

## **Appropriation Account 2015**

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### **Vote 7**

### **Office of the Minister for Finance**

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## Introduction

As Accounting Officer for Vote 7, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2015 for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office, for certain services administered by the Office of the Minister and for payment of certain grants.

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

A surplus of €6.14 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.

### ***Stocks and capital assets***

The Department of Finance (Vote 7), Department of Public Expenditure and Reform (Vote 11), Shared Services (Vote 18) and the Office of Government Procurement (Vote 39) share IT consumable stocks. They are allocated on the basis of staff numbers in the respective Votes.

For efficiency and convenience reasons, spend on stationery stocks is recorded under Vote 7 and spend on IT consumable stocks is recorded under Vote 11. However, as the stocks are deemed to be shared, they are included in the operating cost notes to the Accounts of Vote 7, Vote 11, Vote 18 and Vote 39 and are allocated on the basis of staff numbers in the respective Departments.

As most capital assets are shared, the usage of capital assets is also allocated on the basis of staff numbers. Up to 31 December 2010, all capital assets had been recorded on the asset register of the Department of Finance. The asset register does not record the location of the business unit using the asset. As a result, it was not possible to split the assets between those units remaining in the Department of Finance and those transferring to the Department of Public Expenditure and Reform. In general, furniture and fittings and office equipment assets are recorded on the asset register of the Department of Finance and IT equipment assets are recorded on the asset register of the Department of Public Expenditure and Reform. Depreciation on assets is charged to each Department on the basis of staff numbers. Notwithstanding any of the above, the Department of Finance purchased certain assets in years 2012 – 2015 which were for its exclusive use and the depreciation in respect of these is not apportioned.

## **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.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Service Office for the provision of HR and Payroll shared service.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to this Department.

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 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 of Finance 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

***Significant financial risks***

There are no significant financial risks for the Vote.

***Internal Audit and Audit Committee***

I confirm that the Department uses the services of the Department of Public Expenditure and Reform internal audit function under the terms of a Service Level Agreement between the two Departments. The Department of Public Expenditure and Reform Internal Audit Unit operates under a written charter which has been approved by the Secretary General of the Department of Public Expenditure and Reform. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, (which are prepared in consultation with the audit committee and approved by me), are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

**Derek Moran**

Accounting Officer  
Department of Finance

15 March 2016

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

### **Vote 7 Office of the Minister for Finance**

I have audited the appropriation account for Vote 7 Office of the Minister for Finance for the year ended 31 December 2015 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

#### ***Responsibility of the Accounting Officer***

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

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

#### ***Responsibility of the Comptroller and Auditor General***

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

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

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

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

#### ***Scope of audit***

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

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

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 7 Office of the Minister for Finance for the year ended 31 December 2015.

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

**Seamus McCarthy**

Comptroller and Auditor General

27 July 2016

## Vote 7 Office of the Minister for Finance Appropriation Account 2015

		Estimate provision		2015	2014
		€000	€000	Outturn	Outturn
		€000	€000	€000	€000
<b>Programme expenditure</b>					
A	European Union and International Policy		2,908	2,773	2,834
B	Financial Services Policy		10,744	7,599	6,813
C	Fiscal Policy				
	<i>Original</i>	4,104			
	<i>Supplementary</i>	<u>1</u>	4,105	4,218	3,580
D	Economic Policy		1,860	1,666	1,737
E	Provision of Shared Services		12,351	10,045	9,179
<b>Gross expenditure</b>					
	<i>Original</i>	31,967			
	<i>Supplementary</i>	<u>1</u>	<b>31,968</b>	<b>26,301</b>	<b>24,143</b>
<i>Deduct</i>					
F	Appropriations-in-aid		<u>1,350</u>	<u>1,935</u>	<u>2,248</u>
<b>Net expenditure</b>					
	<i>Original</i>	30,617			
	<i>Supplementary</i>	<u>1</u>	<b>30,618</b>	<b>24,366</b>	<b>21,895</b>

