14 Bovine TB eradication programme

14.1 Bovine TB is a highly infectious, chronic disease of cattle caused by a bacterium called mycobacterium bovis. Infection is typically spread through cattle movement and through direct or indirect contact between infected cattle. Infected wildlife is also a significant source of transmission. Bovine TB presents potential risks to humans and impacts access to beef and dairy export markets.

14.2 The Department of Agriculture, Food and the Marine (the Department) is responsible for Ireland's bovine TB eradication programme (the programme).[1]

14.3 In May 2018, the Government formally adopted a policy aiming to achieve the eradication of bovine TB by 2030. The 2024 herd incidence rate of bovine TB was just over 6%.[2] This is the highest incidence rate in 21 years. The incidence rate has continued to increase in 2025 and is projected to reach approximately 6.5% by the end of 2025. This trend poses a serious risk to Ireland's goal of eradication of bovine TB by 2030.

14.4 The increased incidence of TB also imposes a significant financial burden on the Exchequer. In the ten-year period to the end of 2024, bovine TB cost the Department almost €500 million. The cost to the Department in 2024 was just over €100 million, an increase of 35% on 2023.[3]

14.5 Even very well-informed and well-resourced farming enterprises are at risk from bovine TB infection and the ensuing restrictions and economic impacts. Teagasc's Animal and Grassland Research and Innovation Centre at Moorepark, in county Cork, is the centre of research on milk production in Ireland.[4] The Moorepark farm has been placed under TB herd movement restrictions on a number of occasions, most recently in July 2025, with heightened biosecurity protocols in place.

Focus of the examination

14.6 This examination was undertaken to review

- the factors that contributed to the recent increase in the incidence of bovine TB in Ireland
- if the programme is operating as intended and is efficient in its use of resources, and
- how the Department evaluates the effectiveness of the programme in the achievement of its objectives.

14.7 The examination team interviewed staff from the Department, reviewed a range of documents, attended an on-farm bovine TB test and reviewed a sample of compensation claims by herd owners. While the examination team reviewed Department expenditure on the programme, related expenditure by herd owners was not within the scope of this examination.

1 Under EU animal health law, Ireland is obliged to have an eradication programme. It is also necessary to facilitate international trade.

2 The 'herd incidence rate' is calculated as the number of new herd restrictions due to bovine TB divided by the total number of herds tested over a specified time period.

3 Exchequer funding as per the appropriation account. It excludes Department staff payroll costs.

4 Teagasc is a State body operating under the auspices of the Department. It carries out research and provides advisory services to Irish farmers.

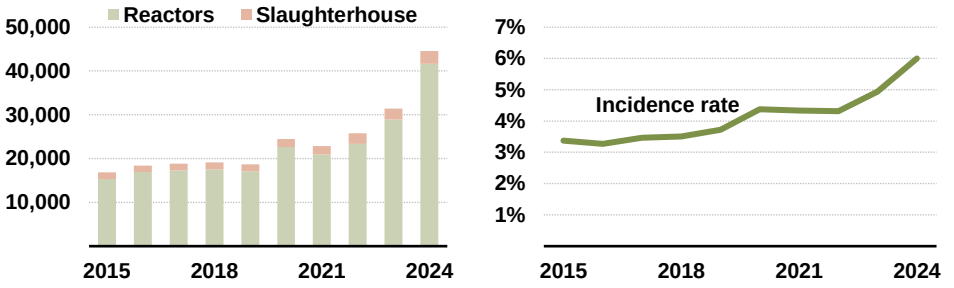
Background to the eradication of bovine TB

14.8 The TB eradication programme first launched in Ireland in 1954. Prior to this, bovine TB was endemic, with an estimated herd incidence rate of approximately 80%.[1] By 1965, rapid progress had been made and the herd incidence rate had been reduced to around 2%. However, progress in eradication has slowed since then and the disease has remained a constant factor in Ireland.

Trends in bovine TB

14.9 Compared to 2015, the number of animals identified through TB testing as 'reactors' more than doubled in 2024.[2] There was a 44% increase in test reactors in 2024 alone (see Figure 14.1).

Figure 14.1 TB cases detected and herd incidence rate, 2015 – 2024[a]



Source: Department of Agriculture, Food and the Marine

Note: a The total number of TB cases comprises the number of reactors (the animal is live when TB is detected) and the number of slaughter plant cases (the animal is dead when TB is detected).

Recent increases in disease levels

14.10 The Department noted that the removal of milk quotas in 2015 led to a significant expansion of the Irish dairy sector. Dairy herds are at higher risk for bovine TB due to longer residency times, increased movements, higher stock density and larger herd sizes. For 2023, even though 12% of all herds were dairy herds, 35% of all cattle were in dairy herds.[3] The Department also stated that growth in intensive farming practices, along with a significant increase in the number of cattle involved in each outbreak in recent years, has contributed to the increase.

