

Appropriation Account 2015

Vote 22

Courts Service

Introduction

As Accounting Officer for Vote 22, 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 such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

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 €1.14 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:

Depreciation

Capital assets are depreciated on a straight line basis over their estimated useful life, starting in the month placed in service.

Buildings are depreciated at a rate of 2% per annum on a straight line basis.

Court buildings are valued upon vesting in the Courts Service. The valuation used is based on market values of commercial properties in the area. In the absence of a valuation and where a building has been refurbished, such buildings are capitalised at cost, until such time that a valuation is carried out.

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 Courts Service. This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive Officer. 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 control is a continuous process and the system and its effectiveness is 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.

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 Courts Service
- 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 Courts Service 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 Courts Service is compliant with the exception of five contracts to the value of €524,585. These contracts were extended beyond the original contract date without competitive procurement and an independent review was not obtained in advance of expenditure as required under Circular 40/2002. The Courts Service will put in place contracts for a number of these services during 2016 and liaise with the Office of Government Procurement in order to utilise any frameworks/ contracts being put in place by them. In relation to certain services, the Courts Service relies on centralised frameworks to draw down from. During 2015, there was another item relating to a centralised framework with a value of €460,551 which was extended beyond the original contract due to a delay in the commencement of the centralised framework.

Audit Committee

I confirm that the Courts Service has an Audit Committee. The Committee is a sub-committee of the Courts Service Board. The role of the Committee is to oversee, advise and support the Board and the Chief Executive Officer/Accounting Officer by reviewing the comprehensiveness of assurances on a range of matters including the integrity of internal financial controls. The Audit Committee operates under a written charter and reports annually to the Courts Service Board. It also reviews and approves the Internal Audit annual work programme.

Internal Audit

I confirm that the Courts Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter. Its work is informed by analysis of the risks to which the Service is exposed, and its annual internal audit plans 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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Courts Service and the Financial Shared Services Centre Killarney for the provision of financial shared services, and the National Shared Service Office for the provision of human resource services and payroll services.

I rely on a letter of assurance from the relevant Accounting Officers of those Votes that the appropriate controls are exercised in the provision of shared services to the Courts Service.

Brendan Ryan
Accounting Officer
Courts Service

30 March 2016

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 22 Courts Service

I have audited the appropriation account for Vote 22 Courts Service 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 in the Court Service 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 22 Courts Service 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 Courts Service. The appropriation account is in agreement with the accounting records.

Non Compliance with Procurement Rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2015.

Seamus McCarthy
Comptroller and Auditor General

16 August 2016

Vote 22 Courts Service Appropriation Account 2015

| | 2015 | | 2014 |
|---|--------------------|----------------|----------------|
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| Programme expenditure | | | |
| A Manage the courts and support the judiciary | 107,965 | 107,112 | 105,399 |
| Gross expenditure | 107,965 | 107,112 | 105,399 |
| <i>Deduct</i> | | | |
| B Appropriations-in-aid | 47,815 | 48,097 | 48,797 |
| Net expenditure | 60,150 | 59,015 | 56,602 |

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 | 1,135,706 | 1,429,334 |

Analysis of administration expenditure

| | 2015 | | 2014 |
|---|--------------------|---------------|---------------|
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| i Salaries, wages and allowances | 50,019 | 48,907 | 47,139 |
| ii Travel and subsistence | 2,663 | 2,893 | 2,912 |
| iii Training and development and incidental expenses | 6,106 | 5,631 | 5,761 |
| iv Postal and telecommunications services | 2,291 | 2,680 | 2,275 |
| v Office equipment and external IT services | 5,067 | 7,032 | 6,237 |
| vi Office premises expenses | 14,676 | 15,003 | 13,681 |
| vii Consultancy services and value for money and policy reviews | 100 | 69 | 76 |
| | 80,922 | 82,215 | 78,081 |

Notes to the Appropriation Account

1 Operating Cost Statement 2015

| | Note | 2015 | 2014 |
|--|------|----------------|----------------|
| | | €000 | €000 |
| Programme cost | | 24,896 | 27,318 |
| Pay | | 48,907 | 47,139 |
| Non pay | | 33,309 | 30,942 |
| Gross expenditure | | 107,112 | 105,399 |
| <i>Deduct</i> | | | |
| Appropriations-in-aid | | 48,097 | 48,797 |
| Net expenditure | | 59,015 | 56,602 |
| Changes in capital assets | | | |
| Purchases cash | | (389) | |
| Depreciation | | 6,888 | |
| | | 6,499 | 5,938 |
| Changes in assets under development | | | |
| Cash payments | | (1,780) | (2,038) |
| Changes in net current assets | | | |
| Increase in closing accruals | | 1,034 | |
| Decrease in stock | | 11 | |
| | | 1,045 | 586 |
| Direct expenditure | | 64,779 | 61,088 |
| Expenditure borne elsewhere | | | |
| Net allied services expenditure | 1.1 | 41,641 | 38,260 |
| Notional rents | | 3,365 | 3,342 |
| Net programme cost | | 109,785 | 102,690 |