### 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 spend in the following year.

	2015	2014
	€	€
Surplus to be surrendered	6,251,696	9,305,117
Deferred surrender	(115,000)	—
Surplus to be surrendered	<u>6,136,696</u>	<u>9,305,117</u>

**Analysis of administration expenditure**

		<b>2015</b>		<b>2014</b>
		<b>Estimate</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>provision</b>		
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	18,525	17,456	17,563
ii	Travel and subsistence	585	556	613
iii	Training and development and incidental expenses	841	649	780
iv	Postal and telecommunications services	461	457	488
v	Office equipment and external IT services	1,131	963	1,003
vi	Office premises expenses	1,389	1,232	374
vii	Consultancy and other services	40	—	56
		<b>22,972</b>	<b>21,313</b>	<b>20,877</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2015

	2015	2014
	€000	€000
Programme cost	4,988	3,266
Pay	17,456	17,563
Non pay	3,857	3,314
<b>Gross expenditure</b>	<b>26,301</b>	<b>24,143</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>1,935</b>	<b>2,248</b>
<b>Net expenditure</b>	<b>24,366</b>	<b>21,895</b>
<b>Changes in capital assets</b>		
Purchases cash	(488)	
Depreciation	484	
	(4)	(115)
<b>Changes in net current assets</b>		
Increase in closing accruals	42	
Decrease in stock	1	
	43	(30)
<b>Direct expenditure</b>	<b>24,405</b>	<b>21,750</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	12,315	10,900
Notional rents	979	1,746
<b>Net programme cost</b>	<b>37,699</b>	<b>34,396</b>

#### 1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 7 borne elsewhere, net of costs of shared services apportioned to other Votes.

	2015	2014
	€000	€000
Vote 9 Office of the Revenue Commissioners	e 7	—
Vote 12 Superannuation and Retired Allowances	e 12,239	11,243
Vote 13 Office of Public Works	437	294
Vote 18 Shared Services	e 27	14
Central Fund – Ministerial pensions	253	223
	12,963	11,774
Apportioned cost of accounting support for other Votes	e (648)	(874)
	<b>12,315</b>	<b>10,900</b>

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

## 2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
<b>Capital assets</b>	2.2	<b>451</b>	<b>611</b>
<b>Current assets</b>			
Bank and cash	2.3	757	269
Stocks	2.4	13	14
Prepayments		356	364
Accrued income		—	29
Other debit balances	2.5	202	462
<b>Total current assets</b>		<b>1,328</b>	<b>1,138</b>
<b>Less current liabilities</b>			
Accrued expenses		241	236
Other credit balances	2.6	862	628
Net liability to the Exchequer	2.7	97	103
<b>Total current liabilities</b>		<b>1,200</b>	<b>967</b>
<b>Net current assets</b>		<b>128</b>	<b>171</b>
<b>Net assets</b>		<b>579</b>	<b>782</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>579</b>	<b>782</b>

2.1 State Funding Account		2015	2014
	Note	€000	€000
Balance at 1 January		782	1,015
Disbursements from the Vote			
Estimate provision	Account	30,617	
Supplementary provision	Account	1	
Deferred surrender	Account	(115)	
Surplus to be surrendered	Account	(6,137)	
Net vote		24,366	21,895
Expenditure (cash) borne elsewhere	1	12,315	10,900
Non cash items – capital assets <sup>a</sup>		(353)	(544)
Non cash items – depreciation <sup>a</sup>		189	166
Non cash expenditure – notional rent	1	979	1,746
Net programme cost	1	(37,699)	(34,396)
<b>Balance at 31 December</b>		<b>579</b>	<b>782</b>

<sup>a</sup> Arising from the apportionment policy for assets shared by the Department of Finance and the Department of Public Expenditure and Reform, acquisition/depreciation figures in the balance sheet do not match those shown in the operating cost statement.

**2.2 Capital Assets**

	IT equipment €000	Furniture and fittings €000	Office equipment €000	Total €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2015	222	5,404	2,393	8,019
Additions	40	85	10	135
Cost or valuation at 31 December 2015	262	5,489	2,403	8,154
<b>Accumulated depreciation</b>				
Opening balance at 1 January 2015	132	4,903	2,373	7,408
Depreciation for the year	52	222	21	295
Cumulative depreciation at 31 December 2015	184	5,125	2,394	7,703
<b>Net assets at 31 December 2015</b>	<b>78</b>	<b>364</b>	<b>9</b>	<b>451</b>
<b>Net assets at 31 December 2014</b>	<b>90</b>	<b>501</b>	<b>20</b>	<b>611</b>

**2.3 Bank and Cash**

	2015 €000	2014 €000
at 31 December		
PMG balances and cash	738	258
Commercial bank account balance	19	11
	757	269

**2.4 Stocks**

	2015 €000	2014 €000
at 31 December		
Stationery	8	9
IT consumables	5	5
	13	14

**2.5 Other Debit Balances**

	2015 €000	2014 €000
at 31 December		
Recoupable salaries	21	28
Recoupable travel expenditure	19	—
Travel imprests	7	3
Recoupable travel pass scheme expenditure	100	97
Advances to OPW	—	8
Other debit suspense items	55	326
	202	462

<b>2.6 Other Credit Balances</b>	<b>2015</b>	<b>2014</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	302	203
Pay Related Social Insurance	166	111
Professional Services Withholding Tax	110	95
Value Added Tax	12	5
Pension contributions	63	42
Local Property Tax	1	1
Universal Social Charge	94	66
	<hr/>	<hr/>
	748	523
Payroll deductions held in suspense	95	73
Other credit suspense items	19	11
Recoupable travel expenditure	—	21
	<hr/>	<hr/>
	862	628

<b>2.7 Net liability to the Exchequer</b>	<b>2015</b>	<b>2014</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	6,137	9,305
Deferred surrender	115	—
Exchequer grant undrawn	(6,155)	(9,202)
Net Exchequer funding due	<hr/>	<hr/>
	97	103

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

Bank and cash	757	269
Debit balances: suspense	202	462
	<hr/>	<hr/>
	959	731

**Creditors**

Due to State	(748)	(523)
Credit balances: suspense	(114)	(105)
	<hr/>	<hr/>
	(862)	(628)
	<hr/>	<hr/>
	97	103

<b>2.8 Commitments</b>	<b>2015</b>	<b>2014</b>
at 31 December	<b>€000</b>	<b>€000</b>

Total of legally enforceable commitments	—	53
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<b>2.9 Matured Liabilities</b>	<b>2015</b>	<b>2014</b>
At 31 December	<b>€000</b>	<b>€000</b>

Estimate of matured liabilities not discharged at year end	10	4
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### 3 Programme Expenditure by Subhead

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>A</b>	<b>European Union and International Policy</b>			
A.1	Administration – pay	2,288	2,049	2,245
A.2	Administration – non pay	470	425	392
A.3	Consultancy and other services	150	299	197
		<u>2,908</u>	<u>2,773</u>	<u>2,834</u>

#### Significant variations

Overall, the expenditure in relation to Programme A was €135,000 lower than provided. This was mainly due to the following:

Description	Less/(more) than provided	Explanation
€000		
Consultancy and other services	(149)	The variance is driven by a contribution to the Council of Europe Migrant and Refugee fund. The overspend is covered by sanctioned virement from other subheads and the programme remains within budget on an overall basis.

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>B</b>	<b>Financial Services Policy</b>			
B.1	Administration – pay	4,459	4,097	4,045
B.2	Administration – non pay	645	410	559
B.3	Committees and commissions	20	13	—
B.4	Consultancy and other services	5,620	3,079	2,209
		<u>10,744</u>	<u>7,599</u>	<u>6,813</u>

#### Significant variations

Overall, the expenditure in relation to Programme B was €3.1 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided	Explanation
€000		
Administration – non pay	235	Small savings arose across all administration subheads within this programme, contributing to this overall saving.

