

## **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 2009 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 2009, 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.

### **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  
29 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office 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 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 2009.

A handwritten signature in black ink, appearing to read 'John Buckley', with a long horizontal stroke extending to the right.

**JOHN BUCKLEY**  
Comptroller and Auditor General  
31 August 2010

## Vote 4 Central Statistics Office Appropriation Account 2009

Service	2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	40,182	38,545	37,315
A.2. Travel and subsistence	1,270	1,135	1,486
A.3. Incidental expenses	1,784	1,573	1,686
A.4. Postal and telecommunications services	1,407	1,222	1,370
A.5. Office machinery and other office supplies and related services	5,942	4,700	5,670
A.6. Office premises expenses	1,916	1,609	1,339
A.7. Consultancy services	61	108	153
A.8. Collection of statistics	3,064	1,585	1,128
A.9. Value for money and policy reviews	54	6	41
<b>Gross expenditure</b>	<b>55,680</b>	<b>50,483</b>	<b>50,188</b>
<b>Deduct</b>			
A.10. Appropriations-in-aid	<b>2,040</b>	<b>1,911</b>	<b>535</b>
<b>Net Expenditure</b>	<b>53,640</b>	<b>48,572</b>	<b>49,653</b>
<b>Surplus to be surrendered</b>		<b>€5,067,879</b>	<b>€1,476,852</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			50,483	50,188
Expenditure on services and programmes			—	—
<b>Gross expenditure</b>			<b>50,483</b>	<b>50,188</b>
Deduct				
<b>Appropriations in aid</b>			<b>1,911</b>	<b>535</b>
<b>Net expenditure</b>			<b>48,572</b>	<b>49,653</b>
<b>Changes in capital assets</b>				
Purchases cash			(822)	(1,364)
Disposals cash			—	—
Loss on disposals			—	—
Depreciation			3,720	3,862
<b>Changes in assets under development</b>				
Cash payments			(1,272)	(1,435)
<b>Changes in net current assets</b>				
Increase in closing accruals			779	552
Decrease/increase in stock			32	(40)
<b>Direct expenditure</b>			<b>51,009</b>	<b>51,228</b>
Net allied services expenditure	1.1		7,905	7,012
Notional rents			2,194	2,429
<b>Total operating cost</b>			<b>61,108</b>	<b>60,669</b>

#### 1.1 Net Allied Services

The Net Allied Services Expenditure is made up of the following estimated amounts borne on other Votes:

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	3,596	2,896
9	Office of the Revenue Commissioners	2,868	2,926
10	Office of Public Works	1,441	1,190
		<b>7,905</b>	<b>7,012</b>

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

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	18,565	20,429
<b>Capital Assets under Development</b>	2.2	998	791
		<u>19,563</u>	<u>21,220</u>
<b>Current Assets</b>			
Bank and cash	2.3	(57)	255
Stocks	2.4	240	272
Prepayments		558	456
Accrued income		456	865
Other debit balances		336	526
Net Liability to the Exchequer	2.5	900	345
<b>Total Current Assets</b>		<u>2,433</u>	<u>2,719</u>
<b>Less Current Liabilities</b>			
Accrued expenses		609	172
Deferred Income		36	—
Due to the State	2.6	937	900
Other credit balances	2.7	242	226
<b>Total Current Liabilities</b>		<u>1,824</u>	<u>1,298</u>
<b>Net Current Assets</b>		609	1,421
<b>Net Assets</b>		<u>20,172</u>	<u>22,641</u>

**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 2009	34	49,776	3,314	53,124
Adjustment	—	(19)	19	—
Additions	—	1,754	102	1,856
Disposals	—	(640)	(21)	(661)
Cost or valuation at 31 December 2009	34	50,871	3,414	54,319
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	34	30,156	2,505	32,695
Adjustment	—	(18)	18	—
Depreciation for the year	—	3,532	188	3,720
Depreciation on disposals	—	(640)	(21)	(661)
Cumulative depreciation at 31 December 2009	34	33,030	2,690	35,754
<b>Net Assets at 31 December 2009</b>	—	17,841	724	18,565
<b>Net Assets at 31 December 2008</b>	—	19,620	809	20,429

