



# Transfer of Functions Guidelines and Best Practice Handbook

This document is a guide for the Civil Service to implement the decisions taken by Government regarding changes to Departmental structures and functions.

2016

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### Introduction

The Taoiseach, as head of Government (Article 13 of the Constitution), is responsible for the allocation of functions between Ministers, and for the overall organisation of the government. The structure of Government Departments changes to reflect the allocation of functions to Ministers. These changes generally occur immediately after a general election, but they may be instigated by the Taoiseach at any time. Departments must continue to carry out their existing functions while such reallocations are taking place.

When nominating members of the Government, the Taoiseach indicates to Dáil Éireann his/her intention to make changes in the structure of Ministerial responsibilities and Departments in the interests of a better alignment of functions.

This '*Guidelines and Best Practice Handbook*':-

- outlines the roles of the key players;
- outlines the process to be undertaken to implement the changes; and
- sets out the issues that Departments/Offices should consider during this process.

It does this to help Departments achieve fast and efficient outcomes for each Transfer of Functions.

This Handbook has been developed as part of the implementation of Action 21 of the Civil Service Renewal Plan i.e. to '*develop a standardised approach for managing the efficient reorganisation of Departmental structures or functions when requested by Government.*' The Handbook is intended to record best practice. It does not displace existing obligations on Departments or create new obligations. It is focussed on significant and complex Transfers of Functions; more straightforward Transfers of Functions should be managed by individual Departments.

### The Legal Context

The power to transfer functions from one Minister/Department to another and to rename Departments is vested in the Government under section 6 of the Ministers and Secretaries (Amendment) Act 1939. Subsections 6(1)(c) and 6(1)(d) of the Act enable the Government to transfer functions from one Minister or Department to another by a Transfer of Functions Order, while subsections 6(1)(a) and 6(1)(b) authorise the Government to change the name and title of Ministers and Departments, also by Order.

# 1. Introduction & Principles

## Principles

The process for implementing Transfer of Functions should be flexible, efficient and capable of being concluded quickly, and should reflect the civil service values. A number of principles should underpin Departments' implementation of Transfers of Functions.

*"Receiving Departments"* are either entirely new Departments or are existing Departments that receive responsibilities from other Departments.

*"Transferring Departments"* are those whose responsibilities are being transferred to another Department.

Key principles include:-

### **Constructive Communications**

- Effective and timely communication and exchange of information between Departments are crucial.
- Officials should share information relating to functions, funding, staffing, and assets. Decisions should be taken on the basis of the best possible information.
- There should be clear and open identification of resource implications.

### **Whole-of-Government Approach**

- There should be a shared commitment to work together and effectively across organisational boundaries.
- Work between the receiving Department and the transferring Department should be undertaken in a constructive manner in order to achieve the best outcome for the citizen.

### **Established Principles**

- Transfer of Functions should be implemented as quickly as possible.
- Departments should ensure that Transfers of Functions are implemented as efficiently as possible, and in a cost-effective manner.
- Transfers of Functions should be Exchequer-neutral.
- Transfers of Functions, and their underpinning policy basis, shape Departments over time, and require resources. Efficiencies in this process should be maximised.

# 1. Introduction & Principles

- *'Staff follow functions'*: Staff working on the functions to be transferred should move with those functions. Issues relating to staff based in regional offices are considered in this context.
- *'Finances follow functions'*: The finances, including pay, non-pay (administrative), and programme (current and capital), allocated in the Estimate to the functions to be transferred move with those functions.
- The total staff and financial resources transferred to a new or receiving Department, including corporate resources, should be appropriate and proportionate to support the functions transferred.
- *'Records follow functions'*: The records associated with the functions to be transferred move with those functions.
- *'Property assets follow functions'*: Where relevant and practicable, the property assets associated with the functions to be transferred move with those functions.
- Early consultation should take place with the National Shared Services Office on any relevant services (HR, Payroll, Financial) impacted by the Transfer of Functions.

Transfers of Functions vary in scale and complexity, and the number of Departments involved. Some Transfers of Functions are very complex, in particular where existing functions are being split, or where decentralised offices are involved. Therefore, this Handbook is not overly prescriptive. It provides an overview of the process and sets out the key actions that need to be undertaken during the process.

## Legal Advice and Support

Transfers of Functions are normally effected by a Transfer of Functions Order under section 6 of the Ministers and Secretaries (Amendment) Act 1939. The Office of the Parliamentary Counsel (OPC) is responsible for drafting Transfers of Functions Orders on instructions from the transferring Department<sup>1</sup>. Legal advice may be required when functions are being transferred; if so, it should be sought as early as possible. The Office of the Attorney General advises on any legal issues arising in the establishment and dissolution of Departments, and the Transfer of Functions between Ministers/Departments.

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<sup>1</sup> Guidance on the drafting of Transfer of Functions Orders, OPC (2011)

## 2. Implementation – Key Actions

### Timing

Transfers of Functions should be implemented cooperatively and in a timely manner. Generally, the process should be concluded within eight weeks from the announcement by the Taoiseach in Dáil Éireann to the signing of the Transfer of Functions Order/Government Order. The Taoiseach's announcement should be given the earliest possible effect, and support to the incoming Government in putting in place revised structural or functional arrangements should be prioritised. The announced changes do not take immediate effect. Their effective date is determined by the Transfer of Functions Order/Government Order, which is a statutory instrument signed by the Taoiseach on foot of a Government decision. Where changes are being implemented during the term of a Government, the same timeline applies.

### Key Actions:

#### Role of Transferring Department & Receiving Department

##### 1. Transferring Departments

**Departments affected by a Transfer of Functions must meet, and start planning implementation of the changes as early as possible.**

- a) The transfer should be **visibly led at Secretary General level and the transferring and receiving Department should agree which Secretary General will lead the project.**

The Secretary General should **nominate a member of his or her Department's Management Board** to oversee and drive the implementation of the transfer, and should notify the Central Coordinator in the Department of Public Expenditure and Reform (D/PER) of the name of the responsible person.

- b) The transferring Department should establish an **internal Working Group** to drive the Transfer of Functions process. This Working Group should be chaired by the nominated senior Management Board member and include the Finance Officer, the Personnel Officer, the IT

## 2. Implementation – Key Actions

Manager, and the officials charged with accommodation issues as well

as the Head of any Division involved in the transfer. The Chair should act as the liaison point between its Department and the receiving Department and between its Department and the D/PER. The Working Group should:-

- Agree with the receiving Department a timeline for completion of the process including target dates for commencement of relevant Orders;
- Nominate the official(s) who will prepare the Transfer of Functions Order and/or Change of Title Order (see page 14 - 16 regarding the preparation of Orders). Examples of Orders are attached at Appendix 1 and Appendix 2 for reference;
- Identify all legislative provisions associated with the functions in question;
- Identify immediately the staff carrying out the functions to be transferred and communicate immediately to internal staff, including those based in regional offices, the functions and staff to move;
- Identify the pay, non-pay (administrative) and programme spend (both current and capital) associated with the functions. Pay provision should be calculated based on actual pay figures rather than estimates;
- Identify the assets associated with the functions to be transferred;
- Identify the State bodies/agencies transferring, including staff numbers, budgets, programmes, and assets;
- Liaise with Sectoral Policy Division, D/PER, regarding any Estimates changes required;
- Identify the proportion of the corporate support services to transfer with the functions (including HR, Finance, IT, Corporate support) in terms of staff numbers and grades, pay, non-pay (administrative) and programme spend (both current and capital);
- Identify any accommodation issues arising, including any new accommodation requirements, and any issues particular to

## 2. Implementation – Key Actions

regional locations. An accommodation plan should be prepared in consultation with the Office of Public Works (OPW) within the time period for the completion of the Transfer of Functions process (i.e. eight to twelve week period);

- Identify arrangements in relation to how parliamentary questions (PQs) and freedom of information requests (FOIs) on legacy issues are to be dealt with after the transfer of functions.

### **c) The Transferring Department to provide quality and timely information to the Receiving Department.**

At the earliest opportunity, the transferring Department should provide the receiving Department with detailed and current information about:-

- Existing budgetary and staffing levels, together with budgetary and staffing resources to transfer;
- Staff, including accommodation requirements, to aid understanding and estimating staff resource distribution in the receiving Department;
- The programmes, functions and policy responsibilities, and associated assets being transferred, including any ongoing legal cases;
- All associated activities such as service delivery arrangements, known liabilities and contingent liabilities and their significance. A contingent liability arises in any situation where past or current actions or events create a risk of a call on Exchequer funds in the future. Examples of contingent liabilities include guarantees, litigation, insurance, contractual indemnities and warranties;
- All information, records and data documenting the functions and corporate files that are being transferred;
- State bodies/agencies transferring, including their budgets, staff numbers, and associated assets.



## 2. Implementation – Key Actions

Such information should be shared and discussed as openly as possible.

Risk management must form part of the exchange between the transferring Department and the receiving Department. In addition, potentially complex issues should be identified early on.

The Working Group should throughout the process communicate the details of the changes and progress on each relevant aspect to employees.

Departments will encounter challenges when functions are transferred from them. Transferring Departments should provide support to the receiving Department(s), and they have a number of short-term responsibilities in this regard including:-

- Providing HR services, or a shared service to the receiving Department, where necessary, to assist with the transition;
- Liaising with the receiving Department to ensure that communication of changes has taken place to staff, and to key stakeholders;
- In the short term, continuing, where necessary, to provide services to staff who will be moving to the receiving Department. Such service may include paying salaries (subject to adhering to Public Financial Procedures), handling queries, and support for Press and Private Offices.

In certain circumstances, it may be necessary for protocols and arrangements/agreements to run on after the functions have transferred.

- d) The general principles of *'staff follow functions'*, *'finance follow functions'*, *'records follow functions'*, and *'property assets follows functions'* apply to all Transfer of Function.**

## 2. Implementation – Key Actions

Mapping of support functions (e.g. corporate services areas) and mapping of functions or programmes that have been split must also be undertaken.

