

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2008, 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 | 14,091 | 14,364 | — |
| A.2. TRAVEL AND SUBSISTENCE | 795 | 723 | 18 |
| A.3. INCIDENTAL EXPENSES | 1,620 | 1,620 | 11 |
| A.4. POSTAL AND TELECOMMUNICATIONS SERVICES | 697 | 619 | 5 |
| A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES | 2,048 | 1,440 | (267) |
| A.6. OFFICE PREMISES EXPENSES | 850 | 513 | 7 |
| A.7. CONSULTANCY SERVICES | 275 | 107 | — |
| A.8. INFORMATION SOCIETY - eCABINET AND OTHER INITIATIVES | 1 | — | — |
| A.9. VALUE FOR MONEY AND POLICY REVIEWS | 27 | 25 | — |
| A.10. ORGANISATIONAL REVIEW PROGRAMME | 750 | 745 | — |
| OTHER SERVICES | | | |
| B. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE (GRANT-IN-AID) | 6,500 | 5,371 | (20) |
| C. FORUM FOR PEACE AND RECONCILIATION | 5 | — | — |
| D. COMMEMORATION INITIATIVES | 200 | 121 | — |
| E. TRIBUNAL OF INQUIRY (DUNNES PAYMENTS) | 1 | — | — |
| F. TRIBUNAL OF INQUIRY (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY) | 10,016 | 4,009 | 318 |
| G. NATIONAL FORUM ON EUROPE | 3,809 | 3,058 | 12 |
| H. NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS | 354 | 334 | — |
| I. INFORMATION SOCIETY AND eINCLUSION | 66 | 66 | — |
| J. COMMISSION OF INVESTIGATION | 1 | — | — |
| K. ACTIVE CITIZENSHIP OFFICE | 200 | 6 | — |
| Gross Total | 42,306 | 33,121 | 84 |
| Deduct: | | | |
| L. APPROPRIATIONS-IN-AID | 100 | 224 | — |
| Net Total | 42,206 | 32,897 | 84 |
| Surplus to be surrendered | | <u>€9,308,252</u> | |

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

| | €000 | €000 | €000 |
|--------------------------------------|--------------|-------|----------------------|
| Net Outturn | | | 32,897 |
| Changes in Capital Assets | | | |
| Purchases Cash | (136) | | |
| Depreciation | 365 | | |
| Loss on Disposal of Fixed Asset | <u>1</u> | 230 | |
| Changes in Net Current Assets | | | |
| Decrease in Closing Accruals | (413) | | |
| Decrease in Stock | <u>6</u> | (407) | (177) |
| Direct Expenditure | | | <u>32,720</u> |
| Expenditure Borne Elsewhere | | | |
| Net Allied Services Expenditure | 5,640 | | |
| Notional Rents | <u>2,085</u> | | 7,725 |
| Operating Cost | | | <u><u>40,445</u></u> |

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

| | €000 | €000 | €000 |
|---|--------------|--------------|-------------------|
| Capital Assets (Note 3) | | | 711 |
| Current Assets | | | |
| Stocks (Note 13) | | 113 | |
| Prepayments | | 337 | |
| Other Debit Balances: | | | |
| Recoupments Due | <u>285</u> | 285 | |
| PMG Balance and Cash | 2,872 | | |
| Orders Outstanding | <u>(451)</u> | 2,421 | |
| Total Current Assets | | <u>3,156</u> | |
| Less Current Liabilities | | | |
| Accrued Expenses | | 421 | |
| Other Credit Balances: | | | |
| Payroll Deductions | 111 | | |
| Other Credit Balances | 24 | | |
| Due to State (Note 14) | <u>469</u> | 604 | |
| Net Liability to the Exchequer (Note 4) | | <u>2,102</u> | |
| Total Current Liabilities | | <u>3,127</u> | |
| Net Current Assets | | | 29 |
| Net Assets | | | <u><u>740</u></u> |

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

| | Office Equipment €000 | Furniture and Fittings €000 | Totals €000 |
|---|-----------------------------|-----------------------------------|-------------------|
| Cost or Valuation at 1 January 2008 | 3,106 | 509 | 3,615 |
| Additions | 108 | 28 | 136 |
| Disposals | (113) | — | (113) |
| Gross Assets at 31 December 2008 | <u>3,101</u> | <u>537</u> | <u>3,638</u> |
| Accumulated Depreciation: | | | |
| Opening Balance at 1 January 2008 | 2,413 | 261 | 2,674 |
| Depreciation for the year | 313 | 52 | 365 |
| Depreciation on Disposals | (112) | — | (112) |
| Cumulative Depreciation at 31 December 2008 | <u>2,614</u> | <u>313</u> | <u>2,927</u> |
| Net Assets at 31 December 2008 | <u><u>487</u></u> | <u><u>224</u></u> | <u><u>711</u></u> |

