

## **Appropriation Account 2022**

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**Vote 16**

**Valuation Office**

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## Introduction

As Accounting Officer for Vote 16, 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 2022 for the salaries and expenses of the Vote for Valuation Office and certain minor services.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided by capital supply services in 2022 out of unspent 2021 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €4.505 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

### ***Transfer of functions***

All functions within the ambit of Vote 16 Valuation Office transferred to Vote 16 Tailte Éireann under statutory instrument 58 of 2023, with effect from 1 March 2023. In anticipation of this change, responsibility for the former Programme B Administration service for the Valuation Tribunal was transferred to Vote 34, Housing, Local Government and Heritage with effect from 1 January 2022.

## Statement of Accounting Policies and Principles

The standard accounting policies and principles, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2022, have been applied in the preparation of the account.

## Statement on Internal Financial Control

### ***Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

***Shared services***

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Office and the National Shared Services Office for the provision of human resources and payroll shared services to this Office.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

***Financial control environment***

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

***Administrative controls and management reporting***

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecast
- a risk management system operates within the Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

***Internal audit and Audit Committee***

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

***Procurement***

I confirm that the Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

The Office has provided details of three non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

***Non-compliance with procurement rules***

The Office complied with the guidelines with the exception of three contracts (in excess of €25,000), totalling €128,515 (exclusive of VAT), as set out below:

- One contract with a value of €40,000, is with a former staff member who chairs the Technical Review Group and provides specific expertise on cases relating to the Valuation Tribunal. The commitment required would not make the role attractive to someone with the required expertise, from outside the jurisdiction/from the private sector. This contract will conclude in September 2023.
- One contract with a value of €35,115, was for the support/development and maintenance of the website, where it was not credible to provide the same functionality on a new platform within a €60,000 budget. This website is no longer functional after the establishment of Tailte Éireann.
- One contract with a value of €53,400 where the website needed to be moved to a new hosting site. The deadline for the move did not give sufficient time to tender for an alternative. Following strong recommendations from other public service bodies, we engaged a third-party supplier. Following the cyber-attack on the Health Service Executive ICT systems in May 2021, a potential vulnerability was identified in our data backup solution. As a result, an online Cloud based back up was added to the third-party contract as an imperative priority action.

The above contracts have been included in the 40/2002 annual return referenced above.

***Risk and control framework***

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Advisory Committee (MAC) on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

***Ongoing monitoring and review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MAC, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

***Review of effectiveness***

I confirm that the Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the department responsible for the development and maintenance of the internal financial control framework.

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2022 that require disclosure in the Appropriation account.

**Liam O'Sullivan**

Accounting Officer  
Valuation Office

12 September 2023

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 16 Valuation Office**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 16 Valuation Office for the year ended 31 December 2022 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 16 Valuation Office for the year ended 31 December 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

##### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Tailte Éireann and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Report on the statement on internal financial control, and on other matters**

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Seamus McCarthy**

Comptroller and Auditor General

21 September 2023

## Appendix to the report

### Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

### Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

### Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

## Vote 16 Valuation Office

### Appropriation Account 2022

		2022	2021
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A Provision of a State Valuation service			
	<i>Estimate provision</i> 20,226		
	<i>Deferred surrender</i> 325		
		20,551	15,163
			11,420
B Administration service for the Valuation Tribunal		—	—
			710
<b>Gross expenditure</b>		<b>20,551</b>	<b>15,163</b>
<i>Deduct</i>			
C Appropriations-in-aid		<b>785</b>	<b>492</b>
			<b>953</b>
<b>Net expenditure</b>			
	<i>Estimate provision</i> 19,441		
	<i>Deferred surrender</i> 325		
		<b>19,766</b>	<b>14,671</b>
			<b>11,177</b>

### Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €590,000 of unspent allocations in respect of the capital elements of the Vote was carried forward to 2023 (see note 6.2).