**2.2 Statement of Capital Assets under Development**

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	791
Adjustment in respect of uncompleted projects	(31)
Cash payments for the year	1,272
Transferred to asset register	(1,034)
Amounts carried forward at 31 December 2009	998

**2.3 Bank and Cash**

at 31 December	2009 €000	2008 €000
PMG balances and cash	(37)	800
Orders outstanding	(20)	(545)
	(57)	255

**2.4 Stocks**

at 31 December	2009 €000	2008 €000
Stationery	132	156
IT consumables	45	54
Publications	63	62
	240	272

<b>2.5 Net Liability to the Exchequer</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Surplus to be surrendered	5,068	1,477
Exchequer grant undrawn	(5,968)	(1,822)
Net liability to the Exchequer	<u>(900)</u>	<u>(345)</u>

**Represented by:****Debtors**

Bank and cash	(57)	255
Debit balances: suspense	336	526
	<u>279</u>	<u>781</u>

**Creditors**

Due to State	(937)	(900)
Credit balances: suspense	(242)	(226)
	<u>(1,179)</u>	<u>(1,126)</u>
	<u>(900)</u>	<u>(345)</u>

<b>2.6 Due to the State</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000

Income Tax	432	464
Pay Related Social Insurance	353	277
Professional Services Withholding Tax	—	55
Value Added Tax	2	17
Pensions	82	83
Income Levy	46	—
Exchequer Extra Receipts	22	4
	<u>937</u>	<u>900</u>

<b>2.7 Other credit balances</b>	<b>2009</b>	<b>2008</b>
	€000	€000
Payroll deductions held in suspense	227	225
Other credit suspense items	15	1
	<u>242</u>	<u>226</u>

<b>2.8 Commitments</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000

Total of legally enforceable commitments <sup>1</sup>	10,157	4,489
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<sup>1</sup> As at 31 December 2009, commitments likely to materialise in future years amounted to €10,157,312. The bulk of these commitments relate to contracts signed for the provision of the processing system for the 2011 Census of Population and for the provision of maps for use in CSO surveys.

### 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%

Sub-head	Less/(more) than provided €000	Explanation
A.1.	1,637	The saving arose mainly because of delays in getting staff for cyclical activities including the Census of Population and the Household Budget Survey.
A.5.	1,242	The saving arose because a number of planned IT projects were not sanctioned by the Department of Finance.
A.8.	1,479	The saving was mainly due to a delay in the start-up of the field work for the Household Budget Survey in 2009.

### 4 Receipts

4.1 Appropriations-in-aid	2009	2009	2008
	Estimated €000	Realised €000	Realised €000
1. European Union receipts	340	137	423
2. Miscellaneous	200	189	112
3. Pension related deduction on public service remuneration	1,500	1,585	—
<b>Total</b>	<b>2,040</b>	<b>1,911</b>	<b>535</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.	203	Receipts from European Union contracts were lower than expected in 2009.

#### 4.2 Extra receipts payable to the Exchequer

Exchequer Extra Receipts totalling €22,116 were received during the year.

## 5 Employee Numbers and Pay

	<b>2009</b>	<b>2008</b>
<b>Number of staff at year end</b> (full time equivalents)	793	777
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	35,893	34,486
Higher, special or additional duties allowances	168	277
Other allowances	95	110
Overtime	175	231
Employer's PRSI	2,214	2,211
<b>Total pay</b>	<b>38,545</b>	<b>37,315</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	116	1	18,869	15,034
Overtime and extra attendance	118	4	15,918	16,322
Shift and roster allowances	7	—	—	—

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

### 5.2 Performance and Merit Payments

In accordance with the Administrative Budget Agreement, 783 awards were made totalling €48,459 under the Exceptional Performance Scheme. The highest award was €2,000 paid to a group comprising two members of staff. A further four individuals received individual awards of €1,000.

## 6 Miscellaneous Items

### 6.1 Legal Costs

A payment of €10,148 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.