

**Appropriation Account 2023**

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**Vote 13**

**Office of Public Works**

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## Introduction

As Accounting Officer for Vote 13, 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 2023 for the salaries and expenses of the Office of Public Works, for services administered by that Office and for payment of certain grants and for the recoupment of certain expenditure.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2023 out of unspent 2022 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €16.609 million is liable for surrender to the Exchequer.

The Office of Public Works incurs expenditure on behalf of other Government departments and agencies. The expenditure incurred on their behalf is set out in note 2.14 Provision of agency services. In addition, allied services are provided by the Office on behalf of the State because the Office is able to perform these services more efficiently than the user Departments. Expenditure in relation to the Office which is borne elsewhere and the costs of shared services provided by the Office to other votes are set out in note 1.1.

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, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account with the exceptions below.

### **Valuation of assets**

State-owned lands and buildings controlled or managed by the Office are valued using the following basis.

- Market value has been applied to properties where market comparisons are available.
- Where market comparisons are not available, properties acquired or purchased before 1 January 1995, or constructed before 1 January 1997, are valued based on building cost norms and notional site values. Properties purchased since 1 January 1995 or constructed since 1 January 1997 are valued at cost.
- Prestige properties have been individually valued using the replacement cost method of valuation. This rebuilding cost is based on the application of market rates.

- Heritage assets which cannot be adequately expressed in financial terms are valued at nil cost.
- Miscellaneous properties are various categories of land and buildings including secondary properties or carpark land these are valued at nil cost as the overall valuation for the full site is included on the primary asset.

The valuations are subject to a number of significant qualifications and should not be regarded as a current estimate of realisable value. On the disposal of land and buildings, the assets are revalued to the sales proceeds amount and the gain or loss is shown as a revaluation on disposal in note 2.1.

Capital expenditure in a number of areas is not recognised in note 2.1 Property, plant and equipment as follows.

- Expenditure on improvements to buildings is not included. The change in value will be reflected at the next valuation date.
- Expenditure on improvements to leased buildings is not capitalised.
- Flood relief capital schemes are considered infrastructure assets and are not capitalised.
- National monuments and certain national historic properties are not valued.
- Artwork acquired after 1 January 2008 is included in the statement of capital assets under the heading fixtures and fittings at historical cost and is not revalued. Artwork acquired prior to 1 January 2008 has not been capitalised.

### ***Depreciation***

Depreciation is calculated on an annual basis and a full year's depreciation is charged in the year of acquisition/commissioning and no depreciation is charged in the year of disposal.

Buildings are not depreciated on the basis that ongoing annual maintenance expenditure is sufficient to maintain their condition.

Plant and machinery assets are depreciated on a straight line basis over their estimated useful life of between five and 20 years, to a projected residual value.

Artworks and heritage assets are not depreciated.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	2-10 years	20%
Acquired/developed software	10 years	10%

### ***Capital assets under development***

Capital expenditure on works on existing properties owned by the Office carried out under subhead B.6 (new works, alterations and additions) is not included in capital assets under development but any change will be reflected at the next valuation date. Capital expenditure on new developments spanning multiple accounting periods is accounted for as a capital asset under development and is transferred to the relevant asset category on completion.

## **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 Chairman. 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 and travel shared services for civil service grades.

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***

A control environment comprising 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 Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

### ***Administrative controls and management reporting***

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 forecasts
- 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
- a corporate governance framework for the Office is in place.

### ***Internal audit and Audit Risk Committee***

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 Risk Committee. I have put procedures in place to ensure that the recommendations arising from reports of the internal audit function are implemented.

### ***Procurement***

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure by the Office on goods and services, including the cost of contracted-in staff, amounted to a total of €813 million in 2023.

The Office has provided details of 65 non-competitive contracts totalling €4,924,056 in the annual return in respect of circular 40/2002 to 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 61<sup>a</sup> contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €9,331,243 (exclusive of VAT) as set out below.

- Twenty-two suppliers were paid €6,582,012 where the contract value was in excess of the relevant advertising threshold but was awarded by way of competitive requests for tenders. A contractor's framework is currently under development, which will facilitate contracts being procured compliantly.
- Twenty one suppliers were paid €1,375,801 where the contract was awarded directly without approval to engage in a non-competitive process.
- Thirteen suppliers were paid €872,971 where the contract was originally procured compliantly, but was extended without approval under a non-competitive process.
- Five suppliers were paid €500,459 where the contract was originally procured compliantly, but was extended without approval under a non-competitive process. These contracts have since been, or are in the process of being, regularised.

<sup>a</sup> Thirty nine of these contracts have been included in the circular 40/2002 annual return referenced under procurement above.

The Office is committed to reducing the level of non-compliant procurement undertaken and continues to target areas of non-compliance. However, it is not possible to rectify thirty five of these non-compliant contracts retrospectively as the Office is legally committed, and payments must continue until those contracts are complete.

### ***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 Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on an annual 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 assigns 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 Management Board, 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***

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 Office responsible for the development and maintenance of the internal financial control framework.

### ***Internal financial control issues***

The following internal financial control issues were identified in 2023.