14.11 The Department also explained that there is evidence of TB spread within and between herds. Cattle-to-cattle spread is the main component of the recent increase, in relation to large breakdowns. However, it should be noted that TB may have been introduced by another source.

14.12 In addition to herd size and density, levels of bovine TB are influenced by factors such as cattle management practices and biosecurity, cattle interactions with wildlife, TB history in a herd, testing and surveillance and cattle movement. Older animals, those with an inconclusive test and those that have been in a previous breakdown are at higher risk of infection.[4]

1 The pre-1954 incidence rate refers to distinct herds with at least one TB positive animal in the period concerned, regardless of when the breakdown commenced.

2 A reactor is a live animal that has failed a test for bovine TB. This may be the skin test, the blood test or any other authorised test for TB.

3 Classified using the Brock herd classification system.

4 A breakdown is an episode during which the official TB-free status of a herd is withdrawn, due to a positive TB test.

Herd density and movement

14.13 Ireland has one of the highest cattle densities in the EU, as well as high degrees of farm fragmentation, and high levels of cattle movement.[1] The Department stated that in 2024, two million movements of cattle took place in cattle marts and 380,000 cattle were exported.

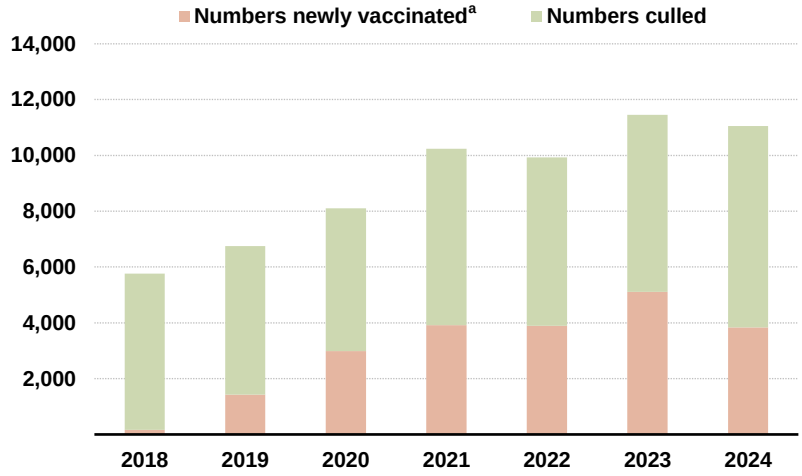
Wildlife

14.14 Wildlife is a source of infection of bovine TB in Ireland. Badgers act as the primary reservoir of wildlife infection, with two-way transmission. There is evidence that wild deer are also a source of transmitting TB in Wicklow.[2]

14.15 Badgers play an important role in the Irish ecosystem and are a protected species under the Wildlife Act 1976. This means that while badgers can be culled, the Department must obtain a licence from the National Parks and Wildlife Service to do so. Licences are only granted in areas where badgers are implicated in bovine TB outbreaks and in high-incidence areas.

14.16 The current bovine TB strategy includes both the vaccination and culling of badgers (see Figure 14.2). The efficacy of the vaccine is estimated to be approximately 60%. The Department estimates that in 2024, it cost approximately €468 to vaccinate a captured badger and €660 to cull a badger.[3] It is not possible to vaccinate and/or cull all badgers and so effective biosecurity measures in preventing the spread of infection from wildlife to cattle is essential.

Figure 14.2 Numbers of badgers vaccinated and culled, 2018 – 2024



Source: Department of Agriculture, Food and the Marine

Note: a In the years 2018 – 2024, more badgers were captured than were vaccinated as some badgers captured had previously been vaccinated and were released. The Department incurs costs in relation to these recaptures.

1 In 2020, Ireland had the sixth-highest livestock density of the EU — Eurostat livestock density and grazing density, 2020.

2 In February 2025, the Department awarded a tender for a deer management strategy programme.

3 Expenditure attributed to vaccinating a captured badger and to culling a badger are based on fixed and variable costs associated with capturing and vaccinating a single badger.

Biosecurity

14.17 Biosecurity refers to the implementation of measures to reduce the risk of disease entering a farm and transmission within a farm. Examples are improving boundary fencing, increasing routine cleaning and disinfection, the installation of sheeted gates and raising feed and water troughs.

14.18 Many biosecurity measures are affordable, practicable and achievable and while they cannot eradicate bovine TB in isolation, these measures can be highly effective in combination with other interventions. In published guidