

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	14,633	13,952	-
A.2. TRAVEL AND SUBSISTENCE	770	612	105
A.3. INCIDENTAL EXPENSES	1,998	1,506	68
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	680	572	60
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	2,060	1,675	(122)
A.6. OFFICE PREMISES EXPENSES	800	506	17
A.7. CONSULTANCY SERVICES	275	256	-
A.8. INFORMATION SOCIETY - eCABINET AND OTHER INITIATIVES	296	172	-
A.9. VALUE FOR MONEY AND POLICY REVIEWS	26	-	-
OTHER SERVICES			
B. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE (GRANT-IN-AID)	6,053	5,812	(20)
C. FORUM FOR PEACE AND RECONCILIATION	5	-	82
D. COMMEMORATION INITIATIVES	200	155	-
E. ALL-PARTY COMMITTEE ON THE CONSTITUTION	398	215	-
F. TRIBUNAL OF INQUIRY (DUNNES PAYMENTS)	1	-	-
G. TRIBUNAL OF INQUIRY (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY)	10,008	4,155	338
H. INDEPENDENT COMMISSION OF INQUIRY	1	-	-
I. NATIONAL FORUM ON EUROPE	1,621	2,076	-
J. NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS	361	373	(32)
K. INFORMATION SOCIETY AND eINCLUSION	3,000	2,768	-
L. COMMISSION OF INVESTIGATION	450	414	-
M. TASK FORCE ON ACTIVE CITIZENSHIP	<u>200</u>	<u>112</u>	<u>-</u>
Gross Total	43,836	35,331	496
<i>Deduct :-</i>			
N. APPROPRIATIONS-IN-AID	<u>100</u>	<u>164</u>	<u>-</u>
Net Total	<u>43,736</u>	<u>35,167</u>	<u>496</u>
SURPLUS TO BE SURRENDERED	€ 8,568,825		

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			35,167
Changes in Capital Assets			
Purchases Cash	(379)		
Depreciation	452		
Loss on Disposal of Fixed Asset	<u>1</u>	74	
Changes in Net Current Assets			
Decrease in Closing Accruals	(552)		
Increase in Stock	<u>(4)</u>	<u>(556)</u>	<u>(482)</u>
Direct Expenditure			34,685
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	3,854		
Notional Rents	<u>1,787</u>		<u>5,641</u>
Operating Cost			<u>40,326</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			941
Current Assets			
Stocks (Note 13)		119	
Prepayments		269	
Other Debit Balances:			
Personal Suspense Accounts	17		
Recoupments Due	278	295	
PMG Balance and Cash	1,279		
Orders Outstanding	<u>(583)</u>	<u>696</u>	
Total Current Assets		<u>1,379</u>	
Less Current Liabilities			
Accrued Expenses		765	
Other Credit Balances:			
Payroll Deductions	-		
Other Credit Balances	46		
Due to State (Note 14)	<u>112</u>	158	
Net Liability to the Exchequer (Note 4)		<u>833</u>	
Total Current Liabilities		<u>1,756</u>	
Net Current Liabilities			<u>(377)</u>
Net Assets			<u>564</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	5,525	2,041	7,566
Transfer of NESDO assets ¹	(187)	(317)	(504)
Adjustment ²	(2,312)	(1,274)	(3,586)
Additions	307	59	366
Disposals	<u>(227)</u>	-	<u>(227)</u>
Gross Assets at 31 December 2007	<u>3,106</u>	<u>509</u>	<u>3,615</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	4,416	1,392	5,808
Cumulative depreciation of NESDO assets	(146)	(151)	(297)
Cumulative depreciation on Adjustment	(2,032)	(1,031)	(3,063)
Depreciation on Disposals	(226)	-	(226)
Depreciation for the year	<u>401</u>	<u>51</u>	<u>452</u>
Cumulative Depreciation at 31 December 2007	<u>2,413</u>	<u>261</u>	<u>2,674</u>
Net Assets at 31 December 2007	<u>693</u>	<u>248</u>	<u>941</u>

Notes:

¹ These assets were transferred to NESDO on its establishment as a statutory body in January 2007.

² In 2007, the Department undertook a detailed review of Capital Assets. This was necessary in order to clearly identify and establish the value of all Department assets, particularly as Departmental systems were not sufficiently developed and maintained in the past to track and record asset movements, disposals, and write-offs, particularly in relation to older assets.