#### ***Expenditure on measured term maintenance contract***

A measured term maintenance contract (MTMC) entered into in October 2018 had an anticipated value estimated at €15 million over three years with an option to extend by one year bringing the total value to €20 million.

In 2023, the Office incurred expenditure under the contract of €2.5 million. This brought the total MTMC actual expenditure at end 2023 to €125 million, which included emergency Brexit infrastructure works.

In 2021, the MTMC was re-tendered as a framework consisting of two separate contracts to broaden the supplier base for maintenance services and minor works to the Office. This MTMC framework (MTMF) commenced on 3 May 2022. The anticipated value of this framework is €10 million per annum with a cumulative estimated value of €40 million over four years.

The total actual expenditure on this MTMF in 2023 was €20.9 million (€5.4 million in 2022).

*Prepayment to sub-contractor*

In 2020, the Office pre-paid a supplier €299,559 outside of contractual obligations, in respect of works completed on behalf of the Office to reduce the liquidity risk to a sub-contractor as a result of a delayed payment from the main contractor. This payment was refunded in full to the Office in 2022.

The Office has carried out a full review into the circumstances that led to this payment being made. Additionally, internal audit reports were completed which reviewed certain internal control processes and the purchase to pay system.

Following these reviews a total of fifteen improvements were identified. Nine of these improvements have already been implemented with the remaining six to be implemented over the coming months.

*Overpayment of VAT liability to Revenue*

The Office made a payment of €20.9 million to the Revenue Commissioners in January 2024 in respect of VAT liability for the period November/December 2023. This was a €3.2 million overpayment in respect of the liability for the period. This error was a result of a transcription error when entering the liability value for payment on the ROS system. The error was identified immediately after authorising. An amended VAT return for the period was submitted to Revenue and a full refund was processed and received to rectify the matter.

The Office's payments team have investigated the matter and further controls have been put in place to ensure this issue does not arise again.

**Maurice Buckley**  
Accounting Officer  
Office of Public Works

27 March 2024

## **Comptroller and Auditor General**

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

#### **Vote 13 Office of Public Works**

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

I have audited the appropriation account for Vote 13 Office of Public Works for the year ended 31 December 2023 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 13 Office of Public Works for the year ended 31 December 2023, 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 the Office of Public Works 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.

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

The Accounting Officer has disclosed in the statement on internal financial control that there was a significant level of non-compliance with relevant procurement rules in respect of contracts that operated in 2023.

##### ***VAT liability overpayment***

The Accounting Officer has disclosed in the statement on internal financial control that an overpayment of VAT liability of €3.2 million to the Revenue Commissioners occurred as a result of an error. The Office of Public Works identified the error, and the full amount of the overpayment was subsequently recouped from Revenue.



***Adapting flood risk management to climate change impacts***

Chapter 4 of my report on the accounts of the public services for 2023 reviews progress in adapting flood risk management to take account of the impacts of climate change, in respect of which the Office of Public Works is the lead agency. The report reviews the governance structure in place in the area of climate change adaptation, with a particular focus on the flood risk management sector; establishes what funding and resources have been made available to support the implementation of the strategic climate change adaptation plan for dealing with flood risks and assesses the progress made in implementing the plan since its approval by Government in October 2019.

***Delivery of rapid build housing***

Chapter 5 of my report on the accounts of the public services for 2023 examines how the rapid build programme for the delivery of housing units to accommodate beneficiaries of temporary protection has performed against targets. The programme is being delivered by the Office of Public Works as the agent for the Department of Children, Equality Disability, Integration and Youth. The report also looks at whether an assessment has been carried out of the success/feasibility of the rapid build delivery model for other uses, and the current status of the planning for the long-term future use of the housing units.

**Seamus McCarthy**  
Comptroller and Auditor General

23 September 2024

## 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 13 Office of Public Works

## Appropriation Account 2023

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Climate Responsive			
	Flood Risk Management			
	<i>Original</i>	126,174		
	<i>Supplementary</i>	(16,110)		
			110,064	102,892
B	Estate management			
	<i>Original</i>	490,837		
	<i>Deferred surrender</i>	27,000		
	<i>Supplementary</i>	40,709		
			558,546	438,956
<b>Gross expenditure</b>				
	<i>Original</i>	617,011		
	<i>Deferred surrender</i>	27,000		
	<i>Supplementary</i>	24,599		
			668,610	541,848
	<i>Deduct</i>			
C	Appropriations-in-aid			
	<i>Original</i>	17,206		
	<i>Supplementary</i>	4,500		
			21,706	33,551
<b>Net expenditure</b>				
	<i>Original</i>	599,805		
	<i>Deferred surrender</i>	27,000		
	<i>Supplementary</i>	20,099		
			646,904	508,297

**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 spending in the following year.

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Surplus	16,608,617	93,883,786
Deferred surrender	—	(27,000,000)
<b>Surplus to be surrendered</b>	<b>16,608,617</b>	<b>66,883,786</b>

