

## **Appropriation Account 2020**

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### **Vote 18**

### **National Shared Services Office**

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## Introduction

As Accounting Officer for Vote 18, 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 2020 for the salaries and expenses of the National Shared Services Office.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2020, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2020 out of unspent 2019 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €13.038 million is liable for surrender to the Exchequer.

During the accounting period ending 31 December 2020, the National Shared Services Office operated as a separate civil service office under the aegis of the Department of Public Expenditure and Reform.

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 and Reform in circular 22 of 2020, have been applied in the preparation of the account, except for the following:

### ***Basis of charge for services***

The National Shared Services Office applies a service charge for its HR and pensions administration service. The HR shared services charge for 2020 has distributed a portion of operational costs on a pro-rata basis among each public sector body served (based on their employee headcount). The remainder is borne by the National Shared Services Office.

### ***Capital assets***

An option to calculate depreciation on a monthly or an annual basis exists for 2020. The National Shared Services Office has continued to calculate depreciation on an annual basis.

The National Shared Services Office has adopted the increased threshold for inclusion of capital assets on the Statement of Capital Assets, as set out by the Department of Public Expenditure and Reform in circular 21 of 2020.

The application of €10,000 threshold for an individual asset has resulted in the removal of all assets under a value of €10,000 from the fixed asset register leading to a one-off non-cash adjustment of €621,756 as set out in Note 2.1 Capital assets and Note 2.9 State funding account.

## **Statement on Internal Financial Control**

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

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

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer. 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.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

### ***Financial control environment***

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

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an independent Audit and Risk 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.
- The statement on internal financial control for the Department of Finance is also relevant given that the Department of Finance provides finance transaction services on a shared basis to Vote 18.

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

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the National Shared Services 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 and Risk Committee***

I confirm that the National Shared Services Office has an internal audit function with appropriately trained personnel. The National Shared Services Office internal audit unit operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the National Shared Services 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 and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

***Procurement compliance***

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

In 2020, the National Shared Services Office has complied with procurement guidelines with the exception of the following, and has reported this in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure and Reform.

- €88,960 (excluding VAT) related to one contract, for the purchase of security software licenses, which were procured in good faith on the understanding that licenses were covered by an existing Office of Government Procurement framework with the supplier. However, on subsequent review it was found that the specific products were not covered by the framework.

***Risk and control framework***

The National Shared Services 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 evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

***Ongoing monitoring and review***

Formal procedures have been established for monitoring control processes and control deficiencies. These are communicated to those responsible for taking corrective action by 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***

I confirm that the National Shared Services Office has procedures to monitor the effectiveness of its risk management and control procedures. The National Shared Services 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 who are responsible for the development and maintenance of the internal financial control framework.

***Assurance reports on controls at a service organisation***

I have put in place an audit process to provide independent assurance on the operation of controls surrounding the delivery of services by the National Shared Services Office. The audits are conducted by independent auditors in accordance with the International Standards on Assurance Engagement (ISAE 3402) *Assurance Reports on Controls at a Service Organisation*.

HR Shared Services and Payroll Shared Services achieved ISAE Type II certification in 2021 based on testing performed in 2020. This provides me with the assurance that the control objectives were achieved and operated effectively throughout the period under review.

***Covid-19 pandemic***

The onset of the Covid-19 pandemic in early 2020 resulted in some changes to the working and control environment, with the majority of staff in the National Shared Services Office pivoting to remote working in line with public health advice. A one-off review on the impact of Covid-19 on internal controls was carried out, and as a result a number of procedural and internal controls had to be adapted to ensure they continued to function effectively in a remote working environment.

Under the National Shared Services Office's risk and control framework, regular risk assessments including the Covid-19 impact on the control environment continued during 2020 with updates to the Management Board and the Audit and Risk Committee. I confirm that the controls, both existing and those introduced as a result of Covid-19, continue to be effective.

***Overpayments***

Overpayments to client staff, in respect of which the root cause was attributable to the National Shared Services Office, were made in 733 cases (2019: 805 cases) with an estimated value of €1,064,965 (2019: €831,701). This amounts to 25% (2019: 18%) of the financial value of all overpayments and 20% (2019: 16%) of the volume of all overpayment cases. A misinterpretation of pay policy relating to increments due to 43 staff in one client department resulted in an increase in the financial value of overpayment cases by €233,000.

