

CHARITABLE DONATIONS AND BEQUESTS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	391	327	-
A.2. TRAVEL AND SUBSISTENCE	1	1	-
A.3. INCIDENTAL EXPENSES	39	30	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	12	10	-
A.5. OFFICE PREMISES EXPENSES	<u>23</u>	<u>14</u>	<u>2</u>
Gross Total	466	382	2
<i>Deduct :-</i>			
A.6. APPROPRIATIONS-IN-AID	<u>1</u>	-	-
Net Total	<u>465</u>	<u>382</u>	<u>2</u>
SURPLUS TO BE SURRENDERED	€83,501		

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			382
Changes in Capital Assets			
Purchases Cash	-		
Depreciation	<u>6</u>	6	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>2</u>	<u>8</u>
Direct Expenditure			390
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>56</u>
Operating Cost			<u>446</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			5
Current Assets			
Prepayments		1	
PMG Balance and Cash	9		
Orders Outstanding	<u>(8)</u>	1	
Total Current Assets		<u>2</u>	
Current Liabilities			
Accrued Expenses		3	
Net Liability to the Exchequer (Note 4)		<u>1</u>	
Total Current Liabilities		<u>4</u>	
Net Current Assets			<u>(2)</u>
Net Assets			<u>3</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	82	26	108
Additions	-	-	-
Disposals	<u>(1)</u>	-	<u>(1)</u>
Gross Assets at 31 December 2007	<u>81</u>	<u>26</u>	<u>107</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	71	26	97
Depreciation for the year	6	-	6
Depreciation on Disposals	<u>(1)</u>	-	<u>(1)</u>
Cumulative Depreciation at 31 December 2007	<u>76</u>	<u>26</u>	<u>102</u>
Net Assets at 31 December 2007	<u>5</u>	<u>-</u>	<u>5</u>

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 for the Year		
Surplus to be surrendered		84
Exchequer Grant Undrawn		<u>(83)</u>
Net Liability to the Exchequer		<u>1</u>
Represented by:		
Debtors		
Net PMG position and cash		<u>1</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	64	The position of Secretary continues to be filled at Assistant Principal level rather than Principal Officer level and there was a part-time vacancy at Higher Executive Officer level.

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	5,594	2	-	-
Overtime and extra attendance	-	-	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	<u>5,594</u>			

7 DUE TO THE STATE

The amount due to the State at 31 December 2007 was nil.

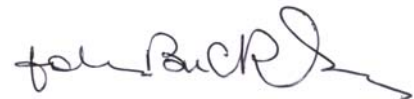
ORLA BARRY MURPHY
Accounting Officer
CHARITABLE DONATIONS AND BEQUESTS
20 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests 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 Office of Charitable Donations and Bequests. 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