



HOUSES OF THE OIREACTHAS COMMISSION

ACCOUNTS OF THE
HOUSES OF THE OIREACTHAS COMMISSION
FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER 2020
*(kept in accordance with the Houses of the
Oireachtas Commission Acts 2003 to 2018)*

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Introduction

As Accounting Officer for the Houses of the Oireachtas Commission (“the Commission”), I am required each year to prepare the Appropriation Account 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 2020 for the salaries and expenses of the Commission, including certain grants, and for certain expenses in connection with the European Parliament.

The expenditure outturn is compared with the statement of estimates, prepared and published by the Commission in accordance with the Houses of the Oireachtas Commission Acts 2003 to 2018 (“the Acts”), of the amount of monies required by the Commission in respect of ongoing expenditure for the year ended 31 December 2020.

There was a surplus for the year of €14,836,303 which has been carried over. There had been a substantial impact on activity by both the onset of the COVID-19 pandemic and reduction in business after the General Election in February 2020, due to delays in government formation.

The accounts of the grant in respect of inter-parliamentary activities, the grant to the British-Irish Parliamentary Assembly and the accounts of the Catering and Bar Services are presented in Note 7.

Grant funding of €13,787,651 in respect of Ciste Pinsean Thithe an Oireachtais is charged to subhead 2(i). The pension fund is governed by three trustees who are responsible for preparing an account and for ensuring the regularity of the transactions. The account is separately audited by the Comptroller and Auditor General.

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in Circular 22 of 2020, have been applied in the preparation of the account with the exception of the following:

Valuation of capital assets

As provided for in Circular 21 of 2020, the Department/Office has applied a threshold of €1,000 for the capitalisation of its capital assets. Depreciation is calculated on these assets annually.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in Circular 22 of 2020, have been applied in the preparation of the accounts and the associated notes 1 to 7.

The Commission is funded on a three-year statutory cycle under the Acts. The format of the account is specifically laid out in Schedule 1 of the Acts. In the event that there are differences between the format of the Commission Accounts and the circulars governing the rules and format of the accounts from the Department of Public Expenditure and Reform (DPER), I am legally obliged to adhere to the Commission Acts as this primary legislation takes precedence over administrative DPER circulars.

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Houses of the Oireachtas Service (“the Service”).

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General and Clerk of the Dáil. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability;
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned;
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action;
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system;
- Procedures for all key business processes have been documented;
- There are systems in place to safeguard the assets.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability. This includes the following elements:

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts;
- A risk management system operates within the Service;
- There are systems aimed at ensuring the security of the ICT systems;
- There are appropriate capital investment control guidelines and formal project management disciplines.

Procurement compliance

The Service ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

The Service complied with the guidelines with the exception of 3 contracts (in excess of €25,000), totaling €249,544, as set out below:

- 2 contracts with a value of €205,804 were purchases made under a contract extension to the existing contract for exceptional reasons;
- 1 contract with a value of €43,740 was a purchase without a procurement process undertaken due to an urgent requirement during the COVID-19 pandemic, permitted under Article 32 of the EU directives, with subsequent expenditure to facilitate transition to a combined in house model and procurement of specialist expertise.

The Service has provided details of non-competitive contracts in the annual return in respect of Circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure and Reform.

Impact of COVID-19 pandemic on control environment

Assessments of the impact of COVID-19 were carried out and the results are as follows:

Changes have been made to key controls in response to the impact of the COVID-19 pandemic with key mitigants put in place with ongoing planning and oversight continuing by Senior management. Examples include:

- Business Continuity Planning team meet, and review and update plan;
- Incident Management Team Group was established and chaired at Assistant Secretary Level;
- Essential on-site services determined, Principal Officers identified services and staff required to attend with ongoing weekly review and management;
- Temporary home working policy in place and aligned to central Government recommendations;
- COVID-19 Response Plan implemented as a live document
- COVID-19 Compliance team were established
- The Health and Safety Committee has been considerably expanded and is now chaired by the Head of HR. As well as including representatives of staff of the Service (as in the past) the Committee now includes representatives of the Members, Political staff, contractors, and the media, representing all groups who comprise the Parliamentary Community.
- External expert support procured from Fire Engineers and Safety Consultants and a medical expert, to advise on how best to implement protocols on the premises to the health and safety committee.
- The ability to work remotely was already in place, with the service extended to more staff in response to the COVID pandemic. Access is provided via a virtual private network using two factor authentications. Remote access to the network is provided to the same standard as onsite access to the network. Ushers and service officers remained on site working throughout the lockdown; there were no changes to the physical access to the buildings on the Leinster House campus.
- Financial expenditure controls - there has been an increase in expenditure due to the impact of Covid-19 (for the provision of ICT equipment to support home working arrangements, Convention Centre, PPE supplies, extended maintenance and cleaning services, access to Health & Safety experts, staff overtime etc.) and this has been monitored closely by the CFO in consultation with all Business Managers and reported to the Management Board on a monthly basis. Provision for costs anticipated to carry into 2021 have been provided in the Estimate 2021.

- Authorisation limits and rules did not change. The means of providing that authorisation and approval were adjusted to reflect a move to remote working. Verifications at transaction level continued, with the process and associated controls moved to a remote basis, but otherwise unchanged.

Oireachtas Catering and Bar Services

The emergency measures taken in line with public health guidance as a result of the COVID-19 pandemic necessitated the closure and partial closure of the catering and bar services within Leinster House. This has had a significant impact on the finances of the catering and bar service.

The catering and bar services continue to manage this impact, through its management structure – Restaurant Manager, Service staff and bookkeeper, with access to the Finance Officer and Chief Financial Officer. Accounts of the Oireachtas Catering and Bar Services are presented to the Management Board, Finance Committee and Commission on a quarterly basis.

An external audit was carried out in 2020 of the 2019 Account, giving a reasonable level of assurance which was presented to the Management Board and Audit Committee. Its recommendations were considered and implemented as appropriate during 2020.

The financial results of the Bar and Restaurant activities are summarised in note 7.3. The Commission has procured the services of an external auditing firm to carry out a financial audit of the Bar and Restaurant Services Account on an annual basis.

Grant Accounts

The British-Irish Parliamentary Assembly (BIPA) draws down funds from the allocated budget contained in the Commission's Estimate. All BIPA expenditure is sanctioned initially by the BIPA Committee Clerk (Assistant Principal Officer) and then by the Principal Officer.

