

PRESIDENT'S ESTABLISHMENT

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,551	1,426	-
A.2. TRAVEL AND SUBSISTENCE	247	221	35
A.3. INCIDENTAL EXPENSES	167	396	13
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	138	146	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	166	151	(29)
OTHER SERVICE			
B. CENTENARIANS' BOUNTY	<u>1,200</u>	<u>836</u>	<u>31</u>
Total	<u>3,469</u>	<u>3,176</u>	<u>51</u>
SURPLUS TO BE SURRENDERED		€293,466	

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			3,176
Changes in Capital Assets			
Purchases Cash	(52)		
Depreciation	<u>39</u>	(13)	
Changes in Net Current Assets			
Increase in Closing Accruals	33		
Increase in Stock	<u>(11)</u>	<u>22</u>	<u>9</u>
Direct Expenditure			3,185
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>6,758</u>
Operating Cost			<u>9,943</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			111
Current Assets			
Stocks (Note 8)	78		
Prepayments	<u>43</u>	121	
PMG Balance and Cash	281		
Orders Outstanding	<u>(219)</u>	<u>62</u>	
Total Current Assets		<u>183</u>	
Less Current Liabilities			
Accrued Expenses		94	
Other Credit Balances:			
Due to State (Note 9)	27		
Payroll Deductions	<u>5</u>	32	
Net Liability to the Exchequer (Note 4)		<u>30</u>	
Total Current Liabilities		<u>156</u>	
Net Current Assets			<u>27</u>
Net Assets			<u>138</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	501	176	677
Additions	<u>52</u>	-	<u>52</u>
Gross Assets at 31 December 2007	<u>553</u>	<u>176</u>	<u>729</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	419	160	579
Depreciation for the year	<u>27</u>	<u>12</u>	<u>39</u>
Cumulative Depreciation at 31 December 2007	<u>446</u>	<u>172</u>	<u>618</u>
Net Assets at 31 December 2007	<u>107</u>	<u>4</u>	<u>111</u>

Land and buildings are recorded on the Asset Register of Vote 10, Office of Public Works.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		293
Exchequer Grant Undrawn		<u>(263)</u>
Net Liability to the Exchequer		<u>30</u>
Represented by:		
Debtors		
Net PMG position and cash		62
Creditors		
Due to State (Note 9)	(27)	
Credit Balances: Suspense	<u>(5)</u>	<u>(32)</u>
		<u>30</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(229)	Excess arose due to miscellaneous costs being higher than anticipated and to unanticipated legal costs.
B.	364	Savings arose as the number of persons qualifying for the Centenarians' Bounty was less than anticipated..

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	63,216	12	4	19,503
Overtime and extra attendance	<u>17,169</u>	<u>22</u>	=	=
Total extra remuneration	<u>80,385</u>			

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

7 MISCELLANEOUS ITEMS

Awards totalling €2,270 were paid to staff members under the scheme for recognition of exceptional performance.

Expenditure under Subhead A.3. included an amount of €181,500 in respect of legal costs arising from an action taken by a member of staff.

The Net Allied Services expenditure of €6,758,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	€000
2 Department of the Taoiseach	28
7 Superannuation and Retired Allowances	220
10 Office of Public Works	3,768
20 Garda Síochána	591
28 Foreign Affairs	783
36 Defence	392
Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President).	<u>976</u>
	<u>6,758</u>

8 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	71
IT Consumables	4
Miscellaneous	<u>3</u>
	<u>78</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Pay Related Social Insurance	7
Income Tax	<u>20</u>
	<u>27</u>

DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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 Finance in respect of the Vote for the President's Establishment. 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 2007.



JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008