

3 Vote Accounting and Budget Management

- 3.1** Dáil Éireann provides money for the services of government departments and offices by
- approving estimates of receipts and expenditure for those services in the course of each year
 - giving statutory effect to the estimates in the annual Appropriation Act.
- 3.2** Expenditure is provided for under 'votes', with one or more votes covering the functions of each department or office. The first part of the estimate for each vote (referred to as the ambit) provides an outline of the services to be financed. The ambit is incorporated in the annual Appropriation Act and so represents the purposes for which funds have been authorised by Dáil Éireann.
- 3.3** At the end of each financial year, each department and office is required to prepare an account, known as the appropriation account, for each voted service administered by it. The statutory requirement is for the appropriation account to report the outturn for the year compared with the amount provided by Dáil Éireann.

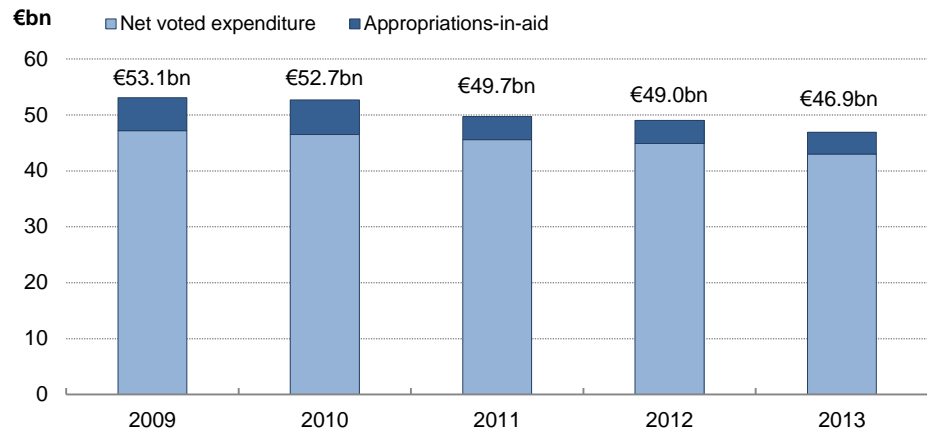
Results of 2013 Audits of Appropriation Accounts

- 3.4** Audits of the 2013 appropriation accounts for all votes have been completed. Each account, together with the related audit report, is being presented to Dáil Éireann with this report.
- 3.5** A summary of the amounts appropriated in 2013 for voted public services is included in Annex A (Figure A1). The outturn for the year is also shown, together with the surplus of appropriations over expenditure.
- 3.6** The final amount appropriated for public services in 2013 was €47.6 billion. This comprised supply grants of €43.7 billion, capital funding carried over from 2012 totalling €107 million and appropriations-in-aid of €3.8 billion.

Vote Outturn

- 3.7** Aggregate expenditure and appropriations-in-aid of all votes for the years 2009 to 2013 are summarised in Figure 3.1. The total amount spent by departments and offices in 2013 was €46.9 billion. After deduction of realised appropriations-in-aid totalling €3.9 billion, the net expenditure in the year was €43 billion.

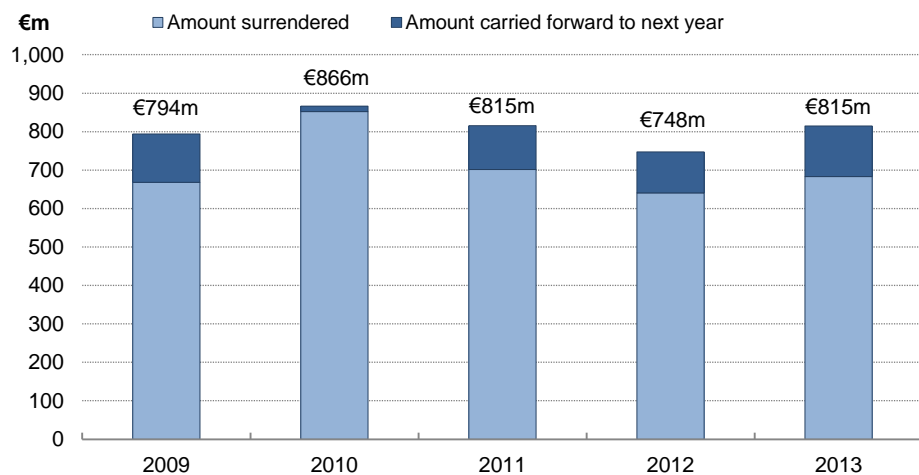
Figure 3.1 Vote outturn, 2009 – 2013



Source: Reports on the Accounts of the Public Services, 2009 – 2013, Annex A

- 3.8 Departments and offices are not permitted to spend more than the amount approved for each vote. When the expenditure in the year is less than the amount provided, the surplus is liable to be surrendered to the Exchequer.
- 3.9 All departments and offices managed within their overall voted allocations in 2013 and surpluses were recorded by all votes. Consequently, no excess vote occurred in 2013.
- 3.10 The 2013 surpluses amounted to €815 million (see Figure 3.2). Of that amount, a total of €132 million was approved for carry over to 2014. The balance of €683 million was due for surrender. The sums liable for surrender or carried over to 2014 for each vote are shown in Annex A (Figure A2).

Figure 3.2 Surplus for surrender, 2009 – 2013



Source: Reports on the Accounts of the Public Services, 2009 – 2013, Annex A

Exchequer Extra Receipts

- 3.11** Certain sums collected by government departments and offices are directed by the Department of Public Expenditure and Reform to be credited to the Exchequer, and not treated as appropriations-in-aid. This includes court fine receipts, and Property Registration Authority fee receipts. Windfall receipts are also usually brought to account in this way, including proceeds of significant sales of property, receipts on foot of surplus income or profits of State companies, interest, dividends or capital repayments, compensation payments and voluntary surrender of salary. Where Exchequer extra receipts arose in 2013, the amounts are shown in notes to the relevant appropriation accounts. The total Exchequer extra receipts recorded by government departments and offices in 2013 was €120 million. The aggregate amount of those receipts reported in each account is set out in Annex A (Figure A3).

