

Appropriation Account 2023

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 2023 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 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €716,000 is liable for surrender to the Exchequer.

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.

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>
Acquired/developed software	2 - 10 years	50% - 10%

Depreciation

Assets that cost €7.864 million, and were employed during the 2022 Census of Population are being depreciated over a two-year period commencing June 2022.

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 Director General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are 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 HR and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for 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 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

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.

Internal audit and Audit 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 and other 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 three-year 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

The Central Statistics 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.

The Central Statistics Office has provided details of 15 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.

The CSO complied with all relevant guidelines during 2023, with the exception of two non-compliant contracts totalling €208,900, as set out below.

- Katalyse – Data Scientist Graduates Contract, value €177,000, was awarded prior to an Internal Audit review.
- Sureskills Ltd – Commvault Online Plug-In, value €31,900, was awarded prior to an Internal Audit review.

The Office intends to remedy this situation by strengthening the monitoring responsibilities of the Procurement Support Section to ensure more effective oversight and improved compliance.

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 risk register is reviewed and updated by the risk board on a quarterly basis and approved annually by the management board.

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 risk 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.

Overpayment of home office allowance

The Office continuously conducts surveys collecting data from Irish households. The Office has a permanent household survey field workforce of approximately 130 coordinators and interviewers, and additional temporary field staff are recruited to conduct cyclical surveys. The Office reported in the 2022 appropriation account the overpayment of a home office/storage allowance to field staff due to the use of an incorrect payment rate. The overpayment amounted to €3.24 a week per field staff member for variable periods between 2018 to 2023. The total amount overpaid was €92,778.

The Office has implemented revised processes for payment of the allowance. The National Shared Services Office (NSSO) now processes this as part of the regular payroll administration rather than individual travel and subsistence expense claims. The Office is seeking to recoup the amounts overpaid from the relevant staff members/former staff members/pensioners in accordance with Department of Public Expenditure, National Development Plan Delivery and Reform circular 7/2018. This process is underway with current employees advised of the repayments due, and we have commenced a number of recoupment plans.

Voluntary disclosure to Revenue Commissioners

The Office identified an underpayment of taxation in relation to the home office allowance. An internal review also highlighted an under payment of tax regarding certain other allowances to field staff. Additionally, the review identified small underpayments of tax relating to professional body subscription payments.

On foot of this, the Office made an unprompted voluntary disclosure to the Revenue Commissioners in relation to an under payment of €366,129 comprised of a tax liability of €295,927 plus interest totalling €70,202 relating to the period from January 2019 to February 2024. This disclosure is currently being reviewed by Revenue.

As part of our ongoing audit work programme, the Office appointed external auditors to carry out a review of its systems, procedures, and controls in respect of travel and subsistence claims and certain allowances payable to Social Survey Interviewers. This report is being finalised and findings will be fully implemented. Apart from four medium/low priority rated findings made, the auditors found the controls tested have operated satisfactorily during the period January 2022 to June 2023.

Jennifer Banim
Accounting Officer
Central Statistics Office

28 August 2024

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 4 Central Statistics Office

Opinion on the appropriation account

I have audited the appropriation account for Vote 4 Central Statistics Office 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 4 Central Statistics Office 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 Central Statistics Office 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.

Voluntary disclosure to the Revenue Commissioners

The Accounting Officer has disclosed in the statement on internal financial control that an amount of €366,129 has been paid to Revenue in relation to underpayment of tax on certain allowances paid to staff. The Accounting Officer has outlined the steps being taken to improve controls in this area.

Seamus McCarthy
Comptroller and Auditor General

30 August 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 4 Central Statistics Office

Appropriation Account 2023

		2023	2022
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Delivery of annual statistical programme	74,092	73,765	102,071
Gross expenditure	74,092	73,765	102,071
<i>Deduct</i>			
B Appropriations-in-aid	1,640	2,029	2,531
Net expenditure	72,452	71,736	99,540

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2023	2022
	€	€
Surplus to be surrendered	716,212	3,944,786

Pádraig Dalton
Accounting Officer
Central Statistics Office

15 March 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Pay	56,777	77,814
Non pay	16,988	24,257
Gross expenditure	73,765	102,071
<i>Deduct</i>		
Appropriations-in-aid	2,029	2,531
Net expenditure	71,736	99,540
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases cash	(263)	
Depreciation	269	
<i>Intangible assets (note 2.2)</i>		
Purchases	(1,446)	
Amortisation	5,803	
	4,363	933
Changes in net current assets		
(Increase)/decrease in prepayments	(637)	
(Increase)/decrease in accrued income	(104)	
Increase/(decrease) in accrued expenses	279	
	(462)	(101)
Direct expenditure	75,637	100,372
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	11,964	11,556
Notional rents	1,706	1,706
Net programme cost	89,307	113,634

1.1 Net allied services expenditure

The net allied services expenditure amount comprises the following amounts in relation to Vote 4 borne elsewhere.

		2023	2022
		€000	€000
Vote 9	Office of the Revenue Commissioners	1,077	1,216
Vote 12	Superannuation and Retired Allowances	9,151	8,337
Vote 13	Office of Public Works	1,572	1,389
Vote 18	National Shared Services Office	164	614
		11,964	11,556

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023	2022
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	699	705
Intangible assets	2.2	9,569	14,125
Total fixed assets		10,268	14,830
Current assets			
Bank and cash	2.3	1,428	1,687
Prepayments	2.4	2,989	2,352
Accrued income	2.5	256	152
Other debit balances	2.6	146	204
Net Exchequer funding	2.9	729	500
Total current assets		5,548	4,895
Less current liabilities			
Accrued expenses	2.7	819	540
Other credit balances	2.8	2,303	2,391
Total current liabilities		3,122	2,931
Net current assets		2,426	1,964
Net assets		12,694	16,794
Represented by:			
State funding account	2.10	12,694	16,794

2.1 Property, plant and equipment ^a

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2023	4,553	903	5,456
Additions	263	—	263
At 31 December 2023	4,816	903	5,719
Accumulated depreciation			
At 1 January 2023	3,886	865	4,751
Depreciation for the year	256	13	269
At 31 December 2023	4,142	878	5,020
Net assets			
At 31 December 2023	674	25	699
At 31 December 2022	667	38	705

Note ^a With effect from 1 January 2023, software acquisition and development assets were reclassified from property, plant and equipment to intangible assets (note 2.2).

2.2 Intangible assets ^a

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2023	44,846	1,123	45,969
Adjustments ^b	—	(199)	(199)
Additions	—	1,446	1,446
Transfers	1,366	(1,366)	—
Disposals ^c	(7,647)	—	(7,647)
At 31 December 2023	38,565	1,004	39,569
Accumulated amortisation			
At 1 January 2023	31,844	—	31,844
Amortisation for the year	5,803	—	5,803
Amortisation of disposals	(7,647)	—	(7,647)
At 31 December 2023	30,000	—	30,000
Net assets			
At 31 December 2023	8,565	1,004	9,569
At 31 December 2022	13,002	1,123	14,125

- Note ^a With effect from 1 January 2023, software acquisition and development assets were reclassified from property, plant and equipment (note 2.1).
- ^b The adjustment relates to the opening value of assets under development to remove software with an expected useful life of less than one year.
- ^c All software assets were reviewed as part of the project to record intangible assets as a separate note. This identified a value totalling €7.647 million for obsolete fully depreciated assets.

