

Appropriation Account 2022

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 2022 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for the payment of grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €6.522 million is liable for surrender to the Exchequer.

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, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2022, have been applied in the preparation of the account.

Statement on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Processing of financial transactions is provided on a shared services basis by Financial Shared Services Centre in Killarney, which is part of the Department of Justice. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department of the Taoiseach and Financial Shared Services for the provision of this shared service.

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department of the Taoiseach and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on letters of assurance from the Accounting Officers for the National Shared Services Office and the Financial Shared Services Centre, Killarney that the appropriate controls are exercised in the provision of shared services to the Department of the Taoiseach.

Financial control environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plan, approved by me, are based on this analysis. This plan aims to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

I confirm that the Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of seven non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery, and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of four contracts (in excess of €25,000), totalling €394,687 (exclusive of VAT), as set out below:

- A contract with a value of €211,737 for facilitation and notetaking for the Citizens' Assemblies, procured through a request for tenders (RFT) on e-tenders, exceeded the threshold of such procurement. Increased numbers of meetings resulted in expenditure above the non-OJEU procurement threshold of €140,000.
- A contract with a value of €93,570 for IT managed support services to the Commissions of Investigation, procured through an RFT on e-tenders, exceeded the threshold of such procurement. Extensions to the original reporting deadlines of the Commissions resulted in this above threshold procurement.
- A contract with a value of €61,950 for technical support, patching, upgrading servers and advice on the optimal usage of these systems was procured on the basis of quotation. Due to the importance of the continuity of service to Government meetings and the Department during Covid-19, it was not appropriate to risk disruption by changing provider when the quotation threshold was exceeded. The Department is currently examining our technical requirements in this area before undertaking a new procurement exercise.
- A contract for catering services for the National Day of Commemoration 2022 was procured on the basis of quotation. As the final expenditure (€27,430) was in excess of €25,000, procurement should have been through an RFT. The RFT process will be used in future where contract values are close to the threshold.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is regularly reviewed and updated in consultation with the Department's senior management. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific business units.

Risk management is also a standing item on the agenda of the Department's Audit Committee.

The annual National Risk Assessment process, overseen by the Department of the Taoiseach, is also in place and provides an opportunity to identify and discuss significant risks that may arise for Ireland over the short, medium and long term. The National Risk Assessment sets out the most significant geopolitical, economic, social, environmental and technological risks facing the country. The public consultation on the National Risk Assessment 2023 closed in February, and work is now underway on considering the consultation responses ahead of finalisation in the coming weeks.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Advisory Committee, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that the Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2022 that require disclosure in the appropriation account.

John Callinan
Accounting Officer
Department of the Taoiseach

1 September 2023

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 2 Department of the Taoiseach

Opinion on the appropriation account

I have audited the appropriation account for Vote 2 Department of the Taoiseach for the year ended 31 December 2022 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 2 Department of the Taoiseach for the year ended 31 December 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of the Taoiseach and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

5 September 2023

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities 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 and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 2 Department of the Taoiseach

Appropriation Account 2022

		2022	2021
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Supporting the work of the Taoiseach and Government	38,934	32,367	38,719
Gross expenditure	38,934	32,367	38,719
<i>Deduct</i>			
B Appropriations-in-aid	909	864	699
Net expenditure	38,025	31,503	38,020

Surplus

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

	2022	2021
	€	€
Surplus to be surrendered	6,521,782	12,156,604

John Callinan
Accounting Officer
Department of the Taoiseach

1 September 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

	2022	2021
	€000	€000
Programme cost	9,507	18,177
Pay	17,340	17,218
Non pay	5,520	3,324
Gross expenditure	32,367	38,719
<i>Deduct</i>		
Appropriations-in-aid	864	699
Net expenditure	31,503	38,020
Changes in capital assets		
Purchases cash	(40)	
Depreciation	271	273
Changes in net current assets		
Decrease in closing accruals	(942)	
Increase in inventories	83	(1,372)
Direct expenditure	30,875	36,921
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,578	5,184
Notional rents	1,517	1,517
Net programme cost	37,970	43,622

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 2 borne elsewhere, net of costs of shared services provided to other Votes.

