

Vote 1: President's Establishment

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 2009 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 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 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 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment 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 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 2009.

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

JOHN BUCKLEY
Comptroller and Auditor General
31 August 2010

Vote 1 President's Establishment Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	1,689	1,634	1,607
A.2. Travel and subsistence	132	120	117
A.3. Incidental expenses	183	148	147
A.4. Postal and telecommunications services	157	96	97
A.5. Office machinery and other office supplies and related services	228	140	155
Other service			
B. Centenarians' bounty	1,120	758	943
Gross Expenditure	3,509	2,896	3,066
Deduct:			
C. Appropriations-in-aid	87	64	—
Net Expenditure	3,422	2,832	3,066
Surplus to be surrendered		€590,345	€469,011

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			2,138	2,123
Expenditure on services and programmes			758	943
Gross expenditure			<u>2,896</u>	<u>3,066</u>
Deduct				
Appropriations in aid			(64)	—
Net expenditure			<u>2,832</u>	<u>3,066</u>
Changes in capital assets				
Purchases cash		(23)		
Depreciation		38		
			15	39
Changes in net current assets				
Decrease in closing accruals		(36)		
Increase in stock		(27)	(63)	(53)
Direct expenditure			<u>2,784</u>	<u>3,052</u>
Net allied services expenditure	1.1		4,712	5,612
Total operating cost			<u><u>7,496</u></u>	<u><u>8,664</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

		2009 €000	2008 €000
Vote 2	Department of the Taoiseach	—	42
Vote 7	Superannuation and Retired Allowances	469	515
Vote 10	Office of Public Works	2,410	2,899
Vote 20	Garda Síochána	177	232
Vote 28	Foreign Affairs	199	445
Vote 36	Defence	427	456
	Central Fund (Emoluments and allowances of President, pensions of former Presidents and/or widows of former Presidents).	1,030	1,023
		<u>4,712</u>	<u>5,612</u>

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	56	72
Current Assets			
Bank and Cash	2.2	145	8
Stocks	2.3	121	94
Prepayments		64	67
Net Liability to the Exchequer	2.4	—	37
Total Current Assets		330	206
Less Current Liabilities			
Accrued expenses		42	81
Net Liability to the Exchequer	2.4	72	—
Other credit balances	2.5	73	45
Total Current Liabilities		187	126
Net Current Assets		143	80
Net Assets		199	152

2.1 Capital Assets

	IT Equipment €000	Office Equipment €000	Total €000
Gross assets			
Cost or valuation at 1 January 2009	199	88	287
Additions	18	5	23
Cost or valuation at 31 December 2009	217	93	310
Accumulated Depreciation			
Opening balance at 1 January 2009 ¹	140	76	216
Depreciation for the year	32	6	38
Cumulative depreciation at 31 December 2009	172	82	254
Net Assets at 31 December 2009	45	11	56
Net Assets at 31 December 2008	65	7	72

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

¹The opening balances for accumulated depreciation have been amended to reflect more accurate asset information.

2.2 Bank and Cash	2009	2008
at 31 December	€000	€000
PMG balances and cash	211	64
Orders outstanding	(66)	(56)
	<u>145</u>	<u>8</u>
2.3 Stocks	2009	2008
at 31 December	€000	€000
Stationery	69	56
IT consumables	13	3
Miscellaneous	39	35
	<u>121</u>	<u>94</u>
2.4 Net Liability to the Exchequer	2009	2008
at 31 December	€000	€000
Surplus to be surrendered	590	469
Exchequer grant undrawn	(518)	(506)
Net liability to the Exchequer	<u>72</u>	<u>(37)</u>
Represented by:		
Debtors		
Net PMG position and cash	145	8
Creditors		
Due to the State	(60)	(31)
Credit balances: suspense	(13)	(14)
	<u>(73)</u>	<u>(45)</u>
	<u>72</u>	<u>(37)</u>
2.5 Other Credit Balances	2009	2008
at 31 December	€000	€000
Amounts due to the State		
Income Tax	19	22
Pay Related Social Insurance	10	7
Pension Levy/Contributions	6	2
Voluntary surrender of salary	22	—
Income Levy	3	—
	<u>60</u>	<u>31</u>
Payroll deductions held in suspense	13	14
	<u>73</u>	<u>45</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	Explanation
	€000	
B	362	The savings arose as the number of centenarians in the year was less than anticipated

4 Receipts

4.1 Appropriations-in-aid	2009 Estimated €000	2009 Realised €000	2008 Realised €000
Receipts from Pension-related deductions on Public Service Remuneration.	87	64	—

5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	24	27
	2009 €000	2008 €000
Pay	1,503	1,479
Higher, special or additional duties allowances	60	50
Other allowances	2	2
Overtime	12	16
Employer's PRSI	57	60
Total pay	1,634	1,607

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2009	2008
			€	€
Higher, special or additional duties	8	3	20,113	20,027
Overtime	15	—	3,769	2,356

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

5.2 Performance and Merit Payments

Awards totalling €1,732 were paid to staff members under the scheme for recognition of exceptional performance. This amount was paid in January 2009 in respect of 2008.