	2022	2021
	€	€
Surplus	5,094,678	5,118,765
Deferred surrender	(590,000)	(325,000)
<b>Surplus to be surrendered</b>	<b>4,504,678</b>	<b>4,793,765</b>

**Liam O'Sullivan**  
Accounting Officer  
Valuation Office

12 September 2023



## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2022

	2022	2021
	€000	€000
Programme cost	1,843	1,411
Pay	8,134	8,219
Non pay	5,186	2,500
<b>Gross expenditure</b>	<b>15,163</b>	<b>12,130</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>492</b>	<b>953</b>
<b>Net expenditure</b>	<b>14,671</b>	<b>11,177</b>
<b>Changes in capital assets</b>		
Purchases cash	(3,522)	
Depreciation	24	
Loss on disposals	4	(657)
<b>Changes in net current assets</b>		
Increase in closing accruals	122	
Decrease in inventories	21	454
<b>Direct expenditure</b>	<b>11,320</b>	<b>10,974</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	5,637	6,223
<b>Net programme cost</b>	<b>16,957</b>	<b>17,197</b>

#### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 16 borne elsewhere.

	2022	2021
	€000	€000
Vote 12 Superannuation and Retired Allowances	4,151	4,778
Vote 13 Office of Public Works	1,449	1,408
Vote 18 National Shared Services Office	16	16
Vote 43 Office of the Government Chief Information Officer	21	21
	<b>5,637</b>	<b>6,223</b>

## Note 2 Statement of Financial Position as at 31 December 2022

	Note	2022 €000	2021 €000
<b>Capital assets</b>	2.1	4,560	716
<b>Current assets</b>			
Bank and cash	2.2	1,217	771
Inventories <sup>a</sup>		—	21
Prepayments	2.3	126	143
Accrued income		—	14
Other debit balances	2.4	37	16
<b>Total current assets</b>		<b>1,380</b>	<b>965</b>
<b>Less current liabilities</b>			
Accrued expenses	2.5	344	267
Deferred income	2.6	176	162
Other credit balances	2.7	694	484
Net Exchequer funding	2.8	560	303
<b>Total current liabilities</b>		<b>1,774</b>	<b>1,216</b>
<b>Net current liabilities</b>		<b>(394)</b>	<b>(251)</b>
<b>Net assets</b>		<b>4,166</b>	<b>465</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.9	<b>4,166</b>	<b>465</b>

Note <sup>a</sup> Commencing in 2022, high-volume, low-value items are fully expensed in the year, and are no longer classified as stock items.

**2.1 Capital assets**

	Office and IT equipment €000	Furniture and fittings €000	Assets under development €000	Total €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2022	825	282	680	1,787
Adjustments <sup>a</sup>	—	2	350	352
Additions	15	—	3,507	3,522
Disposals	(91)	—	—	(91)
Cost or valuation at 31 December 2022	749	284	4,537	5,570
<b>Accumulated depreciation</b>				
Opening balance at 1 January 2022	789	282	—	1,071
Adjustments	—	2	—	2
Depreciation for the year	24	—	—	24
Depreciation on disposals	(87)	—	—	(87)
Cumulative depreciation at 31 December 2022	726	284	—	1,010
<b>Net assets at 31 December 2022</b>	<b>23</b>	<b>—</b>	<b>4,537</b>	<b>4,560</b>
Net assets at 31 December 2021	36	—	680	716

Note <sup>a</sup> A review of Project AXIA identified additional costs that required to be included in assets under development in 2021.

**2.2 Bank and cash**

at 31 December	2022 €000	2021 €000
PMG balance	1,180	720
Commercial bank account balance	37	51
	<b>1,217</b>	<b>771</b>

### 2.3 Prepayments

at 31 December	2022	2021
	€000	€000
Software support	91	123
Revaluation programme	12	—
Administration	16	10
Other prepayments	7	10
	<b>126</b>	<b>143</b>

### 2.4 Other debit balances

at 31 December	2022	2021
	€000	€000
Recoupable travel pass expenditure	17	12
Recoupable salary	19	—
Other debit suspense items	1	4
	<b>37</b>	<b>16</b>

### 2.5 Accrued expenses

at 31 December	2022	2021
	€000	€000
IT services and support	158	73
Revaluation programme	35	—
Administration expenses	83	47
Legal costs	68	147
	<b>344</b>	<b>267</b>

### 2.6 Deferred income

at 31 December	2022	2021
	€000	€000
Deposits on services to be provided in 2023	176	162
	<b>176</b>	<b>162</b>

