

## **Vote 8: Office of the Appeal Commissioners**

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## **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 2009 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 2009, 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.

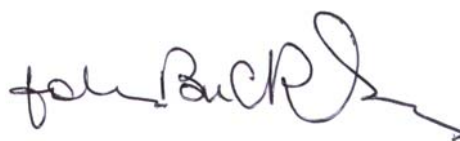
**JOHN O'CALLAGHAN**  
Accounting Officer  
Office of the Appeal Commissioners  
30 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2009 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 2009.

A handwritten signature in black ink, appearing to read 'John Buckley', with a long, sweeping horizontal stroke extending to the right.

**JOHN BUCKLEY**  
Comptroller and Auditor General  
8 September 2010

## Vote 8 Office of the Appeal Commissioners Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	512	429	419
A.2. Travel and subsistence	34	11	19
A.3. Incidental expenses	36	14	10
A.4. Postal and telecommunications services	17	7	9
A.5. Office machinery and other office supplies, and related services	28	3	11
A.6. Office premises expenses	4	2	11
<b>Gross Expenditure</b>	<b>631</b>	<b>466</b>	<b>479</b>
<b>Deduct:</b>			
A.7. Appropriations-in-aid	<b>28</b>	<b>28</b>	—
<b>Net Expenditure</b>	<b>603</b>	<b>438</b>	<b>479</b>
<b>Surplus for the year</b>		<b>165</b>	<b>192</b>
<b>Deferred surrender</b>		—	—
<b>Surplus to be surrendered</b>		<b>€165,207</b>	<b>€191,658</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			466	479
Expenditure on services and programmes			—	—
<b>Gross expenditure</b>			<u>466</u>	<u>479</u>
Deduct				
<b>Appropriations in aid</b>			(28)	—
<b>Net expenditure</b>			<u>438</u>	<u>479</u>
<b>Changes in capital assets</b>				
Purchases cash		—		
Depreciation		9		
Disposals cash		—		
Loss on disposals		—	9	3
			<u>9</u>	<u>3</u>
<b>Changes in assets under development</b>				
Cash payments			—	—
<b>Changes in net current assets</b>				
Increase/(Decrease) in closing accruals			(3)	1
Decrease in stock			—	—
<b>Direct expenditure</b>			<u>444</u>	<u>483</u>
Net allied services expenditure	1.1		205	205
Notional rents			—	—
<b>Total operating cost</b>			<u><u>649</u></u>	<u><u>688</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		2009 €000	2008 €000
7	Superannuation and Retired Allowances	—	—
10	Office of Public Works	205	205
20	Garda Síochána	—	—
	Central Fund - Ministerial etc. pensions	—	—
		<u>205</u>	<u>205</u>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	35	44
<b>Capital Assets under Development</b>	2.2	—	—
		<b>35</b>	<b>44</b>
<b>Current Assets</b>			
Bank and cash	2.3	114	142
Stocks	2.4	—	—
Prepayments		3	2
Accrued income		—	—
Other debit balances	2.5	—	—
<b>Total Current Assets</b>		<b>117</b>	<b>144</b>
<b>Less Current Liabilities</b>			
Accrued expenses		—	2
Other credit balances	2.6	113	144
Net Liability to/(from) the Exchequer	2.7	1	(2)
<b>Total Current Liabilities</b>		<b>114</b>	<b>144</b>
<b>Net Current Assets</b>		<b>3</b>	<b>—</b>
<b>Net Assets</b>		<b>38</b>	<b>44</b>

**2.1 Statement of Capital Assets**

	Furniture and Fittings €000	Office Equipment €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	60	39	99
Transfers	—	—	—
Additions	—	—	—
Disposals	—	—	—
Cost or valuation at 31 December 2009	<u>60</u>	<u>39</u>	<u>99</u>
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	24	31	55
Depreciation on transfers	—	—	—
Depreciation for the year	6	3	9
Depreciation on disposals	—	—	—
Cumulative depreciation at 31 December 2009	<u>30</u>	<u>34</u>	<u>64</u>
<b>Net Assets at 31 December 2009</b>	<u><b>30</b></u>	<u><b>5</b></u>	<u><b>35</b></u>
<b>Net Assets at 31 December 2008</b>	<u><b>36</b></u>	<u><b>8</b></u>	<u><b>44</b></u>

**2.2 Statement of Capital Assets under Development**

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	—
Cash payments for the year	—
Transferred to asset register	—
Amounts carried forward at 31 December 2009	<u>—</u>

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	114	142
Orders outstanding	—	—
	<u>114</u>	<u>142</u>

<b>2.4 Stocks</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Stationery	—	—
IT consumables	—	—
	<u>—</u>	<u>—</u>
	<u><u>—</u></u>	<u><u>—</u></u>
<b>2.5 Other Debit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Advances to OPW	—	—
Recoupable salaries	—	—
Recoupment of travel expenditure	—	—
Recoupment of travel pass scheme	—	—
Other debit suspense items	—	—
	<u>—</u>	<u>—</u>
	<u><u>—</u></u>	<u><u>—</u></u>
<b>2.6 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
<b>Amounts due to the State</b>		
Income Tax	—	—
Pay Related Social Insurance	—	—
Professional Services Withholding Tax	—	—
Value Added Tax	—	—
Pensions	—	—
Exchequer Extra Receipts	—	—
Payroll deductions held in suspense	—	—
Due to Vote 9 (Revenue Commissioners)	113	144
Other credit suspense items	—	—
	<u>113</u>	<u>144</u>
	<u><u>113</u></u>	<u><u>144</u></u>

**2.7 Net Liability to/(from) the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	165	192
Exchequer grant undrawn	(164)	(194)
Net liability to/(from) the Exchequer	<u>1</u>	<u>(2)</u>

**Represented by:****Debtors**

Bank and cash	114	142
Debit balances: suspense	—	—
	<u>114</u>	<u>142</u>

**Creditors**

Due to State	—	—
Due to Vote 9	(113)	(144)
Credit balances: suspense	—	—
	<u>(113)</u>	<u>(144)</u>
	<u>1</u>	<u>(2)</u>

### 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
A2	23	The estimate was based on an increase in the staffing level and consequential costs, which did not materialise in 2009.
A3	22	See explanation for Subhead A2
A4	10	See explanation for Subhead A2
A5	25	See explanation for Subhead A2
A6	2	See explanation for Subhead A2

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Receipts from pension-related deduction on remuneration	28	28	—
<b>Total</b>	<b>28</b>	<b>28</b>	<b>—</b>

### 5 Employee Numbers and Pay

<b>Number of staff at year end</b> (full time equivalents)	<b>2009</b> 3	<b>2008</b> 4
	<b>2009</b> €000	<b>2008</b> €000
Pay	418	408
Higher, special or additional duties allowances	—	—
Other allowances	—	—
Overtime	—	—
Employer's PRSI	11	11
<b>Total pay</b>	<b>429</b>	<b>419</b>