Departments should recognise the need for **cost sharing** (e.g. sharing of fixed costs) and reach a reasonable agreement among them. Departments should engage with the OPW in advance of finalising any accommodation plan and any agreement on accommodation issues. Departments should be mindful that the need for physical accommodation, in particular new accommodation requirements, may impact on the timing of relocation of staff.

Where a Transfer of Functions affects **more than two Departments** or **shared services**, identifying employees to be moved can be more complex. The clear objective for Departments must be to achieve the most effective outcomes in support of the Government's objectives.

As a general rule, the number of **corporate staff** to be moved and the non-pay administrative budget to be moved will be based on the size of the transferring Department's current corporate division and budgets and will be proportionate to the number of programme/function staff leaving the Department. Every effort should be made to ensure that experienced corporate staff transfer where possible.

As well as identifying staff numbers, pay and conditions and funding, Departments must identify all resources, including

- details of staff on leave or temporarily reassigned,
- assets and liabilities,
- contracts registers,
- intellectual property (e.g. access to, and licensing arrangements for relevant databases) and
- information and communications technology, including financial management systems in place.

The transferring Department and the receiving Department should negotiate the transfer of resources (i.e. financial, staff, assets etc.)

## 2. Implementation – Key Actions

between themselves as quickly as possible. Resources to be transferred should be appropriate to support the functions being transferred, on the basis of existing policies and any agreed changes to these policies.

### e) Particular issues arising when a Department is being abolished

Particular issues arise when a Department is being abolished. These include:-

- The formal arrangements for closing of the Vote. Where a Vote ceases to exist, an Appropriation Account should be prepared for expenditure up to the date of cessation and should be

signed by the Accounting Officer responsible for the Vote up to the date of cessation.

The final Appropriation Account should be prepared at the earliest possible date and the related audit of the Appropriation Account should be discussed with the Office of the Comptroller and Auditor General with a view to early completion.

- The challenges associated with the Accounting Officer taking on a new role in a new Department and, potentially, having Accounting Officer responsibility for two organisations for a transition period.
- The timing of the transfer of staffing resources to receiving Departments.

Further details on the accounting arrangements for the transfer of Departmental functions is provided in a Guidance Note in Appendix 3.

## 2. Receiving Departments

## 2. Implementation – Key Actions

- a) **Departments receiving functions must start planning implementation of the changes as early as possible.**

The receipt of functions into the Department **should be visibly led at Secretary General level and the transferring and receiving Department should agree which Secretary General will lead the project.**

The Secretary General should **nominate a member of his or her Department's Management Board** to oversee and drive the receipt of functions and should notify the Central Coordinator in D/PER of the name of the responsible person.

An **internal Working Group** should be established within each receiving Department to drive the receipt of Functions process. This Working Group should be chaired by the nominated senior Management Board member and include the Finance Officer, the Personnel Officer, the IT Manager and the officials charged with accommodation issues, as well as the Head of any Division involved in the transfer. The Chair should act as the liaison point between its Department and the transferring Department and between its Department and the D/PER. The aim is to:-

- Agree a timeline for completion of the process with the transferring Department, including target dates for commencement of relevant Orders;
- Liaise with the transferring Department on the Transfer of Functions Order and/or Change of Title Order and ensure that effective progress is being made;
- Communicate immediately to internal staff, including staff in regional offices, the impact of the transfer on the Department, the functions being received and the scale of staffing / resources transferring into the Department;
- Communicate with the transferring Department to gain early knowledge of:-
  - existing budgetary and staffing levels, together with budgetary and staffing resources to transfer.
  - the relevant programmes, functions and policy responsibilities;

## 2. Implementation – Key Actions

- all associated activities, such as service delivery arrangements, known assets and liabilities and contingent liabilities and their significance;
- all information, records and data documenting the functions that are being transferred;
- the pay, non-pay (administrative) and programme spend (both current and capital) associated with the functions;
- the proportion of the corporate support services to transfer with the functions ( including HR, Finance, IT, Corporate support) in terms of staff numbers and grades, pay, non-pay (administrative) and programme spend (both current and capital);
  
- any accommodation issues arising, including any issues particular to regional locations; and
- any assets associated with the functions that are to be transferred;
- Communicate at an early stage with the OPW in relation to emerging accommodation needs;
- Communicate at an early stage with the relevant Vote sections in D/PER on staffing and budgetary issues including Estimates changes.

The Working Group should communicate the details of the changes and progress on each relevant aspect to employees throughout the process.

### **b) Where the receiving Department is a newly created Department, a ‘caretaker leader’ should be appointed**

An incoming Minister to a newly created Department should be supported in having immediate structures and supports in place to begin his or her work. Depending on circumstances, consideration, in consultation with the Secretary General, D/PER, the Secretary General to the Government and the relevant Minister, should be given to

## 2. Implementation – Key Actions

appointing a ‘caretaker leader’ to any new Department being established pending the formal appointment of a Secretary General to the position. Ideally, this appointment could be made soon after the Taoiseach’s announcement to ensure that the interests and objectives of the new Department are reflected in the Transfer of Functions process from the beginning. A “shadow” senior management team could also be immediately formed by the “caretaker leader”, and drawn from those officials working in the functional areas being transferred.

It is important for the new or receiving Department to take effective, practical responsibility for policy, decisions and processes as soon as possible.

### Role of the Centre

#### **1. Civil Service Management Board**

The Civil Service Management Board (CSMB) will review and oversee progress on the effective and timely implementation of the overall structural or functional changes announced by Government. This will include review of requirements arising from the Transfer of Functions process.

#### **2. Department of Public Expenditure and Reform Identification of Senior Official in the D/PER responsible for coordinating implementation of Transfer of Functions**

A senior member of the Management Board, D/PER, has been identified as the Central Coordinator for the implementation of the Transfer of Functions. His name and contact details, as well as the name and contact details of the relevant areas of D/PER, are included in a list of the relevant officials from the key Departments in Appendix 4.

## 2. Implementation – Key Actions

Following the announcement by the Taoiseach of changes in functions or changes in titles of Departments, this Central Coordinator should establish an internal working group within D/PER. Its membership should be drawn from Central Section, relevant Votes Sections, Pay & Pensions Section, the Government Reform Unit and Government Accounting Section. Its objectives are to agree timeframes with transferring and receiving Departments, monitor progress and ensure consistency in messages to Departments. The Central Coordinator should make contact with the OPC to make them aware of the scale of Orders required and the timeframes involved.

### 3. **Department of the Taoiseach** **Early Communication of the Transfer of Functions**

The Department of the Taoiseach should immediately inform the relevant Departments following the announcement by the Taoiseach of changes in functions or changes in titles of Departments. It would be useful if as much detailed information as possible was provided on the functions being transferred, to assist the Departments in undertaking a speedy transfer process.

Where Departments using the information provided remain unable to delineate the functions to be transferred, assistance should be sought from the Secretary General to the Government.

### Role of Other Departments/Offices

#### 1. **Office of Public Works**

The OPW should be consulted at the earliest stages about the accommodation impacts of any changes and should continue to be involved throughout the process, as set out below.

#### 2. **Pre-work to be undertaken by all Departments**

## 2. Implementation – Key Actions

All Departments should undertake preliminary work prior to an election being announced to put in place:-

- A full list of the Minister’s statutory functions in both primary and secondary legislation, having regard inter alia to the [Law Reform Commission's Classified List of post-1922 Acts](http://www.lawreform.ie/classification-list-of-legislation-inireland.361.html) (<http://www.lawreform.ie/classification-list-of-legislation-inireland.361.html>);
- A full list of functions undertaken by the Department on an administrative basis (which do not have statutory underpinning);
- A history of Transfer of Functions relating to its Department;
- A mapping of their corporate support functions including staffing resources and budgets in each area;
- A mapping of the ICT systems in place in respect of different functions, and their transferability;
- A mapping of the number of staff in respect of the different functional areas, and the associated payroll;
- An up-to-date asset register;
- An up-to-date Framework of Assignments on [whodoeswhat.gov.ie](http://whodoeswhat.gov.ie);
- A checklist of issues to be addressed in the event that the Department is involved in either a transfer or receipt of functions by an incoming Government.

### 3. National Shared Services Office

Early consultation should take place with the National Shared Services Office on any relevant services (HR, Payroll, Financial) impacted by the Transfer of Functions. A co-operative approach must be adopted to ensure continuity of payroll payments, pension payments and financial transactions.

### Transfer of Functions Order(s)

#### 1. Preparation of Transfer of Functions Order(s)



## 2. Implementation – Key Actions

The draft Transfer of Functions Orders are prepared by the transferring Department, and progress on the Orders is coordinated by the Central Coordinator, D/PER. Each Order requires fully comprehensive input from the Department from which functions are transferring, to ensure that all relevant functions are included in the Order. In particular, the Department concerned must provide a comprehensive list of all Acts, provisions of Acts and Regulations governing or impacting on the functions being transferred. These will have to appear in the Schedule to the Transfer of Functions Order.

If any change is to be made in the nature or manner of exercise of the power in question, amendment of the relevant legislation will be required and should be processed in the same way as any legislative proposal.

It is important to ensure that the terms of a Transfer of Functions Order do not fall foul of the 'Mulcreevy Judgment'. This refers to a Supreme Court judgment which ruled, in essence, that secondary legislation cannot alter the intent of the relevant primary legislation – for example by reducing the number of Ministers or bodies that have to be consulted before a decision is made. Departments should raise any doubts they may have on this, or on any other legal issues, with the Advisory Counsel in the Office of the Attorney General. If it is found that any element of a draft Order fails the 'Mulcreevy test', amending legislation may be required.

### **2. Each draft Order, as prepared by the relevant transferring Department, is sent by the D/PER to the OPC for final drafting and settling**

Any consultation on the text of the draft Order will require input from the transferring Department. The OPC settles the final Order and submits a stamped copy to the D/PER. The stamped copy is circulated by D/PER with a draft Memorandum for Government to the relevant Departments on eCabinet in the usual way. In the meantime, the relevant Votes Section, D/PER, will liaise with the Departments concerned in relation to the number of staff and resources transferring between Departments and any Estimates changes required.

