

## **Vote 4 Central Statistics Office**

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## Introduction

As Accounting Officer for Vote 4, 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 2011 for the salaries and expenses of the Central Statistics Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2011, 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 6 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 except for:

#### ***Depreciation***

Assets that cost €3.214 million and were employed during the 2011 Census of Population are being depreciated over a two year period (2011-2012).

Some office equipment assets are being depreciated at 10%.

### **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 Central Statistics Office.

**Gerard O'Hanlon**  
Accounting Officer  
Central Statistics Office  
21 March 2012

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of Vote 4: Central Statistics Office for 2011 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 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 2011.

**Seamus McCarthy**  
Comptroller and Auditor General  
30 August 2012

## Vote 4 Central Statistics Office Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	38,997	37,490	35,866
A.2. Travel and subsistence	946	913	1,009
A.3. Training and development and incidental expenses	4,690	2,977	1,591
A.4. Postal and telecommunications services	1,684	1,506	1,488
A.5. Office equipment and external IT services	7,544	5,553	9,724
A.6. Office premises expenses	2,488	1,135	1,119
A.7. Consultancy services and value for money and policy reviews	61	17	67
A.8. Collection of statistics	26,206	25,109	2,674
<b>Gross expenditure</b>	<b>82,616</b>	<b>74,700</b>	<b>53,538</b>
<b>Deduct</b>			
A.9. Appropriations-in-aid	2,549	2,574	2,776
<b>Net expenditure</b>	<b>80,067</b>	<b>72,126</b>	<b>50,762</b>
<b>Surplus to be surrendered</b>		<b>€7,941,176</b>	<b>€7,069,925</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Expenditure on administration			74,700	53,538
<b>Gross expenditure</b>			<u>74,700</u>	<u>53,538</u>
Deduct				
<b>Appropriations-in-aid</b>			2,574	2,776
<b>Net expenditure</b>			<u>72,126</u>	<u>50,762</u>
<b>Changes in capital assets</b>				
Purchases cash		(443)		
Loss on disposals		8		
Depreciation		5,448	5,013	1,246
<b>Changes in assets under development</b>				
Cash payments			(1,822)	(4,541)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(822)		
Decrease in stock		45		
			<u>(777)</u>	<u>(657)</u>
<b>Direct expenditure</b>			<u>74,540</u>	<u>46,810</u>
Net allied services expenditure	1.1		6,948	7,302
Notional rents			1,347	1,990
<b>Total operating cost</b>			<u><u>82,835</u></u>	<u><u>56,102</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure is made up of the following estimated amounts borne on other Votes:

Vote		2011 €000	2010 €000
7	Superannuation and Retired Allowances	3,210	3,502
9	Office of the Revenue Commissioners	2,569	2,639
10	Office of Public Works	1,169	1,161
		<u>6,948</u>	<u>7,302</u>

**2 Balance Sheet as at 31 December 2011**

	Note	2011 €000	2010 €000
<b>Capital assets</b>	2.1	18,558	19,173
<b>Capital assets under development</b>	2.2	923	3,707
		<b>19,481</b>	<b>22,880</b>
<b>Current assets</b>			
Bank and cash	2.3	136	327
Stocks	2.4	133	178
Prepayments		937	730
Accrued income		1,183	945
Other debit balances		121	247
Net liability from the Exchequer	2.5	1,162	577
<b>Total current assets</b>		<b>3,672</b>	<b>3,004</b>
<b>Less current liabilities</b>			
Accrued expenses		164	529
Deferred income		53	80
Other credit balances	2.6	1,419	1,151
<b>Total current liabilities</b>		<b>1,636</b>	<b>1,760</b>
<b>Net current assets</b>		2,036	1,244
<b>Net assets</b>		<b>21,517</b>	<b>24,124</b>
<b>Represented by:</b>			
<b>State funding account</b>		<b>21,517</b>	<b>24,124</b>

**2.1 Statement of Capital Assets**

	Land and buildings €000	Office equipment €000	Furniture and fittings €000	Total €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2011	34	53,939	3,403	57,376
Prior year adjustment <sup>1</sup>	—	(22)	(1)	(23)
Additions	—	4,983	50	5,033
Disposals	—	(1,483)	(5)	(1,488)
Transfers <sup>2</sup>	—	(220)	—	(220)
Cost or valuation at 31 December 2011	34	57,197	3,447	60,678
<b>Accumulated depreciation</b>				
Opening balance at 1 January 2011	34	35,372	2,797	38,203
Prior year adjustment <sup>1</sup>	—	(7)	—	(7)
Depreciation for the year	—	5,313	135	5,448
Depreciation on disposals	—	(1,475)	(5)	(1,480)
Depreciation on transfers <sup>2</sup>	—	(44)	—	(44)
Cumulative depreciation at 31 December 2011	34	39,159	2,927	42,120
<b>Net assets at 31 December 2011</b>	—	18,038	520	18,558
<b>Net assets at 31 December 2010</b>	—	18,567	606	19,173

<sup>1</sup>Following a review of the asset register, a prior year adjustment arose in respect of certain asset values and depreciation.