The National Shared Services Office continues to address the overpayments attributable to the National Shared Services Office through process improvement and automation and improved end to end reporting and monitoring.

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2020 that require disclosure in the appropriation account.

The Office continually reviews and implements recommendations made by the Comptroller and Auditor General and Internal Audit to strengthen the control environment, particularly in the areas of payroll overpayments; information technology; fraud and vulnerability; travel and subsistence; and superannuation and pensions.

**Hilary Murphy-Fagan**  
Accounting Officer  
National Shared Services Office

31 March 2021

## **Comptroller and Auditor General**

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

#### **Vote 18 National Shared Services Office**

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

I have audited the appropriation account for Vote 18 National Shared Services Office for the year ended 31 December 2020 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 18 National Shared Services Office for the year ended 31 December 2020, and
- has been prepared in the form prescribed by the Minister for Public Expenditure 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 *Preface to the Appropriation Accounts*. I am independent of the National Shared Services 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 *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

**Seamus McCarthy**  
Comptroller and Auditor General

21 September 2021

## Vote 18 National Shared Services Office

## Appropriation Account 2020

		2020		2019
		Estimate provision		Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	NSSO function			
	<i>Estimate provision</i>	35,740		
	<i>Deferred surrender</i>	<u>1,024</u>		
			36,764	24,841
B	HR shared services		10,180	9,962
C	Payroll shared services		12,482	12,808
D	Finance shared services		<u>3,003</u>	<u>251</u>
	<b>Gross expenditure</b>			
	<i>Estimate provision</i>	61,405		
	<i>Deferred surrender</i>	<u>1,024</u>		
			<b>62,429</b>	<b>47,862</b>
	<i>Deduct</i>			
E	<b>Appropriations-in-aid</b>		<b><u>6,005</u></b>	<b><u>5,911</u></b>
	<b>Net expenditure</b>			
	<i>Estimate provision</i>	55,400		
	<i>Deferred surrender</i>	<u>1,024</u>		
			<b><u>56,424</u></b>	<b><u>41,951</u></b>
				<b><u>47,479</u></b>
				<b><u>5,833</u></b>
				<b><u>41,646</u></b>

**Surplus**

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €1.435 million of unspent allocations in respect of the capital elements of Subhead A was carried forward to 2021.

	2020	2019
	€	€
Surplus	14,473,103	9,846,470
Deferred surrender	<u>(1,435,000)</u>	<u>(1,024,000)</u>
<b>Surplus to be surrendered</b>	<b><u>13,038,103</u></b>	<b><u>8,822,470</u></b>

**Hilary Murphy-Fagan**  
Accounting Officer  
National Shared Services Office

31 March 2021

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2020

	2020	2019
	€000	€000
Programme cost	7,174	11,285
Pay	30,412	27,783
Non pay	10,276	8,411
<b>Gross expenditure</b>	<b>47,862</b>	<b>47,479</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>5,911</b>	<b>5,833</b>
<b>Net expenditure</b>	<b>41,951</b>	<b>41,646</b>
<b>Changes in capital assets</b>		
Purchases cash	(2,246)	
Depreciation	2,076	(170)
		(1,049)
<b>Changes in net current assets</b>		
Decrease in closing accruals	(329)	
Decrease in stock	4	(325)
		(542)
<b>Direct expenditure</b>	<b>41,456</b>	<b>40,055</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	(9,309)	(9,551)
Notional rents	670	461
<b>Net programme cost</b>	<b>32,817</b>	<b>30,965</b>

#### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 18 borne elsewhere, and costs borne by Vote 18 in respect of other Votes.

