

## OFFICE OF THE APPEAL COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted for the salaries expenses of the Office of the Appeal Commissioners.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>ADMINISTRATION</b>			
A.1. SALARIES, WAGES AND ALLOWANCES.	496	392	-
A.2. TRAVEL AND SUBSISTENCE	40	16	-
A.3. INCIDENTAL EXPENSES	35	14	(3)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	23	8	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	28	5	1
A.6. OFFICE PREMISES EXPENSES	<u>29</u>	<u>47</u>	<u>1</u>
<b>Total</b>	<b><u>651</u></b>	<b><u>482</u></b>	<b><u>(1)</u></b>
<b>SURPLUS TO BE SURRENDERED</b>	<b>€168,868</b>		

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of this account.

## NOTES

## 1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			482
<b>Changes in Capital Assets</b>			
Purchases Cash	(49)		
Depreciation	9		
Loss on Disposals	<u>2</u>	(38)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	<u>(5)</u>	<u>(5)</u>	<u>(43)</u>
<b>Direct Expenditure</b>			439
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure			<u>192</u>
<b>Operating Cost</b>			<u>631</u>

## 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000
<b>Capital Assets (Note 3)</b>		47
<b>Current Assets</b>		
Prepayments	3	
Other Debit Balances:		
PMG Balance	182	
<b>Total Current Assets</b>	<u>185</u>	
<b>Less Current Liabilities</b>		
Accrued Expenses	2	
Other Credit Balances:		
Due to Vote 9 (Revenue Commissioners)	181	
Net Liability to the Exchequer (Note 4)	<u>1</u>	
<b>Total Current Liabilities</b>	<u>184</u>	
<b>Net Current Assets</b>		<u>1</u>
<b>Net Assets</b>		<u>48</u>

**3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007**

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	38	29	67
Additions	3	46	49
Disposals	=	<u>(15)</u>	<u>(15)</u>
Gross Assets at 31 December 2007	<u>41</u>	<u>60</u>	<u>101</u>
<b>Accumulated Depreciation</b>			
Opening Balance at 1 January 2007	32	26	58
Depreciation for the year	3	6	9
Depreciation on Disposals	=	<u>(13)</u>	<u>(13)</u>
Cumulative Depreciation at 31 December 2007	<u>35</u>	<u>19</u>	<u>54</u>
<b>Net Assets at 31 December 2007</b>	<u>6</u>	<u>41</u>	<u>47</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
Surplus to be surrendered	169
Exchequer Grant Undrawn	<u>(168)</u>
Net Liability to the Exchequer	<u>1</u>
<b>Represented by:</b>	
<b>Debtors</b>	
PMG Balance	182
<b>Less Creditors</b>	
Due to Vote 9 (Revenue Commissioners)	<u>(181)</u>
	<u>1</u>

## 5 EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub head	Less/(More) Than Provided €000	Explanation
A.1.	105	The estimate was based on an increase in the staffing level and consequential costs, which did not materialise in 2007.
A.2.	24	See explanation for Subhead A.1.
A.3.	21	See explanation for Subhead A.1.
A.4.	15	See explanation for Subhead A.1.
A.5.	23	See explanation for Subhead A.1.
A.6.	(18)	Installation of new furniture and carpets was more expensive than anticipated.

**JOHN O'CALLAGHAN**

Accounting Officer

OFFICE OF THE APPEALS COMMISSIONERS

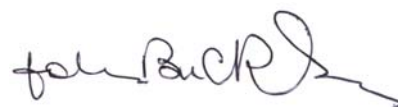
18 March 2008

### Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners 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 the Appeal Commissioners. 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