



Accounting Arrangements for Transfer of Departmental Functions 2020 – Expenditure on Transferred Functions and Appropriation Accounts

In accordance with the Government Decision of June 2020 to restructure Departments, to better align them with the priority objectives of the new Government, certain functions were transferred between Departments. Departments have been renamed to better reflect the range of functions and responsibilities. This instruction will set out the accounting arrangements to apply in respect of expenditure on the functions that transferred between Departments by Transfer of Functions Orders effective during 2020.

Table A in section 1 sets out a list of functions transferring between Departments during 2020 and effective dates. Details of Orders giving effect to Alteration of Name of Departments and relevant effective dates are set out in Table B. A further three Transfer of Functions Orders made in 2020 effective 1 January 2021 are set out in Table C.

In addition to these changes, legislation was enacted in August 2020 to give effect to a new Department of Further and Higher Education, Research, Innovation and Science¹.

In February 2020, the Department of Public Expenditure and Reform published the 'Transfer of Functions Guidelines and Best Practice Handbook' available [here](#) as a guide for the Civil Service to implement the decisions taken by Government regarding changes to Departmental structures and functions.

Appendices 4 and 4A from the handbook, which contain (a) the accounting arrangements for the transfer of Departmental functions and (b) an illustrative example from the 2011 appropriation accounts, have been reproduced here to aid those Departments where functions have transferred in preparing their Appropriation Accounts for 2020.

The guidance has been prepared by Government Accounting Unit, Department of Public Expenditure and Reform in December 2020. For further information, please contact:

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¹ Ministers and Secretaries and Ministerial, Parliamentary, Judicial and Court Offices (Amendment) Act 2020 (Act No. 10 of 2020)
<http://www.irishstatutebook.ie/eli/2020/act/10/enacted/en/html>

1. Transfer of Exchequer Grant and Amended Departmental Estimates

Revised Estimates:

- The Estimates for Public Services 2021, are scheduled for approval by Dáil Éireann on 17th December 2020. The Estimates to be approved by the Dáil reflect transfers of functions between Departments completed at that time, with the Estimates for the receiving Departments reflecting the full year allocation in respect of the functions transferring.
- During 2020, the Government agreed the transfer of functions for the following Departments:

Table A Transfer of Functions Order Title – effective 2020

Transfer of Function Order Title:	From the Department of:	To the Department of:	Effective date:	SI number:
Heritage (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Culture Heritage and the Gaeltacht	Housing, Planning and Local Government	9 September 2020	SI 339 2020 http://www.iri.shstatutebook.ie/eli/2020/si/339/made/en/print
Inland Waterways and Waterways Ireland (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Culture Heritage and the Gaeltacht	Housing, Planning and Local Government	9 September 2020	SI 340 2020 http://www.iri.shstatutebook.ie/eli/2020/si/340/made/en/print
Tourism and Sport (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Transport Tourism and Sport	Culture Heritage and the Gaeltacht	16 September 2020	SI 356 2020 http://www.iri.shstatutebook.ie/eli/2020/si/356/made/en/print
Broadcasting (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Communications, Climate Action and Environment	Culture, Heritage and the Gaeltacht	23 September 2020.	SI 372 of 2020 http://www.iri.shstatutebook.ie/eli/2020/si/372/made/en/pdf
Promotion of Foreign Trade (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Foreign Affairs and Trade	Business, Enterprise and Innovation	23 September 2020	SI 381 of 2020 http://www.iri.shstatutebook.ie/eli/2020/si/381/made/en/print
Islands (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Culture, Heritage and the Gaeltacht	Housing, Planning and Local Government	23 September 2020	SI 379 of 2020 http://www.iri.shstatutebook.ie/eli/2020/si/379/made/en