**Maurice Buckley**

Accounting Officer  
Office of Public Works

27 March 2024

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2023

	2023	2022
€000	€000	€000
Programme cost	583,665	476,503
Pay	58,427	51,878
Non pay	15,461	13,467
<b>Gross expenditure</b>	<b>657,553</b>	<b>541,848</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>27,257</b>	<b>33,551</b>
<b>Net expenditure</b>	<b>630,296</b>	<b>508,297</b>
<b>Changes in capital assets</b>		
<b>Property, plant and equipment (note 2.1)</b>		
Purchases	(52,033)	
Depreciation	6,603	
Disposals cash	4,134	
Loss on disposal	1,966	
<b>Intangible assets (note 2.2)</b>		
Purchases	(399)	
Amortisation	327	
	(39,402)	3,910
<b>Changes in net current assets</b>		
Decrease in inventories	273	
Increase in prepayments	(3,274)	
Decrease in accrued income	996	
Decrease in accrued expenses	(1,657)	
Decrease in deferred income	(97)	
	(3,759)	1,675
<b>Direct expenditure</b>	<b>587,135</b>	<b>513,882</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	(104,619)	(117,124)
<b>Net programme cost <sup>a</sup></b>	<b>482,516</b>	<b>396,758</b>

Note <sup>a</sup> The net programme cost does not include the following.

- Notional rents receivable by the Office on State owned properties are estimated at some €90.085 million. Notional rents payable by the OPW are estimated at €2.2 million.
- Amounts have not been included in the statement in respect of notional income from client departments in respect of services currently provided free of charge by the OPW.
- Amounts have not been included in the statement in respect of expenditure borne by the OPW on behalf of other departments or bodies and any capital element of allied services, totaling €223 million (2022: €200 million).

### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 13 borne elsewhere, and costs borne by Vote 13 in respect of other Votes.

		<b>2023</b>	<b>2022</b>
		<b>€000</b>	<b>€000</b>
Vote 9	Office of the Revenue Commissioners	60	72
Vote 12	Superannuation and Retired Allowances	26,229	24,928
Vote 18	National Shared Services Office	97	83
Vote 43	Office of the Government Chief Information Officer	53	45
Apportioned cost of shared services for other Votes <sup>a</sup>		(131,058)	(142,252)
		<b>(104,619)</b>	<b>(117,124)</b>

Note <sup>a</sup> In addition to the value of services rendered without charge to other votes shown here (€131.058 million), services costing approximately €19.921 million were also provided without charge to other non-voted public bodies.

## Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
<b>Fixed assets</b>			
Property, plant and equipment	2.1	3,831,053	3,616,088
Intangible assets	2.2	4,850	4,778
<b>Total fixed assets</b>		<b>3,835,903</b>	<b>3,620,866</b>
<b>Current assets</b>			
Bank and cash	2.3	147,793	106,177
Inventories	2.4	1,828	2,101
Prepayments	2.5	28,999	25,725
Accrued income	2.6	2,645	3,641
Other debit balances	2.7	16,020	17,755
<b>Total current assets</b>		<b>197,285</b>	<b>155,399</b>
<b>Less current liabilities</b>			
Accrued expenses	2.8	12,625	14,282
Deferred income	2.9	241	338
Other credit balances	2.10	147,206	63,804
Net Exchequer funding	2.11	16,607	60,128
<b>Total current liabilities</b>		<b>176,679</b>	<b>138,552</b>
<b>Net current assets</b>		<b>20,606</b>	<b>16,847</b>
<b>Net assets</b>		<b>3,856,509</b>	<b>3,637,713</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.12	<b>3,856,509</b>	<b>3,637,713</b>

## 2.1 Property, plant and equipment

	Land and buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
<b>Cost or valuation <sup>a</sup></b>						
At 1 January 2023 <sup>b</sup>	3,581,514	65,864	19,816	23,627	69	3,690,890
Additions	41,804	7,922	1,649	658	56,698 <sup>c</sup>	108,731
Disposals	(5,929)	(2,035)	—	—	—	(7,964)
Adjustments/asset revaluations	427	—	—	79	(69)	437
Transfers from other departments <sup>d</sup>	118,501	—	—	—	—	118,501
At 31 December 2023	3,736,317	71,751	21,465	24,364	56,698	3,910,595
<b>Accumulated depreciation</b>						
At 1 January 2023	—	40,969	17,981	15,852	—	74,802
Depreciation for the year	—	5,414	950	239	—	6,603
Depreciation on disposals	—	(1,863)	—	—	—	(1,863)
At 31 December 2023	—	44,520	18,931	16,091	—	79,542
<b>Net assets</b>						
<b>At 31 December 2023</b>	<b>3,736,317</b>	<b>27,231</b>	<b>2,534</b>	<b>8,273</b>	<b>56,698</b>	<b>3,831,053</b>
At 31 December 2022	3,581,514	24,895	1,835	7,775	69	3,616,088

- Note
- a Includes assets acquired for less than €10,000 prior to 1 January 2020.
  - b From 1 January 2023, acquired and developed software assets were reclassified to intangible assets (note 2.2).
  - c Costs relate to Rosslare Europort Terminal 7 construction.
  - d The transfer from other departments relates to construction projects that have transferred to the OPW following substantial completion of the project. It also includes transfers of ownership of existing buildings.