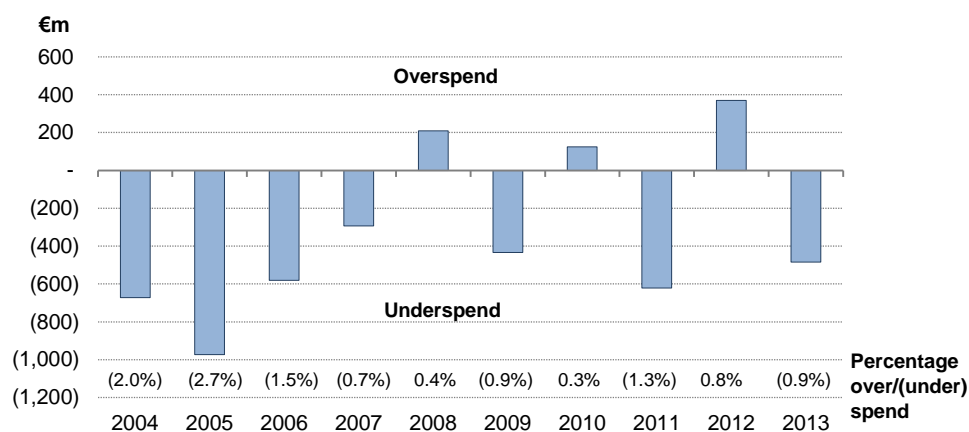
Grants-in-Aid

- 3.12** In addition to covering the ordinary services administered directly by a government department or office, a vote may contain financial provision for a particular activity or service administered by an outside body. This financial provision can take the form of a grant or a grant-in-aid to the body. Grants are subject to all the usual restrictions pertaining to any payment from a subhead and any balance remaining unexpended at the end of the year is liable to be surrendered. A grant-in-aid differs from other voted grants in that any unexpended end-year balance of the sums issued from the vote is not liable to surrender to the Exchequer. In 2013, total issues under grant-in-aid subheads amounted to €2.1 billion.
- 3.13** The Department of Public Expenditure and Reform's *Public Financial Procedures* states that the total amount paid by way of a grant-in-aid may not exceed the amount specified in the estimate, and savings on other subheads cannot be used to increase a grant-in-aid amount. Apart from one case (discussed below), the amounts paid by way of grant-in-aid were equal to or less than the amounts of the subhead provisions provided by Dáil Éireann, and so were compliant with *Public Financial Procedures*.
- 3.14** In the case of payments to regional assemblies from the Public Expenditure and Reform vote, the grant-in-aid paid of €667,000 exceeded the estimate provision of €650,000. Notwithstanding the provisions of *Public Financial Procedures* in that regard, the Department sanctioned 'virement' (the reallocation of savings on another subhead) to cover the excess expenditure on the grant-in-aid subhead. The Department has stated that sanction was conveyed in this case on the basis of the merits of the application and the availability of savings to facilitate it.
- 3.15** The Department has stated that the *Public Financial Procedures* manual is intended to guide departments and public agencies in the appropriate and optimal management of public money. It further stated that the situation outlined in *Public Financial Procedures* in relation to virement and grants-in-aid reflects an administrative rather than a legal requirement and, accordingly, it is at the discretion of the Minister for Public Expenditure and Reform to authorise or prohibit viring into a grant-in-aid subhead. The management of grants, including the status of grants-in-aid is currently under consideration by the Department. The distinction, in practice, between grants and grants-in-aid has been losing its significance and the Department is proposing to have one grant category, with vouched expenditure as the default payment mechanism, with pre-funding arrangements permitted, where appropriate, subject to sanction by the Department. A draft circular on the management of grants is close to finalisation. As such, the issue of viring and grants-in-aid will no longer be of relevance.

Budget Variance

- 3.16** The original estimate amount approved represents the forecast of the amount required to meet the cost of the services to be provided from each vote. The budget variance is therefore the difference between the original estimate of net expenditure and the actual outturn in a year.¹ Figure 3.3 sets out the budget variance for all votes combined, for the years 2004 to 2013.

Figure 3.3 Net expenditure variance from original budget, all votes, 2004 – 2013



Source: Analysis by the Office of the Comptroller and Auditor General

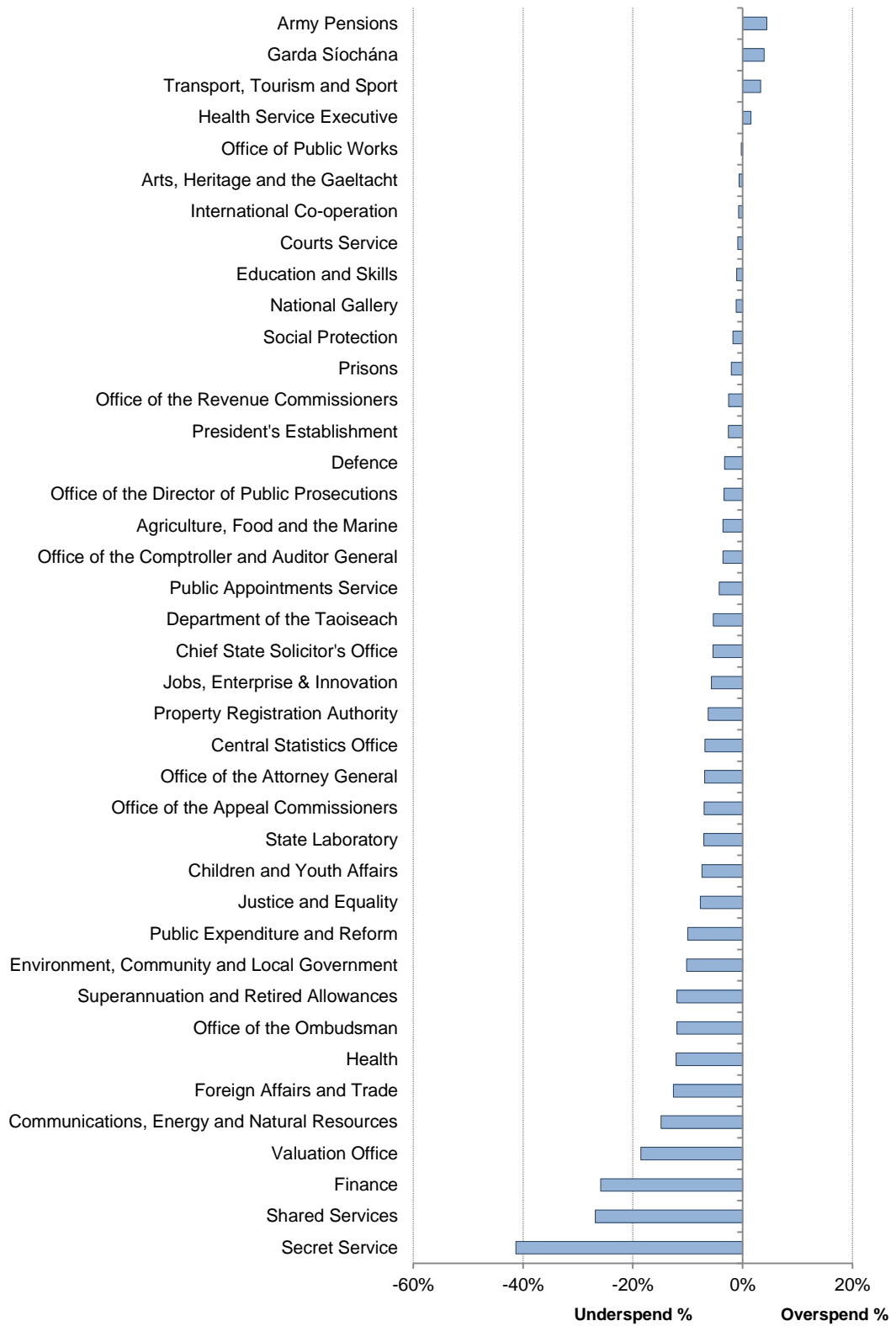
- 3.17** Between 2004 and 2007, net voted expenditure was less than originally estimated each year. More recently, there has not been a consistent pattern of variances, reflecting the greater challenges in budgeting for public services in the aftermath of the banking crisis. In 2008, 2010 and 2012, net expenditure was greater than originally forecast. 2013 net expenditure was €485 million less than the original forecast.

Budget Variance by Vote

- 3.18** Figure 3.4 sets out, for each vote, the proportionate variance between actual expenditure and the original estimate in 2013.
- There were four votes where the net expenditure outturn was greater than the original estimate. Army Pensions had the largest percentage overspend compared with the original budget.
 - The remaining 36 votes incurred net expenditure less than originally anticipated in the estimates.

¹ There is a statutory provision for unspent capital allocations to be carried over to the following year for use for the same purpose, with Department of Public Expenditure and Reform agreement. In this report, such carryover amounts are treated as part of the annual departmental budget.

