

OFFICE OF THE APPEAL COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted for the salaries and expenses of the Office of the Appeal Commissioners.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES.	518	419	—
A.2. TRAVEL AND SUBSISTENCE	40	19	2
A.3. INCIDENTAL EXPENSES	33	10	(2)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	23	9	—
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	28	11	—
A.6. OFFICE PREMISES EXPENSES	29	11	—
Total	671	479	—
Surplus to be surrendered		<u>€191,658</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			479
Changes in Capital Assets			
Purchases Cash	(5)		
Depreciation	8		
Loss on Disposals	—	3	
Changes in Net Current Assets			
Increase in Closing Accruals	1	1	4
Direct Expenditure			483
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			205
Operating Cost			688

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000
Capital Assets (Note 3)		44
Current Assets		
Prepayments	2	
Other Debit Balances:		
PMG Balance	142	
Total Current Assets	144	
Less Current Liabilities		
Accrued Expenses	2	
Other Credit Balances:		
Due to Vote 9 (Revenue Commissioners)	144	
Net Liability from the Exchequer (Note 4)	(2)	
Total Current Liabilities	144	
Net Current Assets/(Liabilities)		—
Net Assets		44

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	41	60	101
Additions	5	—	5
Disposals	(7)	—	(7)
Gross Assets at 31 December 2008	<u>39</u>	<u>60</u>	<u>99</u>
Accumulated Depreciation			
Opening Balance at 1 January 2008	35	19	54
Depreciation for the year	3	5	8
Depreciation on Disposals	(7)	—	(7)
Cumulative Depreciation at 31 December 2008	<u>31</u>	<u>24</u>	<u>55</u>
Net Assets at 31 December 2008	<u>8</u>	<u>36</u>	<u>44</u>

4 NET LIABILITY TO/(FROM) THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000
Surplus to be surrendered	192
Exchequer Grant Undrawn	(194)
Net Liability to/(from) the Exchequer	<u>(2)</u>
Represented by:	
Debtors	
PMG Balance	142
Less Creditors	
Due to Vote 9 (Revenue Commissioners)	(144)
	<u>(2)</u>

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

Sub head	Less/(More) Than Provided €000	Explanation
A2	21	The estimate was based on an increase in the staffing level and consequential costs, which did not materialise in 2008.
A3	23	See explanation for Subhead A2
A4	14	See explanation for Subhead A2
A5	17	See explanation for Subhead A2
A6	18	See explanation for Subhead A2

JOHN O'CALLAGHAN

Accounting Officer

OFFICE OF THE APPEALS COMMISSIONERS

27 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2008 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 2008.



JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009