



Appropriation Account 2012

Vote 15

Secret Service

Introduction

As Accounting Officer for Vote 15, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2012 for the Secret Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2012.

The Statement of Accounting Policies and Principles and notes 1 to 3 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.

Statement on Internal Financial Control

The Statement on Internal Financial Control made in respect of the Department of Public Expenditure and Reform also applies in relation to the issue of payments from this Vote.

Robert Watt
Accounting Officer

21 February 2013

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

Vote 15 Secret Service

I have audited the appropriation account for Vote 15 Secret Service for the year ended 31 December 2012 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

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

The Accounting Officer is also responsible for the safeguarding of public funds under his control 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 account for all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

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

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

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

Scope of the Audit

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.

For the purposes of this audit, I have been furnished with certificates from the Minister for Justice, Equality and Defence which support the expenditure from the Vote.

Opinion on the Appropriation Account

In my opinion, the appropriation account properly presents the expenditure of Vote 15 Secret Service for the year ended 31 December 2012.

Seamus McCarthy
Comptroller and Auditor General

28 June 2013

Vote 15 Secret Service

Appropriation Account 2012

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme Expenditure			
Secret Service	1,000	515	568
	1,000	515	568

Surplus for surrender

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

	2012	2011
	€	€
Surplus to be surrendered	484,833	432,362

Notes to the Appropriation Account

1 Operating Cost Statement 2012

The note is not applicable in the case of the Secret Service Vote.

2 Balance Sheet as at 31 December 2012

	Note	2012 €000	2011 €000
Current assets			
Sub-account balances		207	272
Total current assets		207	272
Less current liabilities			
PMG balance		271	389
Other credit balances		—	—
Net liability to the Exchequer	2.3	(64)	(117)
Total current liabilities		207	272
Net assets		—	—
Represented by:			
State funding account	2.1	—	—

2.1 State Funding Account	Note	2012 €000	2011 €000
Balance at 1 January		—	—
Funding drawn down	2.2	515	568
Net programme cost		(515)	(568)
Balance at 31 December		—	—

2.2 Funding drawn down	Note	2012 €000	2011 €000
Disbursements from the Vote			
Estimate provision	Account	1,000	1,000
Surplus to be surrendered	Account	485	432
		515	568
Expenditure (cash) borne elsewhere		—	—
Total funding drawn down		515	568

2.3 Net Liability to the Exchequer	2012	2011
at 31 December	€000	€000
Surplus to be surrendered	485	432
Exchequer grant undrawn	(549)	(549)
Net liability to the Exchequer	<u>(64)</u>	<u>(117)</u>

Represented by:**Debtors**

Sub-account balances	207	272
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Creditors

Net PMG balance	(271)	(389)
Suspense	—	—
	<u>(64)</u>	<u>(117)</u>

3 Variations in Expenditure

The estimate is necessarily conjectural.