Figure 3.4 Net expenditure variance by vote, as a proportion of the original budget, 2013



Source: Analysis by the Office of the Comptroller and Auditor General

Supplementary Estimates

- 3.19** When the Dáil approves a vote estimate, it does so at the aggregate level. Departments are allowed some scope to manage budgets by moving allocations between programmes and subheads, but only if the Department of Public Expenditure and Reform agrees. This reallocation process is referred to as virement.
- 3.20** If large adjustments to the budgets for programmes or subheads are required as the year progresses, formal approval must be sought from the Dáil. This is done through the 'supplementary estimate' process. This process may also be used, if required, to increase the cash limit for a vote for the year. Details of supplementary estimates requested are discussed at the relevant Dáil committees before approval is sought from the Dáil itself.
- 3.21** Four votes required substantive supplementary estimates in 2013 to increase the overall amount available (see Figure 3.5).

Figure 3.5 Votes with supplementary estimates, 2009 – 2013^a

	2009	2010	2011	2012	2013
Army Pensions	●	●	●	●	●
Health Service Executive	●	●	●	●	●
Garda Síochána	●	●	●	●	●
Transport, Tourism and Sport		○		●	●
Justice and Equality	○	○	○		○
Shared Services					○
Courts Service	○	○	●	●	
Social Protection		●		●	
Jobs, Enterprise and Innovation	○	○	○	○	
Environment, Community and Local Government		○	○	○	
Arts, Heritage and the Gaeltacht	○	●			
Superannuation and Retired Allowances	●			●	
Education and Skills		○			
Foreign Affairs and Trade		●			
Agriculture, Food and the Marine	○				
Children and Youth Affairs	○				
Public Expenditure and Reform			○		
Director of Public Prosecutions	●				
Secret Service	●				
Communications, Energy and Natural Resources	○				

Source: Analysis by the Office of the Comptroller and Auditor General

Notes: ● Indicates an increase in the net expenditure estimate i.e. a substantive supplementary estimate.

○ Indicates that the increase in net expenditure was a token €1,000 i.e. a technical supplementary estimate.

a Vote titles are as per the 2013 Revised Estimates for Public Services. For some votes, different titles may have applied in the year in which a supplementary estimate was approved.

Major Budget Variances by Subhead

- 3.22** There were 26 expenditure subheads across twelve votes in 2013 where there were major variances between the original estimate of expenditure and the outturn – these were cases where the variance was more than €10 million, and represented 10% or more of the original estimate. Receipts were significantly different from the estimate in seven cases. The major subhead variances are outlined in Annex B, together with the explanations for those variances provided by the relevant accounting officers.
- 3.23** The main causes of the major variations included
- under or over estimation of the level of receipts and of the demand for schemes and programmes, including in the Social Insurance Fund
 - improvements in claims administration in the Department of Social Protection leading to reduced claim backlogs in certain schemes and less recourse to basic supplementary welfare allowance, as well as improved recovery of overpayments
 - timing issues, such as delays in or uncertainty regarding timing of events, where related receipts and expenditures anticipated in 2013 have been delayed
 - capital works not anticipated in the budget
 - a court settlement payment not anticipated in the budget
 - savings achieved through rationalisation of central government office accommodation.
- 3.24** In the case of the Garda Síochána vote, no provision was made for expenditure on the GoSafe speed camera contract, on the basis that the cost is funded by receipts from fines. A supplementary estimate providing for the expenditure and receipts is approved each year.
- 3.25** The Health Service Executive (HSE) vote accounted for 29% of all net voted expenditure in 2013. Major variations on four HSE expenditure subheads in 2013 were related to lower than anticipated spending on pension lump sum payments, health facility capital costs and innovative service delivery projects as well as higher than expected payments to the State Claims Agency. There were also major variations for three receipt categories in the HSE vote, with the largest one relating to a shortfall in the planned collection of patient charges for hospital services.

Annex A Vote Financial Outturn

Dáil Éireann provides money for the ordinary services of government departments and offices by approving estimates of the amounts required for those services in the course of each year, and giving statutory effect to those estimates in the annual Appropriation Act. The expenditure is provided for under a series of 'votes'. By law, an appropriation account must be produced for each vote. The account must provide details of the outturn for the year against the amount provided by Dáil Éireann.

Figure A1 provides a summary of the outturn on expenditure and receipts relative to the amounts appropriated for public services in 2013.

Figure A2 shows how surplus appropriations in 2013 were applied – either through deferral of expenditure to 2014, or by surrender to the Exchequer.

Figure A3 shows estimated and realised Exchequer extra receipts.

Explanations of some of the terms used in the tables are given below.

Supply grant	The money granted (or voted) by Dáil Éireann for each of the public services.
Deferred from 2012	Amounts of capital moneys not spent in 2012 and carried over for expenditure on capital services in 2013. The carry over of these sums was approved by Dáil Éireann in the Appropriation Act 2012.
Appropriations-in-aid	Departmental receipts which, with the agreement of Dáil Éireann, may be retained to defray the expenses of the vote to which they refer.
Total appropriations	Sum of the supply grant, deferred 2012 capital moneys (if any) and appropriations-in-aid.
Surplus for the year	The excess of total appropriations by Dáil Éireann over the gross expenditure together with the surplus on appropriations-in-aid. The surplus for the year is liable for surrender back to the Exchequer.
Deferred surrender	Amount of capital moneys not spent in 2013 which were carried over for expenditure in 2014. The carry over of these sums was approved by Dáil Éireann in the Appropriation Act 2013.
Surplus to be surrendered	Amount of money appropriated in 2013 but not spent in the year or deferred to 2014, and so required to be surrendered to the Exchequer.
Exchequer extra receipts	Departmental receipts that are not appropriated-in-aid, but are paid directly into the Exchequer. In certain cases, where the receipts are recurrent, an estimate of the amount expected to be recovered is included in the estimate for the vote.

Figure A1 Summary of Appropriations for Public Services in 2013, by Vote

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2012	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/(deficit) in receipts	Net surplus for the year ^a
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
1	President's Establishment	3,062	—	100	3,162	3,105	123	2,982	57	23	80
2	Department of the Taoiseach	22,148	—	870	23,018	21,925	960	20,965	1,093	90	1,183
3	Office of the Attorney General	14,317	—	788	15,105	14,094	768	13,326	1,011	(20)	991
4	Central Statistics Office	39,758	—	2,837	42,595	40,329	3,308	37,021	2,266	471	2,737
5	Office of the Director of Public Prosecutions	37,414	—	975	38,389	37,145	996	36,149	1,244	21	1,265
6	Office of the Chief State Solicitor	29,916	—	1,860	31,776	29,737	1,432	28,305	2,039	(428)	1,611
7	Office of the Minister for Finance	33,187	—	1,675	34,862	27,341	2,732	24,609	7,521	1,057	8,578
8	Office of the Comptroller and Auditor General	5,977	—	5,875	11,852	11,098	5,337	5,761	754	(538)	216
9	Office of the Revenue Commissioners	322,705	—	71,287	393,992	393,062	78,637	314,425	930	7,350	8,280
10	Office of the Appeal Commissioners	442	—	32	474	443	32	411	31	—	31
11	Office of the Minister for Public Expenditure and Reform	36,364	—	5,189	41,553	38,492	5,777	32,715	3,061	588	3,649
12	Superannuation and Retired Allowances	384,600	—	82,000	466,600	427,704	89,224	338,480	38,896	7,224	46,120
13	Office of Public Works	374,044	—	26,931	400,975	399,205	26,041	373,164	1,770	(890)	880
14	State Laboratory	8,119	—	705	8,824	8,489	944	7,545	335	239	574
15	Secret Service	1,000	—	—	1,000	587	—	587	413	—	413
16	Valuation Office	9,121	—	1,400	10,521	8,587	1,160	7,427	1,934	(240)	1,694
17	Public Appointments Service	6,283	—	248	6,531	6,283	269	6,014	248	21	269
18	Shared Services	21,020	—	300	21,320	15,664	282	15,382	5,656	(18)	5,638
19	Office of the Ombudsman	7,437	—	408	7,845	6,925	380	6,545	920	(28)	892
20	Garda Síochána	1,323,071	—	136,486	1,459,557	1,458,240	136,605	1,321,635	1,317	119	1,436