**Valuation of land and buildings**

As set out in the statement of accounting policies and principles, assets are valued using a number of valuation bases. The number of buildings and the related value under each valuation basis used is set out below.

Valuation bases	2023		2022 <sup>a</sup>	
	Number of buildings	€000	Number of buildings	€000
Market value	294	1,236,747	300	1,078,160
Building cost norms	512	705,119	515	709,374
Cost	151	866,545	150	866,073
Prestige properties (replacement cost)	11	927,906	11	927,906
Heritage properties (nil value)	727	—	727	—
Miscellaneous properties <sup>b</sup>	216	—	219	—
	<b>1,911</b>	<b>3,736,317</b>	<b>1,922</b>	<b>3,581,514</b>

Note <sup>a</sup> Following an internal review, the 2022 comparative values have been restated.

<sup>b</sup> Miscellaneous properties are various categories of land and buildings including secondary properties or carpark land where the overall valuation for the full site is included on the primary asset in the table above.

**2.2 Intangible assets**

	Acquired and developed software €000	Assets under development €000	Total €000
<b>Cost or valuation</b>			
At 1 January 2023 <sup>a</sup>	7,448	4,024	11,472
Additions	371	28	399
At 31 December 2023	7,819	4,052	11,871
<b>Accumulated amortisation</b>			
At 1 January 2023	6,694	—	6,694
Amortisation	327	—	327
At 31 December 2023	7,021	—	7,021
<b>Net assets</b>			
<b>At 31 December 2023</b>	<b>798</b>	<b>4,052</b>	<b>4,850</b>
At 31 December 2022	754	4,024	4,778

Note <sup>a</sup> From 1 January 2023, acquired and developed software assets were reclassified from property, plant and equipment (note 2.1) to intangible assets.

**2.3 Bank and cash**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
PMG balances	147,791	106,175
Petty cash	2	2
	<b>147,793</b>	<b>106,177</b>

**2.4 Inventories**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Engineering spare parts	776	899
Heritage spare parts	1,052	1,087
Building materials	—	65
Stationery	—	40
Miscellaneous stocks	—	10
	<b>1,828</b>	<b>2,101</b>

**2.5 Prepayments**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Administration	534	449
IT services and support	2,065	1,431
Flood risk management	15	22
Estate management	26,385	23,823
	<b>28,999</b>	<b>25,725</b>

**2.6 Accrued income**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Social Insurance Fund	1,356	2,474
Estate management	914	888
Heritage services	353	251
Government publications	22	28
	<b>2,645</b>	<b>3,641</b>

**2.7 Other debit balances**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Agency balances (note 2.14)	15,998	17,445
Other debit balances	22	310
	<b>16,020</b>	<b>17,755</b>

**2.8 Accrued expenses**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Administration	284	235
IT services and support	484	96
Flood risk management	524	1,124
Estate management	11,333	12,827
	<b>12,625</b>	<b>14,282</b>

**2.9 Deferred income**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Government publications	8	6
Estate management	197	256
Heritage services	36	76
	<b>241</b>	<b>338</b>

**2.10 Other credit balances**

at 31 December	2023	2022
	€000	€000
<b>Amounts due to the State</b>		
Value added tax	17,806	12,893
Income tax	1,718	1,861
Pay related social insurance	1,344	1,433
Professional services withholding tax	835	856
Pension contributions	413	405
Universal social charge	330	361
Local property tax	9	11
	<u>22,455</u>	<u>17,820</u>
 Agency balances (note 2.14)	 118,347	 35,171
Percent for art scheme	2,965	2,162
Property management	2,795	7,501
Sundry works account	327	804
Miscellaneous heritage	142	189
Other credit balances	175	157
	<u><b>147,206</b></u>	<u><b>63,804</b></u>

**2.11 Net Exchequer funding**

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	16,609	66,884
Deferred surrender	—	27,000
Exchequer grant undrawn	(2)	(33,756)
<b>Net Exchequer funding</b>	<u><b>16,607</b></u>	<u><b>60,128</b></u>
 <b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	147,793	106,177
Debit balances: suspense	16,020	17,755
	<u>163,813</u>	<u>123,932</u>
 <b>Creditors</b>		
Due to the State	(22,455)	(17,820)
Credit balances: suspense	(124,751)	(45,984)
	<u>(147,206)</u>	<u>(63,804)</u>
	<u><b>16,607</b></u>	<u><b>60,128</b></u>

**2.12 State funding account**

	Note	2023	2022
		€000	€000
Balance at 1 January		3,637,713	3,472,849
Disbursements from the Vote			
Estimate provision	Account	646,904	
Deferred surrender	Account	—	
Surplus to be surrendered	Account	(16,609)	
Net vote	Note	630,295	508,297
Expenditure (cash) borne elsewhere	1.1	26,439	25,128
Allied services	1.1	(131,058)	(142,252)
Net programme cost	1	(482,516)	(396,758)
Asset revaluations	2.1	437	(3,716)
Asset transfer from other Departments	2.1	118,501	174,165
Capital asset under development	2.1	56,698	—
<b>Balance at 31 December</b>		<b>3,856,509</b>	<b>3,637,713</b>

**2.13 Commitments**

<b>a) Global commitments</b>	<b>2023</b>	<b>2022</b>
at 31 December	€000	€000
Procurement of goods and services	9,773	7,677
Non-capital grant programmes	266	757
Capital grant programmes	11,693	12,182
Capital projects	257,153	125,523
Public private partnership projects	293,367	319,138
<b>Total of legally enforceable commitments</b>	<b>572,252</b>	<b>465,277</b>

There were commitments outstanding at the end of 2023 in respect of rental of leased properties and associated service charges that have not been included in this account but they are estimated to be €121.454 million in 2024 (2023: €133 million).

