

Appendix B

Vote 6: Office of the Minister for Finance

For Illustrative purposes only

Introduction

As Accounting Officer for Vote 6, 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 Finance, including the Paymaster General's Office, 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

- (a) granted by Dáil Eireann under the Appropriation Act 2011, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2011 out of unspent 2010 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

Statement on Internal Financial Control

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

Kevin Cardiff
Accounting Officer
Department of Finance
March 20XX

Vote 6 Office of the Minister for Finance Appropriation Account 2011

	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
Programme Expenditure			
A Budget Taxation and Economic Policy	27,828	25,420	31,785
B Financial Services Policy	27,828	25,420	31,785
C Delivery of Shared Services	27,828	25,420	31,786
	-	-	-
	-	-	-
Gross Expenditure	83,484	76,260	95,356

D Deduct			
Appropriations-in-aid	<u>15,130</u>	<u>11,086</u>	<u>8,208</u>
Net Expenditure	<u>68,354</u>	<u>65,174</u>	<u>87,148</u>
Surplus for the year		€3,180,980	€10,011,748
Surplus to be surrendered		<u>€3,180,980</u>	<u>€10,011,748</u>

Administration

A.1. Salaries, wages and allowances	40,230	39,693	40,433
A.2. Travel and subsistence	650	363	693
A.3. Incidental expenses	1,550	1,007	1,578
A.4. Postal and telecommunications services	1,325	966	1,411
A.5. Office machinery and other office equipment and related services	2,235	1,661	2,379
A.6. Office premises expenses	1,100	811	1,972
A.7. Consultancy services	20	-	52
A.8. Value for money and policy reviews	890	817	960
	48,000	45,318	49,478

Notes to the Appropriation Account

1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Programme Cost			30,942	45,878
Pay			39,693	40,433
Non-Pay			<u>5,625</u>	<u>9,045</u>
Gross expenditure			76,260	95,356
Deduct				
Appropriations in aid			<u>11,086</u>	<u>8,208</u>
Net expenditure			65,174	87,148
Changes in capital assets				
Purchases cash		(190)		
Depreciation		3,296		
Loss on disposals		<u>2</u>	3,108	2,878
Changes in assets under development				
Cash payments			(268)	(567)
Changes in net current assets				
Increase in closing accruals		75		
Increase in stock		<u>(4)</u>	<u>71</u>	<u>2</u>
Direct expenditure			68,085	89,461
Net allied services expenditure	1.1		20,107	18,000
Notional rents			<u>5,390</u>	<u>5,626</u>
			<u>93,582</u>	<u>113,087</u>

1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 6 borne elsewhere

Vote		2011 €000	2010 €000
7	<i>Superannuation and Retired Allowances</i>	15,859	13,180
10	<i>Office of Public Works</i>	3,823	4,379
20	<i>Garda Síochána</i>	171	189
	<i>Central Fund - Ministerial etc. pensions</i>	254	252
		<u>20,107</u>	<u>18,000</u>

2 Statement of Assets and Liabilities as at 31 December 2011

	Note	2011 €000	2010 €000
Capital Assets	2.1	5,898	8,751
Capital Assets under Development	2.2	<u>244</u>	<u>231</u>
		<u>6,142</u>	<u>8,982</u>
Current Assets			
Bank and cash	2.3	1,597	1,735
Stocks	2.4	53	49
Prepayments		749	736
Accrued income		18	18
Other debit balances	2.5	<u>319</u>	<u>475</u>
Total Current Assets		<u>2,736</u>	<u>3,013</u>
Less Current Liabilities			
Accrued expenses		339	402
Other credit balances	2.6	1,944	1,827
Net Liability to the Exchequer	2.7	<u>(28)</u>	<u>383</u>
Total Current Liabilities		<u>2,255</u>	<u>2,612</u>
Net Current Assets		<u>481</u>	<u>401</u>
Net Assets		<u>6,623</u>	<u>9,383</u>
Represented by:			
State Funding Account		<u>6,623</u>	<u>9,383</u>

2.1 Capital Assets

	IT Equipment €000	Furniture and Fittings €000	Office Equipment €000	Total €000
Gross assets				
Cost or valuation at 1 January 2011	23,373	5,218	2,214	30,805
Additions	397	29	19	445
Disposals	-	-	(9)	(9)
Cost or valuation at 31 December 2011	<u>23,770</u>	<u>5,247</u>	<u>2,224</u>	<u>31,241</u>
Accumulated Depreciation				
Opening balance at 1 January 2011	16,616	3,442	1,996	22,054
Depreciation for the year	2,919	283	94	3,296
Depreciation on disposals	-	-	(7)	(7)
Cumulative depreciation at 31 December 2011	<u>19,535</u>	<u>3,725</u>	<u>2,083</u>	<u>25,343</u>
Net Assets at 31 December 2011	<u>4,235</u>	<u>1,522</u>	<u>141</u>	<u>5,898</u>
Net Assets at 31 December 2010	<u>6,757</u>	<u>1,776</u>	<u>218</u>	<u>8,751</u>

2.2 Capital Assets under Development

	In-House Computer Applications €000
Amounts brought forward at 1 January 2011	231
Cash payments for the year	268
Transferred to asset register	(255)
Amounts carried forward at 31 December 2011	<u>244</u>

2.3 Bank and Cash

	2011 €000	2010 €000
at 31 December		
PMG balances and cash	1,604	1,817
Orders outstanding	(7)	(82)
	<u>1,597</u>	<u>1,735</u>

2.4 Stocks

	2011 €000	2010 €000
at 31 December		
Stationery	19	24
IT consumables	34	25
	<u>53</u>	<u>49</u>

2.5 Other Debit Balances

	2011 €000	2010 €000
at 31 December		
Advances to OPW	16	31
Recoupable salaries	94	264
Recoupable travel expenditure	26	37
Recoupable travel pass scheme expenditure	118	117
Other debit suspense items	65	26
	<u>319</u>	<u>475</u>

2.6 Other Credit Balances	2011	2010
	€000	€000
at 31 December		
Amounts due to the state		
Income Tax	585	713
Pay Related Social Insurance	282	234
Professional Services Withholding Tax	605	303
Value Added Tax	118	56
Pension Contributions	3	85
Income Levy	<u>50</u>	<u>-</u>
	1,643	1,391
Payroll deductions held in suspense	284	317
Other credit suspense items	<u>17</u>	<u>119</u>
	<u>1,944</u>	<u>1,827</u>
2.7 Net Liability to the Exchequer	2011	2010
	€000	€000
at 31 December 2011		
Surplus appropriations to be surrendered	3,181	10,012
Exchequer grant undrawn	<u>(3,209)</u>	<u>(9,629)</u>
Net liability to the Exchequer	<u>(28)</u>	<u>383</u>
Represented by:		
Debtors		
Bank and cash	1,597	1,735
Debit balances: suspense	<u>319</u>	<u>475</u>
	1,916	2,210
Creditors		
Due to State	(1,643)	(1,391)
Credit balances: suspense	<u>(301)</u>	<u>(436)</u>
	(1,944)	(1,827)
	<u>(28)</u>	<u>383</u>
2.8 Commitments	2011	2010
	€000	€000
at 31 December		
Total of legally enforceable commitments	498	815

3a Programme Expenditure by Subhead

	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
A Budget, Taxation & Economic Policy			
A.1 Administration - Pay	4638	4236	5297
A.2 Administration Non-Pay	4638	4236	5298
A.3 Committees and Commissions	4638	4236	5297
A.4 Consultancy and Other services	4638	4236	5298
A.5 Fiscal Advisory Council (Grant-inAid)	4638	4236	5297
A.6 Commission & Special Inquiries	4638	4240	5298
Total	<u>27828</u>	<u>25420</u>	<u>31785</u>
B Financial Services Policy			
B.1 Administration - Pay	5565	5084	6357
B.2 Administration Non-Pay	5565	5084	6357
B.3 Committees and Commissions	5565	5084	6357
B.4 Consultancy and Other services	5565	5084	6357
B.5 Commission & Special Inquiries	5568	5084	6357
Total	<u>27828</u>	<u>25420</u>	<u>31785</u>
C Delivery of Shared Services			
C.1 Administration - Pay	13914	12710	15893
C.2 Administration Non-Pay	13914	12710	15893
Total	<u>27828</u>	<u>25420</u>	<u>31786</u>

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%.

Sub head Explanation	Less/(more) than provided €000
A.5 Costs less than anticipated due to delay in startup of Council	402
A.6 Costs less due to delay in submission of claims	402
B.4 Savings arose as a result of delayed spending	481
B.5 the saving arose as planned work was delayed	481
C.2 Savings arose due to the reconfiguration of, and reduction in , the number of telephone lines as well as the reduction in costs following a procurement exercise	1204

4 Receipts

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	115	72	114
2. Receipts from Departments in respect of Foreign Language Classes	90	12	90
3. EU Programmes	5,500	5,471	7,350
4. Recoupment of certain expenses under the Bank Guarantee Scheme	6,620	2,496	
5. Receipts from Pension-related Deductions on Public Service Remuneration:			
(a) Receipts in respect of Civil Service staff	2,700	2,820	
6. Miscellaneous	105	215	654
Total	15,130	11,086	8,208

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
4	4,124	<i>Recoupable activities were less than anticipated.</i>
6	(110)	<i>Receipts under this heading fluctuate and are difficult to estimate accurately.</i>

4.2 Extra receipts payable to the Exchequer

Other receipts totalling €126,142 were transferred to the Exchequer during the year. The main receipt under this heading was for €124,767 in respect of voluntary surrender of salary under Section 483 of the Taxes Consolidation Act, 1997.

5 Employee Numbers and Pay

	2011	2010
Number of staff at year end (full time equivalents)	<u>563</u>	<u>611</u>
	€000	€000
Pay	40,094	40,138
Higher, special or additional duties allowances	306	327
Other allowances	288	543
Overtime	414	689
Employer's PRSI	<u>1,663</u>	<u>1,739</u>
Total pay	<u>42,765</u>	<u>43,436</u>

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	56	17	19,149	18,878
Other allowances	95	17	32,752	46,233
Overtime	178	2	29,626	33,374

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

5.2 Performance and Merit Payments

Three officers received ex-gratia payments in recognition of exceptional performance. The total amount paid was €7,500.

Under the terms of the AHCPs 1% PCW restructuring agreement, in 66 instances a total of €118,536 was paid in respect of Seniority Allowances and Special Service Payments

5.3 Other Remuneration Arrangements

Four retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €161,512.

This account includes expenditure of €537,372 in respect of ten officers who were serving outside the Department for all or part of 2009 and whose salaries were paid from the main salary subhead of the Department.

6 Miscellaneous Items

6.1 National Lottery Funding (illustrative only)

	2011 Estimate €000	2011 Outturn €000	2010 Outturn €000
Subhead			
x. Payments to promoters of certain charitable lotteries	8,618	8,618	8,618

Details are available on the Department of Finance website " www.finance.gov.ie "

6.2 EU Funding (illustrative only)

The outturn shown in Subheads X.1. and X.2 includes payments in respect of activities which are co-financed from the ERDF. Estimates of expenditure and actual outturns were as follows:

Subhead Description	2011 Estimate €000	2011 Outturn €000	2010 Outturn €000
X.1. Structural Funds Technical Assistance and other costs	977	768	971
X.2. Technical Assistance costs of Regional Assemblies (grant-in-aid)	1,400	1,022	1,356
Y.1. Peace Programme/Northern Ireland INTERREG	-	-	10,641
	<u>2,377</u>	<u>1,790</u>	<u>12,968</u>

6.3 Committees and Commissions

	Year of appointment	2011 €000	2010 €000
B3 Credit Union Advisory Committee	1967	5,084	6,357
A3 Disabled Drivers Appeals Board	1989	4,236	5,297

6.4 Commissions and Special Enquiries

A6 Commission on Taxation	2008	4,240	5,298
B5 Commission of Investigation into the Banking Sector	2010	5,084	6,357