	€000	€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
21 Prisons	311,391	—	17,147	328,538	321,631	16,664	304,967	6,907	(483)	6,424	
22 The Courts Service	58,324	—	46,635	104,959	104,647	46,838	57,809	312	203	515	
23 Property Registration Authority	31,232	—	1,014	32,246	30,550	1,276	29,274	1,696	262	1,958	
24 Justice and Equality	320,073	287	63,863	384,223	359,233	63,575	295,658	24,990	(288)	24,702	
25 Environment, Community and Local Government	1,130,116	43,000	77,936	1,251,052	1,148,667	95,369	1,053,298	102,385	17,433	119,818	
26 Education and Skills	7,926,906	19,000	580,427	8,526,333	8,423,516	563,985	7,859,531	102,817	(16,442)	86,375	
27 International Cooperation	495,929	—	1,150	497,079	493,300	1,156	492,144	3,779	6	3,785	
28 Foreign Affairs and Trade	173,843	400	44,048	218,291	200,281	47,998	152,283	18,010	3,950	21,960	
29 Communications, Energy and Natural Resources	173,395	10,400	242,601	426,396	393,664	237,231	156,433	32,732	(5,370)	27,362	
30 Agriculture, Food and the Marine	995,068	6,000	240,672	1,241,740	1,206,643	241,748	964,895	35,097	1,076	36,173	
31 Transport, Tourism and Sport	1,270,582	—	438,567	1,709,149	1,700,501	439,637	1,260,864	8,648	1,070	9,718	
32 Jobs, Enterprise and Innovation	760,589	25,000	52,027	837,616	791,949	51,295	740,654	45,667	(732)	44,935	
33 Arts, Heritage and the Gaeltacht	250,235	1,200	4,525	255,960	255,612	5,778	249,834	348	1,253	1,601	
34 National Gallery	7,677	—	253	7,930	7,843	256	7,587	87	3	90	
35 Army Pensions	218,212	—	5,600	223,812	223,667	5,657	218,010	145	57	202	
36 Defence	638,757	900	41,675	681,332	666,963	48,436	618,527	14,369	6,761	21,130	
37 Social Protection	13,085,236	1,050	235,651	13,321,937	13,107,733	250,003	12,857,730	214,204	14,352	228,556	
38 Health	243,742	—	3,916	247,658	219,050	4,836	214,214	28,608	920	29,527	
39 Health Service Executive	12,531,471	—	1,362,152	13,893,623	13,872,830	1,372,433	12,500,397	20,793	10,281	31,074	
40 Children and Youth Affairs	434,072	—	5,034	439,106	407,160	5,351	401,809	31,946	317	32,263	
Total	43,736,835	107,237	3,804,859	47,648,931	46,883,895	3,854,529	43,029,366	765,036	49,670	814,705	

Source: 2013 Appropriation Accounts

Note: a The net surplus is comprised of the excess of total appropriations by Dáil Éireann over the gross expenditure together with the surplus on appropriations-in-aid. Any apparent differences in totals are due to rounding.

Figure A2 Application of Surplus 2013 Appropriations, by Vote

Vote	Service	Surplus for the year	Deferred surrender (to 2014)	Surplus for surrender
		€000	€000	€000
1	President's Establishment	80	—	80
2	Department of the Taoiseach	1,183	—	1,183
3	Office of the Attorney General	991	—	991
4	Central Statistics Office	2,737	—	2,737
5	Office of the Director of Public Prosecutions	1,265	—	1,265
6	Office of the Chief State Solicitor	1,611	—	1,611
7	Office of the Minister for Finance	8,578	—	8,578
8	Office of the Comptroller and Auditor General	216	—	216
9	Office of the Revenue Commissioners	8,280	—	8,280
10	Office of the Appeal Commissioners	31	—	31
11	Office of the Minister for Public Expenditure and Reform	3,649	—	3,649
12	Superannuation and Retired Allowances	46,120	—	46,120
13	Office of Public Works	880	—	880
14	State Laboratory	574	—	574
15	Secret Service	413	—	413
16	Valuation Office	1,694	—	1,694
17	Public Appointments Service	269	—	269
18	Shared Services	5,638	—	5,638
19	Office of the Ombudsman	892	—	892
20	Garda Síochána	1,436	—	1,436

Figure A3 Exchequer Extra Receipts 2013, by Vote

Vote	Service	Estimated extra receipts	Extra receipts realised
		€000	€000
1	President's Establishment	—	—
2	Department of the Taoiseach	—	—
3	Office of the Attorney General	—	—
4	Central Statistics Office	—	—
5	Office of the Director of Public Prosecutions	—	56
6	Office of the Chief State Solicitor	—	50
7	Office of the Minister for Finance	—	9
8	Office of the Comptroller and Auditor General	—	—
9	Office of the Revenue Commissioners	—	1,161
10	Office of the Appeal Commissioners	—	—
11	Office of the Minister for Public Expenditure and Reform	—	—
12	Superannuation and Retired Allowances	—	—
13	Office of Public Works	—	186
14	State Laboratory	17	17
15	Secret Service	—	—
16	Valuation Office	—	—
17	Public Appointments Service	—	—
18	Shared Services	—	—
19	Office of the Ombudsman	—	13
20	Garda Síochána	5,032	3,927






	€000	€000	€000		€000	€000
21 Prisons	6,424	2,400	4,024	21 Prisons	—	—
22 The Courts Service	515	—	515	22 The Courts Service	11,960	11,774
23 Property Registration Authority	1,958	—	1,958	23 Property Registration Authority	36,730	36,634
24 Justice and Equality	24,702	—	24,702	24 Justice and Equality	—	265
25 Environment, Community and Local Government	119,818	72,000	47,818	25 Environment, Community and Local Government	—	44,183
26 Education and Skills	86,375	—	86,375	26 Education and Skills	—	1,621
27 International Cooperation	3,785	—	3,785	27 International Cooperation	—	—
28 Foreign Affairs and Trade	21,960	570	21,390	28 Foreign Affairs and Trade	—	—
29 Communications, Energy and Natural Resources	27,362	8,500	18,862	29 Communications, Energy and Natural Resources	—	143
30 Agriculture, Food and the Marine	36,173	16,800	19,373	30 Agriculture, Food and the Marine	—	2,199
31 Transport, Tourism and Sport	9,718	4,800	4,918	31 Transport, Tourism and Sport	—	4,738
32 Jobs, Enterprise and Innovation	44,935	23,000	21,935	32 Jobs, Enterprise and Innovation	2,517	7,020
33 Arts, Heritage and the Gaeltacht	1,601	—	1,601	33 Arts, Heritage and the Gaeltacht	—	13
34 National Gallery	90	—	90	34 National Gallery	—	—
35 Army Pensions	202	—	202	35 Army Pensions	—	—
36 Defence	21,130	900	20,230	36 Defence	—	214
37 Social Protection	228,556	—	228,556	37 Social Protection	—	58
38 Health	29,527	—	29,527	38 Health	—	—
39 Health Service Executive	31,074	—	31,074	39 Health Service Executive	—	5,281
40 Children and Youth Affairs	32,263	2,576	29,687	40 Children and Youth Affairs	—	374
Total	814,705	131,546	683,159	Total	56,256	119,936