In addition, the OPW has a commitment to deliver the National Children's Science Museum. As the project is subject to an arbitration process that is not yet finalised, the estimated value of this commitment has not been included in this account.

<b>b) Non-capital grant programmes</b>	<b>2023</b>	<b>2022</b>
	€000	€000
Opening balance	757	750
Adjustment	(27)	—
New grant commitments	228	460
Grants paid in the year	(692)	(453)
<b>Closing balance</b>	<b>266</b>	<b>757</b>

<b>c) Capital grant programmes</b>	<b>2023</b>	<b>2022</b>
	€000	€000
Opening balance	12,182	14,124
Adjustment	—	16
New grant commitments	3,000	1,500
Grants paid in the year	(3,489)	(3,434)
Grants cancelled	—	(24)
<b>Closing balance</b>	<b>11,693</b>	<b>12,182</b>

**d) Major capital projects**

Major ongoing projects during 2023 where the total estimated cost of the individual project is expected to exceed €10 million. Particulars are as follows.

	<b>Cumulative expenditure to 31 December 2022</b>	<b>Expenditure in 2023</b>	<b>Project commitments in subsequent years <sup>a</sup></b>	<b>Expected total spend lifetime of project 2023</b>	<b>Expected total spend lifetime of project 2022</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Climate responsive flood risk management</b>					
River Dodder Fluvial Scheme	21,083	705	—	21,788	21,583
Bandon	31,039	592	—	31,631	31,339
Skibbereen	34,296	517	—	34,813	35,296
Clonakilty	30,717	875	—	31,592	32,577
Ennis South	18,224	535	—	18,759	19,724
Douglas	22,414	1,524	—	23,938	23,514
Athlone	15,898	6,441	5,337	27,676	22,698
Clare Galway	11,258	54	—	11,312	11,308
Lower Morell FRS	6,907	3,825	7,000	17,732	16,407
Glashboy <sup>b</sup>	3,400	5,485	29,115	38,000	—
<b>Total</b>	<b>195,236</b>	<b>20,553</b>	<b>41,452</b>	<b>257,241</b>	<b>214,446</b>
<b>Estate management</b>					
Data centre, Backweston	—	18,082	64,719	82,801	70,364
Distillers Building	880	895	58,500	60,275	39,200
Tom Johnson House	18,592	26,588	8,000	53,180	53,053
Leeson Lane	—	21,086	19,000	40,086	—
Miesian Plaza	21,318	1,517	580	23,415	23,415
Bishops Square	—	10,539	2,000	12,539	—
Clyde House	4,815	6,044	—	10,859	10,500
<b>Total</b>	<b>45,605</b>	<b>84,751</b>	<b>152,799</b>	<b>283,155</b>	<b>196,532</b>

Note <sup>a</sup> Project commitments in subsequent years refers to the Office's current estimate of capital costs to completion of project. As projects reach completion and/or no future spend is expected by the Office, these projects are/will be removed from the above table.

<sup>b</sup> This project is an addition to the list of major capital commitments in 2023 and applicable expenditure pre 2023 has been included.

### **Significant variations**

An explanation is provided below where multi-annual commitments changed by more than €500,000 from 2022 to 2023.

### **Climate Responsive Flood Risk Management**

#### **Clonakilty**

*Decrease in expected total spend: €985,000*

The 2022 expected total project spend included the lifetime maintenance for the scheme but this expenditure is not a capital cost attributable to the project.

#### **Ennis South**

*Decrease in expected total spend: €965,000*

The 2022 expected total project spend included the lifetime maintenance for the scheme but this expenditure is not a capital cost attributable to the project.

#### **Athlone**

*Increase in expected total spend: €4.978 million*

The original cost estimate for this project was completed in 2017. In 2023, a review of the project budget took place and the current total project budget is approx. €27 million (the scheme has a benefit of €48 million). The vast majority of the increase is attributable to an increased scope of work incorporated into the final design which could not have been foreseen in the original construction cost estimate, along with cost increases associated with construction inflation.

#### **Lower Morrell FRS**

*Increase in expected total spend: €1.325 million*

A project budget review is ongoing by Kildare County Council and while not finalised, it is estimated that the total project budget will be in the region of €18 million. The vast majority of the increase is attributable to an increased scope of work incorporated into the final design which could not be foreseen in the original construction cost estimate, along with cost increases associated with construction inflation.

### **Estate management**

#### **Backweston data centre**

*Increase in expected spend: €12.437 million*

The increase in cost arises following a revised pre-tender evaluation. This revision allowed for changes to the scope of the project which resulted in higher construction costs, inclusive of VAT and contributions.

