

Appropriation Account 2024

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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €256,000 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

Depreciation of property, plant, and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	2-10 years	10%-50%

Assets that cost €7.864 million employed during the 2022 Census of Population were 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.

- 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 Internal Audit function in the CSO is contracted out to an outsourced auditor. The contracted auditor provides an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations by organising independent reviews and audits of policies, procedures, practices and performance, in order to assess the adequacy and effectiveness of internal controls. The outsourced auditor operates in accordance with a written charter, which I have approved. The audit plans, approved by me, are developed by the outsourced auditor in conjunction with the CSO Internal Audit team. They are informed by analysis of the financial and other risks to which the Office is exposed. 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.

The CSO Audit Committee plays an important, independent and objective role in promoting best practice in the CSO through the provision of advice on the Office's strategic processes for governance, risk management systems and internal controls and supports the operation and effectiveness of the internal audit function. The Audit Committee meets at least four times a year and has the authority to convene additional meetings as circumstances require.

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.

The Office has provided details of 15 non-competitive contracts in excess of €25,000 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 one contract in excess of €25,000 (exclusive of VAT) totalling €88,258 (exclusive of VAT) with Meta/Facebook for social media. Payments were made prior to business case review by the Procurement Officer and Internal Audit. The contract was included in the 40/2002 annual return referenced above.

The Office intends to remedy this situation by increasing the oversight and compliance role of Procurement Support Section in the Office.

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. A risk owner is assigned to each risk on the register. The register is monitored by the risk board on a quarterly basis and approved annually by the management board.

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, 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.

Recoupment of overpayment of home storage allowances

As advised in 2023, the outstanding amount to be recouped from the overpayment of home storage allowances to field staff was €92,778. At the end of 2024, €28,073 was repaid. Recoupment through the NSSO will continue through 2025.

It is estimated that a total of €60,893 will be recouped through NSSO by October 2025 by the current repayment plans in place.

Recoupment from ex-employees is being pursued. This includes engaging with staff who had retired before a recoupment plan was commenced.

Voluntary disclosure to Revenue Commissioners

As advised in 2023, 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. A payment of €366,129 was made in April 2024 against this tax liability plus interest. The voluntary disclosure was accepted by Revenue and €8,871 in penalties on the underpayment of tax was applied by Revenue. These penalties were paid by the Office in November 2024.

Jennifer Banim

Accounting Officer

Central Statistics Office

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

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 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

22 September 2025

Appendix to the report of the Comptroller and Auditor General

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, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

Appendix to the report of the Comptroller and Auditor General (continued)**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 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Delivery of annual statistical programme			
	<i>Original</i>	82,615		
	<i>Supplementary</i>	700		
		83,315	82,984	73,765
Gross expenditure		83,315	82,984	73,765
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	2,000		
	<i>Supplementary</i>	300		
		2,300	2,225	2,029
Net expenditure				
	<i>Original</i>	80,615		
	<i>Supplementary</i>	400		
		81,015	80,759	71,736

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	255,653	716,212

Jennifer Banim
Accounting Officer
Central Statistics Office

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Pay	63,403	56,777
Non pay	19,581	16,988
Gross expenditure	82,984	73,765
<i>Deduct</i>		
Appropriations-in-aid	2,225	2,029
Net expenditure	80,759	71,736
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases cash	(575)	
Depreciation	307	
<i>Intangible assets (note 2.2)</i>		
Purchases	(4,582)	
Amortisation	3,596	
	(1,254)	4,363
Changes in net current assets		
Increase in prepayments	(178)	
Increase in accrued income	(175)	
Increase in accrued expenses	2,587	
	2,234	(462)
Direct expenditure	81,739	75,637
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	13,692	11,964
Notional rents	1,706	1,706
Net programme cost	97,137	89,307

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 4 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	1,172	1,077
Vote 12	Superannuation and Retired Allowances	11,104	9,151
Vote 13	Office of Public Works	1,295	1,572
Vote 18	National Shared Services Office	121	164
		<u>13,692</u>	<u>11,964</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	967	699
Intangible assets	2.2	10,555	9,569
		11,522	10,268
Current assets			
Bank and cash	2.3	(271)	1,428
Prepayments	2.4	3,167	2,989
Accrued income	2.5	431	256
Other debit balances	2.6	1,732	146
Net Exchequer funding	2.9	881	729
		5,940	5,548
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	3,406	819
Other credit balances	2.8	2,342	2,303
		5,748	3,122
Net current assets		192	2,426
Net assets		11,714	12,694
Represented by:			
State funding account	2.10	11,714	12,694

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	4,816	903	5,719
Additions	575	—	575
Disposals	(793)	(455)	(1,248)
At 31 December 2024	4,598	448	5,046
Accumulated depreciation			
At 1 January 2024	4,142	878	5,020
Depreciation for the year	295	12	307
Depreciation on disposals	(793)	(455)	(1,248)
At 31 December 2024	3,644	435	4,079
Net assets			
At 31 December 2024	954	13	967
At 31 December 2023	674	25	699

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	38,565	1,004	39,569
Additions	426	4,582	5,008
Transfers	—	(426)	(426)
Disposals	(92)	—	(92)
At 31 December 2024	38,899	5,160	44,059
Accumulated amortisation			
At 1 January 2024	30,000	—	30,000
Amortisation for the year	3,596	—	3,596
Amortisation of disposals	(92)	—	(92)
At 31 December 2024	33,504	—	33,504
Net assets			
At 31 December 2024	5,395	5,160	10,555
At 31 December 2023	8,565	1,004	9,569

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	(272)	1,427
Petty cash	1	1
	(271)	1,428

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
IT services and support	2,985	2,662
Other prepayments	182	327
	3,167	2,989

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Grant funding due from the EU	431	256
	431	256

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable salaries	1,411	25
Recoupable travel expenditure	54	14
Recoupable travel pass expenditure	7	5
OPW suspense balance	12	32
Other debit suspense items	248	70
	1,732	146

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	2,813	—
IT services and support	279	316
Administration expenses	219	436
Travel and subsistence expenses	95	67
	3,406	819

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	747	713
Pay related social insurance	603	542
Professional services withholding tax	110	152
Value added tax	33	148
Pension contributions	208	186
Local property tax	4	5
Universal social charge	148	149
	1,853	1,895
Payroll deductions held in suspense	219	209
Other credit suspense items	270	199
	2,342	2,303

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	256	716
Exchequer grant undrawn	(1,137)	(1,445)
Net Exchequer funding	(881)	(729)
Represented by:		
Debtors		
Bank and cash	(271)	1,428
Debit balances: suspense	1,732	146
	1,461	1,574
Creditors		
Due to the State	(1,853)	(1,895)
Credit balances: suspense	(489)	(408)
	(2,342)	(2,303)
	(881)	(729)

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		12,694	16,794
Disbursements from the Vote			
Estimate provision	Account	81,015	
Surplus to be surrendered	Account	(256)	
Net vote		80,759	71,736
Expenditure borne elsewhere	1.1	13,692	11,964
Non-cash items			
Notional rent	1	1,706	1,507
Net programme cost	1	(97,137)	(89,307)
Balance at 31 December		11,714	12,694

2.11 Commitments

at 31 December	2024	2023
	€000	€000
Procurement of goods and services	33,253	18,497

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	5	5

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.

2.14 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	2024
	€000
Holiday accrual ^a	(1,047)
Payroll accrual ^a	(1,766)
	(2,813)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Allocation for Vote 4 Central Statistics Office is classified as administrative expenditure applied towards a single programme: delivery of annual statistical programme. In addition, the Office is in receipt of funding from the National Recovery and Resilience Plan (NRRP) for the online census pilot toward delivery of the programme.

		2024		2023 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	61,928		
	<i>Supplementary</i>	980		
			62,908	62,232
				56,179
ii	Travel and subsistence			
	<i>Original</i>	1,550		
	<i>Supplementary</i>	(110)		
			1,440	1,444
				1,193
iii	Training and development			
	<i>Original</i>	492		
	<i>Supplementary</i>	150		
			642	593
				569
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	2,096		
	<i>Supplementary</i>	500		
			2,596	2,681
				2,321
v	Digital capital investment and IT expenses			
	<i>Original</i>	10,630		
	<i>Supplementary</i>	(800)		
			9,830	10,455
				9,885
vi	Premises expenses		1,325	1,210
				1,410
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	170		
	<i>Supplementary</i>	100		
			270	237
				50
viii	Collection of statistics			
	<i>Original</i>	1,324		
	<i>Supplementary</i>	(120)		
			1,204	1,178
			80,215	80,030
				72,799

Note ^a The comparative figures have been re-analysed to reflect 2024 changes to subheads.

