

OFFICE OF THE MINISTER FOR FINANCE

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 Office of the Minister for Finance, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	38,600	38,896	-
A.2. TRAVEL AND SUBSISTENCE	1,250	960	2
A.3. INCIDENTAL EXPENSES	2,100	1,927	(85)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,400	1,413	69
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,000	2,849	(239)
A.6. OFFICE PREMISES EXPENSES	1,360	1,178	56
A.7. CONSULTANCY SERVICES	90	65	2
A.8. VALUE FOR MONEY AND POLICY REVIEWS	1,050	804	3
OTHER SERVICES			
B. EXPENSES ARISING FROM THE SALE OF ACC BANK			
<i>Original</i>	115		
<i>Supplementary</i>	<u>3,491</u>	3,606	3,639
C. ECONOMIC AND SOCIAL RESEARCH INSTITUTE - ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	3,300	3,300	-
D. INSTITUTE OF PUBLIC ADMINISTRATION (GRANT-IN-AID)	3,500	3,500	-
E. ORDNANCE SURVEY IRELAND (GRANT-IN-AID)			
<i>Original</i>	7,500		
<i>Supplementary</i>	<u>(1,500)</u>	6,000	5,250
F. GAELEAGRAS NA SEIRBHÍSE POIBLÍ	440	432	2
G. CIVIL SERVICE ARBITRATION AND APPEALS PROCEDURES	70	46	-
H.1. REVIEW BODY ON HIGHER REMUNERATION IN THE PUBLIC SERVICE	300	281	-
H.2. PUBLIC SERVICE BENCHMARKING BODY	1,800	2,013	-
H.3. COMMITTEE FOR PERFORMANCE AWARDS	60	37	-
I. CENTRE FOR MANAGEMENT AND ORGANISATION DEVELOPMENT			
<i>Original</i>	3,550		
<i>Supplementary</i>	<u>(1,000)</u>	2,550	2,403
J.1. STRUCTURAL FUNDS TECHNICAL ASSISTANCE AND OTHER COSTS	2,000	1,574	(30)
J.2. TECHNICAL ASSISTANCE COSTS OF REGIONAL ASSEMBLIES (GRANT-IN-AID)	1,450	1,390	-
K. COMMITTEES AND COMMISSIONS	380	323	-
L. PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED)	8,618	8,618	-
M. CHANGE MANAGEMENT FUND	1,970	1,408	-

	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES (cont'd)				
N.1. PEACE PROGRAMME/NORTHERN IRELAND INTERREG				
<i>Original</i>	14,300			
<i>Supplementary</i>	<u>(990)</u>	13,310	12,800	-
N.2. SPECIAL EU PROGRAMMES BODY		1,500	1,320	-
O. IRELAND/WALES AND TRANSNATIONAL INTERREG		350	349	(23)
P. CIVIL SERVICE CHILDCARE INITIATIVE		2,200	1,886	(1)
Q. PROCUREMENT MANAGEMENT REFORM		1,300	886	78
R. CONSULTANCY SERVICES		<u>530</u>	<u>259</u>	<u>16</u>
Gross Total				
<i>Original</i>	104,083			
<i>Supplementary</i>	<u>1</u>	104,084	99,806	(207)
<i>Deduct:-</i>				
S. APPROPRIATIONS-IN-AID		<u>6,583</u>	<u>6,992</u>	<u>140</u>
Net Total				
<i>Original</i>	97,500			
<i>Supplementary</i>	<u>1</u>	<u>97,501</u>	<u>92,814</u>	<u>(347)</u>
SURPLUS FOR THE YEAR			€4,686,605	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€800,000	
SURPLUS TO BE SURRENDERED			€3,886,605	

