

## **Appropriation Account 2015**

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**Vote 18**

**Shared Services**

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## Introduction

As Secretary General of the Department of Public Expenditure and Reform, I am the Accounting Officer for Vote 18. I am required 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 2015 for the salaries and expenses of Shared Services.

The expenditure outturn is compared with the sums:

- (a) granted by Dáil Éireann under the Appropriation Act 2015, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2015 out of the unspent 2014 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €16.79 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 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 except for the following.

### ***Stock policy***

The Department of Finance (Vote 7), Department of Public Expenditure and Reform (Vote 11), Shared Service (Vote 18) and the Office of Government Procurement (Vote 39) share IT consumable stocks. They are allocated on the basis of staff numbers in the respective Votes.

For efficiency and convenience reasons, spend on IT consumable stock is recorded under Vote 11. However, as the stock is deemed to be shared, it is included in the operating cost notes to the Accounts of Vote 7, Vote 11, Vote 18 and Vote 39 and is allocated on the basis of staff numbers in the respective Departments.

## Statement on Internal Financial Control

### ***Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the National Shared Services Office, which exists on an administrative basis within the Department of Public Expenditure and Reform.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

***Financial control environment***

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system
- the Statement of Internal Financial Control for the Department of Finance is also relevant given that the Department of Finance provides certain services on a shared basis to Vote 18.

***Administrative controls and management reporting***

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- A risk management system operates within the Department
- There are systems aimed at ensuring the security of the ICT systems
- There are appropriate capital investment control guidelines and formal project management disciplines
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The Office has complied with the guidelines as per my annual return in respect of Circular 40/2002.

***Matter for attention - Overpayments***

In the 2014 Appropriation Account, I drew attention to the matter of overpayments, which can occur for a number of reasons in any organisation, be it private or public sector. These include, but are not limited to, delays in applying, approving or processing pay-impactful absences, including sick leave absences or other leave arrangements, and errors in calculating allowances, payroll or expenses. Once an organisation becomes a customer of PeoplePoint, the responsibility moving forward for recouping any monies owed transfers to PeoplePoint, while some legacy cases are managed by the relevant PSBs.

The Public Service Sick Leave Scheme, that reduced thresholds and has saved circa €50 million annually across the public sector, has had an unintended consequence of bringing overpayments 'forward'. The pay-affecting threshold moved from six months to three months, therefore halving the time within which an overpayment could occur, with employees potentially reaching the thresholds of paid sick leave twice as fast. The fact that the payroll is run in advance for Civil Servants means that the timeline to stop payments is greatly reduced. This has impacted significantly on the overpayments value within the system.

A lack of centralised historic information (pre-PeoplePoint) on overpayments within PeoplePoint's existing customer base means that the previous number and value of overpayments is difficult to accurately conclude.

At the end of 2015, overpayments had been made to 2,969 individuals (4,188 cases), with some cases pre-dating the creation of PeoplePoint in 2013. As stated above, some legacy cases are managed by the relevant PSBs so are not included in these figures. The value of these overpayment cases is €5,869,679. Recoupment plans are in place to recover €3,599,078 of that balance with the remaining €2,270,649 being pursued in collaboration with Departmental Local HR units. The NSSO, through PeoplePoint and the Payroll Shared Services Centre, continue to engage with departments on the early identification and reporting of overpayment cases.

A suite of measures have been put in place by my Department to address the Overpayments issue:

1. A cross-departmental working group was established in October 2014 comprising representatives from local HR, PeoplePoint management, the Civil Service HR Policy Unit, and the Technology Lead chaired by an Assistant Secretary from the Department of Social Protection.

The Group was tasked with examining the end-to-end overpayment steps and processes, reviewing current practice and volumes, identifying failure points, immediate and short-term actions and identifying process changes to minimise new risks.

The Group's initial focus was on absence management, where a key root cause identified was linked to the changes in sick leave regulations across the public service.

The Recoupments team in PeoplePoint was increased to 20 staff from April 2015. This team is focused on ensuring plans are put in place for all overpayments to be paid back as quickly as possible.