**For ease of accounting, Transfer of Functions Orders are normally given an effective date of the beginning of the month following signature by the Taoiseach.** The existing (i.e. old) names of the Departments involved are used. The relevant Alteration of Title Orders can be signed at the same Government meeting, but with an effective date of one day later than that of the Transfer of

## 2. Implementation – Key Actions

Functions Order. After the Order is signed by the Taoiseach, it is prepared for publication in the usual way.

### 3. Preparation of Change of Title Orders

A draft Change of Title Order is prepared by the Department whose title is changing. An example of such an Order is attached at Appendix 2

### 4. **Where Departments experience difficulty in reaching agreement on the nature or scope of functions to be transferred, the Secretaries General of the relevant Departments are responsible for resolving differences.**

Those involved in the implementation of the Transfer of Functions must not let minor issues delay the resolution of major areas.

As far as possible, issues should be resolved on a bilateral basis between Departments and if necessary between the Ministers concerned.

The CSMB will maintain an overview of the wider Transfer of Functions process, and a quality assurance role in relation to its implementation. The CSMB will also provide a forum to resolve standing issues between Departments. Ultimately, the resolution of any outstanding issues is for the Government.

### 5. Disputes on level of resources to transfer

The D/PER will mediate, where necessary, between Departments where it has not been possible to reach agreement in relation to the transfer of resources (i.e. funding and staff). This will be done on a bilateral basis. Allocation of

resources should be resolved bilaterally between the Ministers involved. In the event of agreement not being possible the Minister for Public Expenditure and Reform, in consultation with the Taoiseach and the Tánaiste as appropriate, will have the final decision.

### 6. **Draft Memoranda for Government are prepared by the D/PER, and submitted to the Minister for Public Expenditure and Reform for approval.**

## 2. Implementation – Key Actions

Depending on the number of Orders to be prepared and the timing of their receipt, a number of Memoranda for Government may be necessary. The final Memorandum is circulated on eCabinet with the accompanying Orders and submitted to the Government.

An outline of the Transfer of Functions Process is attached at Appendix 5.

### Financial Arrangements

**1. Further Revised Estimates or Amended Estimates will need to be prepared in due course to take account of the changes.**

This process will be coordinated by D/PER (Central Section and Vote Sections). D/PER will liaise with the relevant Departments on the subsequent changes to the Estimates required. In some cases, the ambit of the Vote of the transferring and receiving Department will need to be changed to reflect their revised function(s). Depending on the timing of the transfer during the Estimates cycle, this may be done by means of a Supplementary Estimate or by way of further Revised Estimates or Amended Estimates, involving the Votes Section and Central Section, D/PER. Liaison with Central Section and Government Accounting Unit, D/PER, should take place on any technical issues arising.

**2. Interim financial arrangements**

The Finance Officer of the transferring Department may need sanction from D/PER for the opening of new suspense accounts in respect of the functions/services which have been transferred. The requirements of Public Financial Procedures must be adhered to at all times.

**3. Role of Accounting Officer**

Accounting Officers have a statutory responsibility with regard to the safeguarding and management of public funds. An Accounting Officer must be in place from the date of creation of a new Department and Vote to ensure the necessary accountability and control systems are in place.

## 2. Implementation – Key Actions

In general the existing Warrant of Appointment of an Accounting Officer will extend to a newly renamed Department or one that has gained or lost functions by virtue of the provisions of the Transfer of Functions and Alteration of Name Orders which normally provide that references to the previous Department in legislation, business etc. should be construed as referring to the new Department. **Note:** The relevant Accounting Officer should satisfy himself/herself that this is the case by checking the specific legislation at the time.

The Accounting Officer of the 'receiving' Department will be responsible to the Public Accounts Committee (PAC) in respect of the Committee's examination of the entirety of the transferred function(s). The transferring Department should ensure that adequate explanations are available to the relevant Accounting Officer for the Appropriation Account examination at the PAC.

The accounting arrangements for the Transfer of Departmental Functions 2016 are set out in a D/PER Guidance Note at Appendix 3. The Guidance Note sets out the accounting arrangements to be followed when functions are transferred from one Department to another, when a new Department/Vote is created, and when a Department /Vote ceases to exist.

In the event that further clarification is required on accounting arrangements due to the nature of the transfers and/or accounting issues which have not been addressed in the Guidance Note, additional clarification and guidance will be provided by the Government Accounting Unit, D/PER.

### Communications

Staff in the Civil Service and Public Service have a long history and tradition of responding to and delivering change successfully. Communicating and consulting with staff requires good faith in order to build effective workplace relations, and is crucial in any change management situation. In order to ensure effective Transfer of Functions, Departments should be mindful of this and inform staff as early as possible of the announced Transfer of Functions, and keep staff informed at key stages of the process. Departmental Councils may have a role in this regard. The interests and concerns of staff should be

## 2. Implementation – Key Actions

recognised in these communications. Departments should remind staff of the importance of business continuity during the Transfer of Functions.

Departments are required to act with integrity in all that they do. They should ensure that all decisions relating to staff, such as staff movements and accommodation, are carefully considered, and are communicated to staff as early as possible. Departments should ensure that commitments are not made to staff until the relevant Secretary General is able to ensure that they can be upheld. Established protocols and agreements are already in place in relation to staff transfers, and should continue to be implemented.

Departments should also communicate the Transfer of Functions to their external stakeholders coherently and positively, in order to assist business continuity. Existing contacts and lines of communications to external stakeholders should be maximised. Engagement with the Minister is important at all stages of this process.

# Appendix 1: Example of Transfer of Functions Order



STATUTORY INSTRUMENTS.

**S.I. No. 192 of 2011**

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HERITAGE (TRANSFER OF DEPARTMENTAL ADMINISTRATION  
AND MINISTERIAL FUNCTIONS) ORDER 2011

# Appendix 1: Example of Transfer of Functions Order

## HERITAGE (TRANSFER OF DEPARTMENTAL ADMINISTRATION AND MINISTERIAL FUNCTIONS) ORDER 2011

*Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 26th April, 2011.*

The Government, in exercise of the powers conferred on them by section 6(1) of the Ministers and Secretaries (Amendment) Act 1939 (No. 36 of 1939), hereby order as follows:

1. (1) This Order may be cited as the Heritage (Transfer of Departmental Administration and Ministerial Functions) Order 2011.

(2) This Order comes into operation on 1 May 2011.

2. (1) The administration and business in connection with the exercise, performance or execution of any powers, duties and functions transferred by this Order are transferred to the Department of Tourism, Culture and Sport.

(2) References to the Department of the Environment, Heritage and Local Government contained in any Act or any instrument made under such Act and relating to any administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Tourism, Culture and Sport.

3. (1) The powers, duties and functions vested in the Minister for the Environment, Heritage and Local Government—

(a) by or under any of the Acts mentioned in Part 1 of the Schedule,

(b) under the Regulations mentioned in Part 2 of the Schedule, and

(c) to make a recommendation to which section 12(3)(b)(iii) of the Planning and Development Act 2000 (No. 30 of 2000) applies, and to make observations to which section 12(3)(b)(iv) of that Act applies,

are transferred to the Minister for Tourism, Culture and Sport.

## Appendix 1: Example of Transfer of Functions Order

(2) References to the Minister for the Environment, Heritage and Local Government contained in any Act or instrument made under such Act and relating to any powers, duties and functions transferred by this Order shall, on and after the commencement of this Order, be construed as references to the Minister for Tourism, Culture and Sport.

4. Where, immediately before the commencement of this Order, any legal proceedings are pending to which the Minister for the Environment, Heritage and Local Government is a party and the proceedings have reference to powers, duties and functions transferred by this Order to the Minister for Tourism, Sport and Culture, the name of the Minister for Tourism, Culture and Sport shall, in so far as the proceedings relate to any function transferred by this Order, be substituted in the proceedings for that of the Minister for the Environment, Heritage and Local Government or added in the proceedings, as may be appropriate, and the proceedings shall not abate by reason of such substitution.

5. Anything commenced before the commencement of this Order by or under the authority of the Minister for the Environment, Heritage and Local Government may, in so far as it relates to powers, duties and functions transferred by this Order to the Minister for Tourism, Culture and Sport, be carried on or completed on or after such commencement by the Minister for Tourism, Culture and Sport.

6. Every document (including any certificate or licence) granted or made in the exercise of a function transferred by this Order, if and in so far as it was operative immediately before the commencement of this Order, has effect on and after such commencement as if it had been granted or made by the Minister for Tourism, Culture and Sport.

7. References to the Minister for the Environment, Heritage and Local Government contained in the memorandum and articles of association of any company and relating to any function transferred by this Order shall, on and after the commencement of this Order, be construed as references to the Minister for Tourism, Culture and Sport.

8. (1) All property, rights and liabilities held, enjoyed or incurred before the commencement of this Order by the Minister for the Environment, Heritage and Local Government in connection with the powers, duties and functions transferred by this Order are transferred on the commencement to the Minister for Tourism, Culture and Sport and, accordingly, without any further conveyance, transfer or assignment—

- (a) that property, both real and personal, vests in the Minister for Tourism, Culture and Sport,
- (b) those rights are rights of the Minister for Tourism, Culture and Sport,
- (c) those liabilities are liabilities of the Minister for Tourism, Culture and Sport.



# Appendix 1: Example of Transfer of Functions Order

(2) All moneys, stocks, shares and securities transferred to the Minister for Tourism, Culture and Sport by this Article which, on the commencement of this Order, are standing in the name of the Minister for the Environment, Heritage and Local Government shall on the request of the Minister for the Environment, Heritage and Local Government be transferred into the name of the Minister for Tourism, Culture and Sport.

## SCHEDULE

### Part 1

Enactments, powers, duties and functions by or under which are transferred from the Minister for the Environment, Heritage and Local Government to the Minister for Tourism, Culture and Sport.

Architectural Heritage (National Inventory) and Historic Monuments (Miscellaneous Provisions) Act 1999 (No. 19 of 1999);

Heritage Act 1995 (No. 4 of 1995);

Section 5 of the Minister for Arts, Heritage, Gaeltacht and the Islands (Powers and Functions) Act 1998 (No. 7 of 1998);

Sections 20(1)(c) and 28 of the Prisons Act 2007 (No. 10 of 2007);

Section 51(3)(b) of the Roads Act 1993 (No. 14 of 1993);

Sections 482 and 1003A of the Taxes Consolidation Act 1997 (No. 39 of 1997);

Whale Fisheries Act 1937 (No. 4 of 1937);

Section 2(2) of the Ministers and Secretaries (Amendment) Act 1928 (No. 6 of 1928) in so far as it relates to the Royal Botanic Gardens;

Holy Cross Abbey (County Tipperary) Act 1969 (No. 7 of 1969);

Irish Church Act 1869 (32 & 33 Vict. c.42);

Section 14 of the Irish Land Act 1903 (3 Edw. 7. c.37);

National Monuments Act 1930 (No. 2 of 1930);

National Monuments (Amendment) Act 1954 (No. 37 of 1954);

National Monuments (Amendment) Act 1987 (No. 17 of 1987);

National Monuments (Amendment) Act 1994 (No. 17 of 1994); National Monuments

## Appendix 1: Example of Transfer of Functions Order

(Amendment) Act 2004 (No. 22 of 2004);

Wildlife Act 1976 (No. 39 of 1976);

Wildlife (Amendment) Act 2000 (No. 38 of 2000);

Sections 51(2) (in so far as it relates to being consulted under that subsection), 52(1) (in so far as it relates to the issuing of guidelines), 52(2), 53, 55, 80 and 260 of the Planning and Development Act 2000 (No. 30 of 2000).

### Part 2

Regulations, powers, duties and functions under which are transferred from the Minister for the Environment, Heritage and Local Government to the Minister for Tourism, Culture and Sport.

European Communities (Birds and Natural Habitats) (Control of Recreational Activities) Regulations 2010 (S.I. No. 293 of 2010);

European Communities (Birds and Natural Habitats) (Restrictions of Use of Poison Bait) Regulations 2010 (S.I. No. 481 of 2010);

European Communities (Licensing and Inspection of Zoos) Regulations 2003 (S.I. No. 440 of 2003);

European Communities (Natural Habitats) Regulations 1997 (S.I. No. 94 of 1997) (other than Regulations 27(7), 27(9), 27(10), 27(11), 28(1), 28(3), 28(4), 28(5), 30(1), 30(3), 30(4), 30(5) and 32(8));

European Communities (Wildlife Act 1976) (Amendment) Regulations 1986 (S.I. No. 254 of 1986);

Regulations 13A(4)(a)(ii), 28(1)(c), 28(1)(n), 55(a), 82(3)(c), 82(3)(n), 88(2), 121(1)(c), 121(1)(n), 179(2)(g), 179(2)(j) and 213(1)(a) of the Planning and Development Regulations 2001 (S.I. No. 600 of 2001);

European Communities (Conservation of Wild Birds) (Loop Head SPA 004119) Regulations 2004 (S.I. No. 902 of 2004);

European Communities (Conservation of Wild Birds (Slyne Head Islands SPA 004123)) Regulations 2004 (S.I. No. 906 of 2004);

European Communities (Conservation of Wild Birds (Magharee Islands SPA 004125)) Regulations 2004 (S.I. No. 907 of 2004);

## Appendix 1: Example of Transfer of Functions Order

European Communities (Conservation of Wild Birds (Aughris Head SPA 004133)) Regulations 2004 (S.I. No. 910 of 2004);

European Communities (Conservation of Wild Birds (Carrowmore Lake SPA 004052)) Regulations 2005 (S.I. No. 713 of 2005);

European Communities (Conservation of Wild Birds (Illanmaster SPA 004074)) Regulations 2005 (S.I. No. 714 of 2005);

European Communities (Conservation of Wild Birds (Owenduff/Nephin Complex SPA 004098)) Regulations 2005 (S.I. No. 715 of 2005);

European Communities (Conservation of Wild Birds (Stags of Broad Haven SPA 004072)) Regulations 2005 (S.I. No. 716 of 2005);

European Communities (Conservation of Wild Birds (Termoncarragh Lake and Annagh Machair SPA 004093)) Regulations 2007 (S.I. No. 46 of 2007);

European Communities (Conservation of Wild Birds (Inishglora and Inishkeeragh SPA 004084)) Regulations 2007 (S.I. No. 47 of 2007);

European Communities (Conservation of Wild Birds (Bills Rocks SPA 004177)) Regulations 2007 (S.I. No. 48 of 2007);

European Communities (Conservation of Wild Birds) (The Murrough (Part Of) Special Protection Area 004186) Regulations 2009 (S.I. No. 439 of 2009);

European Communities (Conservation of Wild Birds (Ardboline Island and Horse Island Special Protection Area 004135)) Regulations 2010 (S.I. No. 57 of 2010);

European Communities (Conservation of Wild Birds (Ballyallia Lough Special Protection Area 004041)) Regulations 2010 (S.I. No. 58 of 2010);

European Communities (Conservation of Wild Birds (Ballycotton Bay Special Protection Area 004022)) Regulations 2010 (S.I. No. 59 of 2010);

European Communities (Conservation of Wild Birds (Clonakilty Bay Special Protection Area 004081)) Regulations 2010 (S.I. No. 60 of 2010);

European Communities (Conservation of Wild Birds (Cross Lough (Killadoon) Special Protection Area 004212)) Regulations 2010 (S.I. No. 61 of 2010);

European Communities (Conservation of Wild Birds (Cruagh Island Special Protection Area 004170)) Regulations 2010 (S.I. No. 62 of 2010);

European Communities (Conservation of Wild Birds (Deenish Island and Scariff Island Special Protection Area 004175)) Regulations 2010 (S.I. No. 63 of 2010);

## Appendix 1: Example of Transfer of Functions Order

European Communities (Conservation of Wild Birds (Duvillaun Islands Special Protection Area 0044111)) Regulations 2010 (S.I. No. 64 of 2010);

European Communities (Conservation of Wild Birds (Glen Lough Special Protection Area 004045)) Regulations 2010 (S.I. No. 65 of 2010);

European Communities (Conservation of Wild Birds (Illancrone and Inishkeeragh Special Protection Area 004132)) Regulations 2010 (S.I. No. 66 of 2010);

European Communities (Conservation of Wild Birds (Illaunonearaun Special Protection Area 004114)) Regulations 2010 (S.I. No. 67 of 2010);

European Communities (Conservation of Wild Birds (Keeragh Islands Special Protection Area 004118)) Regulations 2010 (S.I. No. 68 of 2010);

European Communities (Conservation of Wild Birds (Lady's Island Lake Special Protection Area 004009)) Regulations 2010 (S.I. No. 69 of 2010); European Communities (Conservation of Wild Birds (Lough Fern Special Protection Area 004060)) Regulations 2010 (S.I. No. 70 of 2010);

European Communities (Conservation of Wild Birds (Lough Owel Special Protection Area 004047)) Regulations 2010 (S.I. No. 71 of 2010);

European Communities (Conservation of Wild Birds (Lough Rea Special Protection Area 004134)) Regulations 2010 (S.I. No. 72 of 2010);

European Communities (Conservation of Wild Birds (Poulaphouca Reservoir Special Protection Area 004063)) Regulations 2010 (S.I. No. 73 of 2010);

European Communities (Conservation of Wild Birds (Skelligs Special Protection Area 004007)) Regulations 2010 (S.I. No. 74 of 2010);

European Communities (Conservation of Wild Birds (Sligo/Leitrim Uplands Special Protection Area 004187)) Regulations 2010 (S.I. No. 75 of 2010);

European Communities (Conservation of Wild Birds (The Bull and the Cow Rocks Special Protection Area 004066)) Regulations 2010 (S.I. No. 76 of 2010);

European Communities (Conservation of Wild Birds (Greers Isle Special Protection Area 004082)) Regulations 2010 (S.I. No. 105 of 2010);

European Communities (Conservation of Wild Birds (Inishduff Special Protection Area 004115)) Regulations 2010 (S.I. No. 106 of 2010);

## Appendix 1: Example of Transfer of Functions Order

European Communities (Conservation of Wild Birds (Inishtrahull Special Protection Area 004100)) Regulations 2010 (S.I. No. 107 of 2010);

European Communities (Conservation of Wild Birds (Lough Kinale and Derragh Lough Special Protection Area 004061)) Regulations 2010 (S.I. No. 108 of 2010);

European Communities (Conservation of Wild Birds (Mid-Clare Coast Special Protection Area 004182)) Regulations 2010 (S.I. No. 109 of 2010);

European Communities (Conservation of Wild Birds (Old Head of Kinsale Special Protection Area 004021)) Regulations 2010 (S.I. No. 110 of 2010);

European Communities (Conservation of Wild Birds (Puffin Island Special Protection Area 004003)) Regulations 2010 (S.I. No. 111 of 2010);

European Communities (Conservation of Wild Birds (Rathlin O'Birne Island Special Protection Area 004120)) Regulations 2010 (S.I. No. 112 of 2010);

European Communities (Conservation of Wild Birds (Roaninish Special Protection Area 004121)) Regulations 2010 (S.I. No. 113 of 2010);

European Communities (Conservation of Wild Birds (Sovereign Islands Special Protection Area 004124)) Regulations 2010 (S.I. No. 114 of 2010);

European Communities (Conservation of Wild Birds (North Bull Island Special Protection Area 004006)) Regulations 2010 (S.I. No. 211 of 2010);

European Communities (Conservation of Wild Birds (South Dublin and River Tolka Estuary Special Protection Area 004024)) Regulations 2010 (S.I. No. 212 of 2010);

European Communities (Conservation of Wild Birds (Coole-Garryland Special Protection Area 004107)) Regulations 2010 (S.I. No. 236 of 2010);