Source: 2013 Appropriation Accounts



Source: 2013 Appropriation Accounts

Annex B Variances from Original Estimates of €10 million and 10%, or more






Subhead	Explanation provided	
Vote 12 Superannuation and Retired Allowances		
<i>Additional allowances and gratuities in respect of established officers and payments in respect of transferred service</i>	Variance	↓ €36 million / 44%
Original estimate	€82 million	The outturn on lump sums paid to retirees during 2013 was lower than had been estimated primarily due to <ul style="list-style-type: none"> the number of retirements of established civil servants/prison officers during the year being about 300 less than had been anticipated the average lump sum paid to retirees being about €13,700 less than anticipated.
Outturn	€46 million	
Vote 13 Office of Public Works		
<i>Estate portfolio management – new works, alterations and additions</i>	Variance	↑ €10 million / 26%
Original estimate	€38 million	The variance is due to <ul style="list-style-type: none"> additional expenditure of €8.5 million on mechanical and electrical works – the allocation for mechanical and electrical works was €2.7 million and the outturn was €11.2 million an additional payment of €5.5 million to the Housing and Sustainable Communities Agency, which is part of a high court judgement and which was not due to be paid until after 2013 under the agreed schedule of payments additional expenditure of €1 million on the Intreo Programme in Loughrea savings on other projects and programmes mitigating these overspends.
Outturn	€48 million	
<i>Correction</i> – Due to an editing error, a draft explanation of the variance on this subhead was included in the originally published report. The correct explanation is now shown.		
<i>Estate portfolio management – Rents, rates, etc.</i>	Variance	↓ €11 million / 10%
Original estimate	€108 million	The saving achieved was due to continued office rationalisation including lease surrender and renegotiation programmes. The lease surrender programme yielded savings of about €6 million with the surrender of leases on two buildings – the Irish Life Centre and the Nassau Building – contributing €4 million in savings.
Outturn	€97 million	
Vote 20 Garda Síochána		
<i>Communications and other equipment</i>	Variance	↑ €15 million / 107%
Original estimate	€14 million	A technical supplementary estimate is required each year for expenditure on the GoSafe speed camera contract as no funding provision is allocated and receipts from the fixed charge notice system are retained as appropriations-in-aid to fund the system.
Outturn	€29 million	





Subhead	Explanation provided
<p><i>Safety cameras – certain receipts from fixed charges</i></p> <p>Variance  €15 million / 150 times</p> <p>Original estimate €0.1 million</p> <p>Outturn €15 million</p>	<p>A technical supplementary estimate is required each year to enable receipts from the fixed charge notice system to be used to fund the cost of the GoSafe safety camera contract. A nominal amount of €0.1 million is provided in the original estimate allocation.</p>
<p>Vote 25 Environment, Community and Local Government</p>	
<p><i>Voluntary and cooperative housing</i></p> <p>Variance  €25 million / 18%</p> <p>Original estimate €138 million</p> <p>Outturn €113 million</p>	<p>There was lower than expected take-up by approved housing bodies of funding available under the Capital Assistance and Capital Advance Leasing Facility Schemes.</p>
<p><i>Water services investment programme</i></p> <p>Variance  €45 million / 16%</p> <p>Original estimate €286 million</p> <p>Outturn €241 million</p>	<p>Difficulties for contractors in securing necessary bonds, issues with local authority contributions to project costs, and legal/procurement delays, together with the need to progress the Water Sector Reform Programme, impacted on the level of expenditure and contributed to savings on the subhead.</p>
<p><i>LEADER – rural economy sub-programme 2007 – 2013</i></p> <p>Variance  €22 million / 21%</p> <p>Original estimate €105 million</p> <p>Outturn €83 million</p>	<p>An increase in the EU co-financing rate served to reduce the overall cost to the Exchequer of the programme and required adjustments in the allocations to local development companies to be evaluated and put into effect. It was necessary to defer project approvals in the early part of the year pending completion of this process, thus impacting on payments under the programme.</p>
<p><i>Receipts – LEADER – rural economy sub-programme 2007 – 2013</i></p> <p>Variance  €22 million / 55%</p> <p>Original estimate €40 million</p> <p>Outturn €62 million</p>	<p>The greater than expected receipts reflected the increase in the EU co-financing rate from 55% to 85% and the level of expenditure achieved in the relevant qualifying financial periods.</p>






Subhead	Explanation provided
Vote 26 Education and Skills	
<p><i>Payments in respect of residential institutions redress and costs associated with the child abuse commission</i></p> <p>Original estimate €65 million</p> <p>Outturn €53 million</p>	<p>Variance ↓ €12 million / 18%</p> <p>The overall saving of €12 million comprises</p> <ul style="list-style-type: none"> ▪ €5.9 million due to the Redress Board finalising lower than expected numbers of applications ▪ €5.3 million arising from the Commission on Child Abuse not settling as many third party legal bills as had been expected in 2013 ▪ €0.5 million arising from planning permission not being granted for the memorial to the victims of abuse in industrial schools ▪ other miscellaneous savings which arose due to lower than estimated expenditure on related services and pay costs in the Commission on Child Abuse.
<p><i>Superannuation etc. payable to former staff of universities and institutes of technology</i></p> <p>Original estimate €53 million</p> <p>Outturn €70 million</p>	<p>Variance ↑ €17 million / 32%</p> <p>The excess arose from a decision to fund the overall superannuation deficits in the pension control accounts of the five older universities.</p>
<p><i>Building grants and capital costs of universities, institutes of technology and other designated institutions of higher education</i></p> <p>Original estimate €58 million</p> <p>Outturn €69 million</p>	<p>Variance ↑ €11 million / 19%</p> <p>€7.1 million of the excess expenditure is attributable to a decision to sanction a capital allocation to Waterford Institute of Technology to meet once-off costs of acquiring a student development. This funding will be fully recouped from the Institute by December 2018.</p> <p>Further excess expenditure arose due to faster than anticipated progress in carrying out enabling and adaptive works on the Grangegorman project to consolidate in that location the Dublin Institute of Technology dispersed student population.</p>
<p><i>Receipts from the European Social Fund</i></p> <p>Original estimate €21 million</p> <p>Outturn €1,000</p>	<p>Variance ↓ €21 million / 100%</p> <p>The shortfall in receipts arose principally from a delay in making the claim for expenditure incurred to the European Commission.</p>

Subhead	Explanation provided
Vote 29 Communications, Energy and Natural Resources	
<i>Information and communications technology programme</i>	Variance  €12 million / 60%
Original estimate €20 million	The variance mainly consisted of
Outturn €8 million	<ul style="list-style-type: none"> ▪ a shortfall in spending of €5.7 million due to unanticipated delays in the procurement process for the National Postcodes project ▪ a €2.5 million underspend on the digital switchover programme ▪ a €1.7 million saving under Phase 2 of the national rollout of the Second Level Schools Broadband Project where the average cost of service provision per school was about one third of the estimated cost ▪ delays in ducting projects in Galway and Mayo leading to a further underspend of €1 million.
Vote 30 Agriculture, Food and the Marine	
<i>Development of agriculture and food</i>	Variance  €11 million / 41%
Original estimate €27 million	Under the targeted agricultural modernisation scheme, farmers have two years to complete works that have been approved for grant aid – the grant is a maximum of 40% of the cost. The payments are made to farmers after works are completed. Therefore, expenditure on this subhead is impacted by farmers' ability to access funds.
Outturn €16 million	Expenditure was less than estimated as some works approved for grant aid were not completed and the funding provided was not fully drawn down.
	In addition, an extension of the deadline (to end-February 2014) for completion of work under the Sow Welfare Scheme meant that some payments to farmers that had been expected to be made in 2013 had not in fact been made by the end of the year.






