

**Vote 17: Office of the
Commission for Public Service Appointments**

Introduction

As Accounting Officer for Vote 17, 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 2009, compared with the sum granted and the prior year comparatives, for the salaries and expenses for the Office of the Commission for Public Appointments.

The expenditure outturn is compared with the sums granted by Dáil éireann under the Appropriation Act 2009, 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

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Commission for Public Service Appointments.

The following actions are taken to continuously enhance the system of internal financial control.

An independent internal auditor carried out a number of audits of the financial accounting procedures and controls in operation on behalf of the Office during 2009. 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.

Andrew Patterson

Accounting Officer

Office of the Commission for Public Service Appointments

31 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Commission for Public Service Appointments for 2009 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 Office of 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 2009.

A handwritten signature in dark ink, appearing to read 'John Buckley', with a stylized flourish extending to the right.

JOHN BUCKLEY
Comptroller and Auditor General
31 August 2010

**Vote 17 Office of the
Commission for Public Service Appointments
Appropriation Account 2009**

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	746	650	591
A.2. Travel and subsistence	8	4	8
A.3. Incidental expenses	96	68	108
A.4. Postal and telecommunications services	30	20	28
A.5. Office machinery and	113	31	121
A.6. Office premises expenses	40	13	54
A.7. Consultancy services	114	88	245
A.8. Legal fees	96	109	
	1,243	983	1,155
Gross Expenditure			
Deduct:			
A.9 Appropriations-in-aid	39	32	—
	1,204	951	1,155
Net Expenditure			
		€252,849	€281,739

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	2009	2008
€000	€000	€000
Expenditure on administration	983	1,155
Expenditure on services and programmes	—	—
Gross expenditure	<u>983</u>	<u>1,155</u>
Deduct		
Appropriations in aid	<u>32</u>	<u>—</u>
Net expenditure	951	1,155
Changes in capital assets		
Purchases cash	(4)	(56)
Depreciation	20	29
Loss on disposals	<u>1</u>	<u>—</u>
Changes in assets under development		
Cash payments	—	—
Changes in net current assets		
Decrease in closing accruals	(19)	(48)
Decrease in stock	(19)	82
Direct expenditure	<u>930</u>	<u>1,162</u>
Expenditure borne elsewhere	<u>—</u>	<u>—</u>
Total operating cost	<u><u>930</u></u>	<u><u>1,162</u></u>

2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
Capital Assets	2.1	56	73
		<hr/> 56	<hr/> 73
Current Assets			
Bank and cash	2.2	4	13
Stocks	2.3	29	48
Prepayments		23	44
Other debit balances		2	3
Total Current Assets		<hr/> 58	<hr/> 108
Less Current Liabilities			
Accrued expenses		—	3
Other credit balances	2.4	5	16
Net Liability to the Exchequer	2.5	1	—
Total Current Liabilities		<hr/> 6	<hr/> 19
Net Current Assets		<hr/> 52	<hr/> 89
Net Assets		<hr/> <hr/> 108	<hr/> <hr/> 162

2.1 Statement of Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2009	123	50	173
Additions	4	—	4
Disposals	(13)	—	(13)
Cost or valuation at 31 December 2009	114	50	164
Accumulated Depreciation			
Opening balance at 1 January 2009	83	17	100
Depreciation for the year	15	5	20
Depreciation on disposals	(12)	—	(12)
Cumulative depreciation at 31 December 2009	86	22	108
Net Assets at 31 December 2009	28	28	56
Net Assets at 31 December 2008	40	33	73

2.2 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	4	23
Orders outstanding	—	(10)
	4	13

2.3 Stocks

	2009 €000	2008 €000
at 31 December		
Printing and Stationery	24	42
IT consumables	5	6
	29	48

2.4 Other Credit Balances

	2009 €000	2008 €000
at 31 December		
Amounts due to the State		
Professional Services Withholding Tax	2	14
	2	14
Other credit suspense items	3	2
	5	16

2.5 Net Liability to the Exchequer

at 31 December

	2009	2008
	€000	€000
Surplus to be surrendered	253	282
Exchequer grant undrawn	(252)	(282)
Net liability to the Exchequer	<u>1</u>	<u>—</u>
Represented by:		
Debtors		
Bank and cash	4	13
Debit balances: suspense	2	3
	<u>6</u>	<u>16</u>
Creditors		
Due to State	(2)	(14)
Credit balances: suspense	(3)	(2)
	<u>(5)</u>	<u>(16)</u>
	<u>1</u>	<u>—</u>

3 Variations in Expenditure

There were no expenditure subheads where the outturn varied from the amount provided by more than €100,000 and by more than 25%.

4 Receipts

4.1 Appropriations-in-aid	2009	2009	2008
	Estimated	Realised	Realised
	€000	€000	€000
1.Receipts from Pension Levy Deduction	39	32	—

5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	9	12
	€000	€000
Pay	627	565
Higher, special or additional duties allowances	—	—
Other allowances	—	1
Overtime	—	3
Employer's PRSI	23	22
Total pay	650	591

5.1 Allowances and Overtime Payments

	Number of Recipients	Maximum	Maximum
	of recipients of €10,000 or more	individual payment 2009	individual payment 2008
		€	€
Higher, special or additional duties	—	—	—
Overtime and extra attendance	—	—	—

5.2 Performance and Merit Payments

Awards totalling €600 were paid to staff under the scheme for recognition of exceptional performance.