All Irish Parliamentary Association expenditure is sanctioned initially by the Head of the Inter-Parliamentary and Travel Unit (Assistant Principal Officer) and then by the Principal Officer or Assistant Secretary, as appropriate.

There is a system of detailed record keeping and bank reconciliation maintained monthly and balanced at year end for the Annual Account. A detailed explanatory record is made in regard to all payments (including credit card payments). Vouched records are retained of all expenditure.

Due to the COVID-19 pandemic, the work of the British-Irish Parliamentary assembly was paused during 2020, resulting in nil revenue drawdown.

Internal Audit

I confirm that the Service has an internal audit function, with appropriately trained personnel, which operates in accordance with a written charter as approved by Management. Its work is informed by analysis of the financial and other risks to which the Service is exposed and its annual internal audit plans, approved by me and by the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee.

Audit Committee

The Audit Committee operates in accordance with the terms of reference set out in the Acts. Its work is also governed by a written charter, approved by the Management and Audit Committee and is subject to regular review. Its responsibilities include advising on the form of accounts of the Commission as well as on risk management, internal audit, and internal controls.

I have put procedures in place to ensure that all internal audit recommendations are followed up and progress on implementation is reported on regularly to both me, the Management Board, and the Audit Committee.

Governance and Risk Framework

The Houses of the Oireachtas Service has a risk management strategy in place which ensures risk management activities contribute to the achievement of the Service's objectives and that the risk strategy is aligned with the Service's corporate governance framework. A new centralised e-Risk system is in place to support this strategy, the system details the controls and actions needed to mitigate risks.

The Service has also assigned a Chief Risk Officer (CRO), with responsibility for the strategic oversight of risk management at strategic and operational level. An important aspect of this role is to further develop a risk aware culture, providing training to staff and ensuring that risk management performance is reported at least quarterly to the Governance Performance & Accountability Strategic Committee (GPA), Management Board (MB) and Audit Committee (AC) for their consideration and review.

Ongoing Monitoring and Review

The entire risk management process is monitored and led by the CRO who has responsibility for co-ordinating the various functional activities which advise on risk management issues within the organisation. The approach is management led and demonstrates leadership from the Board.

Risk assurance and advice continues to be provided to the Secretary General and Commission through the Audit Committee in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of Effectiveness

I confirm that the Houses of the Oireachtas Service has procedures to monitor the effectiveness of its risk management and control procedures. The best practice standard adopted is "ISO 31000:2009, Risk Management – Principles and Guidelines".

The Service's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Management Board and the Audit Committee which oversees their work, and the senior management within Houses of the Oireachtas Service responsible for the development and maintenance of the internal financial control framework. Risk management and internal control is incorporated into normal management and governance processes and not treated as a separate compliance exercise.

Internal Financial Control Issues

A suspected fraud incident, which was reported in Note 6.3 to the 2018 Appropriation Account continues to be under investigation by An Garda Síochána. A review of the Service's financial control measures in this area at the time of reporting of the incident has led to a further strengthening of its controls.



PETER FINNEGAN
Accounting Officer
HOUSES OF THE OIREACHTAS COMMISSION
25 JUNE 2021

Accounting Policies and Principles

Basis of Accounts

The accounts of the Commission are prepared in accordance with the Acts and with accounting rules and procedures laid down by the Minister for Public Expenditure and Reform. The Acts require that the Commission keep the accounts in such form as may be approved of by the Minister for Public Expenditure and Reform. The Minister has directed that the accounts be kept in the form of an appropriation account.

Accordingly, the accounts are a cash-based record of the receipts and payments in the year compared with the amount of moneys stated in the statement of estimates that is (a) prepared and published by the Commission, (b) presented to Dáil Éireann, and (c) furnished to the Minister for Public Expenditure and Reform in accordance with the Acts.

The Commission provides funding and support to a number of entities whose results are not consolidated into the Commission's accounts as follows:

- **British-Irish Parliamentary Assembly** — The Commission provides a grant via subhead 2(e) to the assembly and details of the income and expenditure incurred are included by way of a note to these accounts (Note 7.1). The accounts are prepared on a cash basis.
- **Cumann Parlaiminteach na hÉireann (The Irish Parliamentary Association)** – The Commission provides a grant via subhead 2(d) and details of the income and expenditure incurred are included by way of a note to these accounts (Note 7.2). The accounts are prepared on a cash basis.
- **Catering and Bar Services** – The Commission employs staff who work in the bar and restaurant and whose pay costs are charged to subhead 2(a) and receives a contribution from the operation of the catering and bar services. (Note 4). Details of the operation of the facilities are included by way of a note to these accounts (Note 7.3). The catering and bar services accounts are prepared on an accruals basis.

Reporting Period

The reporting period is the year ended 31 December 2020.

Receipts

Receipts of the Commission specified in Schedule 2 of the Acts are used by the Commission for the purposes of the performance of its functions (Note 4).

Payments

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred, payment is due and the instruction for payment has been executed.

Where a liability has been incurred and payment is due (i.e. the liability has matured), payment is, where possible, completed before the year end to ensure the integrity of the Account. In cases where payment has not been effected and matured liabilities are outstanding at year end, the amount of such liabilities is reported in a note to the Account (Note 2).

Accruals

The account incorporates information of an accruals nature in the notes to the Account, including:

- an operating cost statement (Note 1), showing the total amount of resources consumed by the Commission in the year;
- a statement of financial position showing the Commission's assets and liabilities at year end (Note 2); and
- explanatory notes providing details regarding capital assets, capital assets under development, the net liability to the Exchequer and commitments.

The statement of financial position includes the position at year-end in relation to the following:

- **Accrued expenses** — these represent all liabilities at the year-end date with the exception of liabilities in regard to remuneration and pensions. In the case of goods and services, an accrued liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Amounts due for goods delivered, but not yet paid for, even if uninspected and not taken to stock, are treated as a liability. In the case of grants, a liability is recognised when the grantee has met all the requirements of the grant scheme but has yet to receive payment. Travel and subsistence liabilities are recognised when travel has been completed.
- **Prepayments** — payments made during the year of account to meet expenses which will arise in whole or in part in a subsequent financial year.
- **Accrued income** — this income due to the Commission at the end of the year of account which has yet to be received.
- **Deferred Income** — this represents income received by the Commission during the year of account for goods/ services which it has yet to provide.

Capital Assets

Leinster House and all other properties occupied by Oireachtas staff and Members, excluding constituency offices, are managed and accounted for by the Office of Public Works and are therefore not included in these accounts.

