

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	38,549	36,303	-
A.2. TRAVEL AND SUBSISTENCE	1,529	1,379	1
A.3. INCIDENTAL EXPENSES	1,344	1,363	53
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,734	1,507	58
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	8,250	7,720	(722)
A.6. OFFICE PREMISES EXPENSES	1,642	1,515	94
A.7. CONSULTANCY SERVICES	249	186	3
A.8. COLLECTION OF STATISTICS	2,256	1,587	4
A.9. VALUE FOR MONEY AND POLICY REVIEWS	<u>42</u>	-	-
Gross Total	55,595	51,560	(509)
<i>Deduct :-</i>			
A.10. APPROPRIATIONS-IN-AID	<u>695</u>	<u>416</u>	<u>1,111</u>
Net Total	<u>54,900</u>	<u>51,144</u>	<u>(1,620)</u>
SURPLUS TO BE SURRENDERED	€3,755,379		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 4 - Central Statistics Office is compiled in accordance with the Statement of Accounting Policies and Principles, with the following exception.

Statement of Capital Assets - Depreciation of Office Equipment and Machinery

Standard depreciation rules have been used with the exception of the depreciation of certain assets employed during the 2006 Census of Population. Assets in this category to the value of €3.021million are being depreciated over a two year period (2006-2007).

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			51,144
Changes in Capital Assets			
Purchases Cash	(3,155)		
Disposals Cash	10		
Loss on Disposals	16		
Depreciation	<u>5,256</u>	2,127	
Assets under Development			
Cash Payments		(3,357)	
Changes in Net Current Assets			
Increase in Closing Accruals	(1,379)		
Decrease in Stock	<u>99</u>	<u>(1,280)</u>	<u>(2,510)</u>
Direct Expenditure			48,634
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,361		
Notional Rents	<u>2,368</u>		<u>8,729</u>
Operating Cost			<u>57,363</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			21,831
Assets under Development (Note 5)			450
			22,281
Current Assets			
Stocks (Note 12)		232	
Prepayments		943	
Accrued Income		1,115	
Other Debit Balances		275	
PMG Balance and Cash	(260)		
Orders Outstanding	(163)	(423)	
Net Liability to the Exchequer (Note 6)		1,195	
Total Current Assets		<u>3,337</u>	
Less Current Liabilities			
Accrued Expenses		434	
Deferred Income		4	
Other Credit Balances		207	
Due to State (Note 13)		840	
Total Current Liabilities		<u>1,485</u>	
Net Current Assets			<u>1,852</u>
Net Assets			<u>24,133</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Office Equipment/ Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	34	32,414	3,147	35,595
Additions	-	18,073	98	18,171
Disposals	-	(1,621)	(31)	(1,652)
Gross Assets at 31 December 2007	<u>34</u>	<u>48,866</u>	<u>3,214</u>	<u>52,114</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	34	24,423	2,196	26,653
Depreciation for the year	-	5,084	172	5,256
Depreciation on Disposals	-	(1,596)	(30)	(1,626)
Cumulative Depreciation at 31 December 2007	<u>34</u>	<u>27,911</u>	<u>2,338</u>	<u>30,283</u>
Net Assets at 31 December 2007	<u>-</u>	<u>20,955</u>	<u>876</u>	<u>21,831</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In House Computer Applications €000
Amounts brought forward at 1 January 2007	12,434
Cash Payments for the Year	3,357
Transferred to Asset Register	<u>(15,341)</u>
Amounts carried forward at 31 December 2007	<u>450</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		3,755
Exchequer Grant Undrawn		<u>(4,950)</u>
Net Liability to the Exchequer		<u>(1,195)</u>
Represented by:		
Debtors		
Net PMG position and cash	(423)	
Debit Balances: Suspense	<u>275</u>	(148)
Creditors		
Due to State	(840)	
Credit Balances: Suspense	<u>(207)</u>	<u>(1,047)</u>
		<u>(1,195)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	2,246	The saving was mainly due to redeployment of Headquarter staff engaged for the 2006 Census of Population as the processing and publication schedule was completed. In addition, existing vacancies in the permanent field-force continued not to be filled during 2007.
A.4.	227	The saving was due to the lower than expected costs associated with both post and telecommunications. The saving on the latter was a direct result of the Office upgrading its telephone system to Voice Over Internet Protocol in 2006.
A.7.	63	The saving was due to the lower than expected costs associated with consultancy in 2007.
A.8.	669	The saving was due to lower than expected field work costs on CSO surveys during 2007.
A.9.	42	No external consultancy costs were incurred under this Subhead during 2007.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union Receipts	388,000	147,357
2. Miscellaneous	<u>307,000</u>	<u>268,179</u>
Total	<u>695,000</u>	<u>415,536</u>

Explanation of variation

1. Receipts from European Union contracts were lower than expected in 2007. This was mainly due to timing issues.
2. Receipts from publications and analysis were lower than expected during the year.

9 COMMITMENTS

As at 31 December 2007, commitments likely to materialise in future years amounted to €4,122,383. The bulk of these commitments relate to contracts signed for the provision of maps for use in CSO surveys (including the Census of Population) and for the implementation phase of the CSO's IT Strategy.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	185,296	141	4	11,094
Overtime and extra attendance	378,808	189	11	17,368
Shift and roster allowances	53,584	8	6	7,569
Miscellaneous	<u>85,112</u>	690	-	-
Total extra remuneration	<u>702,800</u>			

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

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €2,224,000 is included in the Estimate for 2008.

In accordance with the Administrative Budget Agreement, 690 awards were made totalling €85,112 under the Exceptional Performance Scheme. The highest award was €6,000 to a group comprising twelve individuals.

Sanction was obtained from the Department of Finance to write-off a total of €3,520 that had been overpaid to census enumerators in the course of fieldwork for the 2006 Census of Population. Six overpayments were involved and every effort was made to recover the amounts overpaid. This write-off is in addition to a write-off of €789 in the 2006 Appropriation Account that represented twenty-two smaller overpayments.

A payment of €9,250 was made in settlement of a claim for compensation for injuries received as a result of an accident on CSO premises. In addition, a further sum amounting to €364 was paid in respect of the plaintiff's legal and medical costs.

The Net Allied Services Expenditure of €6,361,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	€000
7 Superannuation and Retired Allowances	2,430
9 Office of the Revenue Commissioners	2,709
10 Office of Public Works	<u>1,222</u>
	<u>6,361</u>

12 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	111
IT Consumables	68
Publications	53
	<u>232</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	388
Pay Related Social Insurance	248
Value Added Tax	6
Pension Contributions	117
Withholding Tax	81
	<u>840</u>

GERARD O'HANLON

Accounting Officer
CENTRAL STATISTICS OFFICE
27 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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 Central Statistics Office. 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 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008