Subhead	Explanation provided
Vote 32 Jobs, Enterprise and Innovation	
Enterprise Ireland	Variance ↓ €19 million / 13%
Original estimate €147 million	<p>The overall saving of €18.8 million comprises</p> <ul style="list-style-type: none"> ▪ €11.4 million relating to additional own resource income for Enterprise Ireland, from the sale/redemption of equity and venture capital investments, which was used instead of the Oireachtas grant to fund financial support to industry ▪ €7 million relating to an under drawdown from the seed and venture capital programmes due to fundraising difficulties experienced by venture funds under the International Fund for Ireland and Development Capital programmes. This in turn led to delays in finalising legal agreements and the timing of drawdowns ▪ a saving of €400,000 on capital building operations mainly relating to lower expenditure on buildings, IT infrastructure and maintenance/upgrade of the regional and overseas office networks. In addition, the development plans of Enterprise Ireland client companies have been curtailed or postponed due to the impact of the economic downturn.
Outturn €128 million	
Vote 37 Social Protection	
Basic Supplementary Welfare Allowance Payments	Variance ↓ €53 million / 33%
Original estimate €161 million	<p>Improved processing times on primary schemes resulted in less recourse to interim basic supplementary welfare allowance payments. Consequently, recipient numbers and average payment values were lower than expected.</p> <p>Also, recoveries from primary schemes of interim basic supplementary welfare allowance payments made to persons awaiting decisions on claims were higher than expected.</p>
Outturn €108 million	
Other Working Age – income supports	Variance ↓ €16 million / 26%
Original estimate €62 million	<p>The savings on income supports that contributed to this underspend include</p> <ul style="list-style-type: none"> ▪ savings of €16 million due to 68,500 less exceptional needs payments than profiled and offset by €4 million additional costs due to higher average payments than estimated (net saving €12 million) ▪ savings of almost €2 million mainly due to 55,800 (15%) fewer other supplements payments as the number of people on schemes was lower than expected ▪ humanitarian aid relocation expenses paid in 2013, which were €2 million less than expected.
Outturn €46 million	
National Internship Scheme – JobBridge	Variance ↓ €14 million / 17%
Original estimate €82 million	<p>The average numbers were approximately 1,100 (16.5%) lower than the expected uptake of the additional places provided in Budget 2013.</p>
Outturn €68 million	





Subhead	Explanation provided
Other Working Age Employment Supports	
	Variance  €22 million / 26%
Original estimate	€86 million
Outturn	€64 million
	<p>€19 million of the underspend is due to some support programmes being slower to come on stream than anticipated</p> <ul style="list-style-type: none"> ▪ €16 million savings on the Gateway scheme ▪ €2 million underspent on disability activation and employment supports and ▪ €1 million in respect of the JobsPlus scheme. <p>Further savings of €3 million were due to less than anticipated demand for the Technical Assistance Training and Technical Employment Support Grant schemes.</p>
Family Income Supplement	
	Variance  €32 million / 14%
Original estimate	€230 million
Outturn	€262 million
	<p>Backlogs were cleared much quicker than expected leading to 11,200 (40%) more recipient numbers – a variance of €89 million.</p> <p>However, the average amount paid to recipients was €1,400 (18%) less than anticipated reducing the spend by €57 million.</p>
Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005	
	Variance  €172 million / 12%
Original estimate	€1,486 million
Outturn	€1,314 million
	<p>The subvention to the Social Insurance Fund (SIF) was lower than anticipated because</p> <ul style="list-style-type: none"> ▪ SIF PRSI receipts were €205 million higher than expected ▪ this was partially offset by expenditure on SIF schemes being €34 million higher than expected.
Recoveries of Social Assistance overpaid	
	Variance  €15 million / 94%
Original estimate	€16 million
Outturn	€31 million
	<p>Improved recovery procedures were introduced in Budget 2013. A significant number of payments were received in 2013 following a Revenue DIRT data matching project, which resulted in a large number of overpayments being assessed, mainly in respect of Jobseekers Allowance payments.</p>
Vote 38 Health	
Statutory and non-statutory inquiries and miscellaneous legal fees and settlements	
	Variance  €10 million / 53%
Original estimate	€19 million
Outturn	€9 million
	<p>The saving on miscellaneous legal settlements and fees arises from the length of time taken to settle cases and claims, including claims under the Lourdes Hospital Payment Scheme. As the Department does not have control over the timing of settlements, it is difficult to estimate the number or value of cases which will be settled in a given year.</p>



Subhead	Explanation provided
Vote 39 Health Service Executive	
<i>Pension lump sum payments</i>	
	Variance  €93 million / 60%
Original estimate	€154 million
Outturn	€61 million
	<p>The estimate envisaged almost 4,000 pension lump sum payments to retirees at an average of about €38,500 per retiree. There were 1,900 leavers from the statutory system in 2013.</p> <ul style="list-style-type: none"> ▪ €81 million savings were due to 2,100 less retirements than anticipated ▪ the average gross lump sum paid (€32,000) was €6,500 less than anticipated – yielding savings of €12 million.
<hr/>	
<i>Service developments and innovative service delivery projects</i>	
	Variance  €39 million / 58%
Original estimate	€67 million
Outturn	€28 million
	<p>The savings are once-off time-related savings primarily within the 2013 Mental Health allocation relating to the recruitment of staff where the recruitment process was not finalised before year end.</p>
<hr/>	
<i>Payments to the State Claims Agency</i>	
	Variance  €28 million / 29%
Original estimate	€96 million
Outturn	€124 million
	<p>The original estimate was prepared on the basis that the High Court had begun to agree to settlements in respect of catastrophic injuries on a periodic payment basis, in anticipation of proposed legislation. Periodic payment orders (PPOs) allow for catastrophic injury cases to be settled on the basis of an initial lump sum to deal with up-front costs (e.g. general damages, home alterations, specialist equipment, etc.) followed by annual payments to meet on-going care costs.</p> <p>This estimate was subsequently revised upwards due to a change in approach by the High Court in respect to the settlement of catastrophic injury cases which occurred in late 2012. In the absence of PPO legislation, the High Court has in a number of cases converted the settlements back to traditional lump-sum settlements, where they had previously settled on an interim basis.</p>
<hr/>	
<i>Building, equipping and furnishing of health facilities and of higher education facilities in respect of the pre-registration nursing degree programme, including payments in respect of property rental, lease costs, etc.</i>	
	Variance  €40 million / 12%
Original estimate	€329 million
Outturn	€289 million
	<p>The procurement of design teams and contractors took longer than anticipated resulting in delays in site commencement by contractors.</p>