1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 22 borne elsewhere.

| | | 2015 | 2014 |
|---|---|---------------|---------------|
| | | €000 | €000 |
| Vote: | | | |
| Vote 9 Office of the Revenue Commissioners | e | 180 | 150 |
| Vote 12 Superannuation and Retired Allowances | e | 8,108 | 7,495 |
| Vote 13 Office of Public Works | e | 1,094 | 1,003 |
| Vote 18 Shared Services | e | 78 | — |
| Vote 20 Garda Síochána | e | 178 | 187 |
| Vote 24 Justice and Equality - Financial Shared Services Centre | e | 293 | 460 |
| Central Fund – Judicial salaries and pensions | e | 31,710 | 28,965 |
| | | <u>41,641</u> | <u>38,260</u> |

“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 | 211,828 | 215,100 |
| Capital assets under development | 2.3 | 743 | 1,870 |
| | | 212,571 | 216,970 |
| Current assets | | | |
| Bank and cash | 2.4 | 1,557 | 898 |
| Stocks | 2.5 | 213 | 224 |
| Prepayments | | 1,730 | 2,213 |
| Accrued income | | 2,500 | 1,787 |
| Other debit balances | 2.6 | 1,407 | 2,092 |
| Total current assets | | 7,407 | 7,214 |
| Less current liabilities | | | |
| Accrued expenses | | 3,749 | 2,164 |
| Other credit balances | 2.7 | 2,827 | 2,460 |
| Net liability to the Exchequer | 2.8 | 137 | 530 |
| Total current liabilities | | 6,713 | 5,154 |
| Net current assets | | 694 | 2,060 |
| Net assets | | 213,265 | 219,030 |
| Represented by: | | | |
| State funding account | 2.1 | 213,265 | 219,030 |

| 2.1 State Funding Account | Note | 2015 €000 | 2014 €000 |
|--------------------------------------|---------|----------------|----------------|
| Balance at 1 January | | 219,030 | 204,177 |
| Disbursements from the Vote | | | |
| Estimate provision | Account | 60,150 | |
| Surplus to be surrendered | Account | (1,136) | |
| Net vote | | 59,014 | 56,602 |
| Expenditure (cash) borne elsewhere | 1 | 41,641 | 38,260 |
| Non cash expenditure – notional rent | 1 | 3,365 | 3,342 |
| Other non-cash items | | — | 21,542 |
| Capital assets under development | | — | (2,203) |
| Net programme cost | 1 | (109,785) | (102,690) |
| Balance at 31 December | | 213,265 | 219,030 |

2.2 Capital Assets

| | Land and buildings | IT and office equipment | Furniture and fittings | Total |
|---|-------------------------------|------------------------------------|-----------------------------------|----------------|
| | €000 | €000 | €000 | €000 |
| Gross Assets | | | | |
| Cost or valuation at 1 January 2015 | 249,998 | 40,210 | 31,982 | 322,190 |
| Additions | 2,098 | 1,157 | 361 | 3,616 |
| Disposals | — | (101) | — | (101) |
| Cost or valuation at 31 December 2015 | 252,096 | 41,266 | 32,343 | 325,705 |
| Accumulated depreciation | | | | |
| Opening balance at 1 January 2015 | 39,800 | 37,868 | 29,422 | 107,090 |
| Depreciation for the year | 4,846 | 1,014 | 1,028 | 6,888 |
| Depreciation on disposals | — | (101) | — | (101) |
| Cumulative depreciation at 31 December 2015 | 44,646 | 38,781 | 30,450 | 113,877 |
| Net assets at 31 December 2015 | 207,450 | 2,485 | 1,893 | 211,828 |
| Net assets at 31 December 2014 | 210,198 | 2,342 | 2,560 | 215,100 |

Included in land and buildings are five buildings in the following locations: Ballinamore, Birr, Borrisokane, Ballyhaunis and Swinford, with a total cost of €2.015 million. These buildings have been identified for disposal.

The land and buildings figure also includes three sites for future development with a net book value of €1.25 million, in addition to three courthouses currently not in use with a net book value of €2.795 million.