The opening and closing values of capital assets on the Commission's register and details of depreciation are shown by way of note to the statement of financial position (Note 2).

The following are not included in the statement of capital assets:

- assets that cost less than €318 acquired from 1 January 1995 to 31 December 2003, or assets that cost less than €1,000 acquired since 1 January 2004.
- heritage assets, on the basis that their value cannot be adequately expressed in financial terms.

Valuation of Assets

All assets are valued at cost.

Depreciation

Equipment, furniture and fittings are depreciated on a straight-line basis at the following annual rates over their estimated useful lives:

- Furniture and fittings, and telecommunications equipment — 10%.
- IT equipment and software, scientific and laboratory equipment, and other office machinery — 20%.
- Major operational software systems — 10%.

Capital Assets under Development

Capital assets under development are included within capital assets in the statement of financial position, showing expenditure on assets being developed within the Commission, e.g. software development or construction projects.

Bank and Cash

Bank and Cash balance includes all commercial bank accounts balances (payroll and other related accounts) held at year-end which are funded by the Exchequer or receipts retained by the Commission (as set out in Note 4.1). Under the Houses of the Oireachtas Commission Acts 2003-2018, the Commission retains all revenues received for application in discharge of expenses incurred. The note separately identifies PMG from commercial bank accounts (Note 2.2). The balance also includes petty cash balances.

Stocks

Consumables are stated at the lower of cost or Commission valuation (Note 2.3).

Net Amount due from the Exchequer

The net amount due from the Exchequer note shows the funding position of the Commission at the year end, taking into account the issues from the Exchequer on a cumulative/rolling basis. The breakdown of that figure in terms of bank/cash balances, debtors' receipts due and current liabilities are also shown (Note 2.6).

Commitments

A commitment is a contractual or legal obligation to pay that exists (on delivery for goods or services which have yet to be supplied) at year-end.

A note provides figures for all (global) contractual commitments likely to materialise in subsequent years under (a) procurement and (b) grant subheads, excluding commitments under €10,000 (Note 2.8)

A separate note is provided giving details of any multi-annual commitments over €10,000,000.

Where the reported commitment level or projected project cost has varied by more than €500,000 compared with the previous year, the reason for the movement is explained.

Contingent Liabilities

A contingent liability arises in any situation where past or current actions or events create a risk of a call on the Exchequer funds in the future. Contingent liabilities are not recognised in the statement of financial position but are disclosed by way of a note unless the possibility of an outflow of resources is remote (Note 2.10).

Superannuation

Superannuation payments for former members of the Houses of the Oireachtas, former secretarial assistants employed by members of the Houses and Parties and former members of the European Parliament are met on a current basis by the Commission.

Superannuation payments for retired civil servants and catering and bar staff are met on a current basis from Vote 12 - Superannuation and Retired Allowances.

Foreign Currency Transactions

Transactions arising in foreign currencies are converted into Euro at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the year-end rates of exchange.

Other Notes to the Account

General Principles

In general, the other notes to the Account aim to draw the attention of Dáil Éireann and of the Committee of Public Accounts to matters bearing on parliamentary control, or to provide fuller information about material transactions of an unusual nature recorded in the account e.g. losses, special or *ex gratia* payments, and extra remuneration. Except in the cases outlined below, notes are provided where an individual transaction, or a category of transactions taken together, involves a sum of €50,000 or more.

Where amounts lower than the threshold values are involved, notes are also provided where a serious issue of principle arises or where the Comptroller and Auditor General or Department of Public Expenditure and Reform consider that a note should be given.

Variations from Grant – Note 3 (Variations in Expenditure)

Note 3 provides explanations of variations on outturn versus original estimate provision. A note is provided where the variation relative to the original estimate provision:

- is €100,000 or more; and
- represents 5% or more of the subhead (25% in the case of administrative subheads); or
- represents a significant variation from the original estimate provision that does not meet the above criteria, but which warrants explanation.

The explanation distinguishes between the reason for the variation in the amount spent, and the funding implications e.g. under/overspend, requires a supplementary estimate, or virement. Notes in relation to variations in the categories of appropriations in aid are included on a similar basis.

Allowances and Overtime Payments – Note 5 (Staffing and Remuneration)

In the case of allowances and overtime payments, the details given in Note 5 include the total number of recipients of allowance and overtime payments in one or more categories, the number of individuals that received €10,000 or more and the maximum payment to an individual, if over €10,000.

Severance payments and Payroll Overpayments - Note 5 (Staffing and Remuneration)

Severance/redundancy and payroll overpayment amounts are disclosed where material.

Compensation and Legal Costs – Note 6 (Miscellaneous)

The components of the legal costs in respect of cases in which the Commission is or was involved are disclosed in Note 6.1. This does not include the cost of legal advice provided outside of legal proceedings. In cases, where cumulative legal costs incurred in the year of account exceed €50,000 (i.e. in situations where legal costs, in total, have exceeded €50,000 or where a single case exceeds €50,000), a note is provided with a breakdown of the total costs into:

- Legal costs,
- Legal costs awarded, and
- Compensation awarded.

Late Payments – Note 6 (Miscellaneous)

In the case of interest payments under the Late Payment in Commercial Transactions Regulations, 2012 (as revised in 2013), information is supplied (Note 6.3) where:

- the total of payments due was €10,000 or more; or
- an individual payment was €10,000 or more.

Fraud or Alleged Fraud – Note 6 (Miscellaneous)

In the case of losses due to fraud or alleged fraud, information is supplied where;

- The total losses during the accounting period were €100,000 or more; or
- an individual loss was €10,000 or more; or
- for losses under €10,000, a serious issue of principle arises or where the Comptroller and Auditor General or DPER considers that a disclosure should be made.

Petty Cash

Amount relating to petty cash are included in the bank and cash balance disclosure.

Grant and Miscellaneous Accounts – Note 7

Where relevant, accounts of grant funds financed from the Commission and of other miscellaneous accounts are presented in Note 7.

Comparative Figures

Some changes have been made to the presentation of items in the financial statements and the comparative figures have been reclassified where necessary on a basis consistent with the current year presentation.

