	1,804
Total funding drawn down		411,790	385,714

2.3 Capital Assets

	Land and buildings	Vehicles and equipment	Office equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2012	—	—	588	553	1,141
Additions	—	—	32	5	37
Transfer from other departments ¹	7,300	232	214	67	7,813
Transfer to agencies ²	(4,219)	(232)	(203)	(59)	(4,713)
Cost or valuation at 31 December 2012	3,081	—	631	566	4,278
Accumulated depreciation					
Opening balance at 1 January 2012	—	—	476	369	845
Transfer from other departments ¹	179	195	163	28	565
Transfer to other agencies ²	(179)	(195)	(154)	(22)	(550)
Depreciation for the year	—	—	34	44	78
Cumulative depreciation at 31 December 2012	—	—	519	419	938
Net assets at 31 December 2012	3,081	—	112	147	3,340
Net assets at 31 December 2011	—	—	112	184	296

¹ Assets were transferred into the Department's asset register as a result of the transfer of functions in respect of the Irish Youth Justice Service from the Department of Justice and Equality.

² The adjustment refers to the transfer of certain assets to the Children Detention Schools.

2.4 Bank and Cash	2012	2011
at 31 December	€000	€000
PMG balances and cash	584	(1,613)
Orders outstanding	—	(90)
	<u>584</u>	<u>(1,703)</u>

2.5 Stocks	2012	2011
at 31 December	€000	€000
Stationery	13	11
IT consumables	26	15
Janitorial	1	—
	<u>40</u>	<u>26</u>

2.6 Other Debit Balances	2012	2011
at 31 December	€000	€000
Advances to OPW	22	40
Recoupable travel pass scheme expenditure	(4)	89
Other debit suspense items	8	5
	<u>26</u>	<u>134</u>

2.7 Other Credit Balances	2012	2011
at 31 December	€000	€000
Amounts due to the State		
Income Tax	2	(4)
Professional Services Withholding Tax	29	14
Relevant Contractors Tax	1	14
Value Added Tax	2	14
Pensions	408	86
	<u>442</u>	<u>124</u>
Payroll deductions held in suspense	—	—
Other credit suspense items	60	101
	<u>502</u>	<u>225</u>

2.8 Net Liability to the Exchequer	2012	2011
at 31 December	€000	€000

Surplus to be surrendered	4,778	11,795
Exchequer grant undrawn	(4,670)	(13,589)
Net liability to the Exchequer	108	(1,794)

Represented by:**Debtors**

Bank and cash	584	(1,703)
Debit balances: suspense	26	134
	610	(1,569)

Creditors

Due to State	(442)	(124)
Credit balances: suspense	(60)	(101)
	(502)	(225)

Surplus to be surrendered	108	(1,794)
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2.9 Commitments	2012	2011
at 31 December	€000	€000

Commitments likely to arise in subsequent years for:

Procurement subheads	2,140	5,895
Grant subheads	1,937	5,035
Total commitments	4,077	10,930

3 Programme Expenditure by Subhead

		2012		2011
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A	Children and Family Support Programme			
A.1	Administration - pay	2,230	2,206	1,712
A.2	Administration - non pay	391	244	130
A.3	Family Support Agency	26,465	25,966	15,195
A.4	National Education Welfare Board	9,622	8,253	8,690
A.5	School Completion Programme	28,256	26,892	28,951
A.6	Child and Family Support Programme	2,200	449	355
A.7	Youth Justice – Children Detention Schools	17,195	17,254	—
—	<i>Visiting teacher service for travellers</i>	—	—	199
		86,359	81,264	55,232

Significant variations

Overall, the expenditure in relation to Programme A was €5,095,000 less than provided. In the latter part of 2012, 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
Administration - non pay	147	The variance arose due to non-pay administrative costs associated with running the Department, particularly in relation to Training and Development and Incidental Expenses as well as Consultancy Services and Value for Money and Policy Reviews, being lower than expected.
National Education Welfare Board	1,369	The variance primarily arose from payroll savings arising from unfilled staffing vacancies, reduced overhead costs, the postponement of IT projects and lower than expected legal costs.
Child and Family Support Programme	1,751	The variance arose for timing reasons with lower than anticipated staffing and other costs associated with preparations for the establishment of the Child and Family Support Agency.

