

Vote 16 Public Appointments Service

Introduction

As Accounting Officer for Vote 16, 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 2011 for the salaries and expenses of the Public Appointments Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2011, 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

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2011 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken to enhance the system of internal controls.

Throughout 2011, the Board of the Public Appointments Service (PAS) was issued with a financial update prior to each one of their Board meetings. These reports were examined and discussed in the course of each meeting. A member of the PAS Board serves as a member of the Internal Audit Committee to ensure a close link between the Board and the audit function. This member reports on Audit Committee activity at each Board meeting.

During 2011, the Management Advisory Committee (MAC) actively engaged with the financial situation and, where necessary, recommended appropriate actions. MAC also maintained the focus on activity levels and resource usage. The staff levels have been reduced in line with the Employment Control Framework targets and a VFM approach has been adopted for all PAS activities.

In 2011, the Audit Committee, with the assistance of the internal audit unit, completed audits of 4 aspects of PAS business (Travel and Subsistence, Payroll, Risk Management and Asset Management). The Committee also receives regular updates on the implementation of recommendations from previous audit reports. The Chairman of the Audit Committee presents her report annually to the Board.

Throughout the year relevant staff and managers received presentations and training on various issues relating to financial management, procurement and other related issues.

Fiona Tierney
Accounting Officer
Public Appointments Service
5 July 2012

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 16: Public Appointments Service for 2011 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 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 2011.

Seamus McCarthy
Comptroller and Auditor General
3 August 2012

Vote 16 Public Appointments Service Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
Programme expenditure			
A Civil and Public Service - Redeployment/Recruitment/Selection	8,025	7,301	7,849
Gross expenditure	8,025	7,301	7,849
Deduct			
B Appropriations-in-aid	269	520	460
Net expenditure	7,756	6,781	7,389
Surplus to be surrendered		€975,164	€932,228

Administration	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
(i) Salaries, wages and allowances	4,795	4,636	4,864
(ii) Travel and subsistence	169	92	106
(iii) Training and development and incidental expenses	308	121	135
(iv) Postal and telecommunications services	197	159	165
(v) Office equipment and external IT services	1,313	1,222	1,199
(vi) Office premises expenses	364	209	410
(vii) Consultancy services and value for money and policy reviews	185	175	189
(viii) Accommodation, advertising and purchasing and printing of test papers	289	264	332
(ix) Interview and miscellaneous competition costs	405	423	449
	8,025	7,301	7,849

Notes to the Appropriation Account

1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Pay			4,636	4,864
Non pay			2,665	2,985
Gross expenditure			<u>7,301</u>	<u>7,849</u>
Deduct				
Appropriations-in-aid			520	460
Net expenditure			<u>6,781</u>	<u>7,389</u>
Changes in capital assets				
Purchases cash		(169)		
Depreciation		713		
Loss on disposals		5		
		<u>549</u>	549	647
Changes in net current assets				
Decrease in closing accruals		(155)		
Increase in stock		—		
		<u>(155)</u>	(155)	(33)
Direct expenditure			<u>7,175</u>	<u>8,003</u>
Net allied services expenditure	1.1		3,182	3,877
Total operating cost			<u><u>10,357</u></u>	<u><u>11,880</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 16 borne elsewhere.

Vote		2011 €000	2010 €000
6	Finance	48	53 ¹
7	Superannuation and Retired Allowances	975	984
10	Office of Public Works	2,159	2,840
		<u>3,182</u>	<u>3,877</u>

¹Figure was omitted in error in 2010.

2 Balance Sheet as at 31 December 2011

	Note	2011 €000	2010 €000
Capital assets	2.1	2,613	3,162
		<u>2,613</u>	<u>3,162</u>
Current assets			
Stocks	2.3	915	915
Prepayments		453	339
Accrued income		55	27
Other debit balances: suspense		269	38
Net liability from the Exchequer	2.4	28	77
Total current assets		<u>1,720</u>	<u>1,396</u>
Less current liabilities			
Bank and cash	2.2	138	(109)
Accrued expenses		96	109
Other credit balances	2.5	159	224
Total current liabilities		<u>393</u>	<u>224</u>
Net current assets		<u>1,327</u>	<u>1,172</u>
Net assets		<u><u>3,940</u></u>	<u><u>4,334</u></u>
Represented by:			
State funding account		<u><u>3,940</u></u>	<u><u>4,334</u></u>

2.1 Statement of Capital Assets

	Office equipment €000	Furniture and fittings €000	Building improvements €000	Total €000
Gross assets				
Cost or valuation at 1 January 2011	8,488	589	692	9,769
Additions	169	—	—	169
Disposals	(267)	—	—	(267)
Cost or valuation at 31 December 2011	<u>8,390</u>	<u>589</u>	<u>692</u>	<u>9,671</u>
Accumulated depreciation				
Opening balance at 1 January 2011	5,499	487	621	6,607
Depreciation for the year	589	55	69	713
Depreciation on disposals	(262)	—	—	(262)
Cumulative depreciation at 31 December 2011	<u>5,826</u>	<u>542</u>	<u>690</u>	<u>7,058</u>
Net assets at 31 December 2011	<u>2,564</u>	<u>47</u>	<u>2</u>	<u>2,613</u>
Net assets at 31 December 2010	<u>2,989</u>	<u>102</u>	<u>71</u>	<u>3,162</u>

2.2 Bank and Cash

at 31 December

2011	2010
€000	€000

PMG balances and cash

(138)	109
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2.3 Stocks

at 31 December

2011	2010
€000	€000

Registry supplies

890	889
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IT consumables/stationery

25	26
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<u>915</u>	<u>915</u>
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2.4 Net Liability from the Exchequer

at 31 December

	2011	2010
	€000	€000
Surplus to be surrendered	975	932
Exchequer grant undrawn	(1,003)	(1,009)
Net liability from the Exchequer	<u>(28)</u>	<u>(77)</u>

Represented by:**Debtors**

Bank and cash	(138)	109
Debit balances: suspense	269	38
	<u>131</u>	<u>147</u>

Creditors

Due to State	(159)	(194)
Credit balances: suspense	—	(30)
	<u>(159)</u>	<u>(224)</u>
	<u>(28)</u>	<u>(77)</u>

2.5 Other Credit Balances

at 31 December

	2011	2010
	€000	€000
Amounts due to the State		
Income Tax	82	83
Pay Related Social Insurance	36	54
Professional Services Withholding Tax	16	25
Value Added Tax	25	21
Pension contributions	—	11
	<u>159</u>	<u>194</u>
Other credit suspense items	—	30
	<u>159</u>	<u>224</u>

2.6 Commitments

at 31 December

	2011	2010
	€000	€000
Total of legally enforceable commitments	<u>12</u>	<u>30</u>

3 Programme Expenditure

	2011 Estimated provision	2011 Outturn	2010 Outturn
	€000	€000	€000
A	Civil and Public Service - Redeployment/Recruitment/Selection		
A.1.	Administration - pay	4,795	4,636
A.2.	Administration - non pay	3,230	2,665
		<u>8,025</u>	<u>7,301</u>
			<u>7,849</u>

Explanation of significant variations

An explanation is provided in the case of each heading where the outturn varied from the amount provided, by more than €100,000, and by more than 25%. No outturn on this Vote met these criteria in 2011.

4 Receipts

	2011 Estimated	2011 Realised	2010 Realised
	€000	€000	€000
4.1 Appropriations-in-aid			
1. Miscellaneous	25	224	187
2. Receipts from pension - related deduction on public service remuneration	244	296	273
Total	<u>269</u>	<u>520</u>	<u>460</u>

Explanation of Significant Variance

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated	Explanation
	€000	
1	(199)	Outturn reflects receipts in respect of recruitment costs recovered from clients where the underlying expense arose in the prior year.

5 Employee Numbers and Pay

	2011	2010
Number of staff at year end (full time equivalents)	91	102
	2011	2010
	€000	€000
Pay	4,287	4,509
Higher, special or additional duties allowances ¹	42	41
Other allowances	1	1
Overtime ¹	28	27
Employer's PRSI	278	286
Total pay	4,636	4,864

¹The figures in relation to 2010 have been adjusted to correct the misallocation of certain costs in the account for that year.

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2011 €	Maximum individual payment 2010 €
Higher, special or additional duties	17	—	9,109	9,209
Overtime and extra attendance	46	2	12,693	8,778

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

5.2 Other remuneration arrangements

A total of €10,786 was paid as fees to three Board members in 2011.