Subhead	Explanation provided
Receipts – statutory charges in public hospitals, long-stay charges and charges for maintenance in private and semi-private accommodation in public hospitals	
	Variance  €107 million / 27%
Original estimate	€402 million
Outturn	€295 million
	The estimate allocation for this subhead was based on the following assumptions. <ul style="list-style-type: none"> ▪ €31.2 million had been included in respect of proposed legislation to provide for the charging of private patients in public beds. The legislation was not passed in 2013 and the HSE was, therefore, unable to raise these charges. ▪ In December 2012, the HSE statutory hospitals received accelerated payments totalling €49.8 million, representing the insurers' estimate of amounts due to the HSE where the claim process had not been finalised. The amounts paid to the HSE during 2013 (as the relevant claims were finalised) were reduced to take account of the accelerated claims received in 2012. The estimate was based on the assumption that a similar arrangement would apply in 2013. No such accelerated payments were received from the insurance companies at the end of 2013. ▪ The remaining shortfall mainly arises due to an increase in time taken for debtors to make payments.
Miscellaneous receipts	
	Variance  €13 million / 11%
Original estimate	€116 million
Outturn	€103 million
	The estimate provision includes variable and once-off receipts which did not materialise in 2013.
PCRS rebate receipts	
	Variance  €13 million / 48%
Original estimate	€27 million
Outturn	€40 million
	The estimate was based on rebates from pharmaceutical manufacturers being received in respect of drugs dispensed to medical card holders. During 2013, the rebate scheme was extended to the drug payment schemes.
Vote 40 Children and Youth Affairs	
Youth Justice – Children Detention Schools	
	Variance  €17 million / 47%
Original estimate	€36 million
Outturn	€19 million
	The variance arises primarily as a result of a delay in finalising procurement and contractual arrangements for the commencement of the construction work on the National Children Detention Facility at Oberstown, Lusk, Co. Dublin.
School age childcare initiative (cash-limited)	
	Variance  €11 million / 100%
Original estimate	€11 million
Outturn	€18,000
	The variance arose because the number of qualifying social welfare recipients identified by the Department of Social Protection for this scheme was lower than originally projected.






Source: Responses by the relevant accounting officers and analysis by the Office of the Comptroller and Auditor General.





Subhead	Explanation provided
<p>Safety cameras – certain receipts from fixed charges</p> <p>Variance  €15 million / 150 times</p> <p>Original estimate €0.1 million</p> <p>Outturn €15 million</p>	<p>A technical supplementary estimate is required each year to enable receipts from the fixed charge notice system to be used to fund the cost of the GoSafe safety camera contract. A nominal amount of €0.1 million is provided in the original estimate allocation.</p>
<p>Vote 25 Environment, Community and Local Government</p>	
<p>Voluntary and cooperative housing</p> <p>Variance  €25 million / 18%</p> <p>Original estimate €138 million</p> <p>Outturn €113 million</p>	<p>There was lower than expected take-up by approved housing bodies of funding available under the Capital Assistance and Capital Advance Leasing Facility Schemes.</p>
<p>Water services investment programme</p> <p>Variance  €45 million / 16%</p> <p>Original estimate €286 million</p> <p>Outturn €241 million</p>	<p>Difficulties for contractors in securing necessary bonds, issues with local authority contributions to project costs, and legal/procurement delays, together with the need to progress the Water Sector Reform Programme, impacted on the level of expenditure and contributed to savings on the subhead.</p>
<p>LEADER – rural economy sub-programme 2007 – 2013</p> <p>Variance  €22 million / 21%</p> <p>Original estimate €105 million</p> <p>Outturn €83 million</p>	<p>An increase in the EU co-financing rate served to reduce the overall cost to the Exchequer of the programme and required adjustments in the allocations to local development companies to be evaluated and put into effect. It was necessary to defer project approvals in the early part of the year pending completion of this process, thus impacting on payments under the programme.</p>
<p>Receipts – LEADER – rural economy sub-programme 2007 – 2013</p> <p>Variance  €22 million / 55%</p> <p>Original estimate €40 million</p> <p>Outturn €62 million</p>	<p>The greater than expected receipts reflected the increase in the EU co-financing rate from 55% to 85% and the level of expenditure achieved in the relevant qualifying financial periods.</p>






Subhead	Explanation provided
Vote 26 Education and Skills	
<i>Payments in respect of residential institutions redress and costs associated with the child abuse commission</i>	Variance  €12 million / 18%
Original estimate €65 million	The overall saving of €12 million comprises
Outturn €53 million	<ul style="list-style-type: none"> ▪ €5.9 million due to the Redress Board finalising lower than expected numbers of applications ▪ €5.3 million arising from the Commission on Child Abuse not settling as many third party legal bills as had been expected in 2013 ▪ €0.5 million arising from planning permission not being granted for the memorial to the victims of abuse in industrial schools ▪ other miscellaneous savings which arose due to lower than estimated expenditure on related services and pay costs in the Commission on Child Abuse.
<hr/>	
<i>Superannuation etc. payable to former staff of universities and institutes of technology</i>	Variance  €17 million / 32%
Original estimate €53 million	The excess arose from a decision to fund the overall superannuation deficits in the pension control accounts of the five older universities.
Outturn €70 million	
<hr/>	
<i>Building grants and capital costs of universities, institutes of technology and other designated institutions of higher education</i>	Variance  €11 million / 19%
Original estimate €58 million	€7.1 million of the excess expenditure is attributable to a decision to sanction a capital allocation to Waterford Institute of Technology to meet once-off costs of acquiring a student development. This funding will be fully recouped from the Institute by December 2018.
Outturn €69 million	Further excess expenditure arose due to faster than anticipated progress in carrying out enabling and adaptive works on the Grangegorman project to consolidate in that location the Dublin Institute of Technology dispersed student population.
<hr/>	
<i>Receipts from the European Social Fund</i>	Variance  €21 million / 100%
Original estimate €21 million	The shortfall in receipts arose principally from a delay in making the claim for expenditure incurred to the European Commission.
Outturn €1,000	

Subhead	Explanation provided
Vote 29 Communications, Energy and Natural Resources	
<i>Information and communications technology programme</i>	Variance  €12 million / 60%
Original estimate €20 million	The variance mainly consisted of
Outturn €8 million	<ul style="list-style-type: none"> ▪ a shortfall in spending of €5.7 million due to unanticipated delays in the procurement process for the National Postcodes project ▪ a €2.5 million underspend on the digital switchover programme ▪ a €1.7 million saving under Phase 2 of the national rollout of the Second Level Schools Broadband Project where the average cost of service provision per school was about one third of the estimated cost ▪ delays in ducting projects in Galway and Mayo leading to a further underspend of €1 million.
Vote 30 Agriculture, Food and the Marine	
<i>Development of agriculture and food</i>	Variance  €11 million / 41%
Original estimate €27 million	Under the targeted agricultural modernisation scheme, farmers have two years to complete works that have been approved for grant aid – the grant is a maximum of 40% of the cost. The payments are made to farmers after works are completed. Therefore, expenditure on this subhead is impacted by farmers' ability to access funds.
Outturn €16 million	Expenditure was less than estimated as some works approved for grant aid were not completed and the funding provided was not fully drawn down.
	In addition, an extension of the deadline (to end-February 2014) for completion of work under the Sow Welfare Scheme meant that some payments to farmers that had been expected to be made in 2013 had not in fact been made by the end of the year.

Subhead	Explanation provided
Vote 32 Jobs, Enterprise and Innovation	
Enterprise Ireland	Variance ↓ €19 million / 13%
Original estimate €147 million	<p>The overall saving of €18.8 million comprises</p> <ul style="list-style-type: none"> ▪ €11.4 million relating to additional own resource income for Enterprise Ireland, from the sale/redemption of equity and venture capital investments, which was used instead of the Oireachtas grant to fund financial support to industry ▪ €7 million relating to an under drawdown from the seed and venture capital programmes due to fundraising difficulties experienced by venture funds under the International Fund for Ireland and Development Capital programmes. This in turn led to delays in finalising legal agreements and the timing of drawdowns ▪ a saving of €400,000 on capital building operations mainly relating to lower expenditure on buildings, IT infrastructure and maintenance/upgrade of the regional and overseas office networks. In addition, the development plans of Enterprise Ireland client companies have been curtailed or postponed due to the impact of the economic downturn.
Outturn €128 million	
Vote 37 Social Protection	
Basic Supplementary Welfare Allowance Payments	Variance ↓ €53 million / 33%
Original estimate €161 million	<p>Improved processing times on primary schemes resulted in less recourse to interim basic supplementary welfare allowance payments. Consequently, recipient numbers and average payment values were lower than expected.</p> <p>Also, recoveries from primary schemes of interim basic supplementary welfare allowance payments made to persons awaiting decisions on claims were higher than expected.</p>
Outturn €108 million	
Other Working Age – income supports	Variance ↓ €16 million / 26%
Original estimate €62 million	<p>The savings on income supports that contributed to this underspend include</p> <ul style="list-style-type: none"> ▪ savings of €16 million due to 68,500 less exceptional needs payments than profiled and offset by €4 million additional costs due to higher average payments than estimated (net saving €12 million) ▪ savings of almost €2 million mainly due to 55,800 (15%) fewer other supplements payments as the number of people on schemes was lower than expected ▪ humanitarian aid relocation expenses paid in 2013, which were €2 million less than expected.
Outturn €46 million	
National Internship Scheme – JobBridge	Variance ↓ €14 million / 17%
Original estimate €82 million	<p>The average numbers were approximately 1,100 (16.5%) lower than the expected uptake of the additional places provided in Budget 2013.</p>
Outturn €68 million	