Comptroller and Auditor General Certificate



Ard Reachtair Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Houses of the Oireachtas Commission

Opinion on the appropriation account

I have audited the appropriation account of the Houses of the Oireachtas Commission for the year ended 31 December 2020, as required under the provisions of section 14 of the Houses of the Oireachtas Commission Act 2003 (as amended). In my opinion, the appropriation account

- properly presents the receipts and expenditure of the Houses of the Oireachtas Commission for the year ended 31 December 2020, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Houses of the Oireachtas Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the appropriation account, and on other matters

The Accounting Officer has presented certain other information together with the account. This comprises the Commission's annual report, the Accounting Officer's introduction, and the statement on internal financial control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

29 June 2021

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Commission and of the Accounting Officer

The Commission is responsible for the preparation of the appropriation account. The Accounting Officer is responsible for signing the appropriation account and the statement on internal financial control and submitting them to the Comptroller and Auditor General by 31 March following the end of the year of account. The appropriation account must comply with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform.

The Accounting Officer is also responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of the Commission in the use of its resources and for the regularity and propriety of all transactions recorded in the appropriation account.

Responsibilities of the Comptroller and Auditor General

I am required under section 14 of the Houses of the Oireachtas Commission Act 2003 (as amended) to audit the appropriation account of the Commission and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.

- I assess whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.
- I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiency in internal control that is identified during the audit.

Upon completion of the audit, I am obliged to attach to the account a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure of the Houses of the Oireachtas Commission and to refer to any material case in which

- the Commission has failed to apply expenditure recorded in the account for the purposes intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Information other than the appropriation account

My opinion on the appropriation account does not cover the other information presented with it, and I do not express any form of assurance conclusion thereon.

In connection with the audit of the appropriation account, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I also report by exception if, in my opinion,

- I have not received all the information and explanations required for the audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Houses of the Oireachtas Commission – Appropriation Account 2020

Houses of the Oireachtas Commission Appropriation Account 2020			
	2020 Estimate provision €000	2020 Outturn €000	2019 Outturn €000
1. Administration			
(a) Salaries, wages and allowances in respect of staff of the Houses of the Oireachtas Service	34,294	32,295	30,833
(b) Travel and subsistence	473	88	350
(c) Training and development and incidental expenses	1,489	1,076	896
(d) Postal and telecommunications services	756	835	282
(e) Office equipment and external IT services.	17,146	15,452	15,948
(f) Office premises expenses	3,235	3,158	2,288
(g) Consultancy services and value for money and policy review	3,010	286	437
(h) Parliamentary printing	714	437	515
(i) Library and research services	1,209	874	975
(j) Public relations and communications	383	101	443
(k) Single Public Service Pension Scheme for members of the staff of the Commission	22	1	
2. Other services			
(a) Payment in respect of catering and bar staff	2,018	1,756	1,773
(b) Expenses of delegates to other parliamentary assemblies	271	36	167
(c) Televising of proceedings of Dáil Éireann and Seanad Éireann and other services	4,277	4,331	4,094
(d) Grant in respect of inter-parliamentary activities	324	69	239
(e) Grant to British-Irish Parliamentary Assembly	125	-	90
(f) North/South Inter-Parliamentary Association	12	-	-
(g) Termination allowances in respect of former members of the Houses of the Oireachtas	3,471	3,022	(0)
(h) Grant to Irish Parliamentary (former Members) Society	15	15	15
(i) Grant in respect of "Ciste Pinsean Thithe an Oireachtais"	14,760	13,788	12,271
(j) Pension scheme for secretarial assistants	1,134	1,239	881
(k) Single Public Service Pension Scheme for Members of the Houses of the Oireachtas	260	16	-
3. Membership of Dáil Éireann			
(a) Salaries of members (including Office Holders and Chairpersons of Committees)	15,924	15,408	15,300
(b) Payments in respect of secretarial assistance for members	26,278	24,545	21,279
(c) Travel and Accommodation Allowance	3,019	2,848	2,890
(d) Public Representation Allowance	3,000	2,816	2,912
(e) Other allowances	2,820	1,973	2,096
4. Membership of Seanad Éireann			
(a) Salaries of members (including Office Holders and Chairpersons of Committees)	4,300	3,918	4,222
(b) Payments in respect of secretarial assistance for members	3,699	2,967	2,894
(c) Travel and Accommodation Allowance	1,202	998	1,139
(d) Public Representation Allowance	700	563	616
(e) Other allowances	402	241	242

HOUSES OF THE OIREACHTAS COMMISSION – ACCOUNTS 2020

	2020 Estimate provision €000	2020 Outturn €000	2019 Outturn €000
5. Membership of Oireachtas Committees			
(a) Travel expenses	100	(0)	66
(b) Other expenses relating to Committees	328	9	54
6. Membership of European Parliament			
(a) Salaries of members of the European Parliament	-	-	48
(b) Pensions of former members of the European Parliament	733	732	724
	_____	_____	_____
Gross Expenditure	151,903	135,893	126,979
DEDUCT			
Receipts of the Commission (Note 4.1)	(3,000)	(1,826)	(2,367)
	_____	_____	_____
Net Expenditure	<u>148,903</u>	<u>134,067</u>	<u>124,612</u>
		2020	2019
		€	€
Surplus for the year		<u>€14,836,303</u>	<u>€21,440,559</u>

7 Surplus for surrender

In accordance with the Houses of the Oireachtas Commission (Amendment) Act 2018, the Commission received a three year funding allocation of €422m for the years 2019, 2020, and 2021. Surplus for 2019 was €21.44m and was carried forward to 2020. Surplus of €14.8m in 2020 was carried forward to 2021. The Commission has incurred a total net expenditure of €263m for 2019 and 2020 leaving a total of €159m remaining from its three year allocation of €422m. Any remaining unspent allocation in 2021 will be surrendered to the Exchequer.

Peter Finnegan

PETER FINNEGAN
Accounting Officer
HOUSES OF THE OIREACHTAS COMMISSION
25 JUNE 2021

Notes to the Appropriation Account

1 Operating Cost Statement 2020

	Note	€000	2020 €000	2019 €000
Pay			99,687	90,223
Non-pay			<u>36,206</u>	<u>36,756</u>
Gross expenditure			135,893	126,979
Deduct				
Appropriations-in-aid			<u>(1,826)</u>	<u>(2,367)</u>
Net expenditure			134,067	124,612
Changes in capital assets	2.1			
Purchases cash		(5,973)		
Depreciation		3,577		
Disposals cash		4		
Loss on disposals		<u>1</u>	<u>(2,391)</u>	<u>(3,834)</u>
Changes in net current assets				
Decrease in closing accruals		(474)		
Decrease in stock	2.3	<u>8</u>	<u>(466)</u>	<u>4,180</u>
Direct expenditure			131,210	124,958
Expenditure borne elsewhere				
Net allied services expenditure (cash)	1.1		27,020	33,909
Notional rents (non-cash)	1.2		<u>5,616</u>	<u>5,616</u>
Net Programme cost			<u>163,846</u>	<u>164,483</u>

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to the Houses of the Oireachtas Commission borne elsewhere.