## 2.7 Other credit balances

at 31 December	2022	2021
	€000	€000
<b>Amounts due to the State</b>		
Income tax	106	107
Universal social charge	21	21
Local property tax	1	1
Pay related social insurance	80	71
Professional services withholding tax	432	226
Pension contributions	26	25
	<u>666</u>	<u>451</u>
Payroll deductions held in suspense	28	27
Miscellaneous liabilities	—	6
	<u><b>694</b></u>	<u><b>484</b></u>

## 2.8 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	4,180	4,794
Deferred surrender	590	325
Exchequer grant undrawn	(4,210)	(4,816)
<b>Net Exchequer funding</b>	<u><b>560</b></u>	<u><b>303</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	1,217	771
Debit balances: suspense	37	16
	<u>1,254</u>	<u>787</u>
<b>Creditors</b>		
Due to the State	(666)	(451)
Credit balances: suspense	(28)	(33)
	<u>(694)</u>	<u>(484)</u>
	<u><b>560</b></u>	<u><b>303</b></u>

## 2.9 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		465	243
Disbursements from the Vote			
Estimate provision	Account	19,441	
Deferred surrender	Account	(590)	
Surplus to be surrendered	Account	(4,180)	
Net vote		14,671	11,177
Expenditure (cash) borne elsewhere	1.1	5,637	6,223
Non-cash items – capital assets adjustment	2.1	350	19
Net programme cost	1	(16,957)	(17,197)
<b>Balance at 31 December</b>		<b>4,166</b>	<b>465</b>

## 2.10 Commitments

Global commitments	2022	2021
at 31 December	€000	€000
Procurement of goods and services	425	2,750
Capital projects	8,050	10,068
	<b>8,475</b>	<b>12,818</b>

### a) Major capital projects

	Cumulative expenditure to 31 December 2021	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of project 2022	Expected total spend lifetime of project 2021
	€000	€000	€000	€000	€000
Project AXIA <sup>b</sup>	1,030 <sup>a</sup>	3,507	8,050	12,587	12,601

Notes <sup>a</sup> Includes adjustment of €350,000 (see Note 2.1 Capital assets).

<sup>b</sup> Up to 2021, the entire project was costed excluding VAT. The lifetime spend for 2022 is adjusted to include the VAT element on relevant components. The figure for 2021 has been restated accordingly.

### Note 3 Vote Expenditure

#### Analysis of administration expenditure

All of the allocation for Vote 16 Valuation Office is classified as administration expenditure applied towards a single programme: provision of a State valuation service.

		<b>2022</b>		<b>2021</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances	9,715	8,134	8,219
ii	Travel and subsistence	160	201	125
iii	Training and development and incidental expenses	364	320	438
iv	Postal and telecommunications services	80	96	85
v	Office equipment and external IT services			
	<i>Estimate provision</i>	7,444		
	<i>Deferred surrender</i>	325		
		7,769	4,445	1,707
vi	Office premises expenses	140	110	107
vii	Consultancy services and other services	50	15	38
		<b>18,278</b>	<b>13,321</b>	<b>10,719</b>

#### Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

#### v Office equipment and external IT services

*Estimate provision €7.769 million; outturn €4.445 million*

The shortfall of €3.324 million was due to fewer than anticipated payment milestones for Project AXIA in 2022. Work began on the project in 2021, continued throughout 2022 and went live on a phased basis beginning in April 2023.

### Programme A Provision of a State valuation service

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	9,715	8,134	7,783
A.2	Administration – non pay			
	<i>Estimate provision</i>	8,238		
	<i>Deferred surrender</i>	325		
		8,563	5,187	2,226
A.3	Fees to counsel and other legal expenses	73	168	12
A.4	National revaluation projects	2,200	1,674	1,399
		<b>20,551</b>	<b>15,163</b>	<b>11,420</b>

#### Significant variations

The following outlines the reasons for significant variations in programme subhead expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €5.063 million lower than originally provided.

##### A.1 Administration – pay

*Estimate provision €9.715 million; outturn €8.134 million*

The shortfall of €1.581 million in expenditure was mainly due to delays in the recruitment process and difficulty in acquiring suitably qualified resources during the year.

##### A.2 Administration – non pay

*Estimate provision €8.563 million; outturn €5.187 million*

The shortfall of €3.376 million in expenditure is primarily constituted by the underspend in Project AXIA detailed immediately above.

