

## **Vote 23: Property Registration Authority**

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## **Introduction**

As Accounting Officer for Vote 23, 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 2010 for the salaries and expenses of the Property Registration Authority.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2010, 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 the following;

### **Statement of Capital Assets - Depreciation**

Capital assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

### **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 Property Registration Authority.

**JOHN O'SULLIVAN**  
Accounting Officer  
Property Registration Authority  
26th July 2011

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 23: Property Registration Authority for 2010 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 Property Registration Authority. 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 2010.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

**JOHN BUCKLEY**

Comptroller and Auditor General

28 July 2011

## Vote 23 Property Registration Authority Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	28,532	26,831	30,020
A.2. Travel and subsistence	126	97	95
A.3. Incidental expenses	5,443	4,672	4,293
A.4. Postal and telecommunications services	1,450	932	1,033
A.5. Office machinery and other office supplies, and related services	3,642	3,004	5,134
A.6. Office premises expenses	750	832	777
A.7. Consultancy services	55	33	28
	<b>39,998</b>	<b>36,401</b>	<b>41,380</b>
<b>Deduct</b>			
A.8. Appropriations-in-aid	1,249	1,402	1,182
	<b>38,749</b>	<b>34,999</b>	<b>40,198</b>
		<b>€3,749,588</b>	<b>€1,624,099</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2010

	Note	€000	2010 €000	2009 €000
Expenditure on administration			36,401	41,380
<b>Gross expenditure</b>			<u>36,401</u>	<u>41,380</u>
Deduct				
<b>Appropriations-in-aid</b>			<u>(1,402)</u>	<u>(1,182)</u>
<b>Net expenditure</b>			<u>34,999</u>	<u>40,198</u>
<b>Changes in capital assets</b>				
Purchases cash		(2,752)		
Depreciation		4,378		
Loss on disposals		13	1,639	(875)
			<u>(77)</u>	<u>(85)</u>
<b>Changes in net current assets</b>				
Decrease in closing accruals		(76)		
Increase in stock		(1)		
			<u>(77)</u>	<u>(85)</u>
<b>Direct expenditure</b>			<u>36,561</u>	<u>39,238</u>
Net allied services expenditure	1.1		5,394	5,953
Notional rents			3,463	4,200
<b>Total operating cost</b>			<u><u>45,418</u></u>	<u><u>49,391</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 23 borne elsewhere

Vote		2010 €000	2009 €000
7	Superannuation and Retired Allowances	3,724	3,516
10	Office of Public Works	1,419	2,185
19	Justice and Law Reform - Financial Shared Services Centre	251	252
		<u>5,394</u>	<u>5,953</u>

## 2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
<b>Capital Assets</b>	<b>2.1</b>	10,388	12,093
		<b>10,388</b>	<b>12,093</b>
<b>Current Assets</b>			
Bank and cash	<b>2.2</b>	351	288
Stocks	<b>2.3</b>	300	299
Prepayments		611	519
Accrued income		34	29
Other debit balances	<b>2.4</b>	129	174
Net Liability from the Exchequer	<b>2.6</b>	250	425
<b>Total Current Assets</b>		<b>1,675</b>	<b>1,734</b>
<b>Less Current Liabilities</b>			
Accrued expenses		169	214
Other credit balances	<b>2.5</b>	730	887
<b>Total Current Liabilities</b>		<b>899</b>	<b>1,101</b>
<b>Net Current Assets</b>		776	633
<b>Net Assets</b>		<b>11,164</b>	<b>12,726</b>

**2.1 Statement of Capital Assets**

	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2010	38,062	4,463	42,525
Additions	2,642	44	2,686
Disposals	(375)	(195)	(570)
Cost or valuation at 31 December 2010	40,329	4,312	44,641
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2010	26,590	3,842	30,432
Depreciation for the year	4,229	149	4,378
Depreciation on disposals	(368)	(189)	(557)
Cumulative depreciation at 31 December 2010	30,451	3,802	34,253
<b>Net Assets at 31 December 2010</b>	<b>9,878</b>	<b>510</b>	<b>10,388</b>
<b>Net Assets at 31 December 2009</b>	<b>11,472</b>	<b>621</b>	<b>12,093</b>

