

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 2010 for the salaries and expenses of the Public Appointment Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2010, 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 2010 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 2010 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 2010, 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. An audit of the energy usage has been conducted with the Sustainable Energy Authority and the implementation of the recommendations of the audit has led to considerable savings in energy costs over the year.

In 2010, following a procurement exercise, a new audit company was selected to support the internal audit process. The Audit Committee, with the assistance of the external auditor and the internal audit unit, completed major audits of the Purchase Order Processing System and the Management of Competitions. 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.

BRYAN ANDREWS
Accounting Officer
Public Appointments Service
23 February 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 16: Public Appointments Service for 2010 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 2010.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
29 June 2011

Vote 16 Public Appointments Service Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	5,180	4,864	6,611
A.2. Travel and subsistence	192	106	152
A.3. Incidental expenses	345	135	249
A.4. Postal and telecommunications services	237	165	182
A.5. Office machinery and other office equipment, and related services	1,375	1,199	2,176
A.6. Office premises expenses	344	410	292
A.7. Consultancy services	248	189	119
A.8. Accommodation, advertising and purchasing and printing of test papers	308	332	221
A.9. Interview and miscellaneous competition costs	486	449	361
	8,715	7,849	10,363
Deduct			
A.10. Appropriations-in-aid	394	460	563
	8,321	7,389	9,800
Net Expenditure			
	8,321	7,389	9,800
Surplus to be surrendered		€32,228	€2,854,728

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	2010 €000	2009 €000
Expenditure on administration		7,849	10,363
Gross expenditure		7,849	10,363
Deduct			
Appropriations-in-aid		460	563
Net expenditure		7,389	9,800
Changes in capital assets			
Purchases cash		(139)	(51)
Depreciation		785	1,214
Loss on disposals		1	—
		647	1,163
Changes in assets under development			
Cash payments		—	(886)
Changes in net current assets			
Increase /(Decrease) in closing accruals		10	(350)
Increase in stock		(43)	(59)
Direct expenditure		8,003	9,668
Net allied services expenditure	1.1	984	1,122
Notional rents		2,840	3,558
Total operating cost		11,827	14,348

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		2010 €000	2009 €000
7	Superannuation and Retired Allowances	984	1,122

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	3,162	3,817
		<u>3,162</u>	<u>3,817</u>
Current Assets			
Bank and cash	2.2	109	325
Stocks	2.3	915	872
Prepayments		339	320
Accrued income		27	49
Other debit balances: suspense		38	46
Total Current Assets		<u>1,428</u>	<u>1,612</u>
Less Current Liabilities			
Net liability to/(from) the Exchequer	2.4	(77)	156
Accrued expenses		109	102
Other credit balances	2.5	224	215
Total Current Liabilities		<u>256</u>	<u>473</u>
Net Current Assets		1,172	1,139
Net Assets		<u><u>4,334</u></u>	<u><u>4,956</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 2010	8,860	589	692	10,141
Prior year adjustment ¹	(17)	—	—	(17)
Additions	139	—	—	139
Disposals	(494)	—	—	(494)
Cost or valuation at 31 December 2010	8,488	589	692	9,769
Accumulated Depreciation				
Opening balance at 1 January 2010	5,344	428	552	6,324
Prior year adjustment ¹	(9)	—	—	(9)
Depreciation for the year	657	59	69	785
Depreciation on disposals	(493)	—	—	(493)
Cumulative depreciation at 31 December 2010	5,499	487	621	6,607
Net Assets at 31 December 2010	2,989	102	71	3,162
Net Assets at 31 December 2009	3,516	161	140	3,817

¹: Following a review of the asset register during 2010, prior year adjustments arose in respect of certain asset values and related depreciation.

2.2 Bank and Cash	2010	2009
at 31 December	€000	€000
PMG balances and cash	109	325
Orders outstanding	—	—
	109	325

2.3 Stocks	2010	2009
at 31 December	€000	€000
Registry supplies	889	845
IT consumables/stationery	26	27
	<u>915</u>	<u>872</u>

2.4 Net Liability to/(from) the Exchequer	2010	2009
at 31 December	€000	€000
Surplus to be surrendered	932	2,855
Exchequer grant undrawn	(1,009)	(2,699)
Net liability to/(from) the Exchequer	<u>(77)</u>	<u>156</u>

Represented by:**Debtors**

Bank and cash	109	325
Debit balances: suspense	38	46
	<u>147</u>	<u>371</u>

Creditors

Due to State	(194)	(163)
Credit balances: suspense	(30)	(52)
	<u>(224)</u>	<u>(215)</u>
	<u>(77)</u>	<u>156</u>

2.5 Other Credit Balances	2010	2009
at 31 December	€000	€000

Amounts due to the State

Income Tax	83	70
Pay Related Social Insurance	54	65
Professional Services Withholding Tax	25	1
Value Added Tax	21	13
Pensions	11	14
	<u>194</u>	<u>163</u>
Other credit suspense items	30	52
	<u>224</u>	<u>215</u>

2.6 Commitments	2010	2009
at 31 December	€000	€000

Total contracted commitments	30	1
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2.7 Matured Liabilities

The total amount of matured liabilities undischarged at 31 December 2010 was €55,654

3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 25%.

Sub-head	Less/(more) than provided €000	Explanation
A.3	210	More efficient use of resources in conjunction with reduced support costs

4 Receipts

	2010 Estimated €	2010 Realised €	2009 Realised €
4.1 Appropriations-in-aid			
1. Miscellaneous	150,000	187,166	298,273
2. Receipts from pension - related deduction on public service remuneration	244,000	272,692	264,675
Total	394,000	459,858	562,948

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	102	109
	2010	2009
	€000	€000
Pay	4,509	6,112
Higher, special or additional duties allowances	18	41
Other allowances	1	1
Overtime	50	67
Employer's PRSI	286	390
Total pay	4,864	6,611

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010 €	Maximum individual payment 2009 €
Higher, special or additional duties	11	—	9,209	8,894
Overtime and extra attendance	52	—	8,778	9,137

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

5.2 Performance and Merit Payments

A total of €150 was paid out under the exceptional performance award scheme.

5.3 Other Remuneration Arrangements

A total of €28,800 was paid as fees to three Board members in 2010.