

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 2010 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 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 Office of the Appeal Commissioners.

JOHN O'CALLAGHAN

Accounting Officer
Office of the Appeal Commissioners
25 March 2011

Certificate of the Comptroller and Auditor General

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

Vote 8 Office of the Appeal Commissioners Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	462	404	429
A.2. Travel and subsistence	34	15	11
A.3. Incidental expenses	25	18	14
A.4. Postal and telecommunications services	15	6	7
A.5. Office machinery and other office supplies, and related services	10	3	3
A.6. Office premises expenses	4	3	2
Gross Expenditure	550	449	466
Deduct:			
A.7. Appropriations-in-aid	32	32	28
Net Expenditure	518	417	438
Surplus to be surrendered		€101,309	€165,207

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	€000	2010 €000	2009 €000
Expenditure on administration			449	466
Gross expenditure			<u>449</u>	<u>466</u>
Deduct				
Appropriations-in-aid			(32)	(28)
Net expenditure			<u>417</u>	<u>438</u>
Changes in capital assets				
Purchases cash		(3)		
Depreciation		4	1	9
Changes in net current assets				
Increase/(decrease) in closing accruals			1	(3)
Direct expenditure			<u>419</u>	<u>444</u>
Net allied services expenditure	1.1		205	205
Total operating cost			<u><u>624</u></u>	<u><u>649</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

		2010 €000	2009 €000
Vote			
10	Office of Public Works	205	205
		<u>205</u>	<u>205</u>

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	34	35
		34	35
Current Assets			
Bank and cash	2.2	101	114
Prepayments		4	3
Total Current Assets		105	117
Less Current Liabilities			
Accrued expenses		2	—
Vote 9 (Revenue Commissioners)		98	113
Net liability to the Exchequer	2.3	3	1
Total Current Liabilities		103	114
Net Current Assets		2	3
Net Assets		36	38

2.1 Statement of Capital Assets

	Furniture and Fittings	Office Equipment	Total
	€000	€000	€000
Gross assets			
Cost or valuation at 1 January 2010	60	39	99
Additions	3	—	3
Cost or valuation at 31 December 2010	<u>63</u>	<u>39</u>	<u>102</u>
Accumulated Depreciation			
Opening balance at 1 January 2010	30	34	64
Depreciation for the year	2	2	4
Cumulative depreciation at 31 December 2010	<u>32</u>	<u>36</u>	<u>68</u>
Net Assets at 31 December 2010	<u>31</u>	<u>3</u>	<u>34</u>
Net Assets at 31 December 2009	<u>30</u>	<u>5</u>	<u>35</u>

2.2 Bank and Cash

	2010	2009
	€000	€000
at 31 December		
PMG balances and cash	101	114
	<u>101</u>	<u>114</u>

2.3 Net Liability to the Exchequer

	2010	2009
	€000	€000
at 31 December		
Surplus to be surrendered	101	165
Exchequer grant undrawn	(98)	(164)
Net liability to the Exchequer	<u>3</u>	<u>1</u>

Represented by:**Debtors**

Bank and cash	101	114
	<u>101</u>	<u>114</u>

Creditors

Vote 9 (Revenue Commissioners)	(98)	(113)
	<u>(98)</u>	<u>(113)</u>
	<u>3</u>	<u>1</u>

3 Variations in Expenditure

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

4 Receipts

4.1 Appropriations-in-aid

	2010 Estimated €000	2010 Realised €000	2009 Realised €000
1. Receipts from pension-related deduction on remuneration	32	31	28
2. Miscellaneous	—	1	—
Total	32	32	28

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	5	3
	2010	2009
	€000	€000
Pay	391	418
Allowances and overtime	—	—
Employer's PRSI	13	11
Total pay	404	429