2. A root cause analysis of overpayments available from 01/05/2015 to 30/04/2016 found that 82% of overpayments happen because of issues outside PeoplePoint with approximately 43% of the overpayments attributed to employees, line managers and local HR input. A further 32% are caused by inherent overpayments, i.e. unavoidable overpayments where payroll for employees is run in advance of instances of unscheduled absence or leave.

My Department continues to engage with local HR departments to assist them address the issue of non-compliance with the absence reporting process itself and to have a positive impact on their own Departmental overpayment balance. The improvements in compliance stated above highlight the direct impact of this initiative.

3. A single recoupment policy Circular has been developed and approved and is being applied to all civil servants with effect from March 2015. This policy sets out the standard procedure for recouping money from any staff member when an overpayment occurs. The policy has been communicated to staff via Personnel Officers and is available on the PeoplePoint portal and my Department's website. The policy deals with a number of issues including the principles underpinning the recoupment of overpayments, the recoupment process, non-standard arrangements and repayment options. There is an annual review planned for the Circular in early 2016 and a number of key items have already been flagged for further consideration including, management of hardship cases and the auto recoupment of amounts owed. The National Shared Service Centre Office (NSSO) is also currently involved in the Department of Public Expenditure and Reform's review of the Public Service Sick Leave Circular where the impacts of the complexity of the Temporary Rehabilitation Remuneration (TRR) provisions are being considered.

The remaining key challenges are to substantially reduce the number of overpayments arising and the more effective processing of cases once they arise.

**July 2016 update:**

While the number of employees serviced by PeoplePoint has increased by 25% since the start of 2014, the number of new cases, while consistently high, c.430 a month has remained consistent. The Overpayments Working Group, which was set up in late 2014, identified a number of interventions in the areas of policy, people, process and technology across the Civil Service which have helped offset the customer increase. From a policy perspective, the reduction thresholds of the new Sickness Leave circular, which has saved €50 million annually across the public sector, has had an unintended consequence of bringing overpayments 'forward'. The fact that the payroll is run in advance for Civil Servants means that the timeline to stop payments is greatly reduced.

An End to End Process Review Group has been created with the NSSO to look for further efficiencies. This document outlines the key actions currently underway in relation to overpayments across the Civil Services

Each key action falls under a focus area of

1. Policy change to the i) Sick leave scheme (e.g. simplify the temporary rehabilitation rate of pay and break in service calculations) and ii) Recoupments circular. Negotiations have commenced with the Unions.
2. Process – reinforce compliance required with Accounting Officer. Secretary Generals to send out guidance note on overpayments to all departments.
3. Technology/Reporting – Continue to enhance reports and automation (e.g. automation of uncertified sick leave cases that are less than 5 days, block HRMS access if return to work forms not completed by manager).

Please note that all current initiatives as set out by the Working Group will continue. However, the focus for Q3 and Q4 at a strategic level is on the 'vital few' interventions (listed above) that will make the biggest difference in;

- A. Reducing the inflow of overpayment cases being created
- B. Reducing processing time and 'stopping the clock' faster
- C. Accelerating the return of monies.

***Internal Audit and Audit Committee***

The National Shared Services Office (Vote 18) exists on an administrative basis within the Department of Public Expenditure and Reform and I confirm that that Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

**Robert Watt**  
Accounting Officer  
Shared Services  
22 September 2016

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 18 Shared Services**

I have audited the appropriation account for Vote 18 Shared Services for the year ended 31 December 2015 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

#### ***Responsibility of the Accounting Officer***

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of administration by his Department and for the regularity and propriety of all transactions in the appropriation account.

#### ***Responsibility of the Comptroller and Auditor General***

I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

#### ***Scope of audit***

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

***Opinion on the appropriation account***

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 18 Shared Services for the year ended 31 December 2015.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, adequate accounting records have been kept by the Department of Public Expenditure and Reform. The appropriation account is in agreement with the accounting records.