**2.2 Bank and Cash**

	2010 €000	2009 €000
at 31 December		
PMG balances and cash	473	425
Orders outstanding	(122)	(137)
	351	288

**2.3 Stocks**

	2010 €000	2009 €000
at 31 December		
Stationery	100	103
Miscellaneous supplies	17	18
IT consumables	183	178
	300	299

**2.4 Other Debit Balances**

	2010 €000	2009 €000
at 31 December		
Suspense	32	5
Advances to OPW	94	166
Imprests	3	3
	129	174

<b>2.5 Other Credit Balances</b>	<b>2010</b>	<b>2009</b>
at 31 December	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	257	311
Retention Tax	1	10
Pay Related Social Insurance	219	244
Valued Added Tax	58	85
	<hr/>	<hr/>
	535	650
Payroll deductions	195	237
	<hr/>	<hr/>
	730	887
	<hr/> <hr/>	<hr/> <hr/>
<b>2.6 Net Liability from the Exchequer</b>		
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	3,749	1,624
Exchequer grant undrawn	(3,999)	(2,049)
Net liability from the Exchequer	<hr/>	<hr/>
	(250)	(425)
	<hr/> <hr/>	<hr/> <hr/>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	351	288
Debit balances: suspense	129	174
	<hr/>	<hr/>
	480	462
<b>Creditors</b>		
Due to State	(535)	(650)
Credit balances: suspense	(195)	(237)
	<hr/>	<hr/>
	(730)	(887)
	<hr/> <hr/>	<hr/> <hr/>
	(250)	(425)

## 2.7 Commitments

### (a) Global Commitments

Contracted commitments at 31 December 2010 amounted to €132,843 (2009 - €323,930).

### (b) Multi-Annual Capital Projects

	<b>Expenditure to 31 December 2009 €000</b>	<b>Expenditure in 2010 €000</b>	<b>Subsequent Years €000</b>	<b>Total €000</b>
Digital Mapping and related projects	25,325	1,111	—	26,436

## 2.8 Matured Liabilities

Matured liabilities not discharged at year end amounted to €1,452.

### 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 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.1.	1,701	Expenditure on salaries and wages decreased due to the impact of Government initiatives to reduce staff numbers.
A.3.	771	Reduction due to the achievement of ongoing efficiencies in respect of day to day office expenditure.
A.4.	518	Reduction due to the introduction of new telecoms arrangements and a reduction in volume of post.
A.5.	638	A number of ICT maintenance contracts have been discontinued as a result of the consolidation of internal systems giving rise to savings.

### 4 Receipts

	2010 Estimated €000	2010 Realised €000	2009 Realised €000
<b>4.1 Appropriations-in-aid</b>			
Pension-related deduction on public service remuneration	1,249	1,402	1,182

#### 4.2 Extra receipts payable to the Exchequer

	2010 €000	2009 €000
Land Registry fees	28,646	37,036
Registry of Deeds fees	1,733	2,853
Ground rent fees	83	87
	<u>30,462</u>	<u>39,976</u>

Fee income declined in 2010 as a result of a lower level of activity in the property market.

## 5 Employee Numbers and Pay

	<b>2010</b>	<b>2009</b>
<b>Number of Staff at Year End</b> (full time equivalents)	586	616
	<b>€000</b>	<b>€000</b>
Pay	24,932	28,224
Higher, special or additional duties allowances	(3)	40
Other allowances	79	92
Overtime	479	164
Employer's PRSI	1,344	1,500
<b>Total pay</b>	<b>26,831</b>	<b>30,020</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010 €	Maximum individual payment 2009 €
Higher, special or additional duties	—	—	—	8,661
Other allowances	46	—	7,879	8,373
Overtime	287	2	13,905	11,277

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

### 5.2 Other Remuneration Arrangements

A sum of €1,764 was paid to a retired civil servant, in receipt of a civil service pension, who was re-employed during 2010.

## 6 Compensation Payments

All titles registered on the Land Register are guaranteed by the State. Section 120 of the Registration of Title Act, 1964 provides for the payment of compensation to a person who suffers a loss through reliance on the Register where the loss is not caused or substantially contributed by the act, neglect or default of himself or his agent. Compensation payments totalling €167,557 were paid in 2010.