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

| | €000 | €000 |
|--------------------------------|--------------|---------------------|
| Surplus to be surrendered | | 9,308 |
| Exchequer Grant Undrawn | | <u>(7,206)</u> |
| Net Liability to the Exchequer | | <u><u>2,102</u></u> |
| Represented by: | | |
| Debtors | | |
| Net PMG position and cash | 2,421 | |
| Debit Balances: Suspense | <u>285</u> | 2,706 |
| Creditors | | |
| Due to State | (469) | |
| Credit Balances: Suspense | <u>(135)</u> | (604) |
| | | <u><u>2,102</u></u> |

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

| Sub-head | Less/(More) than provided €000 | Explanation |
|----------|-----------------------------------|---|
| A.5. | 608 | Savings are as a result of measures implemented arising from the Government decision on expenditure control in July 2008. |
| A.6. | 337 | Savings are as a result of measures implemented arising from the Government decision on expenditure control in July 2008. |
| A.7. | 168 | As a result of the Government decision of July 2008, expenditure in this Subhead was reduced by 50% of the estimate. |
| B. | 1,129 | Savings are as a result of measures implemented arising from the Government decision on expenditure control in July 2008. |
| F. | 6,007 | Awarding of legal costs did not arise as expected in 2008. |
| G. | 751 | Savings are as a result of measures implemented arising from the Government decision on expenditure control in July 2008. |
| K. | 194 | Reduced spend was as a result of deferral of planned events until the appointment of the Active Citizenship Steering Group in October 2008. |

6 APPROPRIATIONS-IN-AID

| | Estimated € | Realised € |
|---------------|----------------|---------------|
| Miscellaneous | 100,000 | 223,732 |

Explanation of Variation

Variation arose due to higher than anticipated recoupment of superannuation for staff on secondment and receipts from the EU relating to the eGovernment Project.

7 COMMITMENTS

At the end of 2008, commitments likely to materialise in subsequent years amounted to €96,047. This relates to commitments entered into by the Department in respect of the purchase of goods and services and grants which did not mature in 2008.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2008 was €352,014.

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 €10,000 or more | Max. individual payment of €10,000 or more € |
|--------------------------------------|----------------|-------------------------|-------------------------------------|---|
| | € | | | |
| Higher, special or additional duties | 435,936 | 76 | 16 | 20,186 |
| Overtime and extra attendance | 533,220 | 131 | 17 | 23,276 |
| Employee Recognition Scheme | 13,638 | 44 | — | — |
| Total extra remuneration | <u>982,794</u> | | | |

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

11 MISCELLANEOUS ITEMS

Awards totalling €13,638 were made to 3 teams and 6 individuals in respect of recognition of performance for 2007 paid in 2008.

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

An ex-gratia payment of €92,718 was made to a former Special Adviser to the Taoiseach, in respect of agreed retirement benefits.

An ex-gratia payment of €23,560 was made to a former employee in respect of agreed retirement benefits.

Following a Revised Estimate there was a transfer of function of Subhead I. Information Society and e Inclusion to the Department of Communications, Energy and Natural Resources. A total of €3.187 million was transferred. There had been expenditure of €66,000 prior to this transfer.

A total amount of €37,507 was written-off in 2008 relating to outstanding suspense account balances no longer in operation.

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

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

The Net Allied Services Expenditure of €5,640,000 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 | 2,513 |
| 10 Office of Public Works | 902 |
| 20 Garda Síochána | 1,290 |
| 36 Defence | 71 |
| Central Fund-Ministerial etc. Pensions | 567 |
| 19 Department of Justice, Equality and Law Reform, Financial Shared Services | 297 |
| | <u>5,640</u> |

12 COMMISSIONS AND INQUIRIES

Total expenditure in respect of ongoing Commissions and Inquiries to 31 December 2008 is as follows:

| Commission, Committee or Special Inquiry | Year of Appointment | Expenditure in 2008 €000 | Expenditure to 31 Dec 2008 €000 |
|--|---------------------|-----------------------------|------------------------------------|
| All-Party Committee on the Constitution | 1996 | — | 3,272 |
| Tribunal of Inquiry I (Dunnes Payments) | 1997 | — | 6,655 |
| Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry) | 1997 | 4,009 | 34,475 |
| Independent Commission of Inquiry (Barron Report - Dublin and Monaghan Bombings) | 2000 | — | 3,511 |
| Commission of Investigation (Mc Entee Report - Dublin and Monaghan Bombings) | 2005 | — | 2,642 |

13 STOCKS

Stocks at 31 December 2008 comprised:

| | €000 |
|------------------|------------|
| Gifts | 16 |
| Stationery | 45 |
| Publications | 37 |
| Consumables etc. | 15 |
| | <u>113</u> |

14 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

| | €000 |
|-----------------------|------------|
| PRSI | 87 |
| Income Tax | 247 |
| Retention Tax | 80 |
| Pension Contributions | — |
| VAT | 55 |
| | <u>469</u> |


DERMOT McCARTHY
Accounting Officer
DEPARTMENT OF THE TAOISEACH
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2008 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
21 July 2009