**Seamus McCarthy**

Comptroller and Auditor General

26 September 2016

## Vote 18 Shared Services Appropriation Account 2015

	2015		2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A National shared service office		2,110	1,459
B PeoplePoint			681
<i>Current year provision</i>	14,526		
<i>Deferred surrender</i>	698	15,224	13,153
C Payroll shared services centre			
<i>Current year provision</i>	16,831		
<i>Deferred surrender</i>	300	17,131	9,300
D Other shared service projects		10,426	2,271
			1,675
<b>Gross expenditure</b>			
<i>Current year provision</i>	43,893		
<i>Deferred surrender</i>	998	44,891	26,183
			23,245
<i>Deduct</i>			
E Appropriations-in-aid		4,860	4,193
			2,955
<b>Net expenditure</b>			
<i>Current year provision</i>	39,033		
<i>Deferred surrender</i>	998		
		40,031	21,990
			20,290

### Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2015	2014
	€	€
Surplus to be surrendered	18,040,605	10,290,828
Deferred surrender	(1,248,000)	(998,000)
Surplus to be surrendered	16,792,605	9,292,828



**Analysis of administration expenditure**

		<b>2015</b>		<b>2014</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	21,633	15,417	11,977
ii	Travel and subsistence	54	67	22
iii	Training and development and incidental expenses	627	586	272
iv	Postal and telecommunications services	797	195	321
v	Office equipment and external IT services	4,248	3,081	1,131
vi	Office premises expenses	484	202	145
vii	Consultancy and other services	—	—	—
		<b>27,843</b>	<b>19,548</b>	<b>13,868</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2015

	Note	2015		2014
		€000	€000	€000
Programme cost			6,635	9,378
Pay			15,417	11,977
Non pay			4,131	1,890
<b>Gross expenditure</b>			<b>26,183</b>	<b>23,245</b>
<i>Deduct</i>				
<b>Appropriations-in-aid</b>			<b>4,193</b>	<b>2,955</b>
<b>Net expenditure</b>			<b>21,990</b>	<b>20,290</b>
<b>Changes in capital assets</b>				
Purchases cash		(116)		
Depreciation		3,329		
			3,213	(1,194)
<b>Changes in assets under development</b>				
Cash payments			(3,816)	(4,898)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(901)		
Increase in stock		(6)		
			(907)	(414)
<b>Direct expenditure</b>			<b>20,480</b>	<b>13,784</b>
<b>Expenditure borne elsewhere</b>				
Net allied services expenditure	1.1		(1,877)	1,216
Notional rents (non cash)			151	132
<b>Net programme cost</b>			<b>18,754</b>	<b>15,132</b>

#### 1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 18 borne elsewhere

		2015		2014
		€000	€000	€000
Vote 7 Finance	e	194		200
Vote 9 Revenue		1		—
Vote 13 Office of Public Works		1,033		1,016
Apportioned cost of shared services for other votes		(3,105)		—
		(1,877)		1,216

'e' indicates that the number is an estimated value or an apportioned cost.

## 2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
<b>Capital assets</b>	2.2	11,535	2,615
<b>Capital assets under development</b>	2.3	8,439	17,021
		<b>19,974</b>	<b>19,636</b>
<b>Current assets</b>			
Bank and cash	2.4	17,528	2,153
Stocks	2.5	18	12
Prepayments		1,288	318
Accrued income		71	21
Other debit balances	2.6	252	167
<b>Total current assets</b>		<b>19,157</b>	<b>2,671</b>
<b>Less current liabilities</b>			
Accrued expenses		236	116
Other credit balances	2.7	720	506
Client funding/advance balances	2.9	15,804	736
Net liability to the Exchequer	2.8	1,255	1,078
<b>Total current liabilities</b>		<b>18,015</b>	<b>2,436</b>
<b>Net current assets</b>		<b>1,142</b>	<b>235</b>
<b>Net assets</b>		<b>21,116</b>	<b>19,871</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>21,116</b>	<b>19,871</b>

2.1 State Funding Account	Note	2015 €000	2014 €000
Balance at 1 January		19,871	1,242
Disbursements from the Vote			
Estimate provision	Account	40,031	
Deferred surrender	Account	(1,248)	
Surplus to be surrendered	Account	(16,793)	
Net vote		21,990	20,290
Expenditure (cash) borne elsewhere	1	(1,877)	1,216
Non cash items – capital assets and depreciation	2.2	(265)	12,123
Non cash expenditure – notional rent	1	151	132
Net programme cost	1	(18,754)	(15,132)
<b>Balance at 31 December</b>		<b>21,116</b>	<b>19,871</b>

