

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	38,055	37,315	
A.2. TRAVEL AND SUBSISTENCE	1,520	1,486	2
A.3. INCIDENTAL EXPENSES	1,215	1,686	(8)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,332	1,370	34
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	5,803	5,670	(394)
A.6. OFFICE PREMISES EXPENSES	1,641	1,339	72
A.7. CONSULTANCY SERVICES	122	153	10
A.8. COLLECTION OF STATISTICS	2,128	1,128	1
A.9. VALUE FOR MONEY AND POLICY REVIEWS	54	41	
	51,870	50,188	(283)
Deduct:			
A.10. APPROPRIATIONS-IN-AID	740	535	865
	51,130	49,653	(1,148)

Surplus to be surrendered

€1,476,852

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			49,653
Changes in Capital Assets			
Purchases Cash	(1,364)		
Disposals Cash	—		
Loss on Disposals	—		
Depreciation	3,862	2,498	
Assets under Development			
Cash Payments		(1,435)	
Changes in Net Current Assets			
Increase in Closing Accruals	552		
Increase in Stock	(40)	512	1,575
Direct Expenditure			51,228
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		7,012	
Notional Rents		2,429	9,441
Operating Cost			60,669

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			20,429
Assets under Development (Note 4)			791
			21,220
Current Assets			
Stocks (Note 11)		272	
Prepayments		456	
Accrued Income		865	
Other Debit Balances		526	
PMG Balance and Cash	800		
Orders Outstanding	(545)	255	
Net Liability of the Exchequer (Note 5)		345	
Total Current Assets		2,719	
Less Current Liabilities			
Accrued Expenses		172	
Deferred Income		—	
Other Credit Balances		226	
Due to State (Note 12)		900	
Total Current Liabilities		1,298	
Net Current Assets			1,421
Net Assets			22,641

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and buildings	Office equipment and machinery	Furniture and fittings	Totals
	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	34	48,866	3,214	52,114
Adjustment	—	79	—	79
Additions	—	2,263	114	2,377
Disposals	—	(1,432)	(14)	(1,446)
Gross Assets at 31 December 2008	34	49,776	3,314	53,124
Accumulated Depreciation:				
Opening Balance at 1 January 2008	34	27,911	2,338	30,283
Adjustment	—	(4)	—	(4)
Depreciation for the year	—	3,681	181	3,862
Depreciation on Disposals	—	(1,432)	(14)	(1,446)
Cumulative Depreciation at 31 December 2008	34	30,156	2,505	32,695
Net Assets at 31 December 2008	—	19,620	809	20,429

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In House Computer Applications €000
Amounts brought forward at 1 January 2008	450
Cash Payments for the Year	1,435
Transferred to Asset Register	(1,094)
Amounts carried forward at 31 December 2008	791

5 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		1,477
Exchequer Grant Undrawn		(1,822)
Net Liability to the Exchequer		(345)
Represented by:		
Debtors		
Net PMG position and cash	255	
Debit Balances: Suspense	526	781
Creditors		
Due to State	(900)	
Credit Balances: Suspense	(226)	(1,126)
		(345)

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

Sub-head	Less/(More) than provided €000	Explanation
A.1.	740	The saving was mainly due to a vacancy management policy that was put in place in mid year so as to comply with the requirements of a Government decision to achieve savings on the Subhead in 2008.
A.3.	(471)	The overspend was due to a combination of a repayment of surplus monies (€156,081) received from EUROSTAT in respect of the 2007 Farm Structure Survey and additional payments made for survey mapping in 2008.
A.6.	302	The saving arose mainly because the provision and fit-out of additional office accommodation in Cork did not proceed as planned during 2008.
A.7.	(31)	The overspend was due to more than anticipated expenditure on a consultancy contract.
A.8.	1,000	The saving was due to lower than expected field work costs on CSO surveys during 2008.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union Receipts	728,000	423,736
2. Miscellaneous	12,000	112,090
Total	740,000	535,826

Explanation of variation

- Receipts from European Union contracts were lower than the published estimated figure in 2008. The published figure should have read €470,000.
- Receipts from publications and analysis were higher than the published estimated figure in 2008. The published figure should have read €270,000 and the shortfall was due to lower than expected receipts in the course of the year.

8 COMMITMENTS

As at 31 December 2008, commitments likely to materialise in future years amounted to €4,488,804. 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.

9 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of Recipients	Recipients of €10,000 or more	Maximum individual payment of €10,000 or more €
Higher, special or additional duties	227,136	141	3	15,034
Overtime and extra attendance	264,637	185	4	16,322
Shift and roster allowances	50,847	8	—	—
Miscellaneous	80,818	758	—	—
Total extra remuneration	623,438			

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

10 MISCELLANEOUS ITEMS

In accordance with the Administrative Budget Agreement, 756 awards were made totalling €69,997 under the Exceptional Performance Scheme. The highest awards were two payments of €3,000 that were paid to groups comprising three individuals.

A payment of €15,000 was made in settlement of a claim for compensation for injuries received by a staff member as a result of an accident on CSO premises.

A payment of €10,561 was made in settlement of a plaintiff's legal costs following an earlier settlement of a claim by a staff member for compensation for injuries received as a result of an accident on CSO premises.

The Net Allied Services Expenditure of €7,012,000 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	2,896
9	Office of the Revenue Commissioners	2,926
10	Office of Public Works	1,190
		<u>7,012</u>

11 STOCKS

	€000
Stocks at 31 December 2008 comprised:	
Stationery	156
IT Consumables	54
Publications	62
	<u>272</u>

12 DUE TO THE STATE

	€000
The amount due to the State at 31 December 2008 consisted of:	
Income Tax	464
Pay Related Social Insurance	277
Value Added Tax	17
Pension Contributions	83
Withholding Tax	55
Exchequer Extra Receipts	4
	<u>900</u>

13 EXCHEQUER EXTRA RECEIPTS

Exchequer Extra Receipts totalling €3,706 were received during the year.

GERARD O'HANLON
Accounting Officer
CENTRAL STATISTICS OFFICE
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office 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 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 2008.



JOHN BUCKLEY
Comptroller and Auditor General
17 June 2009