##### A.4 National revaluation projects

*Estimate provision €2.2 million; outturn €1.674 million*

The shortfall of €526,000 in expenditure was mainly due to the deferral of the Revaluation 2021 Programme until 2023.



## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2022		2021
	Estimated €000	Realised €000	Realised €000
1 <i>Valuation Tribunal appeal fees</i>	—	—	50
2 Valuation certificates	120	110	94
3 Valuation revision fees	300	114	550
4 Miscellaneous receipts	65	4	8
5 Receipts from additional superannuation contributions on public service remuneration	300	264	251
<b>Total</b>	<b>785</b>	<b>492</b>	<b>953</b>

#### Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €293,000 less than estimate. Explanations for variances are set out below:

#### 3 Valuation revision fees

*Estimate €300,000; realised €114,000*

The shortfall of €186,000 was due to reduced fees from local authorities consequent on SI no. 437 of 2021 coming into operation on 1 September 2021. This removed the requirement for local authorities to pay a prescribed fee for revision outcomes from the Valuation Office. Future estimates will reflect the consequent reduction in revision fee income.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2022	2021
Number of staff at year end	<u>128</u>	<u>139</u>

### 5.2 Pay

Remuneration of Office staff	2022	2021
	€000	€000
Pay	7,329	7,432
Higher, special or additional duties allowances	74	88
Other allowances	15	15
Overtime	11	2
Employer's PRSI	705	682
<b>Total pay</b>	<b><u>8,134</u></b>	<b><u>8,219</u></b>

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022	2021
			€	€
Higher, special or additional duties allowances	18	—	7,946	7,911
Overtime	2	1	10,501	2,449
Other allowances	3	—	5,187	5,048
Extra remuneration in more than one category	2	1	15,689	7,496

### 5.4 Other remuneration agreements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €85,865. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

### 5.5 Office staffing by pay band

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2022	2021
20,000	59,999	77	98
60,000	69,999	20	17
70,000	79,999	13	8
80,000	89,999	13	1
90,000	99,999	2	3
100,000	109,999	3	1
110,000	119,999	2	—
140,000	149,999	1	—

### 5.6 Payroll overpayments

at 31 December	Number of recipients	2022 €	2021 €
Overpayments	11	19	9
Recovery plans in place	6	13	3

### 5.7 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows:

	2022 €000	2021 €000
<b>Basic pay</b>	<b>145</b>	<b>137</b>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post 1995 superannuation scheme for established civil servants and his entitlements to retirement benefits do not extend beyond the terms of that scheme.

Note: The above figures relate to the Commissioner of Valuation who was the Accounting Officer for Vote 16 on 31 December 2022.

## Note 6 Miscellaneous

### 6.1 Compensation and legal costs

#### Payments/costs paid by the Office in the year

	Total 2022	Total 2021
Number of cases <sup>a</sup>	10	12
	€000	€000
Office's own legal costs	—	—
Compensation	—	—
Legal costs <sup>b</sup>	165	8
Other costs	2	4
<b>2022 Total</b>	<b>167</b>	<b>12</b>
2021 Total	12	

Notes <sup>a</sup> All claims were made by members of the public.

<sup>b</sup> Cost of one case completed in 2022 was €165,000.

### 6.2 Deferred surrender

Deferred surrender comprises savings in 2022 of €590,000 in capital expenditure in subhead A.2 that were carried over to 2023.

### 6.3 Merger

As part of a programme of rationalisation of State bodies, a Government decision was made on 31 October 2012 to merge the Valuation Office, Ordnance Survey Ireland and the Property Registration Authority. The new organisation arising from the merger is known as Tailte Éireann. Tailte Éireann is under the aegis of the Department of Housing, Local Government and Heritage.

The Tailte Éireann Bill 2022 was published on 6 September. The Tailte Éireann Act 2022 was enacted on 21 December 2022 and Tailte Éireann was established on 1 March 2023.

Tailte Éireann is the body responsible for providing the authoritative property registration system, national mapping and surveying infrastructure and property valuation service for the State. As such, it will be the primary national source of property information and geo-spatial data and will be a leader in the development and delivery of land information services.

Accommodation arrangements for Tailte Éireann have been put in place by the Office of Public Works, effective in the final quarter of 2024. The staff of Tailte Éireann will remain in their current locations until the new building is ready for occupation.