Section 26 of the Courts Service Act 1998 provides for the transfer to the Courts Service of legal title in respect of certain land and buildings. Mullingar Courthouse, which is now part of the Courts Service PPP Bundle, was vested in 2015 bringing the total number of vested buildings to 42. There were no buildings valued in 2015. There are currently six buildings awaiting valuation: Washington Street, Kilkenny, Clifden, Wicklow, Tullamore and Nenagh. In the absence of a valuation and where a building has been refurbished, such buildings are capitalised at cost, until such time that a valuation is carried out. The Courts Service has engaged the Valuations Office to carry out valuations of the above buildings.

2.3 Capital Assets under Development

| | Construction projects | Computer applications | Total |
|---|----------------------------------|----------------------------------|--------------|
| | €000 | €000 | €000 |
| Amounts brought forward at 1 January 2015 | 1,262 | 608 | 1,870 |
| Cash payments for the year | 845 | 935 | 1,780 |
| Transferred to asset register | (2,098) | (809) | (2,907) |
| Balance at 31 December 2015 | 9 | 734 | 743 |

| 2.4 Bank and Cash | 2015 | 2014 |
|---------------------------------------|--------------|-------------|
| at 31 December | €000 | €000 |
| PMG balances and cash | 586 | (360) |
| Commercial bank accounts ^a | 971 | 1,258 |
| | <u>1,557</u> | <u>898</u> |

^a The disclosure for commercial bank accounts above represents the Exchequer related balances of the bank accounts held by the Courts Service at 31 December each year.

Not included in Note 2.4 above is the account balance of €7.9 million (€7.5 million in 2014) which principally consists of non Exchequer funding relating to maintenance lodgements under family law, bail money lodgements and poor box receipts.

The Circuit Court offices also maintain a number of bank accounts that are not included in Note 2.4. There was a balance on these accounts of €12,496 at the 31 December 2015. These accounts will be closed in 2016.

| 2.5 Stocks | 2015 | 2014 |
|-------------------|-------------|-------------|
| at 31 December | €000 | €000 |
| Stationery | 138 | 172 |
| Consumables | 39 | 32 |
| Miscellaneous | 36 | 20 |
| | <u>213</u> | <u>224</u> |

| 2.6 Other Debit Balances | 2015 | 2014 |
|------------------------------------|--------------|--------------|
| at 31 December | €000 | €000 |
| Advances to OPW | 942 | 1,115 |
| Payroll suspense account (Paypath) | 211 | 745 |
| Recoupment of salaries | 85 | 86 |
| Other debit suspense items | 157 | 137 |
| Imprests | 12 | 9 |
| | <u>1,407</u> | <u>2,092</u> |

| 2.7 Other Credit Balances | 2015 | 2014 |
|---------------------------------------|--------------|--------------|
| at 31 December | €000 | €000 |
| Amounts due to the State | | |
| Income Tax | 1,013 | 723 |
| Professional Services Withholding Tax | 30 | 21 |
| Value Added Tax | 21 | 51 |
| Pay Related Social Insurance | 380 | 283 |
| Commercial bank accounts ^a | 971 | 1,062 |
| | <u>2,415</u> | <u>2,140</u> |
| Payroll deductions held in suspense | 411 | 318 |
| Other credit suspense items | 1 | 2 |
| | <u>2,827</u> | <u>2,460</u> |

^a See "a" above at Note 2.4

| | | |
|---|-------------|-------------|
| 2.8 Net Liability to the Exchequer | 2015 | 2014 |
| At 31 December | €000 | €000 |
| Surplus to be surrendered | 1,136 | 1,429 |
| Exchequer grant undrawn | (999) | (899) |
| Net liability to the Exchequer | <u>137</u> | <u>530</u> |

Represented by:**Debtors**

| | | |
|--------------------------|--------------|--------------|
| Bank and cash | 1,557 | 898 |
| Debit balances: suspense | 1,407 | 2,092 |
| | <u>2,964</u> | <u>2,990</u> |

Creditors

| | | |
|---------------------------|----------------|----------------|
| Due to State | (2,415) | (2,140) |
| Credit balances: suspense | (412) | (320) |
| | <u>(2,827)</u> | <u>(2,460)</u> |
| | <u>137</u> | <u>530</u> |

| | | |
|------------------------|-------------|-------------|
| 2.9 Commitments | 2015 | 2014 |
| at 31 December | €000 | €000 |

(a) Global commitments

| | | |
|--|---------------|---------------|
| A.2(v) ICT | 3,719 | 4,784 |
| A.2(vi) Leases | 26,115 | 30,572 |
| Refurbishment loan for Washington Street courthouse ^a | 3,355 | 3,906 |
| | <u>33,189</u> | <u>39,262</u> |

^a The principle element of this loan is disclosed under note 2.9(b) – multi-annual capital commitments.

