

## **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 2009 for the salaries and expenses of the Property Registration Authority.

The expenditure outturn is compared with the sums

(a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and

(b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 5 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.

**CATHERINE TREACY**  
Accounting Officer  
Property Registration Authority  
31 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Property Registration Authority for 2009 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 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 23 Property Registration Authority Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		31,516	30,020	32,883
A.2. Travel and subsistence		143	95	201
A.3. Incidental expenses		4,367	4,293	4,198
A.4. Postal and telecommunications services		1,390	1,033	1,375
A.5. Office machinery and other office equipment, and related services				
	<i>Current year provision</i>	4,394		
	<i>Deferred surrender</i>	350	5,134	6,200
A.6. Office premises expenses		750	777	1,253
A.7. Consultancy services		60	28	106
		<b>42,970</b>	<b>41,380</b>	<b>46,216</b>
<b>Gross Expenditure</b>				
	<i>Current year provision</i>	42,620		
	<i>Deferred surrender</i>	350		
		<b>42,970</b>	<b>41,380</b>	<b>46,216</b>
<b>Deduct</b>				
A.8. Appropriations-in-Aid		1,148	1,182	—
<b>Net Expenditure</b>				
	<i>Current year provision</i>	41,472		
	<i>Deferred surrender</i>	350	40,198	46,216
		<b>41,822</b>	<b>40,198</b>	<b>46,216</b>
<b>Surplus for the year</b>			<b>€1,624,099</b>	<b>€1,103,921</b>
<b>Deferred surrender</b>			—	<b>€350,000</b>
<b>Surplus to be surrendered</b>			<b>€1,624,099</b>	<b>€753,921</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			41,380	46,216
<b>Gross expenditure</b>			<u>41,380</u>	<u>46,216</u>
Deduct				
<b>Appropriations in aid</b>			(1,182)	—
<b>Net expenditure</b>			<u>40,198</u>	<u>46,216</u>
<b>Changes in capital assets</b>				
Purchases cash		(4,933)		(5,580)
Depreciation		4,056		3,202
Loss on Disposal		2	(875)	—
			<u>(85)</u>	<u>(117)</u>
<b>Changes in net current assets</b>				
Decrease in closing accruals		(169)		93
Decrease in stock		84		
			<u>(85)</u>	<u>(117)</u>
<b>Direct expenditure</b>			<u>39,238</u>	<u>43,814</u>
Net allied services expenditure	1.1		5,953	5,327
Notional rents			4,200	4,457
<b>Total operating cost</b>			<u><u>49,391</u></u>	<u><u>53,598</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		2009 €000	2008 €000
7	Superannuation and Retired Allowances	3,516	3,028
10	Office of Public Works	2,185	2,016
19	Justice, Equality and Law Reform - Financial Shared Services Centre	252	283
		<u>5,953</u>	<u>5,327</u>

## 2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
<b>Capital Assets</b>	2.1	12,093	11,349
		<b>12,093</b>	<b>11,349</b>
<b>Current Assets</b>			
Bank and cash	2.2	288	855
Stocks	2.3	299	383
Prepayments		519	399
Accrued income		29	44
Other debit balances	2.4	174	169
Net Liability from/(to) the Exchequer	2.6	425	(55)
<b>Total Current Assets</b>		<b>1,734</b>	<b>1,795</b>
<b>Less Current Liabilities</b>			
Accrued expenses		214	311
Other credit balances	2.5	887	969
<b>Total Current Liabilities</b>		<b>1,101</b>	<b>1,280</b>
<b>Net Current Assets</b>		633	515
<b>Net Assets</b>		<b>12,726</b>	<b>11,864</b>

**2.1 Statement of Capital Assets**

	<b>Office Equipment €000</b>	<b>Furniture and Fittings €000</b>	<b>Total €000</b>
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	33,659	4,611	38,270
Transfers	131	(131)	—
Additions	4,797	5	4,802
Disposals	(525)	(22)	(547)
Cost or valuation at 31 December 2009	<u>38,062</u>	<u>4,463</u>	<u>42,525</u>
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	23,250	3,671	26,921
Depreciation for the year	3,864	192	4,056
Depreciation on disposals	(524)	(21)	(545)
Cumulative depreciation at 31 December 2009	<u>26,590</u>	<u>3,842</u>	<u>30,432</u>
<b>Net Assets at 31 December 2009</b>	<b><u>11,472</u></b>	<b><u>621</u></b>	<b><u>12,093</u></b>
<b>Net Assets at 31 December 2008</b>	<b><u>10,409</u></b>	<b><u>940</u></b>	<b><u>11,349</u></b>