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			92,814
Changes in Capital Assets			
Purchases Cash	(529)		
Depreciation	1,850		
Disposals Cash	-		
Loss on Disposals	<u>4</u>	1,325	
Assets under Development			
Cash Payments (Note 4)		(977)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(396)		
Decrease in Stock	<u>37</u>	<u>(359)</u>	<u>(11)</u>
Direct Expenditure			92,803
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	18,612		
Notional Rents	<u>3,855</u>		<u>22,467</u>
Operating Cost			<u><u>115,270</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			4,205
Assets under Development (Note 4)			<u>1,199</u>
			5,404
Current Assets			
Stocks (Note 15)		57	
Prepayments		650	
Accrued Income		140	
Other Debit Balances:			
Advances to OPW	650		
Recoupable Salaries	954		
Recoupment of Travel Expenditure	54		
Travel Imprests	2		
Other Debit Suspense Items	<u>276</u>	1,936	
PMG Balance and Cash	1,801		
Orders Outstanding	<u>(15)</u>	<u>1,786</u>	
Total Current Assets		<u>4,569</u>	
Less Current Liabilities			
Accrued Expenses		443	
Other Credit Balances:			
Payroll deductions	137		
Due to State (Note 16)	1,052		
Other Credit Suspense Items	<u>1,748</u>	2,937	
Net Liability to the Exchequer (Note 5)		<u>785</u>	
Total Current Liabilities		<u>4,165</u>	
Net Current Assets			<u>404</u>
Net Assets			<u>5,808</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	IT Equipment €000	Furniture and Fittings €000	Office Equipment €000	Totals €000
Cost or Valuation at 1 January 2007	15,026	3,331	2,055	20,412
Additions ¹	2,495	96	90	2,681
Disposals	<u>(912)</u>	=	<u>(19)</u>	<u>(931)</u>
Gross Assets at 31 December 2007	<u>16,609</u>	<u>3,427</u>	<u>2,126</u>	<u>22,162</u>
Accumulated Depreciation				
Opening Balance at 1 January 2007	12,375	2,857	1,802	17,034
Depreciation for the year	1,616	125	109	1,850
Depreciation on Disposals	<u>(908)</u>	=	<u>(19)</u>	<u>(927)</u>
Cumulative Depreciation at 31 December 2007	<u>13,083</u>	<u>2,982</u>	<u>1,892</u>	<u>17,957</u>
Net Assets at 31 December 2007	<u>3,526</u>	<u>445</u>	<u>234</u>	<u>4,205</u>

Land and Buildings are recorded on the Asset Register of Vote 10, Office of Public Works.

¹ Includes IT assets costing €35k purchased on Vote 7 - Superannuation and Retired Allowances and €68k purchased in 2006 but not capitalised at that time.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In-House Computer Applications €000
Amounts brought forward at 1 January 2007	2,271
Cash Payments for the year	977
Transferred to Assets Register	<u>(2,049)</u>
Amounts carried forward at 31 December 2007	<u>1,199</u>

5 NET LIABILITY TO THE EXCHEQUER

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

	€000	€000
Surplus for the Year		
Surplus to be surrendered	3,887	
Deferred Surrender	<u>800</u>	4,687
Exchequer Grant Undrawn		<u>(3,902)</u>
Net Liability to the Exchequer		<u>785</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,786	
Debit Balances: Suspense	<u>1,936</u>	3,722
Creditors		
Credit Balances: Suspense	(1,885)	
Due to State	<u>(1,052)</u>	<u>(2,937)</u>
		<u>785</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Exchequer Extra Receipts totalling €47,671 were received during the year.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	25	Savings arose primarily due to an administrative contingency provision which was not required in 2007.
E.	750	Savings arose mainly due to higher than anticipated sales in Ordnance Survey Ireland.
G.	24	It is not possible to estimate in advance the number of arbitration hearings.
H.1.	19	Savings arose due to consultancy costs being lower than expected.
H.2.	(213)	The excess arose due to consultancy costs being greater than anticipated.
H.3.	23	Savings arose due to Committee expenses being lower than anticipated.
I.	147	Savings arose due to lower staff costs in 2007.
J.1.	426	Savings arose due to lower than anticipated IT costs and programmes proceeding more slowly than anticipated.
K.	57	Savings arose due to consultancy costs being lower than expected.
M.	562	The drawdown of funds by Departments was less than anticipated.
N.2.	180	Savings arose due to lower staff costs in 2007.
P.	314	Savings were due to delay in receiving certificates of expenditure from OPW.
Q.	414	Savings arose due to net cost of All Ireland Procurement Conference being less than anticipated.
R.	271	Savings arose due to less activity than had been anticipated.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	-	254,875
2. Receipts from Departments in respect of Foreign Language Classes	30,000	77,957
3. EU Programmes	6,553,000	6,164,980
4. Miscellaneous	-	494,278
Total	<u>6,583,000</u>	<u>6,992,090</u>

Explanation of Variation

1. A provision had been omitted from the Estimate.
2. There were higher than anticipated receipts from other Government Departments in respect of foreign language classes.
3. It is difficult to estimate accurately as the timings of reimbursements are decided by the EU Commission.
4. A provision had been omitted from the Estimate.

