

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations in-aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	342,769	331,804	—
A.2. TRAVEL AND SUBSISTENCE	6,358	6,380	196
A.3. INCIDENTAL EXPENSES	18,794	16,261	287
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	16,617	17,411	545
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	71,900	73,979	(6,884)
A.6. OFFICE PREMISES EXPENSES	11,618	15,245	1,414
A.7. CONSULTANCY SERVICES	630	428	42
A.8. VALUE FOR MONEY AND POLICY REVIEWS	277	130	—
A.9. MOTOR VEHICLES	2,240	4,302	(2,619)
A.10. LAW CHARGES, FEES AND REWARDS	16,198	18,572	1,006
A.11. COMPENSATION AND LOSSES	217	367	—
Gross Total	487,618	484,879	(6,013)
Deduct:			
A.12. APPROPRIATIONS-IN-AID	42,800	49,202	417
Net Total	444,818	435,677	(6,430)
Surplus to be surrendered		<u>€1,140,806</u>	

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			435,677
Changes in Capital Assets			
Purchases Cash	(15,185)		
Disposals Cash	4		
Depreciation	30,546		
Gain on Disposals	(4)	15,361	
	<u>(4)</u>		
Assets under Development			
Cash Payments		(20,296)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,293)		
Increase in Stock	(45)	(3,338)	(8,273)
	<u>(45)</u>	<u>(3,338)</u>	
Direct Expenditure			427,404
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	62,677		—
Notional Rent	<u>20,227</u>		82,904
			<u>82,904</u>
Operating Cost			<u><u>510,308</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			63,312
Assets under Development (Note 4)			13,078
			<u>76,390</u>
Current Assets			
Stock (Note 12)		1,954	
Prepayments		13,883	
Accrued Income		521	
Other Debit Balances:			
Shared Buildings Advances	200		
Advances to OPW for Building Works etc.	945		
Advances for Travel and Subsistence purposes	25		
Miscellaneous Suspense	42		
Recoupable Expenditure	792		
Vote 8 (Appeal Commissioners)	144		
Net Pay	<u>1,277</u>	3,425	
PMG Balance and Cash	13,820		
Orders Outstanding	<u>(1,854)</u>	11,966	
		<u>31,749</u>	
Total Current Assets		<u>31,749</u>	
Less Current Liabilities			
Accrued Expenses		7,870	
Deferred Income		104	
Other Credit Balances:			
Payroll Deductions	3,998		
Due to State (Note 13)	7,947		
Miscellaneous Credit Balances	<u>1,114</u>	13,059	
Net Liability to the Exchequer (Note 5)		<u>2,332</u>	
Total Current Liabilities		<u>23,365</u>	
Net Current Assets/(Liabilities)			<u>8,384</u>
Net Assets			<u><u>84,774</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	333,830	48,899	382,729
Additions	26,042	1,912	27,954
Disposals	(3,867)	(458)	(4,325)
Gross Assets at 31 December 2008	<u>356,005</u>	<u>50,353</u>	<u>406,358</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	276,376	40,449	316,825
Depreciation for the year	28,397	2,149	30,546
Depreciation on disposals	(3,867)	(458)	(4,325)
Cumulative Depreciation at 31 December 2008	<u>300,906</u>	<u>42,140</u>	<u>343,046</u>
Net Assets at 31 December 2008	<u>55,099</u>	<u>8,213</u>	<u>63,312</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In-House Computer Applications €000
Amounts brought forward at 1 January 2008	6,691
Cash Payments for the Year	20,296
Transferred to Asset Register	(13,909)
Amounts carried forward at 31 December 2008	<u>13,078</u>

5 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	€000
Surplus to be surrendered		9,141
Exchequer Grant Undrawn		<u>(6,809)</u>
Net Liability to/(from) the Exchequer		<u>2,332</u>
Represented by:		
Debtors		
Net PMG position and cash	11,966	
Shared Building Advances	200	
Advances to OPW for building works etc.	945	
Advances for Travel and Subsistence purposes	25	
Miscellaneous Suspense	42	
Recoupable Expenditure	792	
Vote 8 (Appeal Commissioners)	144	
Net Pay	<u>1,277</u>	15,391
Less Creditors		
Payroll Deductions	(3,998)	
Due to State	(7,947)	
Miscellaneous Credit Balances	<u>(1,114)</u>	<u>(13,059)</u>
		<u>2,332</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. An amount of €1,007,697 in respect of bank interest on Revenue Accounts held with the Central Bank was paid to the Exchequer
2. Witness Expenses amounted to €595.
3. An amount of €965,378, which was received under an international agreement on the seizure of contraband goods, was paid to the Exchequer.
4. The sum of €26,240 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994

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

Sub head	Less/(More) Than Provided €000	Explanation
A.6.	(3,627)	Quicker progress was made on some projects than had been originally anticipated and this resulted in expenditure being higher than originally planned.
A.7.	202	Expenditure under this subhead was reduced in line with a Government decision
A.8.	147	Anticipated expenditure on consultancy for VFM studies did not arise.
A.9.	(2,062)	Additional expenditure arose due to the decision to proceed with the purchase of a new cutter
A.11.	(150)	More cases were concluded than had been originally anticipated and this resulted in the increased expenditure.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts for services relating to Pay-Related Social Insurance Scheme	36,670,000	36,670,000
2. Moneys received for special attendance of officers	280,000	222,836
3. Fines, forfeitures, law costs recovered	4,000,000	6,040,114
4. Proceeds of custom sales	50,000	11,388
5. Bill of entry receipts	20,000	—
6. Receipts from sale of official cars	20,000	3,766
7. Inward Processing Compensatory Interest	10,000	—
8. Miscellaneous	1,750,000	6,254,454
Total	42,800,000	49,202,558

Explanation of Variation

3. Receipts cannot be closely estimated.
8. Difficult to estimate receipts as numerous items involved.

9 COMMITMENTS

Commitments likely to materialise amount to €1,950,081.

10 DETAILS OF EXTRA REMUNERATION 2008

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	1,345,145	851	16	19,161
Overtime and extra attendance	9,404,605	3,074	182	31,227
Shift and roster allowances	654,125	183	27	22,497
Miscellaneous	211,539	87	—	—
Total extra remuneration	11,615,414			

11 MISCELLANEOUS ITEMS

A total of €452,078 was spent on Exceptional Performance Awards (i.e. 238 individual awards ranging from €50 to €4,000 and 22 group awards ranging from €550 to €19,000).

The cost of Revenue staff on loan to other Departments/Agencies without recoupment was €650,145.

Compensation of €102,862 was paid in respect of legal action taken by members of the public.

Compensation of €91,760 was paid in respect of legal action taken by members of staff.

An amount of €105,000 was paid in a case arising from the seizure of wine by Revenue.

Following agreement with the relevant union an amount of €60,000 was paid to 12 Audit Managers arising from a claim that they carried out duties comparable to a higher grade.

€60,000 was paid to a former employee on foot of an award by the Equality Tribunal (Ref, EE/2004/077).

12 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	1,527
IT Consumables etc.	427
	<u>1,954</u>

13 LIABILITIES DUE TO STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	4,253
Pay Related Social Insurance	1,848
Withholding Tax	1,392
Value Added Tax (Intra EU Acquisitions)	454
	<u>7,947</u>

JOSEPHINE FEEHILY

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

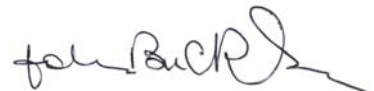
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue 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 Revenue 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