Description	Less/(more) than provided	Explanation
	€000	
Consultancy and other services	2,541	<p>The nature of this subhead is that the work programme cannot be predicted with certainty and budgets must be set at a prudent level to allow the units to address issues as they arise. The key driver of the saving was the Shareholding Management Unit where savings of approximately €1.5 million arose in relation to the budget for litigation and transactional activity.</p> <p>Savings also arose on the budget for National Payments Plan projects, the Central Bank Consolidation Act and SME/mortgage arrears initiatives. A number of factors contributed including the timing of a number of projects and the in-house completion of certain elements of the work.</p>

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>C</b>	<b>Fiscal Policy</b>			
C.1	Administration – pay	2,638	2,787	2,685
C.2	Administration – non pay	286	257	211
C.3	Committees and commissions	330	327	289
C.4	Consultancy and other services	850	847	395
C.5	Fuel Grant			
	<i>Original</i>	—		
	<i>Supplementary</i>	1	1	—
		<hr/>	<hr/>	<hr/>
		4,105	4,218	3,580
		<hr/>	<hr/>	<hr/>

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>D</b>	<b>Economic Policy</b>			
D.1	Administration – pay	1,464	1,250	1,463
D.2	Administration – non pay	221	246	204
D.3	Consultancy and other services	175	170	70
		<hr/>	<hr/>	<hr/>
		1,860	1,666	1,737
		<hr/>	<hr/>	<hr/>

	2015		2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>E Provision of Shared Services</b>			
E.1 Administration – pay	7,676	7,273	7,126
E.2 Administration non – pay	2,825	2,519	1,948
E.3 Consultancy and other services	1,850	253	105
	12,351	10,045	9,179

**Significant variations**

Overall, the expenditure in relation to Programme E was €2.3 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided	Explanation
	€000	
Consultancy and other services	1,597	<p>This allocation was provided to cover a number of items including the Banking Inquiry, the National Economic Dialogue, transformational projects and advisory costs in relation to the risk and stability area.</p> <p>The extent of costs for the inquiry was difficult to estimate at the outset and was substantially lower than anticipated.</p> <p>Other savings arose through in-house development of various IT solutions and through the later than anticipated timing of certain projects.</p>

## 4 Receipts

4.1 Appropriations-in-aid	2015		2014
	Estimated	Realised	Realised
	€000	€000	€000
1. Recoupment of certain expenses in relation to the stabilisation of the banking sector	350	701	1,123
2. Receipts from pension-related deductions on public service remuneration	950	991	1,016
3. Miscellaneous	50	243	109
<b>Total</b>	<b>1,350</b>	<b>1,935</b>	<b>2,248</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	Explanation
	€000	
Recoupment of certain expenses in relation to the stabilisation of the banking sector	(351)	Additional recoupments were secured in relation to the costs of the stabilisation of the banking sector. The budget for these recoupments had been set at a prudent level because the timing and extent of same could not be predicted with certainty at the time of preparing the estimates.
Miscellaneous	(193)	Miscellaneous receipts are by their nature difficult to predict. One key driver of this variance was the late realisation of receipts in respect of EU recoupable travel.

### 4.2 Extra receipts payable to the Exchequer

	2015	2014
	€000	€000
Balance at 1 January	—	—
Per diem allowances – IMF and World Bank	2	8
Salary recouped from former Department official	—	3
Transferred to the Exchequer	(2)	(11)
Balance at 31 December	—	—

## 5 Employee Numbers and Pay

	2015	2014
<b>Number of staff at year end</b> (full time equivalents)	275	289
	<b>2015</b>	<b>2014</b>
	<b>€000</b>	<b>€000</b>
Pay <sup>a</sup>	15,893	16,084
Higher, special or additional duties allowance	138	112
Other allowances	163	156
Overtime	178	159
Employer's PRSI	1,084	1,052
<b>Total Pay</b>	<b>17,456</b>	<b>17,563</b>

<sup>a</sup> The total pay figure is distributed across subheads A.1, B.1, C.1, D.1 and E.1.