#### **Distillers Building**

*Increase in expected total spend: €21.075 million*

The increase in project costs relates to changes in the scope of items that were not included in the original cost estimate, along with cost increases associated with construction inflation.



**e) Unitary payments of Public Private Partnership projects**

	<b>Cumulative expenditure to 31 December 2022</b>	<b>Expenditure in 2023</b>	<b>Legally enforceable commitments to be met in subsequent years</b>	<b>Expected project total 2023</b>	<b>Expected project total 2022</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Convention Centre Dublin	446,412	24,108	293,367	763,887	765,550

**Significant variations**

An explanation is provided below where multi-annual commitments changed by more than €500,000 from 2022 to 2023.

**Convention Centre Dublin**

*Decrease in expected total spend: €1.663 million*

The Public Private Partnership fell short of annual targets for the attraction of international conference delegates during Covid 19. The decrease in total projected project cost in the remaining years is a result of the formalisation of a supplemental agreement providing for deductions in connection with these shortfalls (€1.5 million) and other factors such as annual indexation (€0.1 million).

**2.14 Provision of agency services**

In addition to expenditure on Vote 13, the Office also acts as an agent, and incurs expenditure on behalf of other Government departments and agencies. Funding for this expenditure is provided to the Office by the sponsoring department/agency and appears as a charge on the account of the client organisation. The total expenditure in 2023 was €315 million of which the main areas of expenditure were major capital works (€220 million); leasing of accommodation (€18 million), and maintenance works (€77 million).

**Agency services account**

at 31 December	<b>2023 €000</b>	<b>2022 €000</b>
Opening balance at 1 January	(17,726)	(12,167)
Payments	315,277	192,274
Receipts	(399,900)	(197,833)
Closing balance <sup>a</sup>	<b>(102,349)</b>	<b>(17,726)</b>

Note <sup>a</sup> The closing credit balance of €102.349 million is made up of debit agency balances of €15.998 million (note 2.7) and credit agency balances of €118.347 million (note 2.10).

**2.15 Matured liabilities**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at year end	—	6,511

**2.16 Contingent liabilities**

The Office is involved in a number of pending legal proceedings and contractual conciliations, which may generate liabilities, depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

### Note 3 Vote Expenditure

#### Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	59,675		
	<i>Supplementary</i>	(350)		
			59,325	58,427
ii	Travel and subsistence		2,218	2,243
iii	Training and development and incidental expenses			1,950
	<i>Original</i>	1,281		
	<i>Supplementary</i>	400		
			1,681	1,875
iv	Postal and telecommunications services			1,485
	<i>Original</i>	1,896		
	<i>Supplementary</i>	200		
			2,096	1,730
v	Office equipment and external IT services			1,746
	<i>Original</i>	8,881		
	<i>Supplementary</i>	(500)		
			8,381	7,997
vi	Office premises expenses		1,279	1,292
vii	Consultancy and value for money and policy reviews		293	195
viii	Government publication services		140	129
			<b>75,413</b>	<b>73,888</b>
				<b>65,345</b>

#### Significant variations

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

#### iii Training and development and incidental expenses

*Estimate provision €1.281 million; outturn €1.875 million*

The variance is driven by the effect of increased staff leading to increased demand on training costs coupled with inflationary price increases and unforeseen incidental expenditure.

**Programme A Climate Responsive Flood Risk Management**

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
A.1	Administration – pay			
	<i>Original</i>	15,604		
	<i>Supplementary</i>	1,106		
			16,710	14,847
A.2	Administration – non pay			
	<i>Original</i>	2,956		
	<i>Supplementary</i>	484		
			3,440	3,470
A.3	Purchase of plant and machinery		8,770	8,708
A.4	Hydrometric and hydrological investigation and monitoring			
	<i>Original</i>	1,481		
	<i>Supplementary</i>	400		
			1,881	1,393
A.5	Flood risk management			
	<i>Original</i>	76,520		
	<i>Supplementary</i>	(19,000)		
			57,520	54,670
A.6	Arterial drainage maintenance			
	<i>Original</i>	20,843		
	<i>Supplementary</i>	900		
			21,743	19,804
		<b>110,064</b>	<b>111,681</b>	<b>102,892</b>

**Significant variations**

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

**A.4 Hydrometric and hydrological investigation and monitoring**

*Estimate provision €1.481 million; outturn €1.268 million*

The variance occurred due to delays in certain procurement processes, subsequent delays in the delivery of these works and unfilled staff vacancies during the year.

**A.5 Flood risk management**

*Estimate provision €76.520 million; outturn €59.242 million*

The variance was largely due to schemes not progressing through the planning and construction phases within the anticipated timeframe. Delays with completing surveys and ground investigations during the scheme design stages were also contributory factors.