European Communities (Conservation of Wild Birds (Cork Harbour Special Protection Area 004030)) Regulations 2010 (S.I. No. 237 of 2010);

European Communities (Conservation of Wild Birds (Dalkey Islands Special Protection Area 004172)) Regulations 2010 (S.I. No. 238 of 2010);

European Communities (Conservation of Wild Birds (Inishkeel Special Protection Area 004116)) Regulations 2010 (S.I. No. 239 of 2010);

European Communities (Conservation of Wild Birds (Ireland's Eye Special Protection Area 004117)) Regulations 2010 (S.I. No. 240 of 2010);

European Communities (Conservation of Wild Birds (Iveragh Peninsula Special Protection Area 004154)) Regulations 2010 (S.I. No. 241 of 2010);

## Appendix 1: Example of Transfer of Functions Order

European Communities (Conservation of Wild Birds (Lambay Island Special Protection Area 004069)) Regulations 2010 (S.I. No. 242 of 2010);

European Communities (Conservation of Wild Birds (Lough Cutra Special Protection Area 004056)) Regulations 2010 (S.I. No. 243 of 2010);

European Communities (Conservation of Wild Birds (Lough Derg (Donegal) Special Protection Area 004057)) Regulations 2010 (S.I. No. 244 of 2010);

European Communities (Conservation of Wild Birds (Skerries Islands Special Protection Area 004122)) Regulations 2010 (S.I. No. 245 of 2010);

European Communities (Conservation of Wild Birds (Seven Heads Special Protection Area 004191)) Regulations 2010 (S.I. No. 268 of 2010);

European Communities (Conservation of Wild Birds (Cliffs of Moher Special Protection Area 004005)) Regulations 2010 (S.I. No. 269 of 2010);

European Communities (Conservation of Wild Birds (Lough Iron Special Protection Area 004046)) Regulations 2010 (S.I. No. 270 of 2010);

European Communities (Conservation of Wild Birds (Rogerstown Estuary Special Protection Area 004015)) Regulations 2010 (S.I. No. 271 of 2010);

European Communities (Conservation of Wild Birds (Blasket Islands Special Protection Area 004008)) Regulations 2010 (S.I. No. 272 of 2010);

European Communities (Conservation of Wild Birds (Clare Island Special Protection Area 004136)) Regulations 2010 (S.I. No. 273 of 2010);

European Communities (Conservation of Wild Birds (Saltee Islands Special Protection Area 004002)) Regulations 2010 (S.I. No. 274 of 2010);

European Communities (Conservation of Wild Birds (Baldoyle Bay Special Protection Area 004016)) Regulations 2010 (S.I. No. 275 of 2010);

European Communities (Conservation of Wild Birds (Galley Head to Duneen Point Special Protection Area 004190)) Regulations 2010 (S.I. No. 276 of 2010);

European Communities (Conservation of Wild Birds (Helvick Head to Ballyquin Special Protection Area 004192)) Regulations 2010 (S.I. No. 277 of 2010);

European Communities (Conservation of Wild Birds (Ballyteigue Burrow Special Protection Area 004020)) Regulations 2010 (S.I. No. 383 of 2010);

European Communities (Conservation of Wild Birds (Dovegrove Callows Special Protection Area 004137)) Regulations 2010 (S.I. No. 384 of 2010);

## Appendix 1: Example of Transfer of Functions Order

European Communities (Conservation of Wild Birds (Kerry Head Special Protection Area 004189)) Regulations 2010 (S.I. No. 385 of 2010);

European Communities (Conservation of Wild Birds (Kilcolman Bog Special Protection Area 004095)) Regulations 2010 (S.I. No. 386 of 2010);

European Communities (Conservation of Wild Birds (Sheep's Head to Toe Head Special Protection Area 004156)) Regulations 2010 (S.I. No. 387 of 2010);

European Communities (Conservation of Wild Birds (Sheskinmore Lough Special Protection Area 004090)) Regulations 2010 (S.I. No. 388 of 2010);

European Communities (Conservation of Wild Birds (West Donegal Coast Special Protection Area 004150)) Regulations 2010 (S.I. No. 389 of 2010);

European Communities Environmental Objectives (Freshwater Pearl Mussel) Regulations 2009 (S.I. No. 296 of 2009);

Regulations 9(5)(b) of the European Communities (Environmental Assessment of Certain Plans and Programmes) Regulations 2004 (S.I. No. 435 of 2004);

Regulations 10(1)(b) (other than the function to send notice under Regulation 10(1)) and 10(1)(c) (other than the function to send notice under Regulation 10(1)) of the European Communities (Environmental Impact Assessment) (Amendment) Regulations 2001 (S.I. No. 538 of 2001);

Regulation 3(8)(b) (other than the function to send a copy of the plan under that paragraph) of the European Communities (Habitats and Birds) (Sea-Fisheries) Regulations 2009 (S.I. No. 346 of 2009);

## Appendix 1: Example of Transfer of Functions Order

Regulation 5(a) of the Waste Management (Planning) Regulations 1997 (S.I. No. 137 of 1997);

Regulation 18(1)(a) of the Waste Management (Licensing) Regulations 2004 (S.I. No. 395 of 2004).



GIVEN under the Official Seal of the Government, 19 April 2011.

ENDA KENNY,  
Taoiseach.



## Appendix 2: Example of Alteration of Name of Department and Title of Minister Order

### Appendix 1: Example of Transfer of Functions Order

BAILE ÁTHA CLIATH ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR Le ceannach díreach ón OIFIG DHÍOLTA FOILSEACHÁIN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2, nó  
tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHIRIS,  
CONTAE MHAIGH EO,  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 094 - 9378964 nó 01 - 6476843) nó trí aon díoltóir leabhar.

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STATUTORY INSTRUMENTS.

**S.I. No. 193 of 2011**

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**ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT**  
(ALTERATION OF NAME OF DEPARTMENT AND TITLE OF MINISTER) ORDER 2011

## Appendix 2: Example of Alteration of Name of Department and Title of Minister Order

S.I. No. 193 of 2011

### ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT (ALTERATION OF NAME OF DEPARTMENT AND TITLE OF MINISTER) ORDER 2011

The Government, in exercise of the powers conferred on them by section 6(1) of the Ministers and Secretaries (Amendment) Act 1939 (No. 36 of 1939), hereby order as follows:

1. (1) This Order may be cited as the Environment, Heritage and Local Government (Alteration of Name of Department and Title of Minister) Order 2011.
- (2) This Order comes into operation on 2 May 2011.
2. The name of the Department of State, the present name of which is, in the Irish language, an Roinn Comhshaoil, Oidhreachta agus Rialtais Áitiúil and, in the English language, the Department of the Environment, Heritage and Local Government, is altered, in the Irish language, to that of an Roinn Comhshaoil, Pobail agus Rialtais Áitiúil and, in the English language, to that of the Department of the Environment, Community and Local Government.
3. The title of the Minister having charge of the Department of State, whose present title is, in the Irish language, an tAire Comhshaoil, Oidhreachta agus Rialtais Áitiúil and, in the English language, the Minister for the Environment, Heritage and Local Government, is altered, in the Irish language, to that of an tAire Comhshaoil, Pobail agus Rialtais Áitiúil and, in the English language, to that of the Minister for the Environment, Community and Local Government.
4. In any enactment or any instrument made under an enactment—
  - (a) references to the Department of the Environment, Heritage and Local Government shall be construed as references to the Department of the Environment, Community and Local Government;
  - (b) references to the Minister for the Environment, Heritage and Local Government shall be construed as references to the Minister for the Environment, Community and Local Government.



GIVEN under the Official Seal of the Government, 19 April 2011.

ENDA KENNY, Taoiseach.

## Appendix 2: Example of Alteration of Name of Department and Title of Minister Order

*Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 26th April, 2011.*

BAILE ÁTHA CLIATH ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2, nó  
tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA, AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA,  
CLÁR CHLAINNE MHUIRIS, CONTAE MHAIGH EO,  
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# Appendix 3: Accounting Arrangements in relation to 2016 Transfer of Functions

## Expenditure on Transferred Functions and Appropriation Accounts

### 1. Transfer of Exchequer Grant and Amended Estimates

#### Revised Estimates

- As the 2016 Revised Estimates (REV) have not been considered by the relevant Committees or been voted on by Dáil Éireann there may be a requirement to produce a new version of the 2016 REV to reflect any transfers of Departmental functions that may arise when a 'new' Government is formed.
- Where functions are transferred between Departments, the treatment of the transferring functions will be reflected in the 'new' Vote on a full year basis, with some exceptions, which will be dealt with on a case by case basis.
- In the event of a retiring Vote, expenditure will be shown against the dissolved Vote until such time as the Transfer of Function Orders have been signed. The remaining expenditure will transfer to the 'new' Vote with effect from the date of the Transfer of Functions Order.
- The 2016 REV, on a post-transfer basis, will not allow for any increases in expenditure ceilings above what has already been agreed in the Revised Estimates Volume published in December 2015.

### 2. Expenditure and Recoupment between Departments

#### Suspense Accounts

- Inevitably, 'old' Departments, from which functions have been transferred, will continue to make payments and accept receipts in respect of those functions/services, in effect on an agency basis, for some time after they have been legally transferred. The 'old' Department should use a specifically created suspense account to record such receipts and payments. Sanction for such a suspense account must be obtained from the relevant Vote Section of the Department of Public Expenditure and Reform.

## Appendix 3: Accounting Arrangements in relation to 2016 Transfer of Functions

- In due course, the 'old' Department should be reimbursed for such expenditure by the 'new' Department which will now be responsible for these functions. The amount of the reimbursement should be agreed between the two Departments concerned and the recoupment payment made as soon as possible but no later than the 31 December 2016.
- Suspense accounts used in the 'old' department for ongoing expenditure on transferred functions should be cleared before the end of the year. Particular care should be exercised in transferring suspense account balances relating to transferred functions.
- Where more than one subhead is involved the 'new' Department will require an analysis of the suspense account balance by subhead. Issues from the Exchequer after the transfer date should reflect expenditure for which a Department is legally responsible. **Note:** 'Old' Departments must not include expenditure on transferred functions for which they have made payments after the date of transfer.

