

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 2009 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 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

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2009 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 2009 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. MAC actively engaged, throughout the year, with the financial situation and, where necessary, recommended appropriate actions.

PAS implemented a new Purchase Order System in 2009. This system is operating satisfactorily and gives managers at all levels access to financial information. The system also significantly improves the Office's capacity to track expenditure. During 2009 PAS also upgraded its financial management system (Agresso) to the latest version of the product.

A member of the Board serves also as a member on the office's 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. The Chairman of the Audit Committee presents his annual report in person to a meeting of the Board.

In 2009 the Audit Committee, with the assistance of the external auditor and the internal audit unit, completed 6 audits of various aspects of PAS business. The Audit Committee also requested a review on the status of the recommendations in the previous 12 audit reports. The Committee is satisfied that the recommendations in the previous audit reports have been or are being implemented. The Committee also approved the Strategic Audit Plan 2010 - 2012.

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
24 August 2010

Certificate of the Comptroller and Auditor General

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

A handwritten signature in black ink, appearing to read 'John Buckley', with a long horizontal stroke extending to the right.

JOHN BUCKLEY
Comptroller and Auditor General
31 August 2010

Vote 16 Public Appointments Service Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	7,152	6,611	6,958
A.2. Travel and subsistence	469	152	524
A.3. Incidental expenses	522	249	584
A.4. Postal and telecommunications services	291	182	219
A.5. Office machinery and other office equipment, and related services	1,882	2,176	2,101
A.6. Office premises expenses	405	292	307
A.7. Consultancy services	338	119	574
A.8. Accommodation, advertising and purchasing and printing of test papers	1,127	221	1,520
A.9. Interview and miscellaneous competition costs	922	361	1,400
	13,108	10,363	14,187
Deduct			
A.10. Appropriations-in-aid	453	563	241
	12,655	9,800	13,946
Net Expenditure			
	12,655	9,800	13,946
Surplus to be surrendered		€2,854,728	€1,216,400

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		10,363	14,187
Expenditure on services and programmes		—	—
Gross expenditure		10,363	14,187
Deduct			
Appropriations in aid		563	241
Net expenditure		9,800	13,946
Changes in capital assets			
Purchases cash		(51)	(209)
Depreciation		1,214	787
Disposals cash		—	—
Loss on disposals		—	—
		1,163	578
Changes in assets under development			
Cash payments		(886)	(742)
Changes in net current assets			
Decrease in closing accruals		(350)	(330)
Increase in stock		(59)	(314)
Direct expenditure		9,668	13,138
Net allied services expenditure	1.1	1,122	1,052
Notional rents		3,558	2,158
Total operating cost		14,348	16,348

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		2009 €000	2008 €000
7	Superannuation and Retired Allowances	1,122	1,052

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	3,817	1,759
Capital Assets under Development	2.2	—	2,612
		<u>3,817</u>	<u>4,371</u>
Current Assets			
Bank and cash	2.3	325	281
Stocks	2.4	872	813
Prepayments		320	97
Accrued income		49	155
Other debit balances: suspense		46	40
Total Current Assets		<u>1,612</u>	<u>1,386</u>
Less Current Liabilities			
Net liability to the Exchequer	2.5	156	(36)
Accrued expenses		102	335
Other credit balances	2.6	215	357
Total Current Liabilities		<u>473</u>	<u>656</u>
Net Current Assets		1,139	730
Net Assets		<u><u>4,956</u></u>	<u><u>5,101</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 2009	5,574	588	692	6,854
Prior year adjustment ¹	72	—	—	72
Additions	3,214	1	—	3,215
Disposals	—	—	—	—
Cost or valuation at 31 December 2009	<u>8,860</u>	<u>589</u>	<u>692</u>	<u>10,141</u>
Accumulated Depreciation				
Opening balance at 1 January 2009	4,243	369	483	5,095
Prior year adjustment ¹	15	—	—	15
Depreciation for the year	1,086	59	69	1,214
Depreciation on disposals	—	—	—	—
Cumulative depreciation at 31 December 2009	<u>5,344</u>	<u>428</u>	<u>552</u>	<u>6,324</u>
Net Assets at 31 December 2009	<u>3,516</u>	<u>161</u>	<u>140</u>	<u>3,817</u>
Net Assets at 31 December 2008	<u>1,331</u>	<u>219</u>	<u>209</u>	<u>1,759</u>

¹: Following a review of the asset register during 2009, prior year adjustments arose in respect of certain asset values and related depreciation.

