

PUBLIC APPOINTMENTS SERVICE

Account of the sum expended, in the year ended 31 December 2007, 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 Public Appointments Service.

| Service | Estimate Provision €000 | Outturn €000 | Closing Accruals €000 |
|---|-------------------------------|-----------------|-----------------------------|
| ADMINISTRATION | | | |
| A.1. SALARIES, WAGES AND ALLOWANCES | 7,045 | 6,699 | - |
| A.2. TRAVEL AND SUBSISTENCE | 420 | 540 | 29 |
| A.3. INCIDENTAL EXPENSES | 319 | 421 | 60 |
| A.4. POSTAL AND TELECOMMUNICATIONS SERVICES | 190 | 175 | 60 |
| A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES | 1,436 | 1,965 | 95 |
| A.6. OFFICE PREMISES EXPENSES | 200 | 260 | 37 |
| A.7. CONSULTANCY SERVICES | 2,228 | 1,274 | 84 |
| A.8. ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS | <u>2,122</u> | <u>2,158</u> | <u>152</u> |
| Gross Total | 13,960 | 13,492 | 517 |
| <i>Deduct :-</i> | | | |
| A.9. APPROPRIATIONS-IN-AID | <u>150</u> | <u>447</u> | <u>104</u> |
| Net Total | <u>13,810</u> | <u>13,045</u> | <u>413</u> |
| SURPLUS TO BE SURRENDERED | €764,837 | | |

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

| | €000 | €000 | €000 |
|--------------------------------------|------------|-----------|---------------|
| Net Outturn | | | 13,045 |
| Changes in Capital Assets | | | |
| Purchases Cash | (660) | | |
| Depreciation | <u>947</u> | 287 | |
| Assets under Development | | | |
| Cash payments | | (574) | |
| Changes in Net Current Assets | | | |
| Increase in Closing Accruals | | 735 | |
| Decrease in Stock | | <u>32</u> | <u>480</u> |
| Direct Expenditure | | | 13,525 |
| Expenditure Borne Elsewhere | | | |
| Net Allied Services Expenditure | | | 3,121 |
| Operating Cost | | | <u>16,646</u> |

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

| | €000 | €000 | €000 |
|--|-------------|--------------|--------------|
| Capital Assets (Note 3) | | | 2,362 |
| Capital Assets Under Development (Note 4) | | | <u>1,870</u> |
| | | | 4,232 |
| Current Assets | | | |
| Stocks (Note 12) | | 499 | |
| Prepayments | | 63 | |
| Accrued Income | | 104 | |
| Other Debit Balances: Suspense | | 173 | |
| PMG Balance and Cash | 660 | | |
| Orders Outstanding | <u>(73)</u> | 587 | |
| Total Current Assets | | <u>1,426</u> | |
| Current Liabilities | | | |
| Accrued Expenses | | 580 | |
| Due to State (Note 13) | | 491 | |
| Other Credit Balances: Suspense | | 99 | |
| Net Liability due to the Exchequer (Note 5) | | <u>170</u> | |
| Total Current Liabilities | | <u>1,340</u> | |
| Net Current Assets | | | <u>86</u> |
| Net Assets | | | <u>4,318</u> |

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

| | Office Equipment €000 | Furniture and Fittings €000 | Building Improvements €000 | Totals €000 |
|---|-----------------------------|-----------------------------------|----------------------------------|----------------|
| Cost or Valuation at 1 January 2007 | 4,785 | 539 | 692 | 6,016 |
| Additions | <u>630</u> | <u>30</u> | - | <u>660</u> |
| Gross Assets at 31 December 2007 | <u>5,415</u> | <u>569</u> | <u>692</u> | <u>6,676</u> |
| Accumulated Depreciation: | | | | |
| Opening Balance at 1 January 2007 | 2,769 | 254 | 344 | 3,367 |
| Depreciation for the year | <u>821</u> | <u>57</u> | <u>69</u> | <u>947</u> |
| Cumulative Depreciation at 31 December 2007 | <u>3,590</u> | <u>311</u> | <u>413</u> | <u>4,314</u> |
| Net Assets at 31 December 2007 | <u>1,825</u> | <u>258</u> | <u>279</u> | <u>2,362</u> |