(b) Multi-annual capital commitments

| Project | Cumulative expenditure to 31 December 2014 €000 | Expenditure in 2015 €000 | Project commitments in subsequent years €000 | Expected total spend lifetime of project 2015 €000 | Expected total spend lifetime of project 2014 €000 |
|---|--|-----------------------------|---|---|---|
| Refurbishment loan for Washington Street courthouse | 10,285 | 1,072 | 13,643 | 25,000 | 25,000 |

(c) Capital cost of Public Private Partnership project

| | Cumulative expenditure to 31 December 2014 | Expenditure in 2015 | Legally enforceable commitments to be met in subsequent Years | Project total 2015 | Project total 2014 |
|----------------------------|---|--------------------------------|--|-------------------------------|-------------------------------|
| | €000 | €000 | €000 | €000 | €000 |
| Criminal Courts Complex | 38,109 | 4,501 | 134,487 | 177,097 | 177,097 |

2.10 Matured Liabilities

There were no matured liabilities undischarged at year end, or in the previous year.

3 Programme Expenditure by Subhead

| | | 2015 | 2014 |
|----------|--|----------------|----------------|
| | Estimate | Outturn | Outturn |
| | provision | | |
| | €000 | €000 | €000 |
| A | Manage the Courts and Support the Judiciary | | |
| A.1 | Administration - pay | 50,019 | 47,139 |
| A.2 | Administration - non pay | 30,903 | 30,942 |
| A.3 | Courthouses (capital works) | 4,880 | 4,456 |
| A.4 | PPP costs | 22,163 | 22,862 |
| | | 107,965 | 105,399 |

Significant variations

Overall, the gross expenditure in relation to the programme was €0.853m less than provided. This was mainly due to the following.

| Description | Less/(more) than provided | Explanation |
|----------------------------|------------------------------|---|
| | €000 | |
| Administration – pay | 1,112 | The underspend was due to the delay in receiving delegated sanction from the Department of Public Expenditure and Reform, which resulted in delays in the filling of vacant posts. |
| Administration – non pay | (2,406) | This variance was primarily driven by an overspend on ICT of €1.7 million. The 2015 allocation for ICT was €4.8 million. The overspend relates to a number of essential ICT projects undertaken in 2015 in relation to the Fines (Payments & Recovery) Act 2014, e-Licensing and the Court of Appeal, in addition to ICT contractual commitments. |
| Courthouse (capital works) | 278 | The underspend relates to the timing of payments of OPW invoices relating to the new PPP Bundle of seven courthouses entered into in December 2015. |
| PPP costs | 1,869 | PPP costs, in relation to the Criminal Courts of Justice building, are relatively fixed but there are a number of contractual provisions, which need to be evaluated before payment. As a result, the precise timing of payments can vary from year to year and this led to an underspend in 2015. A further reason for the underspend related to an insurance rebate which became due in 2015. |

4 Receipts

| 4.1 Appropriations-in-aid | | 2015 | | 2014 |
|---------------------------|--|---------------|---------------|---------------|
| | | Estimated | Realised | Realised |
| | | €000 | €000 | €000 |
| 1. | Fees | 43,493 | 44,136 | 44,302 |
| 2. | Miscellaneous | 1,742 | 1,288 | 1,869 |
| 3. | Receipts from pension-related deduction on public service remuneration | 2,580 | 2,673 | 2,626 |
| Total | | 47,815 | 48,097 | 48,797 |

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%.

| Heading | Less/(more) than provided €000 | Explanation |
|---------------|-----------------------------------|---|
| Miscellaneous | 454 | Year on year it is difficult to predict miscellaneous income as it is dependent on many variables and the timing of receipts. Furthermore in 2014 there was a large once-off receipt of €0.423 million in relation to the recovery of legal and other costs incurred by the Courts Service as a result of an arbitration case taken by the Service. |

4.2 Extra receipts payable to the Exchequer

| | 2015 | | 2014 |
|-------------------------------------|-----------|----------|----------|
| | Estimated | Realised | Realised |
| | €000 | €000 | €000 |
| Balance at 1 January | — | — | — |
| Road Traffic Act fines ^a | 7,032 | 6,734 | 6,889 |
| Other fines ^a | 4,000 | 4,217 | 4,234 |
| Other receipts ^b | — | 94 | 158 |
| Total transferred to Exchequer | (11,032) | (11,045) | (11,281) |
| Balance at 31 December | — | — | — |

^a Fines receipts are largely outside of the control of the Courts Service and are dependent on the imposition of fines by the Courts, and enforcement by An Garda Síochána.

