

Vote 4: Central Statistics Office

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 2010 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 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 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.

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
24 March 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 4: Central Statistics Office 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 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 2010.

Chapter 19 of my annual report refers to certain matters which I considered appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
8 August 2011

Vote 4 Central Statistics Office Appropriation Account 2010

Service	2010 Estimate	2010 Outturn	2009 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	37,964	35,866	38,545
A.2. Travel and subsistence	1,238	1,009	1,135
A.3. Incidental expenses	2,080	1,591	1,573
A.4. Postal and telecommunications services	1,841	1,488	1,222
A.5. Office machinery and other office supplies and related services	10,513	9,724	4,700
A.6. Office premises expenses	1,788	1,119	1,609
A.7. Consultancy services	89	67	108
A.8. Collection of statistics	4,514	2,674	1,585
A.9. Value for money and policy reviews	54	—	—
Gross expenditure	60,081	53,538	50,477
Deduct			
A.10. Appropriations-in-aid	2,249	2,776	1,911
Net Expenditure	57,832	50,762	48,566
Surplus to be surrendered		€7,069,925	€5,067,879

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	2010 €000	2009 €000
Expenditure on administration		53,538	50,477
Expenditure on services and programmes		—	—
Gross expenditure		53,538	50,477
Deduct			
Appropriations in aid		2,776	1,911
Net expenditure		50,762	48,566
Changes in capital assets			
Purchases cash		(2,779)	(822)
Loss on disposals		10	—
Depreciation		4,015	3,720
Changes in assets under development			
Cash payments		(4,541)	(1,272)
Changes in net current assets			
Increase/(Decrease) in closing accruals		(719)	779
Decrease in stock		62	32
Direct expenditure		46,810	51,003
Net allied services expenditure	1.1	7,302	7,905
Notional rents		1,990	2,194
Total operating cost		56,102	61,102

1.1 Net Allied Services

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

Vote		2010 €000	2009 €000
7	Superannuation and Retired Allowances	3,502	3,596
9	Office of the Revenue Commissioners	2,639	2,868
10	Office of Public Works	1,161	1,441
		7,302	7,905

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	19,173	18,565
Capital Assets under Development	2.2	3,707	998
		22,880	19,563
Current Assets			
Bank and cash	2.3	327	(57)
Stocks	2.4	178	240
Prepayments		730	558
Accrued income		945	456
Other debit balances		247	336
Net Liability from the Exchequer	2.5	577	900
Total Current Assets		3,004	2,433
Less Current Liabilities			
Accrued expenses		529	609
Deferred Income		80	36
Due to the State	2.6	920	937
Other credit balances	2.7	231	242
Total Current Liabilities		1,760	1,824
Net Current Assets		1,244	609
Net Assets		24,124	20,172

2.1 Statement of Capital Assets

	Land and buildings €000	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets				
Cost or valuation at 1 January 2010	34	50,871	3,414	54,319
Additions	—	4,583	50	4,633
Disposals	—	(1,515)	(61)	(1,576)
Cost or valuation at 31 December 2010	34	53,939	3,403	57,376
Accumulated Depreciation				
Opening balance at 1 January 2010	34	33,030	2,690	35,754
Depreciation for the year	—	3,857	158	4,015
Depreciation on disposals	—	(1,515)	(51)	(1,566)
Cumulative depreciation at 31 December 2010	34	35,372	2,797	38,203
Net Assets at 31 December 2010	—	18,567	606	19,173
Net Assets at 31 December 2009	—	17,841	724	18,565

2.2 Statement of Capital Assets under Development

	In-House Computer Applications €000
Amounts brought forward at 1 January 2010	998
Cash payments for the year	4,541
Transferred to asset register	(1,832)
Amounts carried forward at 31 December 2010	3,707

2.3 Bank and Cash

at 31 December	2010 €000	2009 €000
PMG balances and cash	352	(37)
Orders outstanding	(25)	(20)
	327	(57)

2.4 Stocks

at 31 December	2010 €000	2009 €000
Stationery	86	132
IT consumables	30	45
Publications	62	63
	178	240

2.5 Net Liability to/(from) the Exchequer	2010	2009
at 31 December	€000	€000
Surplus to be surrendered	7,070	5,068
Exchequer grant undrawn	(7,647)	(5,968)
Net liability to/(from) the Exchequer	<u>(577)</u>	<u>(900)</u>

Represented by:**Debtors**

Bank and cash	327	(57)
Debit balances: suspense	247	336
	<u>574</u>	<u>279</u>

Creditors

Due to State	(920)	(937)
Credit balances: suspense	(231)	(242)
	<u>(1,151)</u>	<u>(1,179)</u>
	<u>(577)</u>	<u>(900)</u>

2.6 Due to the State	2010	2009
at 31 December	€000	€000

Income Tax	396	432
Pay Related Social Insurance	366	353
Professional Services Withholding Tax	33	—
Value Added Tax	2	2
Pensions	74	82
Income Levy	49	46
Exchequer Extra Receipts	—	22
	<u>920</u>	<u>937</u>

2.7 Other credit balances	2010	2009
	€000	€000
Payroll deductions held in suspense	231	227
Other credit suspense items	—	15
	<u>231</u>	<u>242</u>

2.8 Commitments	2010	2009
at 31 December	€000	€000

Total of legally enforceable commitments ¹	5,079	10,157
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¹ As at 31 December 2010, commitments likely to materialise in future years amounted to €5,078,641. These commitments relate to contracts signed for the provision of the processing system for the 2011 Census of Population and for hosting the International Statistical Institute Conference that will be held in Dublin in August 2011. Commitments for IT and for the provision of maps for use in CSO surveys are also included in the figure.

3 Variations in Expenditure

turn varied from

Subhead	Less/(more) than provided €000	Explanation
A.6.	669	
A.8.	1,840	

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4 Receipts

4.1 Appropriations-in-aid

	2010 Estimated €	2010 Realised €	2009 Realised €
1. European Union receipts	340,000	754,852	136,741
2. Miscellaneous	200,000	73,883	188,710
	1,709,000	1,946,850	1,585,552
Total	2,249,000	2,775,585	1,911,003

Explanation of significant variations

from the amount

Heading	Less/(more) than estimated €000	Explanation
1.	(415)	Receipts from European Union contracts were higher than expected in 2010 because of the early receipt of pre-finance funding for the 2010 Census of Agriculture
2.	126	Receipts from publications and analysis were lower than expected in 2010 due to increased availability of data on the CSO website.
3.	(238)	Receipts from the pension related deduction increased in 2010 reflecting the full year take in 2010.

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	767	793
	2010	2009
	€000	€000
Pay	33,220	35,893
Higher, special or additional duties allowances	154	168
Other allowances	100	95
Overtime	331	175
Employer's PRSI	2,061	2,214
Total pay	35,866	38,545

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment of €10,000 or more 2010 €	Maximum individual payment of €10,000 or more 2009 €
Higher, special or additional duties	117	1	17,235	18,869
Overtime and extra attendance	214	6	15,312	15,918
Shift and roster allowances	6	—	—	—

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

5.2 Performance and Merit Payments

In accordance with the Administrative Budget Agreement, 770 awards were made totalling €58,786 under the Exceptional Performance Scheme. The highest award was €2,000 paid to two groups comprising two members of staff. A further four individuals received individual awards of €1,000.