

## **Vote 1: President's Establishment**

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## **Introduction**

As Accounting Officer for Vote 1, 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 2010 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2010, 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 President's Establishment.

The President's Establishment relies upon the Department of Finance for the provision of a payment function and an accounting service.

**Kevin Cardiff**  
Accounting Officer  
Department of Finance  
31 March 2011

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 1: President's Establishment for 2010 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 Department of Finance in respect of 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 2010.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

**JOHN BUCKLEY**  
Comptroller and Auditor General  
22 July 2011

## Vote 1 President's Establishment Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	1,587	1,592	1,634
A.2. Travel and subsistence	132	83	120
A.3. Incidental expenses	173	88	148
A.4. Postal and telecommunications services	127	84	96
A.5. Office machinery and other office supplies and related services	174	96	140
<b>Other service</b>			
B. Centenarians' bounty	1,070	820	758
<b>Gross Expenditure</b>	<b>3,263</b>	<b>2,763</b>	<b>2,896</b>
<b>Deduct:</b>			
C. Appropriations-in-aid	92	85	64
<b>Net Expenditure</b>	<b>3,171</b>	<b>2,678</b>	<b>2,832</b>
<b>Surplus to be surrendered</b>		<b>€492,537</b>	<b>€90,345</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2010

	Note	€000	2010 €000	2009 €000
Expenditure on administration			1,943	2,138
Expenditure on services and programmes			820	758
<b>Gross expenditure</b>			<u>2,763</u>	<u>2,896</u>
Deduct				
<b>Appropriations in aid</b>			(85)	(64)
<b>Net expenditure</b>			<u>2,678</u>	<u>2,832</u>
<b>Changes in capital assets</b>				
Purchases cash		(19)		
Depreciation		<u>28</u>	9	15
<b>Changes in net current assets</b>				
Decrease in closing accruals		(12)		
Decrease in Stock		<u>39</u>	27	(63)
<b>Direct expenditure</b>			<u>2,714</u>	<u>2,784</u>
Net allied services expenditure	1.1		<u>4,377</u>	<u>4,712</u>
<b>Total operating cost</b>			<u><u>7,091</u></u>	<u><u>7,496</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 1 borne elsewhere

		2010 €000	2009 €000
Vote 2	Department of the Taoiseach	1	—
Vote 7	Superannuation and Retired Allowances	488	469
Vote 10	Office of Public Works	1,908	2,410
Vote 20	Garda Síochána	222	177
Vote 28	Foreign Affairs	436	199
Vote 36	Defence	411	427
	Central Fund (Emoluments and allowances of President, pensions of former Presidents and/or widows of former Presidents).	911	1,030
		<u>4,377</u>	<u>4,712</u>

## 2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
<b>Capital Assets</b>	2.1	47	56
<b>Current Assets</b>			
Bank and Cash	2.2	—	145
Stocks	2.3	82	121
Prepayments		57	64
Accrued Income		9	
<b>Total Current Assets</b>		<b>148</b>	<b>330</b>
<b>Less Current Liabilities</b>			
Accrued expenses		32	42
Net Liability to/(from) the Exchequer	2.4	(44)	72
Other credit balances	2.5	44	73
<b>Total Current Liabilities</b>		<b>32</b>	<b>187</b>
<b>Net Current Assets</b>		<b>116</b>	<b>143</b>
<b>Net Assets</b>		<b>163</b>	<b>199</b>

### 2.1 Capital Assets

	IT Equipment €000	Office Equipment €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2010	217	93	310
Additions	19	—	19
Cost or valuation at 31 December 2010	236	93	329
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2010	172	82	254
Depreciation for the year	24	4	28
Cumulative depreciation at 31 December 2010	196	86	282
<b>Net Assets at 31 December 2010</b>	<b>40</b>	<b>7</b>	<b>47</b>
<b>Net Assets at 31 December 2009</b>	<b>45</b>	<b>11</b>	<b>56</b>

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

<b>2.2 Bank and Cash</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
PMG balances and cash	74	211
Orders outstanding	(74)	(66)
	<u>—</u>	<u>145</u>
<b>2.3 Stocks</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
Stationery	48	69
IT consumables	9	13
Miscellaneous	25	39
	<u>82</u>	<u>121</u>
<b>2.4 Net Liability to/(from) the Exchequer</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
Surplus to be surrendered	493	590
Exchequer grant undrawn	(537)	(518)
Net liability to/(from) the Exchequer	<u>(44)</u>	<u>72</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	—	145
<b>Creditors</b>		
Due to the State	(38)	(60)
Credit balances: suspense	(6)	(13)
	<u>(44)</u>	<u>(73)</u>
	<u>(44)</u>	<u>72</u>
<b>2.5 Other Credit Balances</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
<b>Amounts due to the State</b>		
Income Tax	19	19
Pay Related Social Insurance	10	10
* Pension Levy/Contributions	7	6
Voluntary surrender of salary	—	22
Income Levy	2	3
	<u>38</u>	<u>60</u>
*Adjusted for Rounding		
Payroll deductions held in suspense	6	13
	<u>44</u>	<u>73</u>
<b>2.6 Commitments</b>	<b>2010</b>	<b>2009</b>
as at 31 December	€000	€000
Total of legally enforceable commitments	23	—

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
B	250	The savings arose as the number of centenarians in the year was less than anticipated.

### 4 Receipts

4.1 Appropriations-in-aid	2010 Estimated €	2010 Realised €	2009 Realised €
Receipts from Pension-related deductions on Public Service Remuneration.	92,000	84,523	64,629

### 5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	22	24
	2010 €000	2009 €000
Pay	1,458	1,503
Higher, special or additional duties allowances	59	60
Other allowances	3	2
Overtime	15	12
Employer's PRSI	57	57
<b>Total pay</b>	<b>1,592</b>	<b>1,634</b>

#### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010 €	Maximum individual payment 2009 €
Higher, special or additional duties	8	3	19,126	20,113
Overtime	13	—	2,486	3,769

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