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

| | In-House Computer Applications €000 |
|---|--|
| Amounts brought forward at 1 January 2007 | 1,296 |
| Cash payments for the year | 574 |
| Transferred to Asset Register | - |
| Amounts carried forward at 31 December 2007 | <u>1,870</u> |

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

| | €000 | €000 |
|------------------------------------|-------------|--------------|
| Surplus to be Surrendered | | 765 |
| Exchequer Grant Undrawn | | <u>(595)</u> |
| Net Liability due to the Exchequer | | <u>170</u> |
| Represented by: | | |
| Debtors | | |
| Net PMG position and cash | 587 | |
| Debit Balances: Suspense | <u>173</u> | 760 |
| Creditors | | |
| Due to State | (491) | |
| Credit Balances: Suspense | <u>(99)</u> | <u>(590)</u> |
| | | <u>170</u> |

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

| Sub-head | Less/(More) Than Provided €000 | Explanation |
|----------|--------------------------------------|--|
| A.1. | 346 | The underspend relates to timing issues in respect of procuring staff. |
| A.2. | (120) | The additional spend relates to the increase in competition activities. |
| A.3. | (102) | The additional spend relates to the increase in competition activities. |
| A.5. | (529) | Overspend relates to the Office's e-Government activities. |
| A.6. | (60) | The additional spend relates to higher than anticipated maintenance and utility costs. |
| A.7. | 954 | Underspend relates to lower than expected interview board costs. |

7 APPROPRIATIONS-IN-AID

| | Estimated € | Realised € |
|---------------|----------------|----------------|
| Miscellaneous | <u>150,000</u> | <u>446,700</u> |

Explanation of Variation

Certain advertising charges relating to 2006 were recovered in 2007 and additional projects were begun on behalf of clients.

8 COMMITMENTS

| Global Commitments | €000 |
|--|------------|
| Contracted commitments at 31 December 2007 | <u>516</u> |

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2007 was €171,511.

10 DETAILS OF EXTRA REMUNERATION

| | Amount Paid € | Number of Recipients | Recipients of €6,350 or more | Max. Individual payment of €6,350 or more € |
|--------------------------------------|---------------------|-------------------------|---------------------------------|--|
| Higher, special or additional duties | 74,168 | 34 | 3 | 10,051 |
| Overtime and extra attendance | <u>276,726</u> | 122 | 6 | 19,411 |
| Total extra remuneration | <u>350,894</u> | | | |

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

11 MISCELLANEOUS ITEMS

A total of €6,250 was paid out under the exceptional performance award scheme.

An amount of €14,500 was paid to the Chief Executive under the scheme for Performance Related Awards.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €256,000 is included in the Estimate for 2007.

12 STOCKS

| | |
|---------------------------------------|-------------|
| Stocks at 31 December 2007 comprised: | €000 |
| Registry Supplies | 480 |
| IT Consumables/Stationery | <u>19</u> |
| | <u>499</u> |

13 DUE TO THE STATE

| | |
|---|-------------|
| The amount due to the State at 31 December 2007 consisted of: | €000 |
| Income Tax | 272 |
| Pay Related Social Insurance | 94 |
| Withholding Tax | 41 |
| Value Added Tax | 36 |
| Pension Contributions | <u>48</u> |
| | <u>491</u> |

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal controls.

Throughout 2007 the Board of the Public Appointments Service was issued with a financial update prior to each one of their Board meetings. These reports were discussed in the course of each meeting. Similarly MAC actively engaged on a frequent basis with the financial situation and where necessary recommended appropriate actions.

The Board of the Public Appointments Service also placed one of its members on the office's Audit Committee to ensure a close link between the Board and the audit function.

During the year a new 2007-2009 audit plan for the Office was agreed by the Audit Committee and significant progress was made in the implementation of same. During the year the Committee approved 4 audit reports from the Office's independent auditors in addition to reviewing the required follow up action from previous audits.

In addition to these actions staff in the finance unit participated in various training courses and seminars. A number of necessary updates were also completed on the office's financial software.

BRYAN ANDREWS
Accounting Officer
PUBLIC APPOINTMENTS SERVICE
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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 Public Appointments Service. 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 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008