**2.2 Capital Assets**

	IT equipment	Furniture and fittings	Office equipment	Total
	€000	€000	€000	€000
<b>Gross assets</b>				
Cost or valuation at 1 January 2015	3,169	456	36	3,661
Adjustment <sup>a</sup>	(1,479)	—	—	(1,479)
Additions	13,509	30	41	13,580
Cost or valuation at 31 December 2015	15,199	486	77	15,762
<b>Accumulated depreciation</b>				
Opening balance at 1 January 2015	953	79	14	1,046
Adjustment <sup>a</sup>	(148)	—	—	(148)
Depreciation for the year	3,265	49	15	3,329
Cumulative depreciation at 31 December 2015	4,070	128	29	4,227
<b>Net Assets at 31 December 2015</b>	<b>11,129</b>	<b>358</b>	<b>48</b>	<b>11,535</b>
<b>Net Assets at 31 December 2014</b>	<b>2,216</b>	<b>377</b>	<b>22</b>	<b>2,615</b>

<sup>a</sup> The adjustment is necessary to correct the amount and depreciation rate, for certain assets capitalised in error in 2014.

**2.3 Capital Assets under Development**

at 31 December	In-house computer applications	
	2015	2014
	€000	€000
Opening balance at 1 January	17,021	—
Cash payments for the year	3,816	4,898
Transfer to capital assets	(12,398)	—
Adjustment	—	12,123
Balance at 31 December	8,439	17,021

**2.4 Bank and Cash**

at 31 December	2015	2014
	€000	€000
PMG balances and cash	1,724	1,295
Commercial bank account	15,804	858
	17,528	2,153

**2.5 Stocks**

at 31 December	2015	2014
	€000	€000
Stationery	7	4
IT consumables	11	8
	18	12

<b>2.6 Other Debit Balances</b>	<b>2015</b>	<b>2014</b>
at 31 December	€000	€000
Recoupable salaries	9	—
Other debit suspense items	243	167
	<u>252</u>	<u>167</u>
<b>2.7 Other Credit Balances</b>	<b>2015</b>	<b>2014</b>
At 31 December	€000	€000
Amounts due to the State		
VAT	—	15
Income Tax	178	95
Pay Related Social Insurance	181	118
Professional Services Withholding Tax	142	146
Pension contributions	58	34
Local Property Tax	3	2
Universal Social Charge	72	46
	<u>634</u>	<u>456</u>
Payroll deductions held in suspense	86	50
	<u>720</u>	<u>506</u>
<b>2.8 Net Liability to the Exchequer</b>	<b>2015</b>	<b>2014</b>
At 31 December	€000	€000
Surplus to be surrendered	16,792	9,293
Deferred surrender	1,248	998
Exchequer grant undrawn	(16,785)	(9,213)
Net liability to the Exchequer	<u>1,255</u>	<u>1,078</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	17,527	2,153
Debit balances: suspense	252	167
	<u>17,779</u>	<u>2,320</u>
<b>Creditors</b>		
Due to State	(634)	(456)
Client funding/advance balances	(15,804)	(736)
Credit balances suspense	(86)	(50)
	<u>(16,524)</u>	<u>(1,242)</u>
	<u>1,255</u>	<u>1,078</u>

**2.9 Client Funded Payroll Bank Account**

Shared Services provides a payroll shared service function to a number of Government departments/offices and agencies. The balance on this account was €15,804,000 at 31 December 2015, all of which represents money lodged to the account by these client offices to cover funding for salaries over the new year period.

<b>2.10 Commitments</b>	<b>2015</b>	<b>2014</b>
at 31 December	€000	€000
Total of legally enforceable commitments	4,418	3,518
<b>2.11 Matured Liabilities</b>	<b>2015</b>	<b>2014</b>
at 31 December	€000	€000
Estimate of matured liabilities not discharged at year end	3	4

### 3 Programme Expenditure by Subhead

	2015	2015	2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>A National Shared Services Office</b>			
A.1 Administration - pay	1,233	808	501
A.2 Administration - non pay	877	651	180
	2,110	1,459	681

#### Significant variations

Overall, the expenditure in relation to Programme A was €651,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration – pay	425	Savings were driven by the later than anticipated recruitment of staff. The budget anticipated that all posts would be filled by end 2015 and this did not materialise.
Administration – non pay	226	The recruitment delays also impacted on non pay spend. The saving here was also driven by delays in securing new office accommodation for the Corporate Unit.

