

## OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

Account of the sum expended in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Office of the Commission for Public Service Appointments.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A.1. SALARIES, WAGES AND ALLOWANCES	531	445	-
A.2. TRAVEL AND SUBSISTENCE	10	5	-
A.3. INCIDENTAL EXPENSES	116	103	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	25	25	(1)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	133	201	(1)
A.6. OFFICE PREMISES EXPENSES	16	8	3
A.7. CONSULTANCY SERVICES	<u>228</u>	<u>227</u>	<u>7</u>
<b>Total</b>	<u>1,059</u>	<u>1,014</u>	<u>7</u>
<b>SURPLUS TO BE SURRENDERED</b>	<b>€ 45,450</b>		

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

## NOTES

## 1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
<b>Net Outturn</b>			1,014
<b>Changes in Capital Assets</b>			
Purchases Cash	(8)		
Depreciation	<u>21</u>	13	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	23		
Increase in Stock	<u>(93)</u>	<u>(70)</u>	<u>(57)</u>
<b>Direct Expenditure</b>			957
<b>Expenditure Borne Elsewhere</b>			-
<b>Operating Cost</b>			<u>957</u>

## 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
<b>Capital Assets (Note 3)</b>			47
<b>Current Assets</b>			
Stocks (Note 9)		130	
Prepayments		8	
Other Debit Balances		2	
PMG Balance and Cash	214		
Orders Outstanding	<u>(180)</u>	34	
<b>Total Current Assets</b>		<u>174</u>	
<b>Current Liabilities</b>			
Accrued Expenses		15	
Due to State (Note 10)		26	
Other Credit Balances		-	
Net Liability to the Exchequer (Note 4)		<u>10</u>	
<b>Total Current Liabilities</b>		<u>51</u>	
<b>Net Current Assets</b>			<u>123</u>
<b>Net Assets</b>			<u>170</u>

**3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007**

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	85	28	113
Additions	<u>7</u>	<u>1</u>	<u>8</u>
Gross Assets at 31 December 2007	<u>92</u>	<u>29</u>	<u>121</u>
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2007	44	9	53
Depreciation for the year	<u>18</u>	<u>3</u>	<u>21</u>
Cumulative Depreciation at 31 December 2007	<u>62</u>	<u>12</u>	<u>74</u>
<b>Net Assets at 31 December 2007</b>	<u>30</u>	<u>17</u>	<u>47</u>

**4 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		45
Exchequer Grant Undrawn		<u>(35)</u>
Net Liability to the Exchequer		<u>10</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	34	
Debit Balances: Suspense	<u>2</u>	36
<b>Creditors</b>		
Due to State	(26)	
Credit Balances: Suspense	=	<u>(26)</u>
		<u>10</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	86	Expenditure was less than anticipated due to staff vacancies during the course of the year.
A.5.	(68)	Printing costs for office publications were higher than expected due to the printing of new Codes of Practice.

**6 COMMITMENTS**

	€000
Commitments likely to arise in subsequent years due to consultancy projects involving a review of both the office's staff structure and audit methodology.	20

**7 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	2,661	3	-	-
Overtime and extra attendance	<u>2,089</u>	3	-	-
Total extra remuneration	<u>4,750</u>			

**8 MISCELLANEOUS ITEMS**

Awards totalling €750 were paid to staff under the scheme for recognition of exceptional performance.

Obsolete stock valued at €7,326 was written off during the year, under sanction from the Department of Finance.

**9 STOCKS**

Stocks at 31 December 2007 comprise:	<b>€000</b>
Printing and Stationery	123
IT Consumables	<u>7</u>
	<u>130</u>

**10 DUE TO THE STATE**

The amount due to the State at 31 December 2007 consisted of:	<b>€000</b>
Income Tax	-
Pay Related Social Insurance	-
Withholding Tax	26
Value Added Tax	-
Pension Contributions	<u>-</u>
	<u>26</u>

**11 ENHANCING INTERNAL CONTROL**

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

An independent auditor carried out a number of audits of the financial accounting procedures and controls in operation on behalf of the Office during 2007. The auditor's conclusions have been adopted and structures have been put in place to address his findings and recommendations.

The Office's audit committee reviews and assesses each internal and external audit. It also provides advice regarding the Office's risk management systems.

The Performance Management and Development System (PMDS) is used to identify staff training needs, including financial management training.

**BRENDAN O'CALLAGHAN**

Accounting Officer

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

19 March 2008

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Commission for Public Service Appointments 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 Commission for Public Service Appointments. 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