	2020 €000	2019 €000
Vote 9 Office of the Revenue Commissioners	90	90
Vote 12 Superannuation and Retired Allowances	4,900	4,361
Vote 13 Office of Public Works	6,404	13,789
Central Fund:		
Parliamentary Activities Allowances to Leaders	8,452	8,508
Payments to qualified parties under the Electoral Acts 1992 to 2015	5,879	5,964
Re-imbursments of Electoral Expenses	1,057	1,131
Pensions in respect of former Cinn Comhairle (No. 38 of 1938, etc.)	<u>238</u>	<u>66</u>
	<u>27,020</u>	<u>33,909</u>

1.2 Notional rents

The notional rents figure above relates to State-owned accommodation occupied by the Houses of the Oireachtas and the amount of rent estimated by the Office of Public Works that it could earn based on the market rental values for such accommodation.

2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
Capital Assets	2.1	<u>14,827</u>	<u>12,437</u>
Current Assets			
Bank and cash	2.2	94	2,002
Stocks	2.3	220	228
Prepayments		2,727	3,199
Other debit balances	2.4	550	707
Accrued income		749	454
Net funding due from the Exchequer	2.6	<u>2,071</u>	<u>-</u>
Total Current Assets		<u>6,411</u>	<u>6,590</u>
Less Current Liabilities			
Accrued expenses	2.9	2,009	2,661
Other credit balances	2.5	2,715	2,681
Net funding due to the Exchequer		<u>-</u>	<u>28</u>
Total Current Liabilities		<u>4,724</u>	<u>5,370</u>
Net Current Assets		<u>1,687</u>	<u>1,220</u>
Net Assets		<u>16,514</u>	<u>13,657</u>
Represented By:			
State Funding Account	2.7	<u>16,514</u>	<u>13,657</u>

2.1 Capital Assets

	IT Equipment €000	Furniture and Fittings €000	Office Equipment €000	Assets under Development €000	Total €000
Gross Assets					
Cost or valuation at 1 January 2020**	15,562	2,606	4,869	3,986	27,023
Amendments*	(3)	26	72	-	95
Additions	858	20	91	5,004	5,973
Transfers	4,280	-	-	(4,280)	-
Disposals	(61)	(96)	-	-	(157)
Gross assets at 31 December 2020	<u>20,636</u>	<u>2,556</u>	<u>5,032</u>	<u>4,710</u>	<u>32,934</u>
Accumulated Depreciation:					
Opening balance at 1 January 2020	8,856	2,409	3,420	-	14,685
Amendments*	(1)	5	(7)	-	(3)
Depreciation for the year	3,074	44	459	-	3,577
Depreciation on disposals	(57)	(95)	-	-	(152)
Cumulative depreciation at 31 December 2020	<u>11,872</u>	<u>2,363</u>	<u>3,872</u>	<u>-</u>	<u>18,107</u>
Net Assets at 31 December 2020	<u>8,764</u>	<u>193</u>	<u>1,160</u>	<u>4,710</u>	<u>14,827</u>
Net Assets at 31 December 2019	<u>6,704</u>	<u>218</u>	<u>1,528</u>	<u>3,986</u>	<u>12,437</u>

*Amendments refer to errors and omissions in the 2019 fixed asset register, corrected with a net increase of €95,000, and consequent adjustment to the depreciation calculation.

**The Komori printer has been fully installed and is available for use. Training, which can only be sourced from the UK, commenced in February 2020 for all staff, but was interrupted by the COVID-19 pandemic. It is expected that a further 3-5 weeks of training is required, to be completed by Q4 2021. Once training has been completed, existing staff can train all future new staff.

HOUSES OF THE OIREACHTAS COMMISSION – ACCOUNTS 2020

2.2 Bank and Cash	2020	2019
	€000	€000
at 31 December		
PMG balances	-	2,002
Commercial bank account balance	81	-
Credit Card balance	13	-
	<u>94</u>	<u>2,002</u>

Other Commercial Bank Accounts

The commercial bank accounts referred to above relate to appropriation account funds. The Oireachtas holds two additional commercial bank accounts. Moneys in these accounts are managed and administrated by the Oireachtas for the provision and operation of bar and catering facilities. No moneys paid from the Commission are transmitted through these bank accounts although some moneys are surrendered to the Commission under schedule 2 of the Houses of the Oireachtas Commission Acts 2003 - 2018 and as itemised in Note 4. The amount held at the end of 2020 is €229,460 and is not included in the account (2019: €329,756).

2.3 Stocks	2020	2019
	€000	€000
at 31 December		
Stationery	36	36
IT consumables	145	163
Other	39	29
	<u>220</u>	<u>228</u>

2.4 Other Debit Balances	2020	2019
	€000	€000
at 31 December		
Recoupable salaries	7	7
Recoupment of travel schemes	7	4
Recoupable travel pass scheme expenditure	44	241
Other debit suspense items	492	455
	<u>550</u>	<u>707</u>

2.5 Other Credit Balances	2020	2019
	€000	€000
at 31 December		
Amounts due to the State		
Income tax	1,146	1,049
Pay Related Social Insurance	602	577
Professional Services Withholding Tax	126	312
Value Added Tax	31	71
Pension Contributions	242	212
Local Property Tax	5	7
Universal Social Charge	221	205
	<u>2,373</u>	<u>2,433</u>
Payroll deductions held in suspense	254	233
Other credit suspense items	88	15
Recoupable salaries	-	-
	<u>2,715</u>	<u>2,681</u>

HOUSES OF THE OIREACHTAS COMMISSION – ACCOUNTS 2020

2.6 Net Exchequer funding due		2020	2019
		€000	€000
at 31 December			
Surplus		14,836	21,441
Exchequer grant undrawn		<u>(16,935)</u>	<u>(19,685)</u>
Net Exchequer funding due		(2,099)	1,756
Balance brought forward at 1 January		<u>28</u>	<u>(1,728)</u>
		<u>(2,071)</u>	<u>28</u>
Represented by:			
Debtors			
Bank and cash	2.2	94	2,002
Debit balances: suspense	2.4	<u>550</u>	<u>707</u>
		644	2,709
Creditors			
Due to State	2.5	(2,373)	(2,433)
Credit balances: suspense	2.5	<u>(342)</u>	<u>(248)</u>
		(2,715)	(2,681)
		<u>(2,071)</u>	<u>28</u>