				/pdf
Youth Justice (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Children and Youth Affairs	Justice	14 October 2020	SI 435 of 2020 http://www.irishstatutebook.ie/eli/2020/si/435/made/en/pdf
Disability, Equality, Human Rights, Integration and Reception (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Justice	Children and Youth Affairs	14 October 2020	SI 436 of 2020 http://www.irishstatutebook.ie/eli/2020/si/436/made/en/pdf
Employment Affairs and Employment Law (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Employment and Social Protection	Business, Enterprise and Innovation	14 October 2020	SI 438 of 2020 http://www.irishstatutebook.ie/eli/2020/si/438/made/en/pdf
Further and Higher Education, Research, Innovation and Science (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Education and Skills	Further and Higher Education, Research, Innovation and Science	21 October 2020	SI 451 of 2020 http://www.irishstatutebook.ie/eli/2020/si/451/made/en/pdf

Table B Alteration of Name of Department

Previous Title: 32 Dáil	New title: 33 Dáil	Effective date:	SI number:
Transport Tourism and Sport	Transport	17 September 2020	SI 351 2020 http://www.irishstatutebook.ie/eli/2020/si/351/made/en/pdf
Communications, Climate Action and Environment	Environment, Climate and Communications	24 September 2020	SI 373 2020 http://www.irishstatutebook.ie/eli/2020/si/373/made/en/pdf
Foreign Affairs and Trade	Foreign Affairs	24 September 2020	SI 382 of 2020 http://www.irishstatutebook.ie/eli/2020/si/382/made/en/print
Culture, Heritage and the Gaeltacht	Tourism, Culture, Arts, Gaeltacht, Sport and Media	30 September 2020	SI 403 2020 http://www.irishstatutebook.ie/eli/2020/si/403/made/en/pdf
Housing Planning and Local Government	Housing, Local Government and Heritage	30 September 2020	SI 408 2020 http://www.irishstatutebook.ie/eli/2020/si/408/made/en/pdf
Children and Youth Affairs	Children Equality Diversity Integration and Youth	15 October 2020	SI 437 of 2020 http://www.irishstatutebook.ie/eli/2020/si/437/made/en/print
Education and Skills	Education	21 October 2020	SI 450 of 2020 http://www.irishstatutebook.ie/eli/2020/si/450/made/en/print

Justice and Equality	Justice	1 November 2020	SI 452 of 2020 http://www.irishstatutebook.ie/eli/2020/si/452/made/en/print
Employment Affairs and Social Protection	Social Protection	21 October 2020	SI 447 of 2020 http://www.irishstatutebook.ie/eli/2020/si/447/made/en/pdf
Business, Enterprise and Innovation	Enterprise Trade and Employment	10 November 2020	SI 519 of 2020 http://www.irishstatutebook.ie/eli/2020/si/519/made/en/print

Table C Transfer of Functions Order Title - effective 1 January 2021

Transfer of Function Order Title:	From the Department of:	To the Department of:	Effective date:	SI number:
Education Welfare (Transfer of Departmental Administration and Ministerial Functions) Order 2020	Children Equality Diversity Integration and Youth	Education	1 January 2021	SI 588 of 2020 http://www.irishstatutebook.ie/eli/2020/si/588/made/en/pdf
Research Policy and Programmes (Transfer of Departmental Administration and Ministerial Functions) Order 2020.	Enterprise Trade and Employment	Further and Higher Education Research, Innovation and Science	1 January 2021	SI 586 of 2020 http://www.irishstatutebook.ie/eli/2020/si/586/made/en/pdf
Science Foundation Ireland (Members of Board) (Transfer of Ministerial Functions) Order 2020	Education	Enterprise, Trade and Employment	1 January 2021	SI 587 of 2020, http://www.irishstatutebook.ie/eli/2020/si/587/made/en/pdf

- This transfer of functions and the alterations in name were presented to the Dáil for approval by way of Further Revised Estimates in 2020. These Further Revised Estimates reflected the full year allocation for the function transferring in the receiving Department.

2. Expenditure and Recoupment between Departments

Suspense Accounts:

- 'Old' Departments, from which functions have been transferred, will have continued 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.

- 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 no later than December 31st of the relevant year.
- 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.

Exchequer Issues:

- 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 Vote Departmental accounts held in Danske Bank.

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 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.

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 the 2020 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 issues arising from examination at the Committee of Public Accounts with regard to the appropriation accounts for the period prior to them taking office.