		2012		2011
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B	Sectoral Programmes for Children and Young People			
B.1	Administration - pay	2,230	2,206	1,712
B.2	Administration - non pay	391	244	130
B.3	ECCE preschool year programme	175,800	175,768	163,030
B.4	Childcare programmes	80,998	85,682	85,778
B.5	Youth organisations and services (part funded by the National Lottery)	58,306	57,030	60,940
B.6	Early intervention programme for children (part funded by the Dormant Accounts Fund)	1,600	1,945	4,374
B.7	Early childcare payment	602	175	1,000
		<u>319,927</u>	<u>323,050</u>	<u>316,964</u>

Significant variations

Overall, the expenditure in relation to Programme B was €3,123,000 more than provided. In the latter part of 2012 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
Administration - non pay	147	The variance arose due to non-pay administrative costs associated with running the Department, particularly in relation to Training and Development and Incidental Expenses as well as Consultancy Services and Value for Money and Policy Reviews, being lower than expected.
Childcare programmes	(4,684)	The excess arose because the number and eligibility of qualifying parents availing of the Community Childcare Subvention Programmes were greater than anticipated. The increased resources required were met from savings on a number of subheads in the Vote.
Early intervention programme for children (part funded by the Dormant Accounts Fund)	(345)	The excess arose because of additional resources required to support specific initiatives funded under the programme. In August 2012 an amount of €245,145 was vired from savings on Subhead A.4 with the approval of the Department of Public Expenditure and Reform. In November 2012 a further €100,000 was vired from savings on Subhead C.7 again with the approval of the Department of Public Expenditure and Reform.
Early childcare payment	427	The variance arose because the number of claims received from qualifying parents for arrears of the early childcare supplement payment was less than budgeted for.

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
C Policy and Legislation Programme			
C.1 Administration - pay	3,897	3,758	2,918
C.2 Administration - non pay	665	416	223
C.3 Miscellaneous legal fees and settlements	650	186	255
C.4 National Longitudinal Study	4,031	4,020	5,557
C.5 National Children's Strategy and other programmes	2,539	1,970	2,035
C.6 Grants to organisations (part funded by the National Lottery)	500	500	500
C.7 Adoption Authority of Ireland	3,300	2,265	2,430
C.8 Office of the Ombudsman for Children	2,112	2,000	2,005
C.9 Cost in connection with the holding of a constitutional referendum on children's rights	3,000	2,937	—
— <i>Children Acts Advisory Board</i>	—	—	45
	20,694	18,052	15,968

Significant variations

Overall, the expenditure in relation to Programme C was €2,642,000 less than provided. In the latter part of 2012 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
Administration - non pay	249	The variance arose due to non-pay administrative costs associated with running the Department, particularly in relation to Training and Development and Incidental Expenses as well as Consultancy Services and Value for Money and Policy Reviews, being lower than expected.
Miscellaneous legal fees and settlements	464	Spending under this Subhead is difficult to predict as it relates to the nature and outcome of legal proceedings.
National Children's Strategy and other programmes	569	The variance arose because the anticipated costs associated with a number of programmes, including the National Children's Strategy, did not fully materialise.
Adoption Authority of Ireland	1,035	The variation is attributable to lower than expected expenditure outlays on salaries as a result of unfilled staffing vacancies and other non-pay operational costs primarily relating to lower than expected legal costs.
Office of the Ombudsman for Children	112	The variation was primarily associated with pay being lower than expected due to vacancy management.