2.7 State Funding Account		2020	2019
		€000	€000
Balance at 1 January		13,657	14,003
Disbursements by the Commission			
Estimate provision	Account* 148,903		
Surplus	Account* <u>(14,836)</u>		
Net provision		134,067	124,612
Expenditure (cash) borne elsewhere	Note 1.1	27,020	33,909
Non cash expenditure - notional rent	Note 1.2	5,616	5,616
Net programme cost	Note 1	<u>(163,846)</u>	<u>(164,483)</u>
Balance at 31 December		<u>16,514</u>	<u>13,657</u>

*Note: "Account" refers to the face of the Appropriation Account

2.8 Commitments		2020	2019
		€000	€000
at 31 December			
(a) Global commitments			
Procurement subheads		-	-
Grant subheads		-	-
Multi-annual commitments		9,949	5,797

2.9	Matured liabilities	2020	2019
		€000	€000
	at 31 December	2,009	2,661

Estimate of matured liabilities not discharged at year end

2.10 Contingent Liabilities

The Commission is involved in a number of legal proceedings which, depending on the outcome, may generate liabilities.

The Supreme Court has delivered judgment in relation to module one of the Kerins' proceedings. The Supreme Court has declared that the PAC acted unlawfully in relation to its examination of Ms Kerins and has awarded the costs of Module 1 (excluding discovery) to Ms Kerins, as against Dáil Éireann. This liability remains to be quantified.

3 Variations in Expenditure

The final gross outturn in relation to the Commission was €14.836m less than the Statement of Estimate.

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

1(b) Travel and subsistence

Estimate provision: €473,000, outturn: €88,000

The underspend of €385,000 was due to a reduction in travel undertaken because of the outbreak of COVID-19.

1(c) Training and development and incidental expenses

Estimate provision: €1.489m, outturn: €1.076m

The underspend of €413,000 was due to the cancellation of all in person training due to COVID, with e-learning commencing in April. Expenditure on training programmes did not return to normal levels until after the summer.

1(g) Consultancy Services and Value for Money and Policy Review

Estimate provision: €3.01m, outturn: €286,000

The underspend of €2.724m arose due to unused contingency for legal costs and lower than anticipated requirement for consultancy services.

1(h) Parliamentary Printing

Estimate provision: €714,000, outturn: €437,000

The underspend of €277,000 arose due to lower than anticipated demand for printing and graphic design.

1(i) Library and Research Services

Estimate provision: €1.209m, outturn: €874,000

The underspend of €335,000 arose due to a number of factors, primarily the COVID-19 impact on project work and reprioritisation.

1(j) Public Relations and Communications

Estimate provision: €383,000, outturn: €101,000

The underspend of €282,000 arose because most of the expenditure forecast was for public engagement activities which did not occur due to COVID-19.

2(a) - Payment in Respect of Catering and Bar Staff

Estimate provision: €2.018m, outturn: €1.756m

Underspend of €262,000 resulted from emergency measures taken in line with public health guidance which necessitated the closure and partial closure of the catering and bar services with Leinster House.

2(b) Expenses of Delegates to Other Parliamentary Assemblies

Estimate provision: €271,000, outturn: €36,000

The underspend of €235,000 was due to a reduction in travel undertaken because of the outbreak of COVID-19.

2(d) - Grant in Respect of Inter-Parliamentary Activities

Estimate provision: €324,000 outturn: €69,000

The underspend of €255,000 was due to a reduction in travel undertaken because of the outbreak of COVID-19.

2(e) - Grant to British-Irish Parliamentary Assembly

Estimate provision: €125,000, outturn: €0

There was no spend under this subhead because of a pause in Assembly work in 2020 due to COVID-19. No physical meetings, plenaries or travel took place.

2(g) - Termination Allowances to or in respect of Former Members of the Houses of the Oireachtas

Estimate provision: €3.471m, outturn: €3.022m

The underspend of €449,000 was due to a lower than expected number of outgoing Members after the General Election.

2(i) - Grant in Respect of "Ciste Pinsean Thithe an Oireachtais"

Estimate provision: €14.760m, outturn: €13.788m

The underspend of €972,000 was due to a lower than expected number of outgoing Members after the General Election.

2(j) - Pension Scheme for Secretarial Assistants

Estimate provision: €1.134m, outturn: €1.239m

The overspend of €105,000 was due to a higher number of individuals than expected going on to pension as a result of the general election.

2(k) - Single Public Service Pension Scheme for Members of the Houses of the Oireachtas

Estimate provision: €260,000, outturn: €16,000

The underspend of €244,000 was due to a lower number of former Members going on to the Single Scheme pension than was anticipated after the general election.

3(a) - Salaries of Members (including Office Holders and Chairpersons of Committees)

Estimate provision: €15.924m, outturn: €15.408m

This underspend of €516,000 was due to a delay in the preparation of a statutory instrument relating to allowances for Office Holders and Chairpersons.

3(b) - Payments in respect of secretarial assistance for members

Estimate provision: €26.278m, outturn: €24.545m

The underspend of €1.733m was due to a significant number of political staff being removed from the payroll due to the election. It took some time for the numbers to increase to the levels estimated for.

3(c) - Travel and Accommodation Allowance

Estimate provision: €3.019m, outturn: €2.848m

The underspend of €171,000 was due to reduced expenditure as a result of both the general election and Members opting to take reduced amounts of TAA due to COVID-19 restrictions.

3(d) - Public Representation Allowance

Estimate provision: €3m, outturn: €2.816m

The underspend of €184,000 was due to reduced expenditure as a result of the general election.

3(e) - Other Allowances

Estimate provision: €2.820m, outturn: €1.973m

The underspend of €847,000 was related to reduced activity following the general election, reduced demand for postage during Level 5 restrictions, and a postponed increase, due in 2020, by An Post.

4(a) - Salaries of Members (including Office Holders and Chairpersons of Committees)

Estimate provision: €4.3m, outturn: €3.918m

This underspend of €382,000 was due to a delay in the preparation of a statutory instrument relating to allowances for Office Holders and Chairpersons.

4(b) - Payments in respect of secretarial assistance for members

Estimate provision: €3.699m, outturn: €2.967m

The underspend of €732,000 was due to a significant number of political staff removed from the payroll due to the election. It took some time for the numbers to increase to the levels estimated for.