		2022	2021
		€000	€000
Vote 9	Office of the Revenue Commissioners	10	20
Vote 12	Superannuation and Retired Allowances	4,096	3,767
Vote 13	Office of Public Works	561	572
Vote 18	National Shared Services Office	25	25
Vote 20	Garda Síochána	236	168
Vote 24	Justice	59	58
Vote 36	Defence	86	88
Vote 43	Office of the Government Chief Information Officer	43	36
Central Fund - Taoisigh and ministerial pensions		462	450
		5,578	5,184

Note 2 Statement of Financial Position as at 31 December 2022

	Note	2022 €000	2021 €000
Capital assets	2.1	535	766
Current assets			
Bank and cash	2.2	1,014	262
Inventories	2.3	—	83
Prepayments	2.4	741	440
Net Exchequer funding	2.8	—	401
Other debit balances	2.5	40	96
Total current assets		1,795	1,282
Less current liabilities			
Accrued expenses	2.6	652	1,293
Other credit balances	2.7	705	759
Net Exchequer funding	2.8	349	—
Total current liabilities		1,706	2,052
Net current assets		89	(770)
Net assets		624	(4)
Represented by:			
State funding account	2.9	624	(4)

2.1 Capital assets

	Furniture and fittings €000	Office equipment €000	Assets under development €000	Total €000
Gross assets ^a				
Cost or valuation at 1 January 2022	662	1,886	—	2,548
Additions	—	40	—	40
Disposals	—	(5)	—	(5)
Adjustments ^b	(23)	(465)	—	(488)
Cost or valuation at 31 December 2022	639	1,456	—	2,095
Accumulated depreciation				
Opening balance at 1 January 2022	571	1,211	—	1,782
Depreciation for the year	17	254	—	271
Depreciation on disposals	—	(5)	—	(5)
Depreciation on adjustments	(23)	(465)	—	(488)
Cumulative depreciation at 31 December 2022	565	995	—	1560
Net assets at 31 December 2022	74	461	—	535
Net assets at 31 December 2021	91	675	—	766

Notes ^a Cost or valuation at the beginning and end of the year includes assets acquired for less than €10,000 prior to 1 January 2020.

^b Disposals which occurred in prior years accounted for in 2022.

2.2 Bank and cash

at 31 December	2022 €000	2021 €000
PMG balances and cash	1,012	262
Other bank account balance	2	—
	1,014	262

2.3 Inventories

at 31 December	2022 ^a	2021
	€000	€000
Official gift items	—	20
Stationery	—	51
Publications	—	1
Consumables	—	11
	—	83

Note ^a Commencing in 2022, high-volume low-value items are fully expensed in the year, and are no longer classified as stock items.

2.4 Prepayments

at 31 December	2022	2021
	€000	€000
ICT prepayments	611	393
Programme prepayments	8	27
Other administration prepayments	122	20
	741	440

2.5 Other debit balances

at 31 December	2022	2021
	€000	€000
Recoupable travel pass expenditure	32	35
Other debit suspense items	8	61
	40	96

2.6 Accrued expenses

at 31 December	2022	2021
	€000	€000
Covid-19 public communications accruals	—	976
Other programme accruals	334	163
Administration accruals	318	154
	652	1,293

2.7 Other credit balances

at 31 December	2022	2021
	€000	€000
Amounts due to the State		
Income tax	333	344
Pay related social insurance	155	141
Professional services withholding tax	24	33
Value added tax	35	20
	<u>547</u>	<u>538</u>
Payroll deductions held in suspense	157	164
Other credit suspense items	1	57
	<u>705</u>	<u>759</u>

2.8 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	6,522	12,157
Exchequer grant undrawn	(6,173)	(12,558)
Net Exchequer funding	<u>349</u>	<u>(401)</u>
Represented by:		
Debtors		
Bank and cash	1,014	262
Debit balances: suspense	40	96
	<u>1,054</u>	<u>358</u>
Creditors		
Due to the State	(547)	(538)
Credit balances: suspense	(158)	(221)
	<u>(705)</u>	<u>(759)</u>
	<u>349</u>	<u>(401)</u>

2.9 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		(4)	(1,103)
Disbursements from the Vote			
Estimate provision	Account	38,025	
Surplus to be surrendered	Account	(6,522)	
Net vote		31,503	38,020
Expenditure (cash) borne elsewhere	1	5,578	5,184
Non cash expenditure – notional rent	1	1,517	1,517
Net programme cost	1	(37,970)	(43,622)
Balance at 31 December		624	(4)

2.10 Commitments

Global commitments	2022	2021
at 31 December	€000	€000
Procurement of goods and services	49	163

2.11 Contingent liabilities

Two High Court cases relating to requests for access to environmental information were noted as contingent liabilities on the 2021 appropriation account. One case concluded in July 2023 and no costs were due. The other case is still ongoing and may generate costs.

The High Court case relating to constitutional provisions governing meetings of the Seanad, noted as a contingent liability on the 2021 appropriation account, concluded in December 2021 with costs reimbursed by the Department to the State Claims Agency in 2022.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been included in Programme A to present complete programme costings.

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	18,429	17,340	17,218
ii	Travel and subsistence	730	605	184
iii	Training and development and incidental expenses	2,802	2,875	1,389
iv	Postal and telecommunications services	360	306	217
v	Office equipment and external IT services	1,257	1,413	1,123
vi	Office premises expenses	400	321	411
vii	Consultancy and other services	18	—	—
		23,996	22,860	20,542

Programme A Supporting the work of the Taoiseach and Government

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	18,429	17,340	17,218
A.2	Administration – non pay	5,567	5,520	3,324
A.3	National Economic and Social Council	2,288	2,129	1,973
A.4	Tribunals of Inquiry	3,910	898	793
A.5	Commissions of Investigation	4,238	3,075	2,690
A.6	Citizens' Assembly	502	1,337	594
A.7	Covid-19 public communications	4,000	2,068	12,127
		38,934	32,367	38,719

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (more than +/- 5% and €100,000).

A.3 National Economic and Social Council

Estimate provision €2.288 million; outturn €2.129 million

The shortfall in expenditure of €159,000 relative to the estimate provision was due to the non-filling of three staff posts from May/June 2022.

A.4 Tribunals of Inquiry

Estimate provision €3.91 million; outturn €898,000

The shortfall in expenditure of €3.012 million relative to the estimate provision was due to a lower than anticipated number of legal cost claims settled in 2022. The Department has no control over third party legal costs awarded by the Tribunal of Inquiry and it is not possible to predict the timing of settlement of third-party costs falling due at any particular time.

A.5 Commissions of Investigation

Estimate provision €4.238 million; outturn €3.075 million

Commissions of investigation are independent of the Department of the Taoiseach and their expenditure levels depend on the needs and requirements of their investigations in the first instance. The underspend of €1.163 million relative to the estimate provision was due to the Commission's difficulty in accurately forecasting the level and timing of their own expenditure needs, including expenditure arising from decisions to award third-party costs.

A.6 Citizens' Assembly

Estimate provision €502,000; outturn €1.337 million

Due to the timing of the establishment of the Citizens' Assemblies, the estimate provision of €502,000 did not reflect their full year costs. Sanction for virement has been granted to offset this overspend of €835,000 through savings elsewhere.

A.7 Covid-19 public communications

Estimate provision €4 million; outturn €2.068 million

The shortfall in expenditure of €1.932 million relative to the estimate provision occurred because the Covid-19 public health/epidemiological situation for the majority of 2022 did not require the Government Information Service to run large-scale public information campaigns.

Note 4 Receipts

4.1 Appropriations-in-aid

	2022		2021
	Estimated €000	Realised €000	Realised €000
1 Appropriations-in-aid	50	174	31
2 Receipts from additional superannuation contributions on public service remuneration	859	690	668
Total	909	864	699

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €45,000 less than the estimate.

1 Appropriation-in-aid

Estimate €50,000; realised €174,000

The increase in receipts of €124,000 against the estimate was due to an adjustment to include an historic suspense balance of €57,000 in appropriations-in-aid and €67,000 relating to the recoupment of travel costs from other departments and a supplier refund due to a cancelled event.

2 Receipts from additional superannuation contributions on public service remuneration

Estimate €859,000; realised €690,000

The decrease in receipts of €169,000 against the estimate was due to the delay in the planned filling of vacancies.

4.2 Extra receipts payable to the Exchequer

	2022 €000	2021 €000
Balance at 1 January	99	55
Receipts from office holders' voluntary salary surrender	96	99
Transferred to the Exchequer	(99)	(55)
Balance at 31 December	96	99

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents at year end	2022	2021
Department	236	236
Agency – National Economic and Social Development Office	14	16
	250	252

5.2 Pay - Department

	2022	2021
	€000	€000
Pay	16,262	16,041
Redundancy and severance	—	166
Higher, special or additional duties allowances	432	395
Overtime	381	308
Employer's PRSI	1,338	1,294
Total pay ^a	18,413	18,204

Note ^a The Departmental total pay figure includes pay in respect of staff of the Tribunal and Commissions of Investigation and the Citizens' Assembly.