### Paymaster General's Office

- While responsibility for identifying expenditure and receipts on transferred functions will rest with the Departments concerned, the Paymaster General's Office (PMGO) will give whatever assistance it can in this regard. For instance, where necessary, the PMGO can set up new accounts for Departments. Due to end of month reconciliation requirements, changes to the PMGO system can only be implemented at the beginning of a new month. Departments/Offices involved must liaise closely with the PMGO in this regard in advance of any changes.

### Exchequer Issues

- Exchequer issues for 2016 to date will be required to be amended to reflect the new instruction regarding full year Estimates. Departments receiving functions will be required to reimburse transferring Departments for spend already incurred by them and which is to be shown in the receiving Departments accounts. This reimbursement will involve transfers between the relevant PMG accounts.

## Appendix 3: Accounting Arrangements in relation to 2016 Transfer of Functions

### 3. New Department and Vote Created

#### Appointment of Accounting Officers:

- Accounting Officers have a statutory responsibility with regard to the safeguarding and management of public funds. An Accounting Officer must be in place from the date of creation of a 'new' Department and Vote to ensure the necessary accountability and control systems are in place.
- In general the existing Warrant of Appointment of an Accounting Officer will extend to a newly renamed Department or one that has gained or lost functions by virtue of the provisions of the Transfer of Functions and Alteration of Name Orders which normally provide that references to the previous Department in legislation should be construed as referring to the 'new' Department.

**Note:** The relevant Accounting Officer should satisfy himself/herself that this is the case by checking the relevant legislation.

### 4. Department and Vote Cease to Exist

#### Appropriation Account

- Where a Vote ceases to exist an Appropriation Account should be prepared for expenditure up to the date of cessation and should be signed by the Accounting Officer responsible for the Vote up to the date of cessation.
- The final Appropriation Account should be prepared at the earliest possible date and the related audit of the Appropriation Account should be discussed with the Office of the Comptroller and Auditor General with a view to early completion.

## Appendix 3: Accounting Arrangements in relation to 2016 Transfer of Functions

### Audit Arrangements

- Accounting Officers of the 'new' Departments must ensure that adequate arrangements are in place to address any queries that may be raised by the Comptroller and Auditor General in the conduct of either the 2015 or 2016 audit of the Appropriation Accounts.

### Public Accounts Committee

- Accounting Officers of the 'new' Departments must also ensure that adequate arrangements are in place to prepare briefing material for and to address queries arising from examination at the Committee of Public Accounts with regard to the Appropriation Accounts for 2015 and 2016.

### 5. Appropriation Accounts for 2016

- It is a requirement that the format of the Appropriation Account follows the format of the relevant Estimate. For Departments receiving functions and showing a full year estimate for those transferred functions, that Department is required to include a full year's spend for those functions in its Appropriation Account. The Department will also be required to provide the C&AG with sufficient supporting evidence and documentation to conduct the annual audit satisfactorily.
- Transferring Departments will not show any 2016 costs for such functions.
- **Former Votes:** Accounting Officers of the 'old' Departments are responsible for expenditure on transferred functions up to the date the functions are legally transferred.
- **Introduction to the Appropriation Account:** Attention should be drawn to the Transfer of Functions by the Accounting Officer in his/her introduction to the Appropriation Account. *(See illustrative example, taken from the 2011 Appropriation Accounts, is at Appendix 3A).* In the event of a Transfer of Functions from one Department to another there will be a need for close co-



## Appendix 3: Accounting Arrangements in relation to 2016 Transfer of Functions

operation between the Departments concerned in relation to the completion of the 2016 Appropriation Accounts, including the smooth transfer of related suspense account balances.

- **Capital Carryover:** In the case of 'old' Departments who have Capital carryover amounts at the end of 2015 and to the extent that these carryovers relate to a function being transferred the related amount (to the extent that it has not been expended before the transfer date) will be required to be transferred to the 'new' Department. As the capital carryover will have been issued from the Exchequer to the 'old' Department at the end of the previous year to the extent that it has been unexpended some adjustment will be needed either between PMG accounts or in the issue

to the 'new' Department.

- **Prior Year Comparisons:** Appropriation Accounts are shown with prior year results for comparison purposes. In respect of transferred functions this will result in comparison data being nil as required. In the interests of complete and meaningful disclosure the Appropriation Account of the 'new' Department will require a note to a) explain that a transfer of functions has occurred during the year and b) show the total result of the transferred function for the full year or split between what is reported in the 'old' Vote and what is reported in the 'new' Vote.
- **Accruals Information:** Care should be taken in transferring accruals information, which will be needed for the Appropriation Account and for ongoing management of the Vote. In general, accruals relating to transferred functions should not be shown in the Appropriation Account of the 'old' Department - accruals should reflect the year end situation, and should appear, therefore, in the Account of the 'new' Department.
- **Transfer of Assets:** Assets, such as office furniture and equipment pertaining to transferred functions, where required, should be transferred to the 'new' Department, and the asset registers of both Departments should be adjusted accordingly to reflect the transfer of assets. Depreciation costs for 2016 should be shown in the Account of the 'new' Department.
- **Public Accounts Committee:** The Accounting Officer of the 'new' Department will be responsible to the PAC in respect of the Committee's examination of the entirety of the transferred function even though some of the costs remain in the 'old' Department for the 2016 reporting period. Transition

## Appendix 3: Accounting Arrangements in relation to 2016 Transfer of Functions

arrangements should ensure that adequate explanations are available to the relevant Accounting Officer for the 2015 and 2016 Appropriation Account examination at the PAC.

### 6. Operational Considerations

On a practical level attention must be paid to the following matters:

#### PMG Accounts

- Funds will be required to be held in transferring Departments to clear outstanding payments related to transferred functions.
- An arrangement will be required between both Departments to manage outstanding payments.

#### Suspense Account Balances

- In general the transferring Department should clear those suspense account balances which can be classed as 'Deduction' accounts e.g. Payroll taxes, Savings, Subscriptions, VAT, and PSWT etc.
- For 're-imburement deductions' such as Travel Pass and Cycle to Work schemes agreement is required between the Departments involved as to the most practical arrangement.

**This Guidance Note sets out the accounting arrangements that should be followed where functions are transferred between Departments and when a 'new' Vote is created or an 'old' Vote ceases to exist.**

**In the event that further clarification is required on accounting arrangements due to the nature of the transfers and/or accounting issues which have not been addressed in this Guidance Note, additional clarification and guidance will be provided by Government Accounting Unit, Department of Public Expenditure and Reform.**

**The co-operation of Departments and Offices in complying with these arrangements is appreciated. Any queries you may have regarding this Guidance Note should be**

## Appendix 3: Accounting Arrangements in relation to 2016 Transfer of Functions

addressed to Government Accounting Unit, Department of Public Expenditure and Reform (076 100 7116) or by e-mailing [govacc@per.gov.ie](mailto:govacc@per.gov.ie).

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

Vote 42 Office of the Minister for Public Expenditure and Reform

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## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

### Introduction

As Accounting Officer for Vote 42, 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 Office of the Minister for Public Expenditure and Reform, for certain services administered by the Office of the Minister and for payment of certain 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 Office of the Minister for Public Expenditure and Reform. The Statement of Internal Financial Control for the Department of Finance is also relevant given that the Department of Finance provides certain services on a shared basis to Vote 42.

### *Transfer of Functions*

The Department of Public Expenditure and Reform was established on 5 July 2011. Prior to the decision to separate the functions of the Department of Finance into two

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

departments, it operated under four Divisional areas. Two expenditure programmes transferred to the Department of Public Expenditure and Reform:

- Public Expenditure and Sectoral Policy
- Public Services Management Policy

Two programmes remained in the Department of Finance: -

- Budget Taxation and Economic Policy
- Financial Services Policy.

A new programme, the Shared Services function was created to capture the costs associated with the management of a common pool of staff and facilities between both Departments.

While the Department was not established until July, the estimates for the Department of Public Expenditure and Reform were for the full year 2011 and the account is presented on that basis in accordance with Section 24 of the Exchequer and Audit Department Act 1866.

Fixed assets have been split between the two Departments. IT equipment is shown in the account of the Office of the Minister for Public Expenditure and Reform. Other fixed assets (including furniture and fittings and office equipment) have been retained in the accounts of the Office of the Minister for Finance. Depreciation costs of fixed assets are split between the two Departments on the basis of staff numbers.

*Robert Watt*

Accounting Officer

Department of Public Expenditure and Reform

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

28 March 2012

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### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 42: Office of the Minister for Public Expenditure and Reform 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 Public Expenditure and Reform. 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.