9 COMMITMENTS

Commitments at year end totalled €733,177.

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	302,405	90	18	21,307
Overtime and extra attendance	629,442	186	32	32,521
Miscellaneous	<u>531,275</u>	409	16	30,044
Total extra remuneration	<u>1,463,122</u>			

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

11 MISCELLANEOUS ITEMS

This account includes expenditure of €231,207 in respect of 4 officers who were serving outside the Department for all or part of 2007 and whose salaries were paid from the main salary subhead of the Department.

A total of €63,390 was spent on merit awards. This comprised 193 individual awards and 11 group awards. The payments, which were in respect of 2006, ranged from €50 to €1,715.

10 officers received a total of €24,677 in *ex-gratia* payments in recognition of exceptional performance. The payments ranged from €250 to €5,000.

A total of 21 officers received €54,175 in respect of Special Service Payments under the terms of the AHCPs 1% PCW restructuring agreement.

Compensation totalling €18,473 was paid during the year to the State Claims Agency for the settlement of claims on behalf of the Department of Finance.

Four retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €130,218.

Payments totalling €208,916 were made from the Change Management Fund (Subhead M. of the Vote) in relation to the Training for Construction Procurement Reform project.

The Net Allied Services Expenditure of €18,612,000 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	13,971
10	Office of Public Works	4,006
20	Garda Síochána	280
	Central Fund - Ministerial etc. pensions (No. 38 of 1938, etc.)	<u>355</u>
		<u>18,612</u>

12 EU FUNDING

The Outturn shown in Subheads J.1., J.2., N.1. and O. includes payments in respect of activities which are co-financed from the ERDF. Estimates of expenditure and actual outturns were as follows:

Subhead	Description	Estimate €000	Outturn €000
J.1.	Structural Funds Technical Assistance and Other Costs	1,938	1,507
J.2.	Technical Assistance Costs of Regional Assemblies (Grant-in-Aid)	1,450	1,390
N.1.	Peace Programme/Northern Ireland INTERREG	13,310	12,800
O.	Ireland/Wales and Transnational INTERREG	<u>98</u>	<u>100</u>
		<u>16,796</u>	<u>15,797</u>

13 COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Civil Service Arbitration Board	1950/51	42,420	763,710
Review Body on Higher Remuneration in the Public Sector	1969/70	280,934	2,742,113
Civil Service Appeals Board	1993	3,299	70,601
Public Service Benchmarking Body	2000	2,013,253	8,052,659
Disabled Drivers Appeals Board	1989	285,539	841,711
Credit Union Advisory Committee	1967	<u>37,621</u>	<u>177,713</u>
		<u>2,663,066</u>	<u>12,648,507</u>

14 NATIONAL LOTTERY FUNDING

Subhead	Estimate Provision €000	Outturn €000
L. Payment to the Promoters of Certain Charitable Lotteries:	<u>8,618</u>	<u>8,618</u>

Detailed Breakdown

	€
Associated Charities Trust	42,215
Asthma Society of Ireland	557,014
Cappoquin Community Development Company Ltd.	16,049
Drogheda Community Services Centre	100,743
Gael Linn	541,587
Irish Cancer Society	413,738
Irish Lung Foundation Ltd.	205,152
Irish M.E. Trust	98,105
Irish Society for the Prevention of Cruelty to Children	316,657
Irish Wheelchair Association	7,616
Longford Cathedral Circle	62,210
Lyreacrompane Community Development Ltd.	27,938
Mulranny Day Centre Housing Company Ltd.	17,005
Polio Fellowship of Ireland	413,738
Rehab Group	5,504,073
Slieve-Ardagh Rural Development	20,873
The Hanly Centre	168,344
West of Ireland Alzheimer Foundation	<u>104,943</u>
	<u>8,618,000</u>

15 STOCKS

	€000
Stocks at 31 December 2007 comprised:	
Stationery	11
IT Consumables	<u>46</u>
	<u>57</u>

16 DUE TO THE STATE

	€000
The amount due to the State at 31 December 2007 consisted of:	
Income Tax	678
Pay Related Social Insurance	215
Professional Services Withholding Tax	98
Value Added Tax	31
Pensions	(18)
Other - Exchequer Extra Receipts	<u>48</u>
	<u>1,052</u>

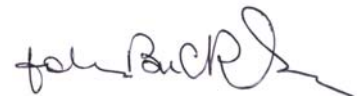
DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Finance 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 Finance. 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.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008