4 Receipts

4.1 Appropriations-in-aid

	2012		2011
	Estimated	Realised	Realised
	€000	€000	€000
1. Equal Opportunities Childcare Programme	8,000	8,092	—
2. Dormant Accounts Funding	1,600	1,599	3,000
3. Superannuation scheme - National Education Welfare Board	349	280	299
4. Contributions to pension scheme for non-teaching staff of children detention schools	585	559	—
5. Miscellaneous	1	2	11
6. Receipts from pension related deduction on public service remuneration	1,688	1,855	944
Total	12,223	12,387	4,254

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
Receipts from pension related deduction on public service remuneration	(167)	The surplus arose because of an underestimation of receipts due, primarily associated with the transfer of staff of the Children Detention Schools to the Department's Vote.

4.2 Extra receipts payable to the Exchequer

Other receipts totalling €334,000 were transferred to the Exchequer during the year. These related to €237,000 in respect of the closing balance in the account of the Children Acts Advisory Board upon its dissolution under the Child Care (Amendment) Act 2011 and €97,000 relating to a refund of a grant payment under the School Completion Programme.

5 Employee Numbers and Pay

	2012	2011
Number of staff at year end (full time equivalents)	132	114
	2012	2011
	€000	€000
Pay	7,608	5,987
Higher, special or additional duties allowance	109	60
Other allowances	1	1
Overtime	70	23
Employer's PRSI	381	271
Total Pay	8,169	6,342

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2012 €	Maximum individual payment 2011 €
Higher, special or additional duties	18	3	20,614	13,478
Other allowances	10	—	337	337
Overtime	18	1	16,914	3,979

Certain individuals received extra remuneration in more than one category.

5.2 Agency Staff

	2012	2011
Number of staff at year end (full time equivalents)	132	114
Family Support Agency	14	12
National Education Welfare Board	91	93
Children Detention Schools	203	—
Adoption Authority of Ireland	24	25
Office of the Ombudsman for Children	10	11
Total	342	141

Pay	2012	2011
	€000	€000
Family Support Agency	768	753
National Education Welfare Board	5,229	5,414
Children Detention Schools ¹	13,007	—
Adoption Authority of Ireland	1,220	1,357
Office of the Ombudsman for Children	730	767
Total	20,954	8,291

¹ Transferred to Department on 1 January 2012.

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. Such detailed information forms part of the annual financial statements of each agency. The agencies involved have been instructed to publish on their respective websites the breakdown of pay on a similar basis to the manner in which the Department's pay details are provided at 5.1 above.

6 Miscellaneous

6.1 National Lottery Funding

		2012	2011
		€000	€000
Sub-head	Description		
B.5	Youth organisations and services (part funded by the National Lottery)	57,030	23,790
C.6	Grants to organisations (part funded by the National Lottery)	500	500

A list of the recipients of the funding and the amounts paid is available on the Department's website www.dcyv.gov.ie

6.2 Agency Services

Agency services are provided by the Department of Social Protection in respect of Subhead B7. A total of €175,000 was paid to the Department of Social Protection in respect of the early childhood payment programme. This was the amount charged to the subhead in 2012.

Agency services are provided by Pobal in respect of certain services charged to Subheads A.5, B.3, B.4 B.5 and C.5. A total of €102.970 million was paid to Pobal which represented the overall sum charged to the 5 subheads in this respect.

6.3 Legal Costs

	2012	2011
	€000	€000
Legal costs paid during the year are categorised as follows:		
Legal fees	78	135
Compensation	—	—
	78	135
	78	135

6.4 Commissions

The Referendum Commission for the Thirty-First Amendment of the Constitution (Children) Bill 2012 was established on 19 September 2012 to explain the subject matter of the referendum proposals, to promote public awareness of the referendum and to encourage the electorate to vote. The Children's Referendum was held on 10 November 2012. In accordance with Section 13 (Advances to Commission) of the Referendum Act 1998, the Department of Children and Youth Affairs allocated €1.9 million in October 2012 to the Office of the Ombudsman to fund the Referendum Commission's activities in connection with the referendum. The Referendum Commission spent €1,706,522 on their information campaign for the Children's Referendum. The unspent balance of €193,478 was returned to the Department of Children and Youth Affairs in 2013 and will be treated as an Extra Exchequer Receipt.