2.3 Bank and cash

at 31 December	2023	2022
	€000	€000
PMG balances	1,427	1,686
Petty cash	1	1
	1,428	1,687

2.4 Prepayments

at 31 December	2023	2022
	€000	€000
IT services and support	2,662	1,911
Census publicity	—	3
Other prepayments	327	438
	2,989	2,352

2.5 Accrued income

at 31 December	2023	2022
	€000	€000
Grant funding due from the EU	256	152
	256	152

2.6 Other debit balances

at 31 December	2023	2022
	€000	€000
Recoupable salaries	25	32
Recoupable travel expenditure	14	9
Recoupable travel pass expenditure	5	4
OPW suspense balance	32	95
Other debit suspense items	70	64
	146	204

2.7 Accruals

at 31 December	2023	2022
	€000	€000
Administration expenses	436	264
IT services and support	316	195
Travel and subsistence expenses	67	81
	819	540

2.8 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	713	768
Pay related social insurance	542	514
Professional services withholding tax	152	53
Value added tax	148	45
Pension contributions	186	175
Local property tax	5	5
Universal social charge	149	148
	<u>1,895</u>	<u>1,708</u>
Payroll deductions held in suspense	209	197
Other credit suspense items	199	486
	<u>2,303</u>	<u>2,391</u>

2.9 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	716	3,945
Exchequer grant undrawn	(1,445)	(4,445)
Net Exchequer funding	<u>(729)</u>	<u>(500)</u>
Represented by:		
Debtors		
Bank and cash	1,428	1,687
Debit balances: suspense	146	204
	<u>1,574</u>	<u>1,891</u>
Creditors		
Due to the State	(1,895)	(1,708)
Credit balances: suspense	(408)	(683)
	<u>(2,303)</u>	<u>(2,391)</u>
	<u>(729)</u>	<u>(500)</u>

2.10 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		16,794	21,156
Disbursements from the Vote			
Estimate provision	Account	72,452	
Surplus to be surrendered	Account	(716)	
Net vote		71,736	99,540
Non cash items – Property, plant and equipment adjustment	2.1	—	(3,530)
Non cash items – Intangible assets adjustment	2.2	(199)	—
Expenditure (cash) borne elsewhere	1.1	11,964	11,556
Non cash expenditure – notional rent	1	1,706	1,706
Net programme cost	1	(89,307)	(113,634)
Balance at 31 December		12,694	16,794

2.11 Commitments

at 31 December	2023	2022
	€000	€000
Procurement of goods and services	18,497	12,582

2.12 Matured liabilities

at 31 December	2023	2022
	€000	€000
Estimate of matured liabilities not discharged at year end	5	10

2.13 Contingent liabilities

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

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 4 Central Statistics Office is classified as administrative expenditure applied towards a single programme: delivery of annual statistical programme.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	58,428	56,179	77,057
ii	Travel and subsistence	1,271	1,193	743
iii	Training and development and incidental expenses	1,270	1,552	2,583
iv	Postal and telecommunications services	975	1,384	1,436
v	Office equipment and external IT services	8,385	9,839	11,348
vi	Office premises expenses	1,147	1,410	1,745
vii	Consultancy services and value for money and policy reviews	170	50	12
viii	Collection of statistics	1,446	1,192	6,045
		73,092	72,799	100,969

Significant variations

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

iv Postal and telecommunications services

Estimate provision €975,000; outturn €1.384 million

The increase of €409,000 on expenditure on postal and telecommunications services was due to higher postal costs required to address falling survey response rates.

vii Consultancy services and value for money and policy reviews

Estimate provision €170,000; outturn €50,000

This decrease of €120,000 on expenditure on consultancy services and value for money and policy reviews was due to a reduced use of consultancy services during 2023 versus original budget.

Programme A Delivery of annual statistical programme

	2023		2022
	Estimate provision	Outturn	Outturn
	€000	€000	€000
A.1 Administration – pay	58,428	56,179	77,056
A.2 Administration – non pay	14,664	16,620	23,913
A.3 NRRP – Online Census Pilot	1,000	966	1,102
	74,092	73,765	102,071

Note 4 Receipts**4.1 Appropriations-in-aid**

	2023		2022
	Estimated	Realised	Realised
	€000	€000	€000
1 European Union receipts	140	247	906
2 Receipts from additional superannuation contributions on public service remuneration	1,430	1,696	1,542
3 Miscellaneous	70	86	83
Total	1,640	2,029	2,531

Significant variations

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

1 European Union receipts

Estimate €140,000; realised €247,000

The 2023 estimate for EU receipts related to two Purchasing Power Parity grants estimated to be €140,000 but the actual grant receipts amounted to €207,167. An additional grant was also received for large case unit activities grant totalling €40,112.