5. Appropriation Accounts for 2020

- 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 years 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 costs for functions transferred within the year.
- 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 introduction to the appropriation account. (See the illustrative example at the end of this document, taken from the 2011 appropriation accounts). In the event of a transfer of functions from one Department to another, there will be a need for close co-operation between the Departments concerned in relation to the completion of the appropriation accounts in the year of transfer, 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 2020 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 Departmental 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 2020 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 Committees examination of the entirety of the transferred function even though some of the costs remain in the 'old' Department for the 2020 reporting period. Transition arrangements should ensure that adequate explanations are available to the relevant Accounting Officer for the PAC's examination of the relevant appropriation account.

6. Operational Considerations

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

Departmental 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-imbursement deductions' such as Travel Pass and Cycle to Work schemes agreement is required between the Departments involved as to the most practical arrangement.

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 addressed to Government Accounting Unit, Department of Public Expenditure and Reform by e-mailing govacc@per.gov.ie.

Illustrative Example from 2011 Appropriation Accounts

Vote 42 Office of the Minister for Public Expenditure and Reform

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 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 2016 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

28 March 2012

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.

Seamus McCarthy
Comptroller and Auditor General
11 September 2012

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

Service		2011 Estimate provision
	€000	€000
Programme Expenditure		
A Public expenditure and sectoral policy		17,835
B Public service management policy		
	<i>Original</i>	22,644
<i>Supplementary</i>	<u>1</u>	22,645
Gross expenditure		
	<i>Original</i>	40,479
	<i>Supplementary</i>	<u>1</u>
		40,480
Deduct		
C Appropriations-in-aid		<u>5,639</u>
Net expenditure		
	<i>Original</i>	34,840
	<i>Supplementary</i>	<u>1</u>
		34,841
<u>Surplus to be surrendered</u>		€4,790,181

E:

Administration

- (i) Salaries, wages and allowances
- (ii) Travel and subsistence
- (iii) Training and development and incidental expenses
- (iv) Postal and telecommunications services
- (v) Office equipment and external IT equipment
- (vi) Office premises expenses
- (vii) Consultancy and other services

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

Notes to the Appropriation Account

1 Operating Cost Statement 2011

	2011		2010 ¹
	Note	€000	€000
Programme cost		13,062	13,231
Pay		21,006	20,782
Non pay		1,030	1,302
Gross expenditure		35,098	35,315
Deduct			
Appropriations in aid		5,047	4,034
Net expenditure		30,051	31,281
Changes in capital assets			
Purchases cash	(150)		
Depreciation	1,236	1,086	427
Changes in assets under development			
Cash payments		(43)	(170)
Changes in net current assets			
Increase in closing accruals	(336)		
Increase in stock	(25)		
		(361)	(77)
Direct expenditure		30,733	31,461
Net allied services expenditure	1.1	784	215
Notional rents		1,513	2,364
		33,030	34,040

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.

Vote	2011 €000	2010 €000
6 Finance	143	—
7 Superannuation and Retired Allowances	450	—
20 Garda Síochána	29	107
Central Fund - Ministerial etc. pensions	162	108
	784	215

¹ 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 ¹

	Note	2011 €000	2010 €000
Capital assets	2.1	2,110	—
Capital assets under development	2.2	132	—
		2,242	—
Current assets			
Bank and cash	2.3	717	—
Stocks	2.4	25	—
Prepayments		355	—
Other debit balances	2.5	125	—
Total current assets		1,222	—
Less current liabilities			
Accrued expenses		19	—
Other credit balances	2.6	716	—
Net liability to the Exchequer	2.7	126	—
Total current liabilities		861	—
Net current assets		361	—
Net assets		2,603	—
Represented by: State funding account		2,603	—

¹ 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.

2.1 Capital Assets

	IT equipment €000	Office equipment €000	Total €000
Gross assets			
Cost or valuation at 1 January 2011	—	—	—
Transfers from Department of Finance	24,343	—	24,343
Additions	275	2	277
Cost or valuation at 31 December 2011	24,618	2	24,620
Accumulated depreciation			
Opening balance at 1 January 2011	—	—	—
Depreciation on transfers from Department of Finance	20,389	—	20,389
Depreciation for the year	2,121	—	2,121
Cumulative depreciation at 31 December 2011	22,510	—	22,510
Net assets at 31 December 2011	2,108	2	2,110

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

	In-house computer applications €000
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	132

2.3 Bank and Cash

at 31 December

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

2.4 Stocks

at 31 December

	2011 €000	2010 €000
Stationery	18	—
IT consumables	7	—
	<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.

