

Vote 2 Department of the Taoiseach

Introduction

As Accounting Officer for Vote 2, 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 2011 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2011, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 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

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of the Taoiseach.

Martin Fraser
Accounting Officer
Department of the Taoiseach
29 March 2012

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 2: Department of the Taoiseach for 2011 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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 2011.

Seamus McCarthy
Comptroller and Auditor General
20 July 2012

Vote 2 Department of the Taoiseach Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	12,499	11,307	12,184
A.2. Travel and subsistence	275	227	284
A.3. Training and development and incidental expenses	1,517	1,360	733
A.4. Postal and telecommunications services	370	310	381
A.5. Office equipment and external IT services	900	792	934
A.6. Office premises expenses	430	470	440
A.7. Consultancy services and value for money and policy reviews	50	13	2
<i>Organisational review programme</i>	—	—	550
Other Services			
B. National Economic and Social Development Office (grant-in-aid)	2,325	2,280	2,535
C. Commemoration initiatives	85	76	87
D. Tribunal of inquiry (payments to Messrs. C.J. Haughey and M. Lowry)	3,500	1,601	3,125
Gross expenditure	21,951	18,436	21,255
Deduct:			
E. Appropriations-in-aid	912	837	955
Net expenditure	21,039	17,599	20,300
Surplus to be surrendered		€3,440,502	€8,455,937

Notes to the Appropriation Account

1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Expenditure on administration			14,479	15,508
Expenditure on services and programmes			3,957	5,747
Gross expenditure			<u>18,436</u>	<u>21,255</u>
Deduct				
Appropriations-in-aid			837	955
Net expenditure			<u>17,599</u>	<u>20,300</u>
Changes in Capital Assets				
Purchases cash		(109)		
Depreciation		159		
Loss on disposals		1	51	112
Changes in Net Current Assets				
Decrease in closing accruals		(41)		
Increase in stock		(63)		
			<u>(104)</u>	<u>(40)</u>
Direct Expenditure			<u>17,546</u>	<u>20,372</u>
Expenditure Borne Elsewhere				
Net allied services expenditure	1.1		5,147	5,552
Notional rents			1,083	1,625
Total operating cost			<u><u>23,776</u></u>	<u><u>27,549</u></u>

1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 2 borne elsewhere

Vote		2011 €000	2010 €000
7	Superannuation and Retired Allowances	3,020	2,459
10	Office of Public Works	580	954
19	Justice and Equality - Financial Shared Services Centre	257	264
20	Garda Síochána	805	1,425
36	Defence	75	75
	Central Fund - Ministerial etc. pensions	410	375
		<u>5,147</u>	<u>5,552</u>

2 Balance Sheet as at 31 December 2011

	Note	2011 €000	2010 €000
Capital assets	2.1	371	422
		371	422
Current assets			
Bank and cash	2.2	469	405
Stocks	2.3	134	71
Prepayments		274	326
Other debit balances	2.4	253	320
Total current assets		1,130	1,122
Less current liabilities			
Accrued expenses		109	202
Other credit balances	2.5	343	365
Net Liability to the Exchequer	2.6	379	360
Total current liabilities		831	927
Net current assets		299	195
Net assets		670	617
Represented by:			
State funding account		670	617

2.1 Statement of Capital Assets

	Office equipment €000	Furniture and fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2011	3,074	539	3,613
Additions	66	43	109
Disposals	(88)	(8)	(96)
Cost or valuation at 31 December 2011	<u>3,052</u>	<u>574</u>	<u>3,626</u>
Accumulated depreciation			
Opening balance at 1 January 2011	2,794	397	3,191
Depreciation for the year	115	44	159
Depreciation on disposals	(88)	(7)	(95)
Cumulative depreciation at 31 December 2011	<u>2,821</u>	<u>434</u>	<u>3,255</u>
Net assets at 31 December 2011	<u>231</u>	<u>140</u>	<u>371</u>
Net assets at 31 December 2010	<u>280</u>	<u>142</u>	<u>422</u>

2.2 Bank and Cash

	2011 €000	2010 €000
at 31 December		
PMG balances and cash	737	684
Orders outstanding	(268)	(279)
	<u>469</u>	<u>405</u>

2.3 Stocks

	2011 €000	2010 €000
at 31 December		
Gifts	11	8
Stationery	46	26
Publications	46	19
Consumables etc.	31	18
	<u>134</u>	<u>71</u>

2.4 Other Debit Balances

	2011 €000	2010 €000
at 31 December		
Recoupable salaries	195	261
Recoupment of travel pass scheme	54	56
Other	4	3
	<u>253</u>	<u>320</u>

2.5 Other Credit Balances

at 31 December

2011	2010
€000	€000

Amounts due to the State

Income Tax	184	168
Pay Related Social Insurance	60	88
Value Added Tax	4	5
Retention Tax	4	19
	<hr/>	<hr/>
	252	280

Payroll deductions

90 84

Other

1 1

	<hr/>	<hr/>
	343	365
	<hr/>	<hr/>

2.6 Net Liability to the Exchequer

at 31 December

2011	2010
€000	€000

Surplus to be surrendered	3,440	8,456
Exchequer grant undrawn	(3,061)	(8,096)
Net liability to the Exchequer	<hr/>	<hr/>
	379	360
	<hr/>	<hr/>

Represented by:**Debtors**

Bank and cash	469	405
Debit balances: suspense	253	320
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	722	725

Creditors

Due to State	(252)	(280)
Credit balances: suspense	(91)	(85)
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	(343)	(365)

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	379	360
	<hr/>	<hr/>

2.7 Commitments

at 31 December

2011	2010
€000	€000

Total of legally enforceable commitments	10	8
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3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Subhead	Less/(more) than provided €000	Explanation
D.	1,899	Savings arose as a number of the Tribunal's legal team ceased working following the publication of its report.

4 Receipts

4.1 Appropriations-in-aid	2011 Estimated €000	2011 Realised €000	2010 Realised €000
1. Receipts from pension-related deduction on public service remuneration	812	808	881
2. Miscellaneous	100	29	74
	<u>912</u>	<u>837</u>	<u>955</u>

The variation arose due an overestimation of the amount to be collected in respect of miscellaneous in 2011.

5 Employee Numbers and Pay

	2011	2010
Number of staff at year end (full time equivalents)	159	191
	€000	€000
Pay	10,014	10,802
Higher, special or additional duties	310	382
Overtime and extra attendance	480	420
Employer's PRSI	503	591
Total pay	11,307	12,195

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2011 €	Maximum individual payment 2010 €
Higher, special or additional duties	38	13	19,585	83,391
Overtime and extra attendance	141	15	28,121	26,445

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

5.2 Other Remuneration Arrangements

Ex-gratia payments of €29,682 (2010 - €31,040) and €9,062 (2010 - €10,267) were made in respect of agreed retirement benefits to two former employees.

6 Miscellaneous

6.1 Commissions and Inquiries

	Year of Appointment	Total to 31 December 2011 €000	Expenditure in 2011 €000	Expenditure in 2010 €000
Commission, Committee or Special Inquiry				
Tribunal of Inquiry (Payments to Messrs. Haughey and Lowry)	1997	42,997	1,601	3,125

There will be further payments associated with this Tribunal of Inquiry. Costs cannot be determined at this point.

6.2 Official Gifts

The account includes the sum of €8,480 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2011. (€5,417 - 2010)

6.3 Other

In addition to expenditure in the Account the following amounts were received in 2011:

- €10,460 was received from Vote 6, Office of the Minister for Finance in respect of the Multisite Library Project.