

PRESIDENT'S ESTABLISHMENT

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 Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,605	1,607	—
A.2. TRAVEL AND SUBSISTENCE	248	117	45
A.3. INCIDENTAL EXPENSES	221	147	15
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	167	97	—
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	174	155	(13)
OTHER SERVICE			
B. CENTENARIANS' BOUNTY	1,120	943	(33)
Total	3,535	3,066	14
Surplus to be surrendered		<u>€469,011</u>	

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			3,066
Changes in Capital Assets			
Purchases Cash	(19)		
Depreciation	44		
Loss on disposals	14	39	
	<u>14</u>		
Changes in Net Current Assets			
Decrease in Closing Accruals	(37)		
Increase in Stock	(16)	(53)	(14)
	<u>(16)</u>		
Direct Expenditure			3,052
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>5,612</u>
Operating Cost			<u><u>8,664</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			72
Current Assets			
Stocks (Note 9)		94	
Prepayments		67	
Net Liability of the Exchequer (Note 4)		37	
PMG Balance and Cash	64		
Orders Outstanding	(56)	8	
	<u>(56)</u>		
Total Current Assets		<u>206</u>	
Less Current Liabilities			
Accrued Expenses		81	
Other Credit Balances:			
Due to State (Note 10)	31		
Payroll Deductions	14	45	
	<u>14</u>		
Total Current Liabilities		<u>126</u>	
Net Current Assets			<u>80</u>
Net Assets			<u><u>152</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	552	176	728
Additions	8	11	19
Disposals	(361)	(99)	(460)
Gross Assets at 31 December 2008	199	88	287
Accumulated Depreciation:			
Opening Balance at 1 January 2008	445	172	617
Depreciation for the year	39	5	44
Depreciation on disposals	(350)	(96)	(446)
Cumulative Depreciation at 31 December 2008	134	81	215
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.

The opening balances for office equipment for both cost or valuation and accumulated depreciation have been adjusted due to rounding issues.

4 NET LIABILITY TO 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		469
Exchequer grant undrawn		(506)
Net Liability of the Exchequer		(37)
Represented by:		
Debtors		
Net PMG position and cash		8
Creditors		
Due to State (Note 10)	(31)	
Credit Balances: Suspense	(14)	(45)
		(37)

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

Sub-head	Less/(More) than provided €000	Explanation
A.2	131	The saving arose because the level of foreign travel was less than anticipated.
A.3.	74	The saving arose mainly due to photographic services and miscellaneous costs being less than anticipated.
A.4	70	The saving arose mainly due to telecommunications costs being lower than anticipated.
B.	177	The saving arose as the number of persons qualifying for the Centenarian Bounty was less than anticipated.

6 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	50,160	8	2	20,027
Overtime and extra attendance	19,404	16		
Total extra remuneration	<u>69,564</u>			

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

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

An amount of €3,706 representing voluntary deduction of pay was lodged to the Exchequer.

8 MISCELLANEOUS ITEMS

Awards totalling €1,732 were paid to staff members under the scheme for recognition of exceptional performance.

The Net Allied Services expenditure of €5,612,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
2	Department of the Taoiseach	42
7	Superannuation and Retired Allowances	515
10	Office of Public Works	2,899
20	Garda Síochána	232
28	Foreign Affairs	445
36	Defence	456
	Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President).	1,023
		<u>5,612</u>

9 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	56
IT Consumables	3
Miscellaneous	35
	<u>94</u>

10 DUE TO THE STATE

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

	€000
Pay Related Social Insurance	7
Pension Contributions	2
Income Tax	22
	<u>31</u>

DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment 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 Department of Finance in respect of the Vote for 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 2008.



JOHN BUCKLEY
Comptroller and Auditor General
27 May 2009