

Vote	Description	€m	
Arts, Heritage, Gaeltacht / Office of Public Works	Control and Management of Movable Heritage Assets	Between January 2012 and December 2014, surveys of items located in 184 locations were undertaken. The OPW recorded 173 items of art on loan as missing, of which 36 have been recovered. The estimated value of the 173 items is €49,000 and the value of the items yet to be recovered is €37,000.	0.037
Justice and Equality	Development of Prison Accommodation in Dublin	A Valuation Office report for the Prison Service in February 2015 put a value of the land at Thornton at €2.4 million which would result in a reduction of up to €48 million in the valuation included in the appropriation account for the Thornton property. However, should an alternative use be identified, then some of the costs invested to date may be reusable by the State.	48
Energy, Communications and Natural Resources	The Development of Eircode, the National Postcode System	In 2015, a revised cost benefit analysis was produced. From 2010 to 2015, the projected NPV of the project reduced from €20 million to €16 million. The Department of Finance required the application of a shadow cost of public funds of 150% to exchequer sourced funds when the 2010 cost benefit analysis calculation was carried out. This uplift of costs was correctly applied to all costs relating to government services and to the implementation costs of the licence holder. However, the examination of the NPV calculations identified that the uplift was not applied to the annual maintenance costs of €962,000 relating to the licence holder. Had this cost been applied as required, the NPV of the project would have been around €5 million less. An assumption underpinning the 2006 and 2008 cost benefit analyses was that the licence holder's maintenance costs would be recovered via income, and therefore these costs were not included in the NPV calculations. In 2010, a State contribution towards maintenance costs was included. Six consultants were paid more than €200,000 than was agreed.	5.2
Social Protection	Regularity of Social Welfare Payments	There is wide variation in the level of excess payments found by surveys of Vote funded schemes. Apart from child benefit which is a universal payment (i.e. not means-tested), the estimates range from 1.9% of scheme expenditure in the case of the non-contributory State pension to 18.4% for the disability allowance scheme (including medical ineligibility). Recent surveys in 2015 on illness benefit and Invalidity Pension reveal that there was an excess weekly spend of approximately €1.5m on illness benefit and €348,000 on the Invalidity Pension.	Approximately €90m (annual basis)
Social Protection	Irregularities in School Meals Scheme Payments	Overpayment at 6 schools investigated by the Department's Internal Audit Unit (IAU) were found to total €1.4m. Reasons for this included inflated pupil numbers, expenditure on non-food items, a failure to report other sources of income and inadequate records of participant numbers.	1.4
Social Protection	Management of Redundancy and Insolvency Scheme Debts	There was a €220,000 overpayment in the first three months of 2012 for the Employer Redundancy Rebate.	0.22
Health	Compliance with Prompt Payments Legislation in the Health Service Executive	The annual financial statements of the HSE indicate that prompt payment interest paid to suppliers was in the range €200,000 to €336,000 each year from 2010 to 2014. Prompt payment interest in two voluntary hospitals (St James and Beaumont) for late payment of supplier invoices amounted to €589,000 over 2013/14.	1.94
Health	Management of Private Patient Income in the Health Sector	In 2014, €4.6 million worth of private patient charges were written off by the HSE statutory hospitals. This represents 2.4% of the total private debt outstanding at year-end (before provisions) and 1.5% of the private in-patient charges raised in the year.	4.6
Total			151.4

Revenue	Description	€m
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	Revenue Debt Management	In 2014, a total of €228 million of taxes and PRSI was written down by Revenue. Four economic sectors accounted for 60% of the total tax written down in 2014. The main reasons for the writedowns were liquidation, bankruptcy and ceased trading/no assets. The total amounts written down for these sectors were - wholesale and retail trade sector – €38 million (17%) - construction sector – €35 million (15%) - accommodation and food service activities – €22 million (10%) - 'other services' activities – €41 million (18%).	228
Total			228