**2.2 Bank and Cash**

at 31 December	<b>2009 €000</b>	<b>2008 €000</b>
PMG balances and cash	425	1,134
Orders outstanding	(137)	(279)
	<u>288</u>	<u>855</u>

**2.3 Stocks**

at 31 December	<b>2009 €000</b>	<b>2008 €000</b>
Stationery	103	145
Miscellaneous supplies	18	16
IT consumables	178	222
	<u>299</u>	<u>383</u>

**2.4 Other Debit Balances**

at 31 December	<b>2009 €000</b>	<b>2008 €000</b>
Suspense	5	162
Advances to OPW	166	4
Imprests	3	3
	<u>174</u>	<u>169</u>

<b>2.5 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
<b>Amounts due to the State</b>		
Income Tax	311	377
Retention Tax	10	3
Pay Related Social Insurance	244	224
Valued Added Tax	85	79
	<u>650</u>	<u>683</u>
Suspense	—	19
Payroll deductions	237	267
	<u>887</u>	<u>969</u>

<b>2.6 Net Liability from/ (to) the Exchequer</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Surplus to be surrendered	1,624	754
Deferred surrender	—	350
Exchequer grant undrawn	(2,049)	(1,049)
Net liability from/ (to) the Exchequer	<u>(425)</u>	<u>55</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	288	858
Debit balances: suspense	174	166
	<u>462</u>	<u>1,024</u>
<b>Creditors</b>		
Due to State	(650)	(683)
Credit balances: suspense	(237)	(286)
	<u>(887)</u>	<u>(969)</u>
	<u>(425)</u>	<u>55</u>

## 2.7 Commitments

### (a) Global Commitments

Contracted Commitments at 31 December 2009 amount to €323,930.

### (b) Multi-Annual Capital Projects

	<b>Expenditure to 31 December</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total</b>
	€000	€000	€000	€000
Digital Mapping and Related Projects	18,969	6,356	1,609	26,934

## 2.8 Matured Liabilities

Matured liabilities not discharged at year end amounted to €2,773.

### 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.	1,496	Expenditure on salaries and wages decreased due to reduced overtime and the impact of Government initiatives to reduce staff numbers.
A.2.	48	Reduction due to decrease in number of claims made and reduced rates of travel and subsistence paid.
A.4.	357	Reduction due to the introduction of revised arrangements for post and telecoms in 2009.
A.5.	(390)	A significant element of A5 expenditure related to multi annual projects for which there were contractual commitments.
A.7.	32	Consultancy expenditure was maintained at a minimal level.

### 4 Receipts

#### 4.1 Appropriations in Aid

	2009 Estimated €000	2009 Realised €000	2008 €000
Pension Levy	1,148	1,182	—

#### 4.2 Extra receipts payable to the Exchequer

	2009 €000	2008 €000
Land Registry fees	37,036	61,317
Registry of Deeds fees	2,853	4,162
Ground rent fees	87	117
	<u>39,976</u>	<u>65,596</u>

Fee income declined in 2009 as a result of a lower level of activity in the property market.

## 5 Employee Numbers and Pay

	<b>2009</b>	<b>2008</b>
<b>Number of Staff at Year End</b> (full time equivalents)	616	686
	<b>€000</b>	<b>€000</b>
Pay	28,224	29,172
Higher, special or additional duties allowances	40	19
Other allowances	92	90
Overtime	164	1,856
Employer's PRSI	1,500	1,746
<b>Total pay</b>	<b>30,020</b>	<b>32,883</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	9	—	8,661	4,903
Other allowances	49	—	8,373	8,199
Overtime	60	2	11,277	19,513

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

### 5.2 Other Remuneration Arrangements

A sum of €8,981 was paid to a retired Civil Servant, in receipt of a Civil Service pension, who was re-employed during 2009.