

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

Account of the sum expended in the year ended 31 December 2008, compared with the sum granted, for the salaries and expenses of the Office of the Commission for Public Service Appointments.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A.1. SALARIES, WAGES AND ALLOWANCES	757	591	—
A.2. TRAVEL AND SUBSISTENCE	15	8	—
A.3. INCIDENTAL EXPENSES	140	108	(32)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	30	28	(2)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	140	121	(7)
A.6. OFFICE PREMISES EXPENSES	40	54	—
A.7. CONSULTANCY SERVICES	315	245	—
Total	1,437	1,155	(41)

Surplus to be surrendered

€281,739

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			1,155
Changes in Capital Assets			
Purchases Cash	(56)		
Depreciation	29	(27)	
	<u>29</u>		
Changes in Net Current Assets			
Decrease in Closing Accruals	(48)		
Decrease in Stock	82	34	7
	<u>82</u>	<u>34</u>	
Direct Expenditure			<u>1,162</u>
Expenditure Borne Elsewhere			<u>—</u>
Operating Cost			<u><u>1,162</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			73
Current Assets			
Stocks (Note 8)		48	
Prepayments		44	
Other Debit Balances		3	
PMG Balance and Cash		23	
Orders Outstanding		(10)	
		<u>108</u>	
Total Current Assets		<u>108</u>	
Current Liabilities			
Accrued Expenses		3	
Due to State (Note 9)		14	
Other Credit Balances		2	
		<u>—</u>	
Net Liability to the Exchequer (Note 4)		<u>—</u>	
Total Current Liabilities		<u>19</u>	
Net Current Assets			<u>89</u>
Net Assets			<u><u>162</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	91	29	120
Additions	35	21	56
Disposals	(3)	—	(3)
Gross Assets at 31 December 2008	<u>123</u>	<u>50</u>	<u>173</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	62	12	74
Depreciation for the year	24	5	29
Depreciation on Disposals	(3)	—	(3)
Cumulative Depreciation at 31 December 2008	<u>83</u>	<u>17</u>	<u>100</u>
Net Assets at 31 December 2008	<u>40</u>	<u>33</u>	<u>73</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		282
Exchequer Grant Undrawn		<u>(282)</u>
Net Liability to the Exchequer		<u>—</u>
Represented by:		
Debtors		
Net PMG position and cash	13	
Debit Balances: Suspense	<u>3</u>	16
Creditors		
Due to State	(14)	
Credit Balances: Suspense	<u>(2)</u>	(16)
		<u>—</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) than provided €000	Explanation
A.1.	166	Expenditure was less than anticipated due to staff vacancies during the course of the year.

6 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	1,337	2	—	—
Overtime and extra attendance	2,882	4	—	—
Total extra remuneration	<u>4,219</u>			

7 MISCELLANEOUS ITEMS

Awards totalling €1,399 were paid to staff under the scheme for recognition of exceptional performance.

8 STOCKS

Stocks at 31 December 2008 comprise:	€000
Printing and Stationery	42
IT Consumables	6
	<u>48</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	—
Pay Related Social Insurance	—
Withholding Tax	14
Value Added Tax	—
Pension Contributions	—
	<u>14</u>

10 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

An independent auditor carried out a number of audits of the financial accounting procedures and controls in operation on behalf of the Office during 2008. 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 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Commission for Public Service Appointments for 2008 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 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 2008.



JOHN BUCKLEY
Comptroller and Auditor General
21 July 2009