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## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

*Seamus McCarthy*

Comptroller and Auditor General

11 September 2012



# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

## Vote 42 Office of the Minister for Public Expenditure and Reform Appropriation Account 2011

*Service*

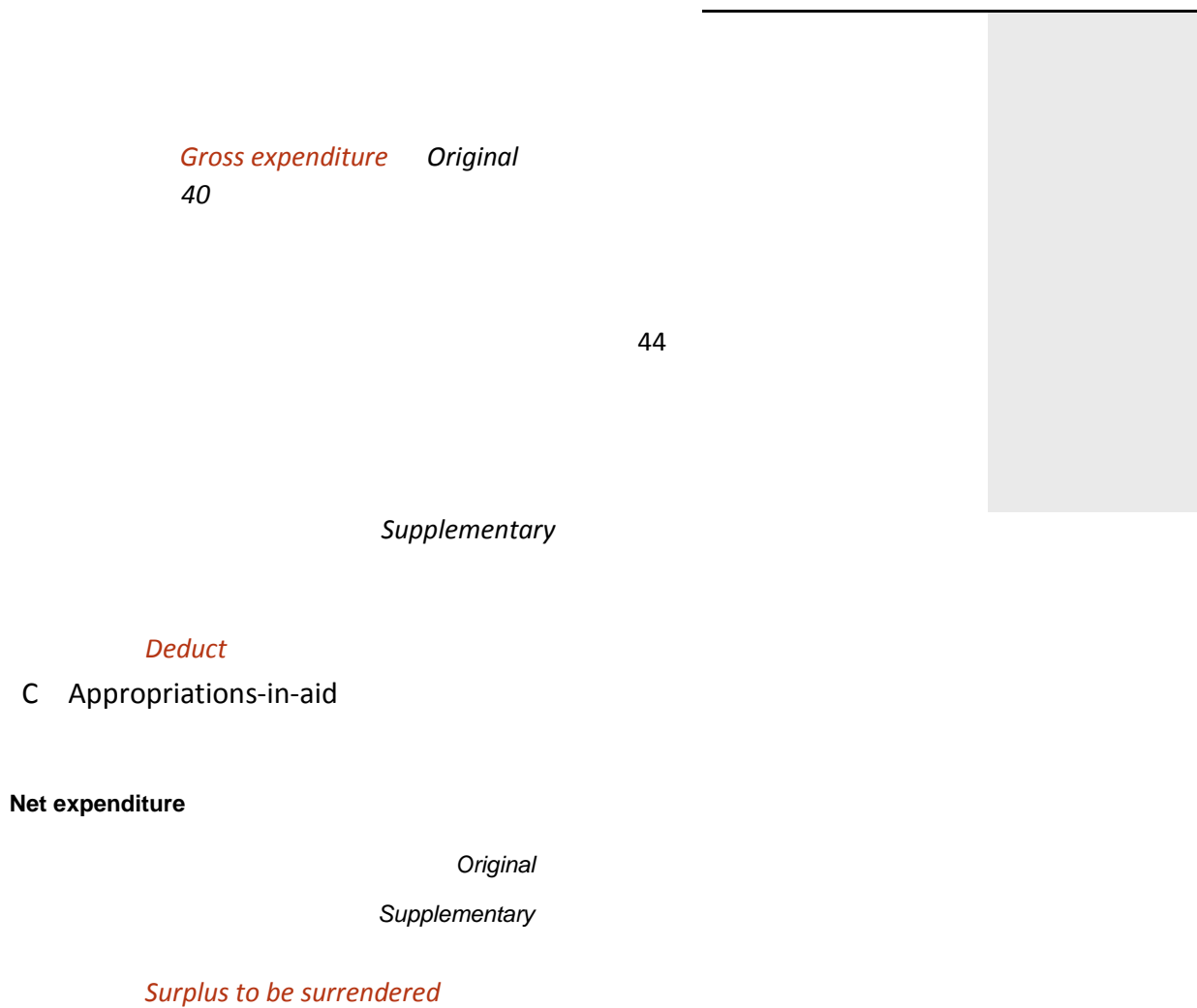
### Programme Expenditure

- A Public expenditure and sectoral policy
- B Public service management policy
  - Original* 22,644
  - Supplementary*

# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

	2011 Estimate provision	2011 Outturn	2010 Outturn <sup>1</sup>
€000	€000	€000	€000
	17,835	17,079	17,981
<u>1</u>	22,645	18,019	17,334
.479 <u>1</u>	<b>40,480</b>	<b>35,098</b>	<b>35,315</b>
	5,639	5,047	4,034
34,840 1	<b>34,841</b>	<b>30,051</b>	<b>31,281</b>
	<i>€4,790,181</i>		

# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts



## Administration

(i) Salaries, wages and allowances (ii) Travel and subsistence

2011      2011  
Estimate      Outturn  
provision

2010  
Outturn<sup>1</sup>

**Appendix 3A: Illustrative Example from 2011 Appropriation Accounts**

€000      €000      €000

		19,544	
(iii)	Training and development and incidental expenses	119	18,455
		21,573	116
		262	
(iv)	Postal and telecommunications services		219
(v)	Office equipment and external IT equipment	152	
		70	
		613	
(vi)	Office premises expenses	75	66
(vii)	Consultancy and other services	555	886
		7	
		—	—
		7	—
		<b>22,624</b>	<b>19,742</b>
		<b>20,574</b>	

**Notes to the Appropriation Account**

	Note	€000	2011 €000	2010 €000
Programme cost			13,062	13,231
Pay			21,006	20,782
Non pay			1,030	1,302
<b>Gross expenditure</b>			<b>35,098</b>	<b>35,315</b>
Deduct				
<b>Appropriations in aid</b>			<b>5,047</b>	<b>4,034</b>
<b>Net expenditure</b>			<b>30,051</b>	<b>31,281</b>
<b>Changes in capital assets</b>				
Purchases cash		(150)		
Depreciation		1,236	1,086	427

<sup>1</sup> The outturn for 2010 represents costs associated with the programmes which transferred from the Office of the Minister for Finance (Vote 6) in 2011.

# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

## 1 Operating Cost Statement 2011

		(361)	(77)
<b>Direct expenditure</b>		30,733	31,461
Net allied services expenditure	1.1	784	215
Notional rents		1,513	2,364
		<u>33,030</u>	<u>34,040</u>

### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 42 borne elsewhere.

<b>Changes in assets under development</b>			
Cash payments		(43)	(170)
<b>Changes in net current assets</b> Increase			
in closing accruals		(336)	
Increase in stock		(25)	
			<u>2011</u>
			<u>2010</u>
<b>Vote</b>		<b>€000</b>	<b>€000</b>
6	Finance	143	—
7	Superannuation and Retired Allowances	450	—
20	Garda Síochána	29	107
	Central Fund - Ministerial etc. pensions	162	108
		<u>784</u>	<u>215</u>

<sup>1</sup> The outturn for 2010 represents costs associated with the programmes which transferred from the Office of the Minister for Finance (Vote 6) in 2011.

### 2 Balance Sheet as at 31 December 2011 <sup>1</sup>

2011      2010

<sup>1</sup> The 2011 balances reflect the transfer of certain functions from the Office of the Minister for Finance (Vote 6) in 2011. The 2010 balances in respect of these functions are included under Vote 6.

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

	Note	€000	€000
<b>Capital assets</b>	2.1	2,110	—
	2.2	<u>132</u>	
<b>Capital assets under development</b>		<b><u>2,242</u></b>	=
<b>Current assets</b> Bank and cash	2.3	717	—
Stocks	2.4	25	—
Prepayments		355	—
Other debit balances	2.5	<u>125</u>	=
<b>Total current assets</b>		<b><u>1,222</u></b>	=
<b>Less current liabilities</b> Accrued expenses		19	—
Other credit balances	2.6	716	—
Net liability to the Exchequer	2.7	<u>126</u>	=
<b>Total current liabilities</b>		<b><u>861</u></b>	=
<b>Net current assets</b>		<b><u>361</u></b>	=
<b>Net assets</b>		<b><u>2,603</u></b>	=
<b>Represented by:</b>			
<b>State funding account</b>		<b><u>2,603</u></b>	=
<b>2.1 Capital Assets</b>			
		<b>IT equipment</b>	<b>Office equipment</b>
		<b>€000</b>	<b>€000</b>
<b>Gross assets</b>			<b>Total</b>
Cost or valuation at 1 January 2011		—	—
Transfers from Department of Finance		24,343	24,343
Additions		<u>275</u>	<u>277</u>
Cost or valuation at 31 December 2011		<u>24,620</u>	<u>24,618</u>
2			
<b>Accumulated depreciation</b>			
Opening balance at 1 January 2011		—	—
Depreciation on transfers from Department of		20,389	20,389

# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

			22,510
	<b>2,108</b>	<b>2</b>	<b>2,110</b>
Finance			
Depreciation for the year	2,121	—	2,121
Cumulative depreciation at 31 December 2011	22,510	—	

## Net assets at 31 December 2011

Up to 31 December 2010, all capital assets were recorded on the asset register of the Department of Finance. The asset register does not record the location of the business unit using the asset. As a result, it was not possible to split the assets between those units remaining in the Department of Finance and those transferring to the Department of Public Expenditure and Reform. In general, furniture and fittings and office equipment assets are now recorded on the asset register of the Department of Finance and IT equipment assets are recorded on the asset register of the Department of Public Expenditure and Reform. Depreciation on assets is charged to each Department on the basis of staff numbers.

## 2.2 Capital Assets under Development

as at 31 December 2011

	<i>In-house computer applications</i>
	<b>€000</b>
Balance brought forward at 1 January 2011	—
Amount transferred from Department of Finance	186
Cash payments for the year	43
Transferred to asset register	(97)
Amounts carried forward at 31 December 2011	<u>132</u>

## 2.3 Bank and Cash

	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
PMG balances and cash	718	—
Orders outstanding	(1)	—
	<u>717</u>	<u>—</u>

## 2.4 Stocks

<b>2011</b>	<b>2010</b>
-------------	-------------

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

at 31 December	€000	€000
Stationery	18	—
IT consumables	<u>7</u>	<u>—</u>
	<u>25</u>	<u>—</u>

The Department of Finance (Vote 6) and the Department of Public Expenditure and Reform (Vote 42) share stocks. For efficiency and convenience reasons, spend on stationery and stocks is recorded under Vote 6 and spend on IT consumable stocks is recorded under Vote 42. However, as the stocks are deemed to be shared, they are included in the notes to the Accounts of Vote 6 and Vote 42 and are allocated on the basis of staff numbers in the respective Departments.