<sup>2</sup>260 laptop computers that had been used in the collection of the 2011 Census of Population were transferred to three Government Departments/Offices in 2011 (140 to Department of Health & Children, 100 to the Office of the Revenue Commissioners and 20 to the Office of the Comptroller & Auditor General).

**2.2 Statement of Capital Assets under Development**

at 31 December 2011

	In-house computer applications €000
Amounts brought forward at 1 January 2011	3,707
Adjustment in respect of uncompleted project	(1)
Cash payments for the year	1,822
Transferred to asset register	(4,605)
Amounts carried forward at 31 December 2011	923

**2.3 Bank and Cash**

at 31 December

	2011 €000	2010 €000
PMG balances and cash	146	352
Orders outstanding	(10)	(25)
	136	327

<b>2.4 Stocks</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Stationery	90	86
IT consumables	37	30
Publications	6	62
	<u>133</u>	<u>178</u>
<b>2.5 Net Liability from the Exchequer</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	7,941	7,070
Exchequer grant undrawn	(9,103)	(7,647)
Net liability from the Exchequer	<u>(1,162)</u>	<u>(577)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	136	327
Debit balances: suspense	121	247
	<u>257</u>	<u>574</u>
<b>Creditors</b>		
Due to State	(1,021)	(920)
Credit balances: suspense	(398)	(231)
	<u>(1,419)</u>	<u>(1,151)</u>
	<u>(1,162)</u>	<u>(577)</u>
<b>2.6 Other Credit Balances</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	418	396
Pay Related Social Insurance	273	366
Professional Services Withholding Tax	93	33
Value Added Tax	16	2
Pension contributions	83	74
Income Levy	—	49
Universal Social Charge	138	—
	<u>1,021</u>	<u>920</u>
Payroll deductions held in suspense	224	231
Other credit suspense items	174	—
	<u>1,419</u>	<u>1,151</u>
<b>2.7 Commitments</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments	<u>815</u>	<u>5,079</u>



### 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%.

Subhead	Less/(more) than provided €000	Explanation
A.3.	1,713	Savings in Census 2011 advertising and promotion costs, combined with lower than anticipated costs associated with the hosting of the World Statistics Conference of the International Statistical Institute, resulted in the saving.
A.5.	1,991	The saving arose because of delays in obtaining sanction from the Department of Public Expenditure and Reform on a number of planned IT projects during 2011.
A.6.	1,353	The saving was due to lower than expected office premises costs in the Census processing office in Swords during 2011.

### 4 Receipts

4.1 Appropriations-in-aid	2011 Estimated €000	2011 Realised €000	2010 Realised €000
1. European Union receipts	130	453	755
2. Miscellaneous	70	94	74
3. Receipts from pension related deduction on public service remuneration	2,349	2,027	1,947
<b>Total</b>	<b>2,549</b>	<b>2,574</b>	<b>2,776</b>

#### 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.	(323)	Receipts from European Union contracts were higher than expected in 2011 because of the early receipt of pre-financing funding for a number of contracts.
3.	322	Receipts from the pension related deduction were lower than expected mainly because of refunds that were made to temporary field supervisors who were engaged in the collection of the 2011 Census of Population. These refunds were made to those persons who left the public service at the end of their census contracts.

## 5 Employee Numbers and Pay

	2011	2010
<b>Number of staff at year end</b> (full time equivalents)	813	767
	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
Pay	34,828	33,220
Higher, special or additional duties allowances	217	154
Other allowances	63	100
Overtime	155	331
Employer's PRSI	2,227	2,061
<b>Total pay</b>	<b>37,490</b>	<b>35,866</b>

The increase in staffing was due to the temporary redeployment of staff from other departments and persons on temporary contracts to deal with the census.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment of €10,000 or more 2011 €	Maximum individual payment of €10,000 or more 2010 €
Higher, special or additional duties	127	1	10,354	17,235
Overtime and extra attendance	110	2	13,096	15,312
Shift and roster allowances	9	—	—	—

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

## 6 Miscellaneous

### 6.1 Write offs

Sanction was obtained from the Department of Public Expenditure and Reform to write-off stocks of publications which had built up in the CSO over a number of years to the value of €56,737. Measures are now in place to ensure that such a build up will not recur.

### 6.2 Support for statistical endeavour

A sum of €10,000 was paid to University College Cork by way of funding for the Donal McCarthy Scholarship 2011-2012. The recipient of the scholarship will undertake a CSO/official statistics project. In addition, the Office awarded prize money of €3,200 in 2011 as part of the inaugural John Hooper Medal for Statistics Competition. This competition was open to senior cycle second level students in Ireland.