This exercise led to the adjustments shown. These arose from the re-categorisation of some items and the exclusion of others, mainly because the threshold for inclusion of assets in asset registers was increased to €1,000 in 2004. These changes reflect a more accurate asset register together with enhanced traceability.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be Surrendered		8,569
Exchequer Grant Undrawn		<u>(7,736)</u>
Net Liability to the Exchequer		<u>833</u>
Represented by:		
Debtors		
Net PMG position and cash	696	
Debit Balances: Suspense	<u>295</u>	991
Creditors		
Due to State	(112)	
Credit Balances: Suspense	<u>(46)</u>	<u>(158)</u>
		<u>833</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	294	The Department postponed some planned major refurbishment projects until early 2008.
A.8.	124	Planned changes to hardware and infrastructure were deferred resulting in this saving.
A.9.	26	While one review commenced late in 2007 there was no associated expenditure during the year.
C.	5	The sum of €5,000 was provided in 2007 in the event that the Forum for Reconciliation was recalled. As no meetings occurred, no expenditure was incurred.
D.	45	A small number of projects did not commence in 2007 as anticipated. It is expected that grants will be paid out in respect of these projects in 2008.
E.	183	The Committee no longer functioned, following the General Election being called in 2007 with resulting savings arising from reduced activity levels. The Committee was subsequently re-established under the aegis of the Houses of the Oireachtas.
F.	1	This was a token amount to cover any outstanding bills carried forward from 2006.
G.	5,853	It was anticipated that the Tribunal would complete its work in 2007. As the work of the Tribunal was extended the costs associated with reporting and the award of legal costs did not arise in 2007.
H.	1	This was a token amount to cover any outstanding bills carried forward from 2006.
I.	(455)	Increased expenditure in this subhead is due to an increased level of activity by the Forum in 2007. This was due to the need to revise and extend the Forum's work programme in line with the Forum's role in the debate relating to the negotiation of the reform Treaty and the forthcoming referendum on that Treaty.
K.	233	The level of grant applications meeting the qualifying criteria was less than anticipated.
L.	36	This saving arose from the slightly earlier than anticipated completion of the work of the Commission of Investigation.
M.	88	Expenditure on promotion and consultancy expertise did not arise as anticipated during 2007.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	100,000	163,502

Explanation of Variation

Variation arose due to higher than anticipated recoupment of superannuation for staff on secondment.

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to €178,344. This relates to commitments entered into by the Department in respect of the purchase of goods and services which did not mature in 2007 and funding for projects under Subhead D., Commemoration Initiatives totalling €95,646.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2007 was €236,564.

9 CONTINGENT LIABILITIES

There will be further payments associated with the Tribunal of Inquiry (Payments to Messrs. C.J. Haughey & M. Lowry). Valid costs cannot be determined at this point as the work of the Tribunal is ongoing.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payment of €6,350 or More €
Higher, special or additional duties	404,355	84	22	31,004
Overtime and extra attendance	464,272	119	25	22,912
Employee Recognition Scheme	<u>12,873</u>	51	-	-
Total extra remuneration	<u>881,500</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

Awards totalling €13,749 were made to 250 individuals in respect of recognition of performance.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €860,000 is included in the Estimate for 2008.

The account includes the sum of €10,065 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2007.

In addition to expenditure in the Administrative Budget the following amounts were received in 2007:

- €893,505 was received from the Change Management Fund (Public Service Modernisation & Management Information Framework), Subhead M. of Vote 6, Office of the Minister of Finance.

- €12,766 was received from Vote 6, Office of the Minister of Finance in respect of the Multisite Library Project.

The Net Allied Services Expenditure of €3,854,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	€000
7 Superannuation and Retired Allowances	1,447
10 Office of Public Works	988
20 Garda Síochána	788
36 Defence	73
Central Fund-Ministerial etc. Pensions (No. 38 of 1938, etc.)	<u>558</u>
	<u>3,854</u>

12 COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2007

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €000	Expenditure to 31 Dec 2007 €000
All-Party Committee on the Constitution	1996	215	3,272
Tribunal of Inquiry I (Dunnes Payments)	1997	-	6,655
Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry)	1997	4,155	30,466
Independent Commission of Inquiry	2000	-	3,511
Commission of Investigation	2005	414	2,642

13 STOCKS

Stocks at 31 December 2007 comprised:	€000
Gifts	15
Stationery	56
Publications	9
Consumables etc.	<u>39</u>
	<u>119</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
PRSI	-
Income Tax	-
Retention Tax	30
Pension Contributions	75
VAT	<u>7</u>
	<u>112</u>

DERMOT McCARTHY

Accounting Officer
DEPARTMENT OF THE TAOISEACH
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of the Taoiseach. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008