Subhead	Explanation provided
Other Working Age Employment Supports	
	Variance  €22 million / 26%
Original estimate	€86 million
Outturn	€64 million
	<p>€19 million of the underspend is due to some support programmes being slower to come on stream than anticipated</p> <ul style="list-style-type: none"> ▪ €16 million savings on the Gateway scheme ▪ €2 million underspent on disability activation and employment supports and ▪ €1 million in respect of the JobsPlus scheme. <p>Further savings of €3 million were due to less than anticipated demand for the Technical Assistance Training and Technical Employment Support Grant schemes.</p>
Family Income Supplement	
	Variance  €32 million / 14%
Original estimate	€230 million
Outturn	€262 million
	<p>Backlogs were cleared much quicker than expected leading to 11,200 (40%) more recipient numbers – a variance of €89 million.</p> <p>However, the average amount paid to recipients was €1,400 (18%) less than anticipated reducing the spend by €57 million.</p>
Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005	
	Variance  €172 million / 12%
Original estimate	€1,486 million
Outturn	€1,314 million
	<p>The subvention to the Social Insurance Fund (SIF) was lower than anticipated because</p> <ul style="list-style-type: none"> ▪ SIF PRSI receipts were €205 million higher than expected ▪ this was partially offset by expenditure on SIF schemes being €34 million higher than expected.
Recoveries of Social Assistance overpaid	
	Variance  €15 million / 94%
Original estimate	€16 million
Outturn	€31 million
	<p>Improved recovery procedures were introduced in Budget 2013. A significant number of payments were received in 2013 following a Revenue DIRT data matching project, which resulted in a large number of overpayments being assessed, mainly in respect of Jobseekers Allowance payments.</p>
Vote 38 Health	
Statutory and non-statutory inquiries and miscellaneous legal fees and settlements	
	Variance  €10 million / 53%
Original estimate	€19 million
Outturn	€9 million
	<p>The saving on miscellaneous legal settlements and fees arises from the length of time taken to settle cases and claims, including claims under the Lourdes Hospital Payment Scheme. As the Department does not have control over the timing of settlements, it is difficult to estimate the number or value of cases which will be settled in a given year.</p>

Subhead	Explanation provided
Vote 39 Health Service Executive	
<i>Pension lump sum payments</i>	
	Variance  €93 million / 60%
Original estimate	€154 million
Outturn	€61 million
	<p>The estimate envisaged almost 4,000 pension lump sum payments to retirees at an average of about €38,500 per retiree. There were 1,900 leavers from the statutory system in 2013.</p> <ul style="list-style-type: none"> ▪ €81 million savings were due to 2,100 less retirements than anticipated ▪ the average gross lump sum paid (€32,000) was €6,500 less than anticipated – yielding savings of €12 million.
<hr/>	
<i>Service developments and innovative service delivery projects</i>	
	Variance  €39 million / 58%
Original estimate	€67 million
Outturn	€28 million
	<p>The savings are once-off time-related savings primarily within the 2013 Mental Health allocation relating to the recruitment of staff where the recruitment process was not finalised before year end.</p>
<hr/>	
<i>Payments to the State Claims Agency</i>	
	Variance  €28 million / 29%
Original estimate	€96 million
Outturn	€124 million
	<p>The original estimate was prepared on the basis that the High Court had begun to agree to settlements in respect of catastrophic injuries on a periodic payment basis, in anticipation of proposed legislation. Periodic payment orders (PPOs) allow for catastrophic injury cases to be settled on the basis of an initial lump sum to deal with up-front costs (e.g. general damages, home alterations, specialist equipment, etc.) followed by annual payments to meet on-going care costs.</p> <p>This estimate was subsequently revised upwards due to a change in approach by the High Court in respect to the settlement of catastrophic injury cases which occurred in late 2012. In the absence of PPO legislation, the High Court has in a number of cases converted the settlements back to traditional lump-sum settlements, where they had previously settled on an interim basis.</p>
<hr/>	
<i>Building, equipping and furnishing of health facilities and of higher education facilities in respect of the pre-registration nursing degree programme, including payments in respect of property rental, lease costs, etc.</i>	
	Variance  €40 million / 12%
Original estimate	€329 million
Outturn	€289 million
	<p>The procurement of design teams and contractors took longer than anticipated resulting in delays in site commencement by contractors.</p>

Subhead	Explanation provided
Receipts – statutory charges in public hospitals, long-stay charges and charges for maintenance in private and semi-private accommodation in public hospitals	
	Variance  €107 million / 27%
Original estimate	€402 million
Outturn	€295 million
	The estimate allocation for this subhead was based on the following assumptions. <ul style="list-style-type: none"> ▪ €31.2 million had been included in respect of proposed legislation to provide for the charging of private patients in public beds. The legislation was not passed in 2013 and the HSE was, therefore, unable to raise these charges. ▪ In December 2012, the HSE statutory hospitals received accelerated payments totalling €49.8 million, representing the insurers' estimate of amounts due to the HSE where the claim process had not been finalised. The amounts paid to the HSE during 2013 (as the relevant claims were finalised) were reduced to take account of the accelerated claims received in 2012. The estimate was based on the assumption that a similar arrangement would apply in 2013. No such accelerated payments were received from the insurance companies at the end of 2013. ▪ The remaining shortfall mainly arises due to an increase in time taken for debtors to make payments.
Miscellaneous receipts	
	Variance  €13 million / 11%
Original estimate	€116 million
Outturn	€103 million
	The estimate provision includes variable and once-off receipts which did not materialise in 2013.
PCRS rebate receipts	
	Variance  €13 million / 48%
Original estimate	€27 million
Outturn	€40 million
	The estimate was based on rebates from pharmaceutical manufacturers being received in respect of drugs dispensed to medical card holders. During 2013, the rebate scheme was extended to the drug payment schemes.
Vote 40 Children and Youth Affairs	
Youth Justice – Children Detention Schools	
	Variance  €17 million / 47%
Original estimate	€36 million
Outturn	€19 million
	The variance arises primarily as a result of a delay in finalising procurement and contractual arrangements for the commencement of the construction work on the National Children Detention Facility at Oberstown, Lusk, Co. Dublin.
School age childcare initiative (cash-limited)	
	Variance  €11 million / 100%
Original estimate	€11 million
Outturn	€18,000
	The variance arose because the number of qualifying social welfare recipients identified by the Department of Social Protection for this scheme was lower than originally projected.

Source: Responses by the relevant accounting officers and analysis by the Office of the Comptroller and Auditor General.