4(c) - Travel and Accommodation Allowance

Estimate provision: €1.202m, outturn: €998,000

The underspend of €204,000 was due to reduced expenditure as a result of both the general election and Members opting to take reduced amounts of TAA due to COVID-19 restrictions.

4(d) - Public Representation Allowance

Estimate provision: €700,000, outturn: €563,000

The underspend of €137,000 was due to reduced expenditure as a result of the general election.

4(e) - Other Allowances

Estimate provision: €402,000, outturn: €241,000

The underspend of €161,000 was related to reduced activity following the general election, reduced demand for postage during Level 5 restrictions, and a postponed increase, due in 2020, by An Post.

5(a) - Travel

Estimate provision: €100,000, outturn: €0

The underspend of €100,000 occurred as there was no Committee travel undertaken throughout most of 2020 due to the outbreak of COVID-19

5(b) - Expenses relating to Committees

Estimate provision: €328,000, outturn: €9,000

The reduction of €319,000 was due to later Committee establishment following the general election, and reduced Committee activity due to the COVID-19 pandemic.

Appropriations-in-aid

Estimate provision €3.000m, outturn €1.826m

The reduction in income of €1.174m was due to lower than anticipated ASC contributions linked with reduced salary costs associated with the general election, and lower than expected income in the catering facility.

4 Receipts

4.1 Receipts of the Commission

In accordance with the provisions of the Houses of the Oireachtas Commission (Amendment) Act 2018, receipts of the Commission specified in Schedule 2 to the Act shall be used by it for the purposes of the performance of its functions.

The 2020 financial statements record total receipts of €1,826,000 retained by the Commission and offset against its gross expenditure. Receipts of €2,000 relate to Broadcasting services. The remainder of the receipts are made up of the following categories, receipts of €1,780,000 relate to pension related deductions on public service remuneration, receipts of €26,000 relate to dissolution electoral expenses for the General Election, Freedom of Information income of €1,000 and €16,000 relating to income from sales of the marked registers. An additional €1,000 in compound interest from repayment of an allowance/gratuity was also retained by the Commission and offset against its gross expenditure.

	2020 Estimated €000	2020 Realised €000	2019 Realised €000
1 Sales of services of Broadcasting Unit	-	2	6
2 Net income from catering and bar services (Note 7.3)	-	-	170
3 Receipts obtained by the Commission in the performance of its functions (other than receipts in respect of expenses paid by the Commission on behalf of its members or members of staff that have been recouped by the Commission from the members or members of staff concerned).	<u>3,000</u>	<u>1,824</u>	<u>2,191</u>
Receipts recognised in Appropriation Account	<u>3,000</u>	<u>1,826</u>	<u>2,367</u>
4 Members' contributions under the European Parliament (Irish Representatives) Pension Scheme, 1979	<u>-</u>	<u>-</u>	<u>3</u>
Total Receipts	<u><u>3,000</u></u>	<u><u>1,826</u></u>	<u><u>2,370</u></u>

Notes

Members' contributions under the European Parliament (Irish Representatives) Pension Scheme, 1979 are not included as a receipt as it is offset against pensions paid to former Members of the European Parliament under subhead 6(b) of the account. Since the elections of 2019, there have been no contributions made under the 1979 scheme.

Significant Variations (+/- 5%)

Overall receipts from the Commission were €1,174,000 less than the estimate.

Explanation for variances are set out below:

3. Receipts obtained by the Commission in the performance of its functions (other than receipts in respect of expenses paid by the Commission on behalf of its members or members of staff that have been recouped by the Commission from the members or members of staff concerned). The variance arose due to the overprovision for receipts, particularly the Additional Superannuation Contribution in 2020.

5 Staffing and Remuneration

Houses of the Oireachtas Service*

5.1 Employee Numbers

	2020	2019
Number of staff at year end (full time equivalents)		
Houses of the Oireachtas Service	596	572
Scheme for Secretarial Assistance for Members and Parties	437	454
Total	<u>1,033</u>	<u>1,026</u>

5.2 Pay - Houses of the Oireachtas Service

	2020	2019
	€000	€000
Pay	29,722	28,050
Higher, special or additional duties allowances	204	263
Other allowances	222	249
Overtime	805	1,264
Shift and roster allowances	465	465
Employer's PRSI	2,616	2,450
Severance Payments	-	-
Total pay¹	<u>34,034</u>	<u>32,741</u>

¹The total pay figure is distributed across subheads 1(a) and 2(a)

Pay - Scheme for Secretarial Assistance for Members and Parties

	2020	2019
	€000	€000
Pay	17,478	18,423
Redundancy payments	5,543 ³	286
Higher, special or additional duties allowances	-	-
Overtime and extra attendance	2,425	3,249
Employer's PRSI	2,179	2,301
Total pay²	<u>27,625</u>	<u>24,259</u>

²The total pay figure is distributed across subheads 3(b) and 4(b)

³See Note 5.6, Severance/Redundancy

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2020	Highest individual payment 2019
			€	€
Houses of the Oireachtas Service				
Higher, special or additional duties allowances	53	5	19,620	19,317
Other allowances	91	1	64,890	33,574
Overtime	200	16	26,592	29,825
Shift and roster allowances	70	-	8,076	7,945
Number of individuals who received extra remuneration in more than one category	172	71	32,668	36,022
Scheme for Secretarial Assistance for Members and Parties				
Higher, special or additional duties allowances	-	-	-	-
Overtime and extra attendance	620	48	13,693	23,106
Number of individuals who received extra remuneration in more than one category	-	-	-	-

5.4 Other remuneration arrangements

Payments totalling €105,221 were paid to retired civil servants whose services were employed on various interview boards specialist parliamentary and governance tasks. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Acts 2012.

The terms of the AHCPs/IMPACT (PCW 1% Restructuring Agreement) were implemented resulting in a total payment of €121,086 in 51 instances.

This account includes expenditure in respect of 1 officer who was serving outside the Department for all of 2020 and whose salary was paid by the Department, this salary is recouped by the Department. This account does not include expenditure in respect of 7 officers who were serving outside the Department for all or part of 2020 in other Government Departments/Offices and whose salaries were not recouped by the Department.

5.5 Payroll overpayments

Balance at 31st December

	2020	2019
	€	€
Overpayments	61,870	61,223
Number of recipients	21	20
Recovery plans in place	8	11

No recovery plans were transferred to other Departments in the year.