	2015	2015	2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>B PeoplePoint</b>			
B.1 Administration – pay	10,500	9,441	8,605
B.2 Administration – non pay	1,949	1,598	1,008
B.3 Human resources shared services project set-up			
<i>Current year provision</i>	2,077		
<i>Deferred surrender</i>	698	2,114	3,634
	15,224	13,153	13,247

**Significant variations**

Overall, the expenditure in relation to Programme B was €2.1 million lower than provided. This was mainly due to the following:

<b>Description</b>	<b>Less/ (more) than provided €000</b>	<b>Explanation</b>
Administration – pay	1,059	The budget anticipated that there would be a requirement for overtime and staff overlap during the final recruitment phase. The costs in this area were not as significant as originally anticipated.
Administration – non pay	351	A provision for managed service support was not utilised. The majority of this cost, if used, would have been recouped through the levy on clients and therefore there was a knock-on effect to appropriation in aid receipts also.
Human resources shared services project set-up	661	The underspend on this subhead arose largely on capital, with lower than anticipated costs on building fit-out and on capital consultancy.

		<b>2015</b>	<b>2015</b>	<b>2014</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>C</b>	<b>Payroll</b>			
C.1	Administration - pay	9,900	5,168	2,870
C.2	Administration - non pay	3,384	1,881	703
C.3	Payroll shared services – project set-up costs			
	<i>Current year provision</i>	3,547		
	<i>Deferred surrender</i>	300	3,847	2,251
				4,069
			<b>17,131</b>	<b>9,300</b>
				<b>7,642</b>

**Significant variations**

Overall, the expenditure in relation to Programme C was €7.8 million lower than provided. The significant variations were as follows:

<b>Description</b>	<b>Less/ (more) than provided €000</b>	<b>Explanation</b>
Administration – pay	4,732	The saving is driven by the later than anticipated transition of certain payroll clients to the shared service office.
Administration – non pay	1,503	The delays referenced above also impacted on non-pay costs.
Payroll shared services – project set-up costs	1,596	The underspend arises largely in relation to capital technology. The migration of clients was slower than anticipated and certain capital projects did not therefore proceed according to the timelines originally envisaged.



	<u>2015</u>	<u>2015</u>	<u>2014</u>
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>D Other Shared Service Projects</b>			
D.1 Administration - pay	—	—	—
D.2 Administration - non pay	—	—	—
D.3 Financial management project – set-up costs	10,426	2,270	1,675
	<u>10,426</u>	<u>2,270</u>	<u>1,675</u>

**Signification Variations**

Overall, the expenditure in relation to Programme D was €8.2 million lower than provided. This was mainly due to the following

Description	Less/ (more) than provided €000	Explanation
Financial management project – set-up costs	8,156	Capital budget underspend arose because the timing of the Government decision to move to the next stage of the project did not occur until January 2016. The budget anticipated that this decision would be taken in 2015.

## 4 Receipts

4.1 Appropriations-in-aid	2015		2014
	Estimated	Realised	Realised
	€000	€000	€000
1. Receipts from pension-related deduction on public service remuneration	800	598	442
2. PeoplePoint levy	4,000	3,517	2,449
3. Miscellaneous	60	78	64
<b>Total</b>	<b>4,860</b>	<b>4,193</b>	<b>2,955</b>

### Explanation of significant variations

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%.

Description	Less/ (more) than provided €000	Explanation
Receipts from pension – related deduction on public service remuneration	202	The shortfall on pension-related deductions is directly related to delayed recruitment.
PeoplePoint levy	483	The shortfall in the PeoplePoint levy reflects an amended charging structure because the HRMS managed service was not fully delivered in 2015. The related underspend on the HRMS managed service is referenced in the Programme B variance analysis in note 3.