5.3 Pay - Agency

	2022	2021
	€000	€000
Pay	1,356	1,327
Employer's PRSI	133	123
Total pay	1,489	1,450

Note Information based on returns made by the National Economic and Social Development Office.

5.4 Allowances and overtime payments - Department

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022 €	2021 €
Higher, special or additional duties allowances	44	16	35,302	51,657
Overtime	86	11	28,504	21,528
Extra remuneration in more than one category	16	11	32,980	36,229

5.5 Other remuneration arrangements

Ex-gratia payment of €29,829 (2021: €29,829) was made in respect of agreed retirement benefits to one former employee.

One retired civil servant in receipt of a civil service pension was re-engaged on a fee basis at a total cost of €1,760.

This account includes expenditure of €116,915 in respect of one officer who was serving outside the Department for all of 2022 and whose salary was paid by the Department.

5.6 Payroll overpayments

at 31 December	Number of recipients	2022 €	2021 €
Overpayments	9	21,805	10,472
Recovery plans in place	5	14,971	6,774

Included in these were overpayments to four individuals totalling €14,971 which resulted from the timing of the change of Government in December 2022.

One overpayment recovery plan in respect of one individual to the value of €334 was transferred to another Department during the year.

5.7 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2022	2021
20,000	59,999	150	153
60,000	69,999	16	13
70,000	79,999	6	8
80,000	89,999	17	19
90,000	99,999	19	15
100,000	109,999	5	11
110,000	119,999	17	5
120,000	129,999	3	—
130,000	139,999	—	1
140,000	149,999	1	1
150,000	159,999	—	8
160,000	169,999	9	—
170,000	179,999	—	1
180,000	189,999	1	1
190,000	199,999	1	1
200,000	209,999	—	—
210,000	219,999	—	1
220,000	229,999	—	—
230,000	239,999	1	—

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows:

	2022	2021
	€000	€000
Basic pay		
Martin Fraser (to 2 May 2022)	74	211
John Callinan (from 3 May 2022)	151	—
	225	211

The Accounting Officer changed following the appointment of a new Secretary General by Government to replace the incumbent whose term concluded.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 superannuation scheme for established civil servants and his entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2022 €000	2022 €000	2021 €000
Tribunal of Inquiry ^a	1997	67,337	898	793
Commission of Investigation (Cregan) ^b	2015	13,012	1,976	1,801
Commission of Investigation (Cooke) ^c	2017	5,009	1,099	889
			3,973	3,483

- Notes
- ^a There will be further payments associated with the Tribunal of Inquiry (payments to Messrs Haughey and Lowry). Final costs cannot be determined at this point.
 - ^b The Commission of Investigation (Cregan) relates to certain transactions carried out by Irish Bank Resolution Corporation.
 - ^c The Commission of Investigation (Cooke) relates to the sale by the National Asset Management Agency of its Project Eagle portfolio.

6.2 Official gifts

The account includes the sum of €18,322, which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2022 (2021: €20,457).

6.3 Compensation and legal costs

Payments/costs paid by the Department in the year

	Total 2022	Total 2021
Number of cases ^a	4	4
	€000	€000
Department's own legal costs	—	—
Compensation	—	—
Legal costs	1,090	—
Other costs	—	—
2022 Total	1,090	—

Cumulative costs of cases completed in 2022

	Total
Number of cases ^a	4
	€000
Department's own legal costs	—
Compensation	—
Legal costs	1,090
Other costs	—
Total	1,090

Note ^a Four cases brought by members of the public relating to the Cregan Commission of Investigation, the Moriarty Tribunal of Inquiry and in a case noted as a contingent liability.

Appendix A Accounts of bodies under the aegis of the Department of the Taoiseach

The following table lists the bodies under the aegis of the Department where the Department has an obligation to present financial statements. It indicates, as at the end of March 2023, the period to which the last audited financial statements relate and the period on which they were presented to the Oireachtas.

Body	Last accounting period	Date of audit report	Date received by Department	Date presented to the Oireachtas
National Economic and Social Development Office	2021	29 Sep 2022	26 Oct 2022	20 Jan 2023