2.2 Statement of Capital Assets under Development

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	2,612
Prior year adjustment ¹	(334)
Cash payments for the year	886
Transferred to asset register	<u>(3,164)</u>
Amounts carried forward at 31 December 2009	<u>—</u>

¹: Following a review of the asset register during 2009, prior year adjustments arose in respect of certain asset values and related depreciation.

2.3 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	325	435
Orders outstanding	—	(154)
	<u>325</u>	<u>281</u>

2.4 Stocks	2009	2008
at 31 December	€000	€000
Registry supplies	845	789
IT consumables/stationery	27	24
	<u>872</u>	<u>813</u>

2.5 Net Liability to the Exchequer	2009	2008
at 31 December	€000	€000
Surplus to be surrendered	2,855	1,216
Exchequer grant undrawn	(2,699)	(1,252)
Net liability to the Exchequer	<u>156</u>	<u>(36)</u>

Represented by:**Debtors**

Bank and cash	325	281
Debit balances: suspense	46	40
	<u>371</u>	<u>321</u>

Creditors

Due to State	(163)	(315)
Credit balances: suspense	(52)	(42)
	<u>(215)</u>	<u>(357)</u>
	<u>156</u>	<u>(36)</u>

2.6 Other Credit Balances	2009	2008
at 31 December	€000	€000

Amounts due to the State

Income Tax	70	109
Pay Related Social Insurance	65	55
Professional Services Withholding Tax	1	96
Value Added Tax	13	42
Pensions	14	13
	<u>163</u>	<u>315</u>
Other credit suspense items	52	42
	<u>215</u>	<u>357</u>

2.7 Commitments	2009	2008
at 31 December	€000	€000
Total contracted commitments	1	545

2.8 Matured Liabilities

The total amount of matured liabilities undischarged at 31 December 2009 was €8,023

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.2	317	Reduced level of recruitment in conjunction with more efficient use of resources.
A.3	273	Reduced level of recruitment in conjunction with more efficient use of resources
A.4	109	More cost effective use of utilities (phone & postage)
A.5	(294)	Overspend relates to necessary upgrade and changes to the Office's e-Government infrastructure (now complete).
A.6	113	More cost effective use of utilities (power; oil & gas).
A.7	219	Certain projects were completed in 2008, thereby allowing expenditures to be reduced significantly in 2009
A.8	906	Reduced level of recruitment in conjunction with enhanced alternative advertising channels
A.9	561	Reduced level of recruitment in conjunction with more efficient use of resources

4 Receipts

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
4.1 Appropriations-in-aid			
1. Miscellaneous	150	298	241
2. Pension - related deduction on public service remuneration	303	265	—
Total	453	563	241

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%.

Heading	Less/(more) than estimated €000	Explanation
1.	(110)	Certain advertising charges relating to 2008 were recovered in 2009 and additional projects were taken on, on behalf of clients.

5 Employee Numbers and Pay

	2009	2008
No of staff at year end (full time equivalents)	109	143
	2009	2008
	€000	€000
Pay	6,112	6,243
Higher, special or additional duties allowances	41	33
Other allowances	1	1
Overtime	67	253
Employer's PRSI	390	428
Total pay	6,611	6,958

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	11	—	8,894	9,427
Overtime and extra attendance	62	—	9,137	9,734

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

5.2 Performance and Merit Payments

A total of €7,293 was paid out under the exceptional performance award scheme.