	2020	2019
	€000	€000
Vote 7 Finance	129	98
Vote 9 Office of the Revenue Commissioners	32	2
Vote 11 Public Expenditure and Reform	—	854
Vote 13 Office of Public Works	2,291	1,662
Vote 43 Office of the Government Chief Information Officer	949	—
Apportioned cost of shared services for other Votes	(12,710)	(12,167)
<b>Net cost of shared services provided to other Votes</b>	<b>(9,309)</b>	<b>(9,551)</b>

## Note 2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
<b>Capital assets</b>	2.1	22,705	23,165
<b>Current assets</b>			
Bank and cash	2.2	13,192	32,699
Stocks	2.3	26	30
Prepayments	2.4	3,703	3,194
Other debit balances	2.5	872	706
<b>Total current assets</b>		<b>17,793</b>	<b>36,629</b>
<b>Less current liabilities</b>			
Accrued expenses		822	650
Client funding/advance balances	2.6	10,155	31,351
Other credit balances	2.7	1,564	1,174
Net Exchequer funding	2.8	2,345	880
<b>Total current liabilities</b>		<b>14,886</b>	<b>34,055</b>
<b>Net current assets</b>		<u>2,907</u>	<u>2,574</u>
<b>Net assets</b>		<b><u>25,612</u></b>	<b><u>25,739</u></b>
<b>Represented by:</b>			
<b>State funding account</b>	2.9	<b><u>25,612</u></b>	<b><u>25,739</u></b>

## 2.1 Capital assets

	IT software and equipment €000	Furniture and fittings €000	Office equipment €000	Capital assets under development €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2020	26,180	558	88	19,952	46,778
Additions	776	—	—	1,462	2,238
Adjustments <sup>a</sup>	(2,414)	(527)	(88)	—	(3,029)
Cost or valuation at 31 December 2020	24,542	31	—	21,414	45,987
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2020	23,204	330	79	—	23,613
Depreciation for the year	2,073	3	—	—	2,076
Adjustments <sup>a</sup>	(2,019)	(309)	(79)	—	(2,407)
Cumulative depreciation at 31 December 2020	23,258	24	—	—	23,282
<b>Net assets at 31 December 2020</b>	<b>1,284</b>	<b>7</b>	<b>—</b>	<b>21,414</b>	<b>22,705</b>
Net assets at 31 December 2019	2,976	228	9	19,952	23,165

Note <sup>a</sup> The adjustment arises from the implementation of circular 21 of 2020 in respect of the threshold for inclusion as capital assets.

## 2.2 Bank and cash

at 31 December	2020 €000	2019 €000
PMG balances and cash	3,054	1,348
Client funded bank balances	10,138	31,351
	<b>13,192</b>	<b>32,699</b>

## 2.3 Stocks

at 31 December	2020 €000	2019 €000
Stationery	25	29
IT consumables	1	1
	<b>26</b>	<b>30</b>

## 2.4 Prepayments

at 31 December	2020	2019
	€000	€000
Software support/licences	2,927	2,420
Hardware maintenance	681	687
Other prepayments	95	87
	<b>3,703</b>	<b>3,194</b>

## 2.5 Other debit balances

at 31 December	2020	2019
	€000	€000
Travel pass scheme expenditure	60	136
Office of Public Works	—	27
Recoupable HRMS	535	475
Other debit suspense items	277	68
	<b>872</b>	<b>706</b>

## 2.6 Client funding/advance balances

The National Shared Services Office provides a payroll shared service function to a number of Government departments, offices and agencies.

The amount of €10.155 million held on behalf of clients as at 31 December 2020 (2019: €31.4 million), consists of €9.823 million (2019: €30.8 million) lodged by clients to cover funding for salaries over the new year period, and €332,000 (2019: €600,000) representing amounts due to individuals and third party organisations.

The National Shared Services Office processed total gross salary and travel and subsistence payments of €5.6 billion in 2020 (2019: €5.3 billion).

## 2.7 Other credit balances

at 31 December	2020	2019
	€000	€000
<b>Amounts due to the State</b>		
Income tax	311	289
Universal social charge	66	61
Pay related social insurance	308	282
Professional services withholding tax	463	238
Value added tax	115	72
Pension contributions	138	122
Office of Public Works	33	—
Local property tax	3	3
	<b>1,437</b>	<b>1,067</b>
Payroll deductions held in suspense	127	107
	<b>1,564</b>	<b>1,174</b>

**2.8 Net Exchequer funding**

at 31 December	2020	2019
	€000	€000
Surplus to be surrendered	13,038	8,822
Deferred surrender	1,435	1,024
Exchequer grant undrawn	(12,128)	(8,966)
<b>Net Exchequer funding</b>	<b>2,345</b>	<b>880</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	13,192	32,699
Debit balances: suspense	872	706
	14,064	33,405
<b>Creditors</b>		
Due to the State	(1,437)	(1,067)
Client funding/advance balances	(10,155)	(31,351)
Credit balances: suspense	(127)	(107)
	(11,719)	(32,525)
	<b>2,345</b>	<b>880</b>

**2.9 State funding account**

	Note	2020	2019
		€000	€000
Balance at 1 January		25,739	24,148
Disbursements from the Vote			
Estimate provision	Account	56,424	
Deferred surrender	Account	(1,435)	
Surplus to be surrendered	Account	(13,038)	
Net vote		41,951	41,646
Expenditure (cash) borne elsewhere	1.1	(9,309)	(9,551)
Non cash item – capital asset adjustment		(622)	—
Non cash expenditure – notional rent		670	461
Net programme cost	1	(32,817)	(30,965)
<b>Balance at 31 December</b>		<b>25,612</b>	<b>25,739</b>

## 2.10 Commitments

### a) Global commitments

at 31 December	2020 €000	2019 €000
Procurement of goods and services	1,249	951
Capital projects	17,477	11,146
<b>Total of legally enforceable commitments</b>	<b>18,726</b>	<b>12,097</b>

### b) Major capital projects

Project	Cumulative expenditure to 31 December 2019 €000	Expenditure in 2020 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2020 €000	Expected total spend lifetime of project 2019 €000
Financial management shared services	24,570	1,695	17,477	43,742	35,716
	<b>24,570</b>	<b>1,695</b>	<b>17,477</b>	<b>43,742</b>	<b>35,716</b>

### Significant variations

An explanation is provided below where projected project costs has varied by more than €500,000 compared to 2019.

#### Financial management shared services

*Increase in expected total spend: €8.026 million*

The increase in expected capital costs arises primarily from additional implementation works of €7.14 million, plus expenditure in 2020 of €638,000 for transition costs and €236,000 for enhanced remote software arising out of Covid-19 requirements. A Government decision in 2020 approved the continuation of the project over an indicative deployment timeline to 2025.

## 2.11 Matured liabilities

at 31 December	2020 €000	2019 €000
Estimate of matured liabilities not discharged at year end	81	81

## Note 3 Vote Expenditure

### Analysis of administration expenditure

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

	2020		2019
	Estimate provision	Outturn	Outturn
	€000	€000	€000
i Salaries, wages and allowances	30,586	30,412	27,783
ii Travel and subsistence	312	55	166
iii Training and development and incidental expenses	1,569	1,408	1,346
iv Postal and telecommunications services	995	479	614
v Office equipment and external IT services	9,181	7,749	5,660
vi Office premises expenses	812	585	625
	<b>43,455</b>	<b>40,688</b>	<b>36,194</b>

### Significant variations

The following outlines an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Overall, administration expenditure was €2.767 million less than originally provided, primarily arising from Covid-19. The following outlines the reasons for significant variations in administration expenditure.

#### ii Travel and subsistence

*Estimate provision €312,000; outturn €55,000*

Spend in 2020 was 82% (€257,000) under budget. This underspend is due to travel restrictions in place due to Covid-19.

#### iv Postal and telecommunication services

*Estimate provision €995,000; outturn €479,000*

Spend in 2020 was 52% (€516,000) under budget. This underspend was primarily driven by less than planned telecommunications spend in FSS operations (Programme D) due to the delay in the deployment of the Financial Management Shared Services system.

#### vi Office premises expenses

*Estimate provision €812,000; outturn €585,000*

Spend in 2020 was 28% (€227,000) under budget. The underspend was mainly driven by planned refurbishment works not completed in the year, and lower than anticipated operational costs.

**Programme A National Shared Services Office Function**

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		8,018	7,130
A.2	Administration – non pay		9,772	6,167
A.3	Financial Management Shared Services project			
	<i>Estimate provision</i>	17,950		
	<i>Deferred surrender</i>	1,024		
			18,974	11,285
			<b>24,841</b>	<b>24,582</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €11.923 million lower than originally provided (including the deferred surrender carried forward from 2019).