**Programme B Estate management**

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
B.1	Administration – pay			
	<i>Original</i>	44,071		
	<i>Supplementary</i>	(1,456)		
			42,615	41,667
B.2	Administration – non pay			37,031
	<i>Original</i>	13,032		
	<i>Supplementary</i>	(384)		
			12,648	11,323
B.3	President's household staff		1,109	9,997
B.4	Grants for works and related services		1,018	894
	<i>Original</i>	2,250		
	<i>Supplementary</i>	1,500		
			3,750	3,500
B.5	Purchase of sites and buildings			
	<i>Original</i>	4,480		
	<i>Supplementary</i>	37,000		
			41,480	41,467
B.6	New works, alterations and additions			130
	<i>Original</i>	120,400		
	<i>Supplementary</i>	9,000		
			129,400	124,404
B.7	Property maintenance and supplies			115,118
	<i>Original</i>	71,528		
	<i>Supplementary</i>	5,500		
			77,028	73,845
B.8	Rents and miscellaneous fees			67,711
	<i>Original</i>	108,077		
	<i>Supplementary</i>	1,200		
			109,277	105,540
B.9	Service charges and utilities			100,654
	<i>Original</i>	12,736		
	<i>Supplementary</i>	6,800		
			19,536	18,676
B.10	Unitary payments			12,260
	<i>Original</i>	25,000		
	<i>Supplementary</i>	(900)		
			24,100	24,108
B.11	Heritage services			23,863
	<i>Original</i>	52,339		
	<i>Supplementary</i>	1,799		
			54,138	52,599
				49,031

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
B.12	National recovery and resilience plan			
	<i>Original</i>	33,500		
	<i>Deferred surrender</i>	27,000		
	<i>Supplementary</i>	(19,000)		
			41,500	46,099
B.13	Brexit adjustment reserve (BAR)			17,632
	<i>Original</i>	2,315		
	<i>Supplementary</i>	(350)		
			1,965	1,376
				1,135
			<b>558,546</b>	<b>545,872</b>
				<b>438,956</b>

### Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

#### B.4 Grants for works and related services

*Estimate provision €2.250 million; outturn €3.750 million*

The variance of €1.5 million was agreed to provide further support to Dublin Zoo and Fota Island Wildlife Park in relation to ongoing capital programmes.

#### B.5 Purchase of sites and buildings

*Estimate provision €4.480 million; outturn €41.467 million*

The significant variance was a result of the OPW successfully completing negotiations for the purchase of a strategically located office block close to Government Buildings. A significant annual saving under subhead B.8 Rents will be made in future years as the OPW had leased a large portion of the building to meet the accommodation demands of Government departments prior to the purchase.

#### B.9 Service charges and utilities

*Estimate provision €12.736 million; outturn €18.676 million*

The variance was driven by energy price increases, the commencement of new leases and the effects of the change in percentage of service charges recovered from the Social Insurance Fund.

#### B.12 National recovery and resilience plan

*Estimate provision €33.5 million plus deferred surrender €27 million; outturn €46.099 million*

The variance was driven by the capital construction project of the data centre at Backweston not progressing through the planning and construction phases within the anticipated timeframe.

#### B.13 Brexit adjustment reserve (BAR)

*Estimate provision €2.315 million; outturn €1.376 million*

The variance was driven by delays in the recruitment process of architects and site engineers as anticipated. In addition, contract staff were appointed and paid directly from the project subhead rather than subhead B.13.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		2023		2022
		Estimated provision	Realised	Realised
		€000	€000	€000
1	Rents, licence fees, etc.		3,161	2,997
2	Heritage - events and conferencing			3,639
	<i>Original</i>	1,005		
	<i>Supplementary</i>	695		
			1,700	1,503
3	Government publication services			1,208
	<i>Original</i>	340		
	<i>Supplementary</i>	104		
			444	493
4	Heritage – general sales			507
	<i>Original</i>	400		
	<i>Supplementary</i>	243		
			643	644
5	Heritage – admission fees			465
	<i>Original</i>	9,000		
	<i>Supplementary</i>	2,713		
			11,713	13,139
6	Receipts from additional superannuation contributions on public service remuneration			10,048
	<i>Original</i>	2,200		
	<i>Supplementary</i>	417		
			2,617	2,625
7	Miscellaneous, including fees, interest and disposals etc.			2,284
	<i>Original</i>	1,100		
	<i>Supplementary</i>	328		
			1,428	5,856
<b>Total</b>			<b>21,706</b>	<b>27,257</b>
				<b>33,551</b>

#### Significant variations

The following outlines the reasons for significant variations in individual appropriations-in-aid headings (+/-5% and €100,000).

#### 1 Rents, licence fees, etc.

*Estimate €3.161 million; realised €2.997 million*

The variance was driven by accrued income from masts and rental receipts due to legal obstacles of enforcement.

**2 Heritage – events and conferencing**

*Estimate €1.005 million; realised €1.503 million*

The variance was driven by conference venues being at almost full capacity since April 2023.

**3 Government publication services**

*Estimate €340,000; realised €493,000*

The variance was driven by higher than anticipated sales due to issue of new publications.

**4 Heritage – general sales**

*Estimate €400,000; realised €644,000*

The variance was driven by higher than anticipated sales of heritage cards due to increased promotion of these cards through a targeted media campaign.

**5 Heritage – admission fees**

*Estimate €9 million; realised €13.139 million*

The variance was driven by higher than expected visitor numbers to fee-paying heritage sites.

