

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 2009 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payments of grants and grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, 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.

DERMOT MCCARTHY

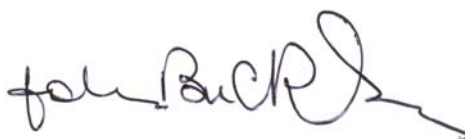
Accounting Officer
Department of the Taoiseach
29 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2009 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 2009.

A handwritten signature in black ink, appearing to read 'John Buckley', with a long horizontal stroke extending to the right.

JOHN BUCKLEY

Comptroller and Auditor General

7 September 2010

Vote 2 Department of the Taoiseach Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	13,974	13,501	14,364
A.2. Travel and subsistence	731	479	723
A.3. Incidental expenses	1,587	618	1,620
A.4. Postal and telecommunications services	545	407	619
A.5. Office machinery and other office supplies and related services	1,961	1,007	1,440
A.6. Office premises expenses	741	493	513
A.7. Consultancy services	118	3	107
A.8. Value for money and policy reviews	1	—	25
A.9. Organisational review programme	676	497	745
Other Services			
B. National Economic and Social Development Office (grant-in-aid)	5,059	3,401	5,371
C. Forum for Peace and Reconciliation	5	—	—
D. Commemoration initiatives	170	133	121
E. Tribunal of inquiry (Dunnes payments)	1	—	—
F. Tribunal of inquiry (payments to Messrs.C.J. Haughey and M. Lowry)	7,500	3,796	4,009
G. National Forum on Europe	360	506	3,058
H. Newfoundland and Labrador Business Partnerships	300	291	334
I. Commission of investigation	1	—	—
J. Active Citizenship Office	56	17	6
<i>Information society and eInclusion</i>	—	—	66
Gross Expenditure	33,786	25,149	33,121
Deduct:			
K. Appropriations-in-aid	1,100	914	224
Net Expenditure	32,686	24,235	32,897
Surplus to be surrendered		€8,450,714	€9,308,252

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			17,005	20,156
Expenditure on services and programmes			8,144	12,965
Gross expenditure			25,149	33,121
Deduct				
Appropriations in aid			914	224
Net expenditure			24,235	32,897
Changes in Capital Assets				
Purchases cash		(103)		
Depreciation		270		
Loss on disposal of fixed asset		9		
			176	230
Changes in Net Current Assets				
Decrease in closing accruals		(151)		
Decrease in stock		29		
			(122)	(407)
Direct Expenditure			24,289	32,720
Expenditure Borne Elsewhere				
Net allied services expenditure	1.1	7,554		5,640
Notional rents		2,031	9,585	2,085
Operating Cost			33,874	40,445

1.1 Net Allied Services

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	3,302	2,513
10	Office of Public Works	2,278	902
19	Department of Justice, Equality and Law Reform - Financial Shared Services Centre	265	297
20	Garda Síochána	1,048	1,290
36	Defence	88	71
	Central Fund-Ministerial etc. Pensions	573	567
		7,554	5,640

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	534	711
		534	711
Current Assets			
Bank and Cash	2.2	1,613	2,421
Stocks	2.3	84	113
Prepayments		268	337
Other Debit Balances:	2.4	398	285
Total Current Assets		750	3,156
Less Current Liabilities			
Accrued Expenses		197	421
Other Credit Balances:	2.5	514	604
Net Liability to the Exchequer	2.6	1,497	2,102
Total Current Liabilities		2,208	3,127
Net Current Assets		155	29
Net Assets		689	740

2.1 Statement of Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2009	3,101	537	3,638
Additions	90	13	103
Disposals	(33)	(15)	(48)
Cost or valuation at 31 December 2009	<u>3,158</u>	<u>535</u>	<u>3,693</u>
Accumulated Depreciation			
Opening balance at 1 January 2009	2,614	313	2,927
Depreciation for the year	220	50	270
Depreciation on disposals	(28)	(10)	(38)
Cumulative depreciation at 31 December 2009	<u>2,806</u>	<u>353</u>	<u>3,159</u>
Net Assets at 31 December 2009	<u>352</u>	<u>182</u>	<u>534</u>
Net Assets at 31 December 2008	<u>487</u>	<u>224</u>	<u>711</u>

2.2 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	1,941	2,872
Orders outstanding	(328)	(451)
	<u>1,613</u>	<u>2,421</u>

2.3 Stocks

	2009 €000	2008 €000
Gifts	10	16
Stationery	33	45
Publications	22	37
Consumables etc.	19	15
	<u>84</u>	<u>113</u>

2.4 Other Debit Balances

	2009 €000	2008 €000
Recoupable Salaries	281	230
Recoupment of Travel Pass Scheme	60	2
Other	57	53
	<u>398</u>	<u>285</u>