^b The Office of the Accountant of the Courts of Justice holds funds from the Companies Liquidation Account for seven years before they are paid over to the Department of Finance. The 2015 receipts relate to funds lodged in 2008. The total balance of these funds held by the Office of the Accountant of the Courts of Justice at 31 December 2015 was €1.86 million.

4.3 Fines and fees collected on behalf of other Departments

Direct payments were made to the following government departments / agencies in respect of fines and fees collected by the Court Service on their behalf in 2015.

| | 2015 | 2014 |
|--|-------------|-------------|
| | €000 | €000 |
| Balance at 1 January | — | — |
| Revenue Commissioners | | |
| Revenue fines ^a | 1,633 | 1,885 |
| Excise Duty ^b | 5,033 | 5,150 |
| Department of Communications, Energy and Natural Resources | 25 | 19 |
| Department of Agriculture, Fisheries and Food | 775 | 216 |
| Total transferred | (7,466) | (7,270) |
| Balance at 31 December | — | — |

^a Monies collected relate to court fines imposed where the prosecutor is the Revenue Commissioner.

^b Monies collected relate to fees for certain licensing applications such as extension of opening hours and special exemption orders which are received by the Court Service on behalf of the Revenue Commissioners.

5 Employee Numbers and Pay

| | 2015 | 2014 |
|--|---------------|---------------|
| Number of staff at year end (full time equivalents) | 948 | 927 |
| | 2015 | 2014 |
| | €000 | €000 |
| Pay | 44,938 | 43,328 |
| Higher, special or additional duties allowance | 39 | 32 |
| Other allowances | 1,000 | 1,045 |
| Overtime | 274 | 236 |
| Employer's PRSI | 2,656 | 2,498 |
| Total pay | 48,907 | 47,139 |

5.1 Allowances and Overtime Payments

| | Number of recipients | Recipients of €10,000 or more | Maximum individual payment 2015 € | Maximum individual payment 2014 € |
|---|----------------------------|-------------------------------------|---|---|
| Higher, special or additional duties | 23 | — | 7,041 | 4,200 |
| Other allowances | 272 | 10 | 19,585 | 19,585 |
| Overtime | 136 | 6 | 18,164 | 20,861 |
| Number of individuals who received extra remuneration in more than one category | 355 | 23 | 22,715 | 22,778 |

5.2 Other Remuneration Arrangements

A total of €26,836 was paid in 2015 to five retired civil servants in receipt of civil service pensions who were engaged for a short period of time during 2014 and 2015. This amount is made up of €21,086 payroll and €5,750 travel and subsistence. The pension abatement rule was applied in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

5.3 Recouped Costs

Salary costs of €812,178 were recouped from tribunals and government departments in respect of staff on secondment.

5.4 Salary Overpayments

Overpayments at the year end were €42,622 (37 cases) (2014: €58,606, with 53 cases). Of this, €21,021 (19 cases) have recovery plans in place.

6 Miscellaneous

6.1 Legal costs

| | Number of cases | Legal costs paid by the Department €000 | Compensation awarded €000 | Legal costs awarded €000 | 2015 | 2014 |
|---------------------------------|-----------------|--|------------------------------|-----------------------------|-------|-------|
| | | | | | Total | Total |
| | | | | | €000 | €000 |
| Claims by members of the public | 51 | — | 56 | 248 | 304 | 380 |
| | | — | 56 | 248 | 304 | 380 |

Total payments in respect of third party legal costs and compensation costs amounted to €303,953. These included costs associated with judicial review proceedings where the Courts Service was a party to such proceedings, and payments in respect of actions dealt with by the State Claims Agency amounting to €63,623.

6.2 Courts Service PPP Bundle

In July 2012, the Government announced an investment package which includes seven courthouse projects, as follows: Wexford, Mullingar, Waterford, Limerick, Cork, Letterkenny and Drogheda. The Courts Service entered into a contract with the preferred bidder in December 2015.

6.3 Write-Offs and Provisions

During 2015, Vote 22 wrote off €52,949 in relation to administrative errors as follows

| | Debts written off | | Movement in provision | |
|-----------------------|-------------------|------|-----------------------|------|
| | 2015 | 2014 | 2015 | 2014 |
| | €000 | €000 | €000 | €000 |
| Administrative errors | 53 | 1 | — | — |
| Total | 53 | 1 | — | — |

€45,340 of the write off relates to a data migration error that occurred in 2003 whereby recurring payments were made in error to a Ward of Court. The Courts Service has made every effort to recover the money referred to above and has put procedures in place to ensure that this type of error does not reoccur.