2.5 Other Debit Balances

at 31 December

	2011 €000	2010 €000
Recoupable travel expenditure	4	—
Recoupable travel pass scheme expenditure	77	—
Other debit suspense items	44	—
	<u>125</u>	<u>—</u>

2.6 Other Credit Balances

at 31 December

	2011 €000	2010 €000
Amounts due to the State		
Income Tax	295	—
Pay Related Social Insurance	98	—
Professional Services Withholding Tax	16	—
Value Added Tax	2	—
Pension contributions	26	—
Universal Social Charge	87	—
	<u>524</u>	<u>—</u>
Recoupable salaries	42	—
Payroll deductions held in suspense	91	—
Other credit suspense items	59	—
	<u>716</u>	<u>—</u>

2.7 Net Liability to the Exchequer
at 31 December

	2011 €000	2010 €000
Surplus to be surrendered	4,790	—
Exchequer grant undrawn	(4,664)	—
Net liability to the Exchequer	126	—

Represented by: Debtors

Bank and cash	717	—
Debit balances: suspense	125	—
	842	—

Creditors

Due to State	(524)	—
Credit balances: suspense	(192)	—
	(716)	—
	126	—

2.8 Commitments

at 31 December

	2011 €000	2010 €000
Total of legally enforceable commitments	401	—

3 Programme Expenditure

		2011 Estimate provision €000	
A	Public Expenditure and Sectoral Policy		
A.1	Administration - pay	7,550	
A.2	Administration - non pay	112	
A.3	Economic and Social Research Institute- administration and general expenses (grant-in-aid)	2,700	
A.4	Structural funds technical assistance and other costs	905	
A.5	Technical assistance costs of Regional Assemblies (grant-in-aid)	740	
A.6	Peace Programme/ Northern Ireland INTERREG	4,040	
A.7	Special EU Programmes Body	1,247	
A.8	Ireland/ Wales and transnational INTERREG	385	
A.9	Procurement management reform	140	
A.10	Consultancy and other services	16	
		17,835	
		2011 Estimate Provision €000	
B	Public Service Management Policy		
B.1	Administration - pay	14,023	
B.2	Administration - non pay	939	
B.3	Institute of Public Administration (grant-in- aid)	3,000	
B.4	Gaeleagras na Serbhíse Poiblí	120	
B.5	Civil service arbitration and appeals procedure	65	
B.6	Review Body of Higher Remuneration in the Public Service	1	
B.7	Public service benchmarking body	1	
B.8	Committee for performance awards	1	
B.9	Centre for Management and Organisation Development	1,530	
B.10	Change management fund		
	<i>Current year provision</i>	2,780	
	<i>Supplementary</i>	(1,499)	1,281
B.11	Civil service childcare initiative	25	
B.12	Consultancy and other services	159	
B.13	Referendum Commission (Public Inquiries)		
	<i>Current year provision</i>	—	
	<i>Supplementary</i>	1,500	1,500
		22,645	

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).

Heading	Less/ (more) than provided €000	Explanation
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

4.1 Appropriations-in-aid

1. Receipts from computer services rendered by the Centre for Management and Organisation Development
2. Receipts from Departments in respect of foreign language classes
3. EU Programmes
4. Pension cashflow surpluses
5. Receipts from pension-related deduction on public service remuneration
6. Miscellaneous

Total

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.

5. (296)

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 varies depending on the salary level of the individual employees.

4.2 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 sub committee which was not proper to the Vote.

5 Employee Numbers and Pay

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

¹ 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	Maximum individual payment
			2011 €	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

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.

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
A.6	Peace Programme/Northern Ireland Interreg	4,040	3,573	3,581
		5,685	5,021	5,017

6.2. Committees and Commissions

Year of appointment		2011 €000	2010 €000
Civil Service Arbitration Board	1950/51	35	32
Review Body on Higher Remuneration in the Public Service	1969/70	—	48
		35	80