2.5 Other Credit Balances	2009	2008
at 31 December	€000	€000
Amounts due to the State		
Income Tax	204	247
Pay Related Social Insurance	102	87
Value Added Tax	5	55
Pension contributions	1	—
Retention Tax	56	80
	<hr/>	<hr/>
	368	469
Payroll deductions	145	111
Other	1	24
	<hr/>	<hr/>
	514	604
	<hr/> <hr/>	<hr/> <hr/>
2.6 Net Liability to the Exchequer		
at 31 December	€000	€000
Surplus to be surrendered	8,451	9,308
Exchequer grant undrawn	(6,954)	(7,206)
Net liability to the Exchequer	<hr/>	<hr/>
	1,497	2,102
	<hr/> <hr/>	<hr/> <hr/>
Represented by:		
Debtors		
Net PMG position and cash	1,613	2,421
Debit balances: suspense	398	285
	<hr/>	<hr/>
	2,011	2,706
	<hr/> <hr/>	<hr/> <hr/>
Creditors		
Due to State	(368)	(469)
Credit balances: suspense	(146)	(135)
	<hr/>	<hr/>
	(514)	(604)
	<hr/> <hr/>	<hr/> <hr/>
	1,497	2,102
	<hr/> <hr/>	<hr/> <hr/>
2.7 Commitments		
at 31 December	€000	€000
Total	147	96

2.8 Matured Liabilities

The total amount of matured liabilities undischarged at 31 December 2009 was €30,802.

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).

Sub-head	Less/(more) than provided €000	Explanation
A.2	252	Savings arose as a result of the reduction in travel and subsistence rates and a reduction in travel during 2009.
A.3	969	Savings arose as a result of reduced spend on training, entertainment, library services and advertising.
A.4	138	Savings were achieved by obtaining better value for money as a result of tendering for mobile phone services.
A.5	954	Savings arose as a result of reduced spend on consumables, IT hardware and printing, and the use of electronic resources for distribution of reports.
A.6	248	Savings arose as a result of reduced expenditure in order to achieve savings and the achievement of better value for money.
A.7	115	On the basis of past experience, a contingency amount was included in the estimate for consultancy needs that did not arise in 2009.
A.9	179	Savings arose as a result of non filling of a Principal Officer vacancy.
B.	1,658	Savings as a result of moratorium on recruitment and reduced spend on consultancy, printing, travel & subsistence, office maintenance and training.
F.	3,704	The award of legal costs did not arise as expected in 2009.
G.	(146)	Overspend was as a result of an under estimation of winding down costs.
J.	39	The implementation of specific key recommendations of the Taskforce was postponed.

4 Receipts

4.1 Appropriations-in-aid	2009	2009	2008
	Estimated	Realised	Realised
	€000	€000	€000
Pension Levy	1,000	810	—
Miscellaneous	100	104	224
	<u>1,100</u>	<u>914</u>	<u>224</u>

Explanation of Variation

Variation arose due to overestimation of amount to be collected under the pension related deduction, all of which did not arise due to staffing reductions in 2009.

5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	198	212
	€000	€000
Pay	12,431	13,912
Higher, special or additional duties	623	400
Overtime and extra attendance	490	588
Employer's PRSI	681	710
Total pay	14,225	15,610

Note: The above figures exceed the outturn for subhead A as the pay elements of subhead H and I are included.

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	52	17	164,566	20,186
Overtime and extra attendance	112	15	25,620	23,276
Employee Recognition Scheme	—	—	—	1,169

Note: (1) Certain individuals received extra remuneration in more than one category.

(2) The maximum individual payment listed above is due to arrears from May 2008 paid in 2009.

5.2 Performance and Merit Payments

No performance and merit payments were made in 2009.

5.3 Other Remuneration Arrangements

Ex-gratia payments of €31,040 (2008 - €92,718) and €10,267 (2008 - €23,560) were made in respect of agreed retirement benefits to two former employees.

6 Miscellaneous Items

6.1 Commissions and Enquiries

	Year of Appointment	Total to 31 December 2009	Expenditure in 2009	Expenditure in 2008
Commission, Committee or Special Inquiry		€000	€000	€000
Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry)	1997	38,271	3,796	4,009

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

6.2 Official Gifts

The account includes the sum of €3,145 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2009. The comparable figure for 2008 was €19,746.

6.3 Other

In addition to expenditure in the Administrative Budget the following amounts were received in 2009:

- €352,961 (2008 - €900,000) was received from the Change Management Fund (Public Service Modernisation & Management Information Framework), Subhead M. of Vote 6, Office of the Minister for Finance.

- €9,822 (2008 - €9,266) was received from Vote 6, Office of the Minister for Finance in respect of the Multisite Library Project.