## 5 Employee Numbers and Pay

	2015	2014
<b>Number of staff at year end</b> (full time equivalents)	542	442
	<b>2015</b>	<b>2014</b>
	<b>€000</b>	<b>€000</b>
Pay <sup>a</sup>	15,825	12,350
Higher, special or additional duties allowance	69	51
Other allowances	16	5
Overtime	83	52
Employer's PRSI	1,291	979
<b>Total Pay</b>	<b>17,284</b>	<b>13,437</b>

<sup>a</sup>The total pay figure is inclusive of pay in subheads A.1, B.1, B.3, C.1, C.3 and D.3.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2015 €	Maximum individual payment 2014 €
Higher, special or additional duties	30	2	18,056	3,654
Other allowances	11	—	3,692	2,393
Overtime	113	—	7,014	4,298
Number of individuals who received extra remuneration in more than one category	7	—	3,766	3,708

### 5.2 Other Remuneration Arrangements

Under the terms of the AHPCS 1% PCW restructuring agreement, two officers received a total of €1,602 in respect of seniority allowances.

### 5.3 Payroll Overpayments

Overpayments at the year end were €27,255 (26 cases) (2014: €28,206). Of this, €9,386 (10 cases) have recovery plans in place.

## 6 Miscellaneous

### 6.1 Carryover to 2016

Under the provisions of Section 91 of the Finance Act 2014, €1,248,000 of unspent capital allocations was carried forward to 2016.

### 6.2 Public Service Bodies in Shared Services at 31 December 2015

#### HR Shared Services – PeoplePoint

An Garda Síochána Ombudsman Commission  
 Central Statistics Office  
 Chief State Solicitor's Office  
 Courts Service  
 Department of Communications, Energy and Natural Resources  
 Department of Agriculture, Food and the Marine  
 Department of Children and Youth Affairs  
 Department of Defence  
 Department of Education and Skills  
 Department of Finance  
 Department of Health  
 Department of Jobs, Enterprise and Innovation  
 Department of Justice and Equality  
 Department of Public Expenditure and Reform (including the Office of Government Procurement and the National Shared Services Office)  
 Department of Social Protection  
 Department of the Taoiseach  
 Department of Transport, Tourism and Sport  
 Irish Human Rights and Equality Commission  
 Legal Aid Board  
 National Council for Special Education  
 National Library of Ireland  
 Office of Public Works  
 Office of the Attorney General  
 Office of the Comptroller and Auditor General  
 Office of the Director of Public Prosecutions  
 Office of the Ombudsman  
 Office of the Revenue Commissioners  
 Ordnance Survey Ireland  
 President's Establishment  
 Property Registration Authority  
 Public Appointments Service  
 Road Safety Authority  
 State Examination Commission  
 State Laboratory  
 Valuation Office

#### Payroll Shared Services Centre

An Garda Síochána (including Garda Force and Garda Civilian)  
 Central Statistics Office  
 Chief State Solicitor's Office  
 Courts Service  
 Credit Union Restructuring Board (REBO)  
 Department of Arts, Heritage and the Gaeltacht  
 Department of Communications, Energy and Natural Resources  
 Department of Defence (including the Defence Forces, Civilian Staff and Military Pensioners)  
 Department of Education and Skills  
 Department of Finance (including PMG Pensioners)  
 Department of Justice and Equality (including An Garda Síochána Ombudsman Commission (GSOC), National Disability Authority and Child Detention Schools)

Department of Public Expenditure and Reform (including the Office of Government Procurement and the National Shared Services Office)  
Department of the Environment, Community & Local Government  
Department of the Taoiseach  
Department of Transport, Tourism and Sport  
Health Information and Quality Authority (HIQA)  
Irish Human Rights and Equality Commission  
Irish Prison Service  
Law Reform Commission  
Legal Aid Board  
National Council for Curriculum and Assessment  
National Council for Special Education  
National Library of Ireland  
National Museum of Ireland  
Office of the Attorney General  
Office of the Director of Public Prosecutions  
Office of the Ombudsman  
President's Establishment  
Property Registration Authority  
Public Appointments Service  
State Examinations Commission  
State Laboratory