5.6 Severance, Redundancy and Termination Payments

A total of €5,543,648 was paid out in 2020 in respect of pension lump sums, severance payments and statutory redundancy to 201 staff employed under the Scheme for Secretarial Assistance. 9 people who received severance payments under the scheme have resumed employment and in accordance with DPER guidelines, 8 have fully repaid their severance payment. Recoupment of one severance payment is underway. The total amount of severance and redundancy repaid under the Scheme in 2020 was €77,760 resulting in a net spend of €5,465,168. Of this €1,134,166 related to statutory redundancy payments, €1,857,855 related to pension lump sums and €2,473,867 related to Voluntary Early Redundancy/ severance packages.

19 statutory redundancy payments were paid to Members' Temporary Vouched Employees under the Special Secretarial Allowance totalling €67,144 and a further 4 civil servants appointed by officeholders were paid out a total of €62,777 in respect of severance payments and statutory redundancy.

Former members of the Houses of the Oireachtas who do not propose to seek election to Seanad Éireann or consent to be nominated as a member of Seanad Éireann, may obtain a termination allowance, known as termination payments. Termination payments of €3,067,672 were paid to 71 eligible outgoing members at the time of application for termination in 2020. Members who go on to be elected or nominated to the Seanad are required to refund any such payments. Any such payments were refunded in 2020, with the net amount after offset of repayment showing in Subhead 2(g) of the Appropriation Account.

The Oireachtas had no staff receiving severance payments and enhancement to their pension arrangements in 2020.

6 Miscellaneous

6.1 Compensation and legal costs

				2020	2019
	Number of cases	Legal costs paid by the Commission	Legal costs awarded	Compensation awarded	Total
		€	€	€	€
Claims by:					
employees	-	-	-	-	32
members of the public	8	<u>11,818</u>	<u>12,976</u>	<u>-</u>	<u>94</u>
		11,818	12,976	-	126

6.2 Fraud or Alleged Fraud

Number of cases

2020

2019

Fraud	-	-
Suspected fraud	-	-

In the 2018 Appropriation Account, the Oireachtas reported a case of alleged fraud, in relation to a salary incremental credit claim over a period of 18 months. This remains under investigation by An Garda Síochána.

6.3 Late Payment Interest and Compensation

2020

2019

	€	€
Total of interest and compensation paid	12,062	3,910

7 Grant and Miscellaneous Accounts

7.1 Grant to BRITISH-IRISH PARLIAMENTARY ASSEMBLY

The British-Irish Parliamentary Assembly was established in 1990. Its membership consists of British and Irish Parliamentarians together with Parliamentarians from each of the Assemblies of Northern Ireland, Wales, Scotland, Jersey, Guernsey and the Isle of Man. Funding is provided by the UK and Irish Exchequers with bi-annual Plenary sessions alternating between Ireland and the UK.

ACCOUNT OF RECEIPTS AND PAYMENTS
FOR YEAR ENDED 31 DECEMBER 2020

	2020	2019
	€	€
Balance at 1 January	23,472	24,838
Grant [subhead 2(e)]	-	90,000
Refunds	-	6,665
Miscellaneous	-	298
Cancelled cheque	-	158
Total Receipts	-	97,121
Payments		
Plenary sessions	1,127	90,480
Committees	115	6,983
Miscellaneous	816	1,024
Total Payments	2,058	98,487
Balance as at 31 December	<u>21,414</u>	<u>23,472</u>

7.2

CUMANN PARLAIMINTEACH NA hÉIREANN

Grant in respect of inter-parliamentary activities

Cumann Parlaiminteach na hÉireann (The Irish Parliamentary Association) operates under the remit of the Houses of the Oireachtas Commission. The powers of the Irish Parliamentary Association are exercised by an Executive Committee which consists of the Ceann Comhairle, Chairman, the Cathaoirleach, Deputy Chairman and fifteen members of the Oireachtas. The role of the Association is to foster and promote understanding and contacts between Irish Parliamentarians and those of other countries.

ACCOUNT OF RECEIPTS AND PAYMENTS
FOR YEAR ENDED 31 DECEMBER 2020

	2020	2019
	€	€
Balance at the 1 January	1,620	23,905
Grant [subhead 2(d)]	68,792	239,383
Members Subscriptions	349	2,019
Total Receipts	69,141	241,402
Payments		
Expenses associated with Irish delegations on foreign visits	-	78,798
Expenses associated with foreign delegations visiting Ireland	90	43,635
Inter Parliamentary Union Conference expenses	3,615	88,472
Other expenses	56,707	52,782
Total Payments	60,412	263,687
Balance as at 31 December	10,349	1,620

7.3

Accounts of the Catering and Bar Services

**Income and Expenditure Account
for year ended 31st December 2020**

	2020	2019
	€	€
Sales	424,513	1,402,468
Cost of sales	<u>(325,356)</u>	<u>(816,955)</u>
Gross Surplus	99,157	585,513
Expenses	<u>(122,780)</u>	<u>(376,830)</u>
Net Surplus/Deficit	<u>(23,623)</u>	<u>208,683</u>

Balance Sheet as at 31st December 2020

	2020	2019
	€	€
Fixed assets	4,640	12,440
Current assets		
Stock	24,522	42,089
Debtors	6,639	72,645
VAT & Prepayments	7,089	0
Bank and cash	<u>197,612</u>	<u>310,821</u>
	235,862	425,555
Current liabilities		
Trade creditors	41,095	191,358
VAT	<u>0</u>	<u>23,552</u>
	41,095	214,910
Total net assets	<u>199,407</u>	<u>223,085</u>
Finance by:		
Cumulative surplus/(Deficit) Retained excluding subhead 2(a)	1,329,415	1,120,658
Surplus/(Deficit) current year excluding subhead 2(a)	<u>(23,623)</u>	<u>208,683</u>
Cumulative paid to date to Houses of the Oireachtas	<u>(1,106,385)</u>	<u>(1,106,256)</u>
	<u>199,407</u>	<u>223,085</u>

Notes to accounts:

- (i) Payroll costs of the staff of the Catering and Bar are borne directly by the Commission and are reflected at subhead 2(a) of the Appropriation Account amounting to €1,755,875 (2019 €1,772,782)
- (ii) An amount is remitted from the catering and bar accounts to the Commission on an annual basis and recorded as a receipt in the Commission's accounts (Note 4.1). The amount is calculated based on the retention of a bank balance in the account equivalent to an average of two months payments to suppliers. The amount remitted in 2020 was Nil (2019 €170,443) due to the partial closure of the catering and bar services due to the Covid 19 crisis and the significant impact this had on its finances.