

Vote 8 Office of the Appeal Commissioners

Introduction

As Accounting Officer for Vote 8, 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 Appeal Commissioners.

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 5 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 Appeal Commissioners.

John O'Callaghan
Accounting Officer
Office of the Appeal Commissioners
8 March 2012

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 8: Office of the Appeal Commissioners 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 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 2011.

Seamus McCarthy
Comptroller and Auditor General
17 August 2012

Vote 8 Office of the Appeal Commissioners Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
Programme Expenditure			
A Facilitation of hearing tax appeals	509	464	449
Gross expenditure	509	464	449
Deduct:			
B Appropriations-in-aid	32	32	32
Net expenditure	477	432	417
Surplus to be surrendered		€45,441	€101,309

Administration	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
A.1 Salaries, wages and allowances	440	421	404
A.2 Travel and subsistence	28	13	15
A.3 Training and development and incidental expenses	22	16	18
A.4 Postal and telecommunications services	10	6	6
A.5 Office equipment and external IT services	5	6	3
A.6 Office premises expenses	4	2	3
	509	464	449

Notes to the Appropriation Account

1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Pay			421	404
Non pay			43	45
Gross expenditure			<u>464</u>	<u>449</u>
Deduct				
Appropriations-in-aid			(32)	(32)
Net expenditure			<u>432</u>	<u>417</u>
Changes in capital assets				
Purchases cash		(1)		
Depreciation		7	6	1
Changes in net current assets				
Decrease in closing accruals			(2)	1
Direct expenditure			<u>436</u>	<u>419</u>
Net allied services expenditure	1.1		241	241
Total operating cost			<u><u>677</u></u>	<u><u>660</u></u>

1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 8 borne elsewhere

Vote		2011 €000	2010 €000
10	Office of Public Works	241	241
		<u>241</u>	<u>241</u>

Net allied services expenditure for 2010 has been restated to include service charges and insurance costs previously omitted in error.

2 Balance Sheet as at 31 December 2011

	Note	2011 €000	2010 €000
Capital assets	2.1	28	34
		28	34
Current assets			
Bank and cash	2.2	103	101
Prepayments		5	4
Total current assets		108	105
Less current liabilities			
Accrued expenses		1	2
Vote 9 Revenue Commissioners		104	98
Net liability to the Exchequer	2.3	(1)	3
Total current liabilities		104	103
Net current assets		4	2
Net assets		32	36
Represented by:			
State funding account		32	36

2.1 Statement of Capital Assets

	Furniture and fittings €000	Office equipment €000	Total €000
Gross assets			
Cost or valuation at 1 January 2011	63	39	102
Additions	—	1	1
Cost or valuation at 31 December 2011	<u>63</u>	<u>40</u>	<u>103</u>
Accumulated depreciation			
Opening balance at 1 January 2011	32	36	68
Depreciation for the year	5	2	7
Cumulative depreciation at 31 December 2011	<u>37</u>	<u>38</u>	<u>75</u>
Net assets at 31 December 2011	<u>26</u>	<u>2</u>	<u>28</u>
Net assets at 31 December 2010	<u>31</u>	<u>3</u>	<u>34</u>

2.2 Bank and Cash

	2011 €000	2010 €000
at 31 December		
PMG balances and cash	103	101
	<u>103</u>	<u>101</u>

2.3 Net Liability to the Exchequer

	2011 €000	2010 €000
at 31 December		
Surplus to be surrendered	45	101
Exchequer grant undrawn	(46)	(98)
Net liability to the Exchequer	<u>(1)</u>	<u>3</u>

Represented by:**Debtors**

Bank and cash	103	101
	<u>103</u>	<u>101</u>

Creditors

Vote 9 Revenue Commissioners	(104)	(98)
	<u>(104)</u>	<u>(98)</u>
	<u>(1)</u>	<u>3</u>

3 Programme Expenditure

	2011 Estimated provision	2011 Outturn	2010 Outturn
	€000	€000	€000
A Facilitation of hearing of tax appeals			
Administration - pay	440	421	404
Administration - non pay	69	43	45
	<u>509</u>	<u>464</u>	<u>449</u>

Explanation of significant variations

Expenditure outturn on all headings was not significantly different from the amounts provided.

4 Receipts

4.1 Appropriations-in-aid

	2011 Estimated €000	2011 Realised €000	2010 Realised €000
1. Receipts from pension-related deduction on remuneration	32	32	31
2. Miscellaneous	—	—	1
Total	<u>32</u>	<u>32</u>	<u>32</u>

5 Employee Numbers and Pay

	2011	2010
Number of staff at year end (full time equivalents)	5	5
	2011 €000	2010 €000
Pay	405	391
Allowances and overtime	—	—
Employer's PRSI	16	13
Total pay	<u>421</u>	<u>404</u>