**6 Receipts from additional superannuation contributions on public service remuneration**

*Estimate €2.2 million; realised €2.625 million*

The variance was driven by the increase in pension related deduction from pay agreements agreed and implemented during the year.

**7 Miscellaneous, including fees, interest and disposals etc.**

*Estimate €1.1 million; realised €5.856 million*

The variance was driven by higher than expected sales of state properties during the year.



## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents at year end	2023	2022
Civil service grades	982	874
OPW specific grades	1,223	1,202
	<b>2,205</b>	<b>2,076</b>

### 5.2 Pay

	2023	2022
	€000	€000
<b>Pay</b>		
Civil service grades	54,679	48,624
OPW specific grades	56,106	52,598
<b>Higher, special or additional duties allowances</b>		
Civil service grades	221	170
OPW specific grades	2,407	2,242
<b>Overtime</b>		
Civil service grades	35	28
OPW specific grades	3,948	3,800
<b>Extra attendance, shift and roster</b>		
OPW specific grades	2,330	2,111
<b>Employer's PRSI</b>		
Civil service grades	4,847	4,188
OPW specific grades	6,674	6,309
<b>Total pay</b>	<b>131,247</b>	<b>120,070</b>

Note      The total pay figure includes pay for 513 temporary and seasonal staff in 2023 (2022: 509 staff).

**5.3 Allowances and overtime payments**

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
<b>Higher, special or additional duties allowances</b>				
Civil service grades	45	7	30,409	22,755
OPW specific grades	1,105	8	14,597	10,153
<b>Overtime</b>				
Civil service grades	19	—	5,712	6,813
OPW specific grades	1,042	124	43,566	39,996
<b>Extra attendance, shift and roster</b>				
OPW specific grades	784	3	11,944	10,280
<b>Extra remuneration in more than one category</b>				
Civil service grades	2	—	7,190	8,744
OPW specific grades	1,057	262	51,053	52,672

## 5.4 OPW staffing by pay band

The number of OPW 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.

### Civil service grades

Pay bands (€)		Number of employees	
From	To	2023	2022
20,000	59,999	583	559
60,000	69,999	137	104
70,000	79,999	85	59
80,000	89,999	63	72
90,000	99,999	50	29
100,000	109,999	11	13
110,000	119,999	6	9
120,000	129,999	5	1
130,000	139,999	4	2
140,000	149,999	—	1
150,000	159,999	—	—
160,000	169,999	2	1
170,000	179,999	1	1
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—

### OPW specific grades

Pay bands (€)		Number of employees	
From	To	2023	2022
20,000	59,999	1,013	1,131
60,000	69,999	98	64
70,000	79,999	27	16
80,000	89,999	15	15
90,000	99,999	3	4
100,000	109,999	4	—

## 5.5 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €30,033. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

### 5.6 Payroll overpayments

	Number of recipients	2023 €	2022 €
Overpayments	52	163,208	49,855
Recovery plans in place	19	63,942	15,218

### 5.7 Severance/redundancy

During the year €15,438 was paid to three officers in severance payments, one of which exceeded €10,000.

### 5.8 Remuneration and benefits of Accounting Officer

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

	2023 €	2022 €
Basic pay	<u>215,194</u>	<u>201,843</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post 2004 superannuation scheme for non-established State employees and his entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

## Note 6 Miscellaneous

### 6.1 Compensation and legal costs

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

	Claims by			Total 2023	Total 2022
	employees	members of the public			
	Personal injury	Personal injury	Loss or damage		
Number of cases	18	26	3	47	56
	€000	€000	€000	€000	€000
Office's own legal costs	94	34	—	128	187
Payments to/on behalf of the Office					
Compensation	164	73	4	241	1,151
Legal costs	247	74	—	321	101
Other costs	18	24	4	46	50
2023 Total	523	205	8	736	1,489
2022 Total	999	479	11	1,489	

Note At 31 December 2023, the following claims are outstanding.

- Personal injury claims: 69 (2022:70)
- Loss or damage claims: 5 (2022:14)

#### Cumulative costs of cases completed in 2023

	Claims by		Total
	employees	members of the public	
	Personal injury	Personal injury	
Number of cases	6	9	15
	€000	€000	€000
Office's own legal costs	103	24	127
Payments to/on behalf of the Office			
Compensation	904	49	953
Legal costs	267	14	281
Other costs	27	17	44
<b>Total</b>	<b>1,301</b>	<b>104</b>	<b>1,405</b>

**6.2 Arbitration and conciliation costs**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Payments to contractors and others	<u>721</u>	<u>1,319</u>

Note There were three cases in 2023 (2022: four). Figures include VAT, legal and professional fees.

**6.3 Late payment interest and compensation**

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Total of interest and compensation payments	<u>17,249</u>	<u>40,304</u>

Note The total value of payments made by the OPW in 2023 amounted to €730 million and the total number of reckonable payments were 102,292.

**6.4 Ex-gratia payments**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Ex-gratia payments	<u>4,149</u>	<u>1,902</u>

Note Ex-gratia payments paid in the year principally relating to the Office of Government Procurement (OGP) inflation framework. The payments were made following the guidance note issued by the OGP.