### 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	34	4	21,406	20,613
Other allowances	8	3	51,435	45,090
Overtime	77	5	22,102	22,548
Number of individuals who received extra remuneration in more than one category	21	8	51,435	45,090

### 5.2 Other Remuneration Arrangements

One retired civil servant in receipt of a civil service pension was re-engaged on a fee basis at a total cost of €46,556. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €273,462 in respect of six officers who were serving outside the Department for all or part of 2015 and whose salaries were paid by the Department.

### 5.3 Payroll Overpayments

Overpayments at the year end were €41,449 (23 cases) (2014: €16,553). Of this, €11,142 (4 cases) have recovery plans in place.

## 6 Miscellaneous

### 6.1 Banking System Functions

The Minister for Finance delegated a number of banking system functions to the National Treasury Management Agency (NTMA) under Statutory Instrument (S.I.) no. 115 of 2010. This delegation was revoked with effect from 5 August 2011 under S.I. no. 395 of 2011 and the NTMA banking unit has since then been seconded to the Department of Finance. At the direction of the Minister, the costs of the unit, comprising staff costs and certain consultancy costs, continue to be met by the NTMA.

### 6.2 Committees and Commissions

	<b>2015</b>	<b>2014</b>
	<b>€000</b>	<b>€000</b>
Credit Union Advisory Committee <sup>a</sup>	13	—
Disabled Drivers Appeals Board <sup>b</sup>	327	289
	<u>340</u>	<u>289</u>

<sup>a</sup> The Committee's statutory function (under section 180 of the Credit Union Act 1997) is to advise the Minister for Finance and such other persons as the Minister thinks fit regarding:

- improvement of the management of credit unions
- protection of the interest of members and creditors of credit unions and
- other matters relating to credit unions upon which the Minister, the Central Bank or such other persons as may be specified by the Minister, may from time to time seek by way of advice from the Committee.

<sup>b</sup> The Disabled Drivers Medical Board of Appeals acts as an appeal body for those applicants refused a primary medical certificate by a senior medical officer in respect of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme. The Board was established in 1989.

### 6.3 Contingent Liabilities

There is litigation in progress regarding Irish Bank Resolution Corporation (IBRC) and Permanent TSB (PTSB). These actions are being defended and no estimate of the potential liability has been made.

Certain third party protections (in the form of warranties and indemnities) have been provided in connection with the sale of Irish Life Limited, the disposal of the Bank of Ireland contingent capital notes, the disposal of the preference shares in Bank of Ireland and the liquidation of IBRC.

### 6.4 Write-Offs

The following sums were written off in the year:

	<b>2015</b>	<b>2014</b>
	<b>€000</b>	<b>€000</b>
Historic suspense account	—	84

**6.5 Legal costs**

				<b>2015</b>		<b>2014</b>
	<b>Number of cases</b>	<b>Legal costs paid by Department €000</b>	<b>Compensation awarded €000</b>	<b>Legal costs awarded €000</b>	<b>Total €000</b>	<b>Total €000</b>
<b>Claims by employees of the Vote</b>						
<i>Legal costs in respect of banking inquiry</i>	1	—	—	74	74	56
<b>Claims by members of the public</b>						
<i>Legal case</i>	1	—	—	1,160	1,160	608
		—	—	1,234	1,234	664

**6.6 Carryover to 2016**

Under the provisions of Section 91 of the Finance Act 2004, €115,000 of unspent allocations in respect of the capital elements of Subhead E.2 was carried forward to 2016.

