

## **Appropriation Account 2015**

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**Vote 15**

**Secret Service**

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## **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 2015 for the Secret Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2015.

A surplus of €364,856 is liable for surrender to the Exchequer.

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.

Prescribed arrangements are in place with the Department of Justice and Equality and the Department of Defence for the drawdown of moneys from the Secret Service Vote and for the annual certification by the relevant Ministers of moneys actually expended during the year, as well as balances at year end.

**Robert Watt**  
Accounting Officer

9 March 2016

## **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 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 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.

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

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 15 Secret Service for the year ended 31 December 2015.

**Seamus McCarthy**  
Comptroller and Auditor General

28 April 2016

## Vote 15 Secret Service

### Appropriation Account 2015

		2015	2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
Secret Service	1,000	635	593
	<b>1,000</b>	<b>635</b>	<b>593</b>

#### Surplus for surrender

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

	2015	2014
	€	€
Surplus to be surrendered	364,856	406,777

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2015

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

### 2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
<b>Current assets</b>			
Sub-account balances		302	367
Net Exchequer funding due	2.2	64	(78)
<b>Total current assets</b>		<b>366</b>	<b>289</b>
<b>Less current liabilities</b>			
PMG balance		366	289
Other credit balances		—	—
<b>Total current liabilities</b>		<b>366</b>	<b>289</b>
<b>Net assets</b>		<b>—</b>	<b>—</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>—</b>	<b>—</b>

2.1 State Funding Account	Note	2015 €000	2014 €000
Balance at 1 January		—	—
Disbursements from the Vote			
Estimate provision	Account	1,000	
Surplus to be surrendered	Account	(365)	
Net vote		635	593
Net programme cost		(635)	(593)
<b>Balance at 31 December</b>		<b>—</b>	<b>—</b>

<b>2.2 Net Exchequer funding due</b>	<b>2015</b>	<b>2014</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	365	407
Exchequer grant undrawn	(429)	(329)
Net Exchequer funding due	<u>(64)</u>	<u>78</u>

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

Sub-account balances	302	367
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**Creditors**

Net PMG balance	(366)	(289)
	<u>(64)</u>	<u>78</u>

**3 Variations in Expenditure**

The estimate is necessarily conjectural.