<b>2.5 Other Debit Balances</b>	<b>2011</b>	<b>2010</b>
at 31 December	€000	€000
Recoupable travel expenditure	4	—
Recoupable travel pass scheme expenditure	77	—
Other debit suspense items	<u>44</u>	<u>—</u>
	<u>125</u>	<u>—</u>

<b>2.6 Other Credit Balances</b>	<b>2011</b>	<b>2010</b>
at 31 December	€000	€000
<b>Amounts due to the State</b> Income Tax	295	—
Pay Related Social Insurance	98	—
Professional Services Withholding Tax	16	—
Value Added Tax	2	—
Pension contributions	26	—
Universal Social Charge	<u>87</u>	<u>—</u>
	524	—



## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

Recoupable salaries	42	—
Payroll deductions held in suspense	91	—
Other credit suspense items	<u>59</u>	<u>—</u>
	<u>716</u>	<u>—</u>
<b>2.7 Net Liability to the Exchequer</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	4,790	—
Exchequer grant undrawn	<u>(4,664)</u>	<u>—</u>
Net liability to the Exchequer	<u>126</u>	<u>—</u>
<hr/>		
<i>Represented by:</i>		
<i>Debtors</i>		
Bank and cash	717	—
Debit balances: suspense	<u>125</u>	<u>—</u>
	842	—
<i>Creditors</i>		
Due to State	(524)	—
Credit balances: suspense	<u>(192)</u>	<u>—</u>
	(716)	—
	<u>126</u>	<u>—</u>
<hr/>		
	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
	<u>401</u>	<u>—</u>

### 2.8 Commitments at 31 December

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

Total of legally enforceable commitments

### 3 Programme Expenditure

- A Public Expenditure and Sectoral Policy
- A.1 Administration - pay
- A.2 Administration - non pay

# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

	Estimate provision €000	Outturn €000	2010 Outturn €000
	7,550	7,637	8,110
	112	155	79
	2,700	2,700	3,075
		791	
costs	905		892
	740	657	670
		3,573	3,581
	4,040		
	1,247	1,168	1,122
		384	436
	385		
	140	—	—
	16	14	16
	<b>17,835</b>	<b>17,079</b>	<b>17,981</b>
	<b>2011 Estimate Provision €000</b>	<b>2011 Outturn €000</b>	<b>2010 Outturn €000</b>
	14,023	11,907	10,845
	939	875	1,222
	3,000	3,000	3,400
	120	40	234
	65	35	32
	1	—	48
	1	—	—
	1	—	—
	1,530	1,090	1,123
	1,281	354	324
	25	8	45
		41	61
	159		

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

A.3	Economic and Social Research Institute –			
	• administration and general expenses (grant			
A.4	Structural Funds technical assistance & other	1,500	669	—
A.5	Technical assistance costs of Regional Assemblies (grant-in-aid)	<b>22,645</b>	<b>18,019</b>	<b>17,334</b>
A.6	Peace Programme Northern Ireland INTERREG A			
A.7	Special EU Programmes Body			
A.8	Ireland/ Wales and transnational INTERREG			
A.9	Procurement management reform			
A.10	Consultancy and other services			

€000

### Public Service Management Policy

B.1	Administration - pay			
B.2	Administration - non pay			
B.3	Institute of Public Administration (grant-in-aid)			
B.4	Gaeleagras na Serbhíse Poiblí	B.5	Civil service arbitration and appeals procedure	
B.6	Review Body of Higher Remuneration in the Public Service			
B.7	Public service benchmarking body			
B.8	Committee for performance awards			
B.9	Centre for Management and Organisation Development			
B.10	Change management fund			
	<i>Current year provision</i>	2,780		
	<i>Supplementary</i>	(1,499)		
B.11	Civil service childcare initiative services	_____	B.12	Consultancy and other
B.13	Referendum Commission (Public			
	<i>Current year provision</i>	—		
	<i>Supplementary</i>	1,500		
		_____		

# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

## *Explanation of significant variations*

An explanation is provided below in the case of each heading 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).

<i>Heading</i>	<i>Less/(more) than provided €000</i>	<b>Explanation</b>
A.4	114	The savings arose from less than anticipated travel costs.
A.6	467	Variances arise as start dates and drawdown demands for the projects are difficult to estimate with accuracy.
A.9	140	The savings arose because a training programme did not proceed.
B.9	440	The savings arose from some planned procurements being deferred and from reductions achieved in contract renegotiations.
B.10	927	The savings arose because the reform agenda was delayed as a result of the later than anticipated Transfer of Functions and delays in start dates for several key projects.
B.12	118	The estimate represented a general provision intended to cover any consultancy expenditure that might be required. Less expenditure was incurred than was anticipated.
B.13	831	The savings arose because of the use of joint information campaigns and material covering both the Referendum on Oireachtas Inquiries and the Referendum on Judges' Remuneration.

## **4 Receipts**

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

4.1 Appropriations-in-aid	2011	2011	2010
	Estimated	Realised	Realised
	€000	€000	€000
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	—	—	3
2. Receipts from departments in respect of foreign language classes	—	19	39
3. EU Programmes	2,890	2,229	1,258
4. Pension cashflow surpluses	844	613	—
5. Receipts from pension-related deduction on public service remuneration	1,859	2,155	2,155
6. Miscellaneous	6	31	579
<i>Total</i>	<b>5,639</b>	<b>5,047</b>	<b>4,034</b>

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

**Heading Less/(more)  
than  
estimated**

**€000**

**Explanation**

3. 661 The amount was less than projected due to some delays in expenditure on projects and consequent later reimbursements from the EU Commission.

4. 271 Receipts were less than anticipated due to a high level of retirements.

It is not possible to estimate accurately the level of receipts as they vary depending on the number of staff employed and the percentage deduction

5. (296) varies depending on the salary level of the individual employees.

#### **4.2.2 Extra Receipts payable to the Exchequer**

€697,894 was transferred to the Exchequer during the year. This is in respect of an amount received from the SIPTU National Trustee subcommittee which was not proper to the Vote.

**Appendix 3A: Illustrative Example from 2011 Appropriation Accounts**



# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

## 5 Employee Numbers and Pay

	2011	2010
<b>Number of staff at year end</b> (full time equivalents)	281	324
	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
Pay <sup>1</sup>	19,938	19,774
Higher, special or additional duties allowances	131	67
Other allowances	92	155
Overtime	46	42
Employer's PRSI	799	744
<b>Total pay</b>	<b>21,006</b>	<b>20,782</b>

<sup>1</sup> The total pay figure is inclusive of pay in headings A.1, A.4, A.7, A.10, B.1, B.4, B.5.

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			21	5	19,877	18,166
Other allowances			57	-	3,975	7,249
Overtime			28	1	12,393	6,739

# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

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

## 5.2 Other Remuneration Arrangements

This account includes expenditure of €36,536 in respect of one officer who was serving outside the Department for all of 2011 and whose salary was paid by the Department.

Under the terms of the AHCPS 1% PCW restructuring agreement, 29 officers received a total of €64,032 in respect of seniority allowances.

Four retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €4,459.

# Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

## 6 Miscellaneous

### 6.1 EU Funding

The outturn shown in headings A.4., A.5. and A.6. includes payments in respect of activities which are co-financed by the EU (e.g. ERDF, Interreg etc.).

#### *Heading Description*

	2011 Estimate €000	2011 Outturn €000	2010 Outturn €000
A.4 Structural funds technical assistance and other costs	905	791	766
A.5 Technical assistance costs of Regional Assemblies (grant-in-aid)	740	657	670
	4,040	3,573	3,581
	<b>5,685</b>	<b>5,021</b>	<b>5,017</b>
A.6 Peace Programme/Northern Ireland Interreg			

## Appendix 3A: Illustrative Example from 2011 Appropriation Accounts

### 6.2 Committees and Commissions

*Year of appointment*

		2011	2010
		€000	€000
Civil Service Arbitration Board	1950/51	35	32
Review Body on Higher Remuneration in the Public Service	1969/70	<u>—</u>	<u>48</u>
		<b><u>35</u></b>	<b><u>80</u></b>

---

## Appendix 4: List of Relevant Officials in Key Departments

Department/Office	Division/Vote	Official	Tel Number	eMail Address
<b>Office of the Attorney General</b>	info@ag.irlgov.ie			
<b>Office of Public Works</b>		John Sydenham	01 - 6476254	john.sydenham@opw.ie
<b>Public Expenditure &amp; Reform</b>	Central Co-ordinator	William Beausang	01 - 6045433	William.Beausang@per.gov.ie
	Central Section	Annette Connolly	01 - 6045892	Annette.Connolly@per.gov.ie
	Central Section	John Kinnane	01 - 6046323	John.Kinnane@per.gov.ie
	Government Accounting Section	Breda Rafter	01 - 6045862	Breda.Rafter@per.gov.ie
	Agriculture, Food & the Marine Vote	Georgina Hughes-Elders	01 - 669 6314	Georgina.Hughes-Elders@per.gov.ie
	Arts, Heritage & the Gaeltacht Vote	Colm Lavery	076 100 7357	Colm.Lavery@per.gov.ie
	Children & Youth Affairs	Judith Brady	01 - 6045691	Judith.Brady@per.gov.ie
	Communications, Energy & Natural Resources	Mary Austin	01 - 6045434	Mary.Austin@per.gov.ie
	Justice & Equality	John Burke	01 - 6318046	John.Burke@per.gov.ie
	Defence Vote	Mary Austin	01 - 6045434	Mary.Austin@per.gov.ie
	Housing, Planning, Community and Local Government	Tom Heffernan	01 - 6045830	Tom.Heffernan@per.gov.ie

## Appendix 4: List of Relevant Officials in Key Departments

	Finance Group Vote	Colm Lavery	076 100 7357	Colm.Lavery@per.gov.ie
	Foreign Affairs	Colm Lavery	076 100 7357	Colm.Lavery@per.gov.ie
	Health Vote	Barry O'Brien	01 - 6044099	Barry.obrien@per.gov.ie
	Education Vote	Marie Mulvihill	076 1007354	Marie.Mulvihill@per.gov.ie
	Jobs, Enterprise & Innovation Vote	Georgina Hughes-Elders	01 - 669 6314	Georgina.Hughes-Elders@per.gov.ie
	Public Expenditure & Reform Vote incl. OPW	Colm Lavery	076 100 7357	Colm.Lavery@per.gov.ie
	Social Protection Vote	Gráinne McGuckin	01 - 6045492	Grainne.McGuckin@per.gov.ie

## **Appendix 5: Outline of Transfer of Functions Process**