Significant variations

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure

iv Operational services, supplies and sundry equipment

Estimate provision €2.096 million; outturn €2.681 million

The increase of €585,000 on expenditure on operational services, supplies and sundry equipment compared with the original allocation was mainly due to settlement of legal cases during 2024 and other inflationary pressures.

Programme A Delivery of annual statistical programme

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	61,928		
	<i>Supplementary</i>	980		
			62,908	56,179
A.2	Administration – non pay			
	<i>Original</i>	17,587		
	<i>Supplementary</i>	(280)		
			17,307	16,620
A.3	NRRP – online census pilot		3,100	966
		83,315	82,984	73,765

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	European Union receipts			
	<i>Original</i>	190		
	<i>Supplementary</i>	10		
			200	196
2	Receipts from additional superannuation contributions on public service remuneration			247
	<i>Original</i>	1,740		
	<i>Supplementary</i>	290		
			2,030	1,885
3	Miscellaneous		70	144
			2,300	2,225
				2,029

Significant variations

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

2 Receipts from additional superannuation contributions

Estimate provision €1.740 million; outturn €1.885 million

The increase of €145,000 compared with the original allocation in additional superannuation contributions was due to changes to staff numbers.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>1,066</u>	<u>946</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	57,707	51,786
Higher, special or additional duties allowances	295	376
Other Allowances	120	3
Overtime	99	156
Employer's PRSI	<u>5,182</u>	<u>4,456</u>
Total pay	<u>63,403</u>	<u>56,777</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	98	5	39,057	22,918
Overtime and extra attendance	25	4	16,266	22,131
Other allowances	257	—	873	191
Extra remuneration in more than one category	27	9	23,873	29,793

5.4 Office employee pay bands

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	2024	2023
20,000	59,999	722	687
60,000	69,999	109	89
70,000	79,999	50	38
80,000	89,999	43	54
90,000	99,999	48	42
100,000	109,999	38	14
110,000	119,999	14	19
120,000	129,999	12	7
130,000	139,999	2	1
140,000	149,999	—	—
150,000	159,999	1	—
160,000	169,999	2	4
170,000	179,999	2	—
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	1	—
210,000	219,999	—	1

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Padraig Dalton (to 30 May 2024)		
Basic pay	104	215
Severance payment	224	—
Jennifer Banim (from 31 May 2024)	126	—
	454	215

A severance payment of one year's salary was made to the former Director General, Padraig Dalton. This was made in accordance with the severance terms which cover Secretary General appointments since 2011.

The value of retirement benefits earned in the year are not included above. Both Director Generals are members of the pre-1995 pension scheme. Their entitlement to retirement benefits do not extend beyond the standard terms available under that scheme.

5.6 Other remuneration arrangements

Seven retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €14,225. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

There were no officers serving outside the Office for all or part of 2024 and whose salaries were paid by the Office.

This account does not include expenditure in respect of 58 permanent officers (and thirteen graduates) who were serving outside the Office for all or part of 2024 in other Government departments/offices and whose salaries were paid by the relevant department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	196	150,219	124,406
Recovery plans in place	47	42,673	51,177

Note ^a Two overpayment recovery plans in respect of two individuals to the value of €563 were transferred to other government departments in 2024.

Note 6 Miscellaneous

6.1 EU funding

The Office receives funding in relation to projects/surveys conducted on behalf of Eurostat. During 2024, the Office received EU income totalling €195,880 on foot of two contracts. These two contracts were for data collection to facilitate purchasing power parity comparisons between capital city prices. This funding has been recognised as appropriations-in-aid in 2024.

The Office received funding totalling €285,529 for the AI/ML project during 2024. The objective of this project is to set up a one-stop-shop for Artificial Intelligence/Machine Learning to guide and support European Statistical System organisations towards experimentation and eventually the use of AI/ML solutions for official statistics production. This funding was recorded under a sanctioned suspense account.

The Office was also awarded EU NRRP (National Resilience and Recovery Plan) funding totalling €3.1 million (actual expenditure €2.954 million) in 2024 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

	Claims by employees		Total	Total
	Personal injuries	Breach HR/ employment policies	2024	2023
Number of cases	2	—	2	7
	€000	€000	€000	€000
Payments by/on behalf of the Office				
Compensation	188	—	188	7
Legal costs	94	—	94	20
Other costs	1	—	1	3
2024 Total	283	—	283	30
2023 Total	26	4	30	

Note ^a At 31 December 2024 the following claims are outstanding:
 Personal injury claims: employees 4 — (2023 – 4).
 Breach of HR/employment policies: 0 — (2023: 0)