3 Receipts from additional superannuation contributions on public service remuneration

Estimate €1.430 million; realised €1.696 million

The increase of €266,000 in additional superannuation contributions was due to changes to staff numbers and movement in payband distribution.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2023	2022
Number of staff at year end	<u>946</u>	<u>1,001</u>

5.2 Pay

	2023	2022
	€000	€000
Pay	51,786	69,898
Higher, special or additional duties allowances	376	1,589
Other	3	—
Overtime	156	266
Employer's PRSI	4,456	6,061
Total pay ^a	<u>56,777</u>	<u>77,814</u>

Note ^a The total pay figure is that of subhead A(i).

5.3 Allowances and overtime payments

	Number of recipients ^a	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	137	5	22,918	15,523
Overtime and extra attendance	102	1	22,131	20,632
Other allowances	23	—	191	65
Extra remuneration in more than one category	21	8	29,793	27,920

Note ^a Additional overtime was incurred during 2023 to ensure delivery of census processing deadlines.

5.4 CSO 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	2023	2022
20,000	59,999	687	727
60,000	69,999	89	70
70,000	79,999	38	34
80,000	89,999	54	59
90,000	99,999	42	29
100,000	109,999	14	17
110,000	119,999	19	14
120,000	129,999	7	1
130,000	139,999	1	—
140,000	149,999	—	—
150,000	159,999	—	2
160,000	169,999	4	3
170,000	179,999	—	1
180,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—

5.5 Other remuneration arrangements

Nine retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €21,730 during 2023. The payments made were consistent with the principles of the Public Services (Single Scheme and other Provisions) Act 2012.

There were no officers serving outside the Office for all or part of 2023 and whose salaries were paid by the Office.

This account does not include expenditure in respect of 47 officers who were serving outside the Office for all or part of 2023 in other government department/offices that paid their salaries.

5.6 Payroll overpayments

	Number of recipients	2023 €	2022 €
Overpayments	94	124,406	100,656
Recovery plans in place	29	51,177	53,386

Six overpayment recovery plans in respect of five individuals to the value of €2,298 were transferred to other government departments in 2023.

5.7 Remuneration and benefits of Accounting Officer

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

	2023 €000	2022 €000
Basic pay	215	202

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

Note 6 Miscellaneous

6.1 EU funding

The Office receives funding in relation to projects/surveys conducted on behalf of Eurostat. During 2023, the Office received EU income totalling €247,279 on foot of three contracts. Two contracts were for data collection to facilitate purchasing power parity comparisons between capital city prices totalling €207,167. The third contract was for large case unit activities totalling €40,112. This funding has been recognised as appropriations-in-aid in 2023.

The Office was also awarded EU NRRP (National Resilience and Recovery Plan) funding totalling €1 million (actual expenditure €0.966 million) in 2023 towards delivery of an online census platform. This grant was added to the Office allocation through the Department of Public Expenditure, National Development Plan Delivery and Reform vote mechanism.

6.2 Compensation and legal costs

Payments/costs paid by the Office in the year

	2023		2022
	Claims by employees		Total
	Personal injuries ^a	Breach HR/employment policies ^b	Total
Number of cases	5	2	7
	€000	€000	€000
Office's own legal costs	—	—	—
Awards			
Compensation	3	4	7
Legal costs	20	—	20
Other costs	3	—	3
2023 total	26	4	30
2022 total	54	—	—

Note ^a Amount paid to one individual €3,000

^b Amounts paid to two individuals were €450 and €3,200

No cases finalised in 2023 where expenditure was above €50,000. One case was settled, but not finalised, advised that compensation amounts to €187,671 value of costs not determined.

At 31 December 2023 the following claims are outstanding:

Personal injury claims: employees — four (2022: six); breach of HR/employment policies — one (2022: nil).