

Appropriation Account 2025

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 2025 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 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €594,000 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, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 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 for periods of account commencing from 1 January 2025.

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	5-10 years	10%-20%

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. This includes the following elements

- 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. Expenditure on goods, professional and other contracted services, amounted to a total of €20.905 million in 2025.

The Office has provided details of 19 non-competitively procured contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of four contracts in excess of €25,000 totalling €260,148 (exclusive of VAT) as set out below.

- Katalyse – data scientist graduates, contract, value €117,990, was awarded prior to an internal audit review.
- Katalyse – data scientist graduates, contract extension, value €25,300 was awarded prior to an internal audit review.
- Meta/Facebook – social media, value €74,858, was awarded prior to an internal audit review.
- Eir evo – ICT, contract extension, value €42,000, was awarded prior to an internal audit review

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

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. Follow up meetings and consultations will also take place with all contract managers.

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 corporate 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 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 corporate 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 board 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 allowance to field staff was €92,778. At the end of 2025, a total of €67,782 has been recouped. Recoupment through the NSSO will continue through 2026.

Recoupment from ex-employees of an overall amount of €20,018 is being pursued. This includes engagement with staff who left the CSO before a recoupment plan was put in place.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Jennifer Banim

Accounting Officer

Central Statistics Office

31 March 2026

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 2025 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 2025, 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 that regard.

Seamus McCarthy
Comptroller and Auditor General

17 September 2026

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 2025

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Delivery of annual statistical programme	94,815	94,640	82,984
Gross expenditure	94,815	94,640	82,984
<i>Deduct</i>			
B Appropriations-in-aid	2,500	2,919	2,225
Net expenditure	92,315	91,721	80,759

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	593,856	255,653

Jennifer Banim
Accounting Officer
Central Statistics Office

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Pay	70,732	63,403
Non pay	23,908	19,581
Gross expenditure	94,640	82,984
<i>Deduct</i>		
Appropriations-in-aid	2,919	2,225
Net expenditure	91,721	80,759
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases cash	(482)	
Depreciation	338	
<i>Intangible assets (note 2.2)</i>		
Purchases	(4,617)	
Amortisation	1,986	
Adjustments	278	
	(2,497)	(1,254)
Changes in net current assets		
Increase in prepayments	(1,110)	
Decrease in accrued income	134	
Increase in deferred income	347	
Increase in accrued expenses	1,392	
	763	2,234
Direct voted expenditure	89,987	81,739
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	12,681	13,692
Notional rent	2,127	1,706
Net programme cost	104,795	97,137

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.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	1,276	1,172
Vote 12	Superannuation and Retired Allowances	9,838	11,104
Vote 13	Office of Public Works	1,354	1,295
Vote 18	National Shared Services Office	211	121
Vote 43	Office of the Government Chief Information Officer	2	—
		12,681	13,692

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	1,111	967
Intangible assets	2.2	12,908	10,555
		14,019	11,522
Current assets			
Bank and cash	2.3	304	(271)
Prepayments	2.4	4,277	3,167
Accrued income	2.5	297	431
Other debit balances	2.6	1,856	1,732
Net Exchequer funding	2.10	491	881
		7,225	5,940
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	4,798	3,406
Deferred income	2.8	347	—
Other credit balances	2.9	2,651	2,342
		7,796	5,748
Net current (liabilities)/assets		(571)	192
Net assets		13,448	11,714
Represented by:			
State funding account	2.11	13,448	11,714

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2025	4,598	448	5,046
Additions	482	—	482
Disposals	(425)	(27)	(452)
At 31 December 2025	4,655	421	5,076
Accumulated depreciation			
At 1 January 2025	3,644	435	4,079
Depreciation for the year	325	13	338
Depreciation on disposals	(425)	(27)	(452)
At 31 December 2025	3,544	421	3,965
Net assets			
At 31 December 2025	1,111	—	1,111
At 31 December 2024	954	13	967

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2025	38,899	5,160	44,059
Additions	110	4,507	4,617
Brought into use	799	(799)	—
Adjustments ^a	—	(278)	(278)
At 31 December 2025	39,808	8,590	48,398
Accumulated amortisation			
At 1 January 2025	33,504	—	33,504
Amortisation for the year	1,986	—	1,986
At 31 December 2025	35,490	—	35,490
Net assets			
At 31 December 2025	4,318	8,590	12,908
At 31 December 2024	5,395	5,160	10,555

Note ^a The adjustment relates to the opening value of one asset under development (Virtual Data Rooms) that was incorrectly capitalised because the cost was recharged to the OGCIO who are funding the project.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	303	(272)
Petty cash	1	1
	304	(271)

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
IT services and support	4,080	2,985
Other prepayments	197	182
	4,277	3,167

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Grant funding due from the EU	221	431
Accrued additional superannuation contributions	76	—
	297	431

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable salaries	1,573	1,411
Recoupable travel expenditure	32	54
Recoupable travel pass expenditure	9	7
OPW suspense balance	157	12
Other debit suspense items	85	248
	1,856	1,732

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals	3,603	2,813
IT services and support	758	279
Administration expenses	361	219
Travel and subsistence expenses	76	95
	4,798	3,406

2.8 Deferred income

at 31 December	2025	2024
	€000	€000
Grant funding received in advance from the EU	347	—
	347	—

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	842	747
Pay related social insurance	699	603
Professional services withholding tax	178	110
Value added tax	216	33
Pension contributions	238	208
Local property tax	5	4
Universal social charge	151	148
	2,329	1,853
Payroll deductions held in suspense	263	219
Other credit suspense items	59	270
	2,651	2,342

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	594	256
Exchequer grant undrawn	(1,085)	(1,137)
Net Exchequer funding	(491)	(881)
Represented by:		
Debtors		
Bank and cash	304	(271)
Debit balances: suspense	1,856	1,732
	2,160	1,461
Creditors		
Due to the State	(2,329)	(1,853)
Credit balances: suspense	(322)	(489)
	(2,651)	(2,342)
	(491)	(881)

2.11 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		11,714	12,694
Disbursements from the Vote			
Estimate provision	Account	92,315	
Surplus to be surrendered	Account	(594)	
Net vote		91,721	80,759
Expenditure borne elsewhere	1.1	12,681	13,692
Non-cash items: Notional rent	1	2,127	1,706
Net programme cost	1	(104,795)	(97,137)
Balance at 31 December		13,448	11,714

2.12 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services	23,853	33,253

2.13 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	21	5

2.14 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.

2.15 Impact of accounting policy changes

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024, and six new central government accounting standards (CGAS) were implemented with effect from 1 January 2025. The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	€000
Holiday accrual ^a	—	(1,047)
Payroll accrual ^a	—	(1,766)
Additional superannuation contributions receivable ^b	76	—
	76	(2,813)

Note ^a CGAS 39A Employee Benefits Part A

^b CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

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.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	71,308	70,033	62,232
ii	Travel and subsistence	1,796	1,943	1,444
iii	Training and development	677	684	593
iv	Operational services, supplies and sundry equipment	2,900	2,656	2,681
v	Digital capital investment and IT expenses	13,920	14,850	10,455
vi	Premises expenses	1,350	1,495	1,210
vii	Policy reviews, consultancy services and research	420	478	237
viii	Collection of statistics	1,244	1,313	1,178
		93,615	93,452	80,030

Programme A Delivery of annual statistical programme

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	71,308	70,033	62,232
A.2	Administration – non pay	22,307	23,419	17,798
A.3	Online census pilot (NRRP)	1,200	1,188	2,954
		94,815	94,640	82,984

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025	2024
		Estimate provision	Realised
		€000	€000
1	European Union receipts	420	196
2	Additional superannuation contributions	2,010	1,885
3	Miscellaneous	70	144
		2,500	2,225

Significant variations

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

1 European Union receipts

Estimate provision €420,000; outturn €705,000

The increase of €285,000 was mainly due to timing differences on the receipt of the integrated farm statistics grant of €250,000 – this was paid in 2025 instead of 2026. Other EU grants received during 2025 were greater than estimated value.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	91,721
EU grants	148
Additional superannuation contributions	2,176
Other revenue	
Salary and other recoupment	114
Total revenue	94,159
Represented by	
Total appropriations-in-aid (note 4.1)	2,919
Central Fund grant	91,721
Decrease in accrued income	(134)
Increase in deferred income	(347)
	94,159

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>1,146</u>	<u>1,066</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	64,334	57,707
Higher, special or additional duties allowances	285	295
Other allowances	134	120
Overtime	97	99
Employer's PRSI	<u>5,882</u>	<u>5,182</u>
	<u>70,732</u>	<u>63,403</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	59	5	12,942	39,057
Overtime and extra attendance	19	4	19,528	16,266
Other allowances	271	—	830	873
Extra remuneration in more than one category	20	6	27,344	23,873

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	2025	2024
20,000	59,999	800	722
60,000	69,999	115	109
70,000	79,999	57	50
80,000	89,999	62	43
90,000	99,999	42	48
100,000	109,999	45	38
110,000	119,999	20	14
120,000	129,999	14	12
130,000	139,999	8	2
140,000	149,999	—	—
150,000	159,999	—	1
160,000	169,999	1	2
170,000	179,999	2	2
180,000	189,999	4	1
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Jennifer Banim basic pay	232	126
Padraig Dalton (to 30 May 2024)		
Basic pay	—	104
Severance payment	—	224
	232	454

The value of retirement benefits earned in the year are not included above. The Accounting Officer is a member of the pre-1995 pension scheme and her entitlements to retirement benefits do not extend beyond the standard terms available under that scheme.

5.6 Other remuneration arrangements

Six retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €11,690. 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 2025 and whose salaries were paid by the Office.

This account does not include expenditure in respect of 59 permanent officers (and ten graduates) who were serving outside the Office for all or part of 2025 in other Government departments/offices and whose salaries were paid by the relevant department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	148	158,468	150,219
Recovery plans in place	21	41,062	42,673

Note ^a Two overpayment recovery plans in respect of two individual to the value of €848 were transferred to other government departments in 2025.

Note 6 Miscellaneous

6.1 EU funding

The Office receives funding in relation to projects/surveys conducted on behalf of Eurostat. During 2025, the Office received EU income totalling €705,383 on foot of four contracts. Two contracts were for data collection to facilitate purchasing power parity comparisons totalling €208,130. Two other contracts were for integrated farm statistics totalling €497,253. This funding has been recognised as appropriations-in-aid in 2025.

The Office received funding totalling €56,363 for the population migration grant during 2025. The objective of this project was improvement and re-development of demography, migration and population and housing census statistics. This funding was recorded under a sanctioned suspense account.

The Office was also awarded EU NRRP (National Resilience and Recovery Plan) funding totalling €1.2 million (actual expenditure €1.188 million) in 2025 towards delivery of an online census platform. This grant was added to the Office allocation through the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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	2025	2024
Number of cases	4	—	4	2
	€000	€000	€000	€000
Payments by/on behalf of the Office				
Compensation	4	—	4	188
Legal costs	16	—	16	94
Other costs	2	—	2	1
2025 Total	22	—	22	283
2024 Total	283	—	283	

Note ^a At 31 December 2025 the following claims are outstanding.
 Personal injury claims: employees 3 — (2024: 4).
 Breach of HR/employment policies: 0 — (2024: 0).