**A.3 Financial management shared services project (FMSS)**

*Estimate provision €18.974 million; outturn €7.174 million*

The savings in expenditure of €11.8 million (including the deferred surrender carried forward from 2019) was due largely to delays associated with the development, design and roll out of certain aspects of the project. The FMSS project remobilised from November 2020.

**Programme B HR Shared Services**

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	10,046	9,783	9,422
B.2	Administration – non pay	134	179	693
		<b>10,180</b>	<b>9,962</b>	<b>10,115</b>

**Programme C Payroll Shared Services**

		<b>2020</b>		<b>2019</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
C.1	Administration – pay	11,304	11,995	10,814
C.2	Administration – non pay	1,178	813	1,429
		<b>12,482</b>	<b>12,808</b>	<b>12,243</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €326,000 higher than originally provided. The variance was made up of an overspend on pay costs mitigated by an underspend on non pay costs.

**C.2 Administration - non pay**

*Estimate provision €1.178 million; outturn €813,000*

The savings in expenditure of €365,000 was due to reduced bank charges and less negative interest charged, arising from the migration of banking services to the Government banking provider, plus less than anticipated postal costs.

### Programme D Finance Shared Services

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	1,218	106	417
D.2	Administration – non pay	1,785	145	122
		<b>3,003</b>	<b>251</b>	<b>539</b>

#### Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme D was €2.752 million lower than originally provided. The variance was due to the FMSS system not going live in 2020 and as a result Finance Shared Services (FSS) did not commence operations as planned. FSS staff were redeployed to the FMSS project and to operational areas.

#### D.1 Administration - pay

*Estimate provision: €1.218 million, outturn €106,000*

There was a saving of €1.112 million as the implementation of the FMSS system did not proceed as planned, and the operational staff costs envisaged in 2020 were not incurred. FSS operational staff were redeployed to the FMSS project and to other operational areas in the NSSO.

#### D.2 Administration - non pay

*Estimate provision: €1.785 million, outturn €145,000*

There was a saving of €1.64 million as the implementation of the FMSS system did not proceed as planned, and the anticipated overheads were not incurred by FSS.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2020		2019
	Estimated €000	Realised €000	Realised €000
1 HR shared services levy	5,275	5,219	5,072
2 Miscellaneous	180	257	251
3 Receipts from additional superannuation contributions on public service remuneration	550	435	510
<b>Total</b>	<b>6,005</b>	<b>5,911</b>	<b>5,833</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2020	2019
Number of staff at year end	<u>807</u>	<u>750</u>

### 5.2 Pay

	2020	2019
	€000	€000
Pay <sup>a</sup>	29,105	27,695
Higher, special or additional duties allowances	30	48
Other allowances	28	66
Overtime	342	466
Employer's PRSI	<u>2,721</u>	<u>2,494</u>
<b>Total pay</b>	<b><u>32,226</u></b>	<b><u>30,769</u></b>

Note <sup>a</sup> The total pay figure is distributed across subheads A1, A.3, B.1, C.1 and D.1.

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2020	2019
			€	€
Higher, special or additional duties allowances	20	—	5,141	13,002
Other allowances <sup>a</sup>	2	1	27,644	34,156
Overtime	354	—	7,582	10,647
Extra remuneration in more than one category	14	—	6,382	10,442

Note <sup>a</sup> Other allowances include employers' pension contributions in relation to staff seconded to the National Shared Services Office.

**5.4 Payroll overpayments**

	<b>Number of recipients</b>	<b>2020</b>	<b>2019</b>
		<b>€</b>	<b>€</b>
Overpayments	28	47	88
Recovery plans in place <sup>a</sup>	14	38	48

Eight overpayment recovery plans to the value of €11,483 were transferred to other departments during 2020 (2019: 21 individuals to a value of €6,597).

Note <sup>a</sup> The 2019 value in respect of recovery plans in place has been restated on the basis of improved data from Payroll Shared Services.

**Note 6 Miscellaneous****6.1 Fraud and suspected fraud**

	<b>Number of cases</b>	<b>2020</b>	<b>2019</b>
		<b>€000</b>	<b>€000</b>
Fraud	—	—	31

All moneys in relation to the 2019 case were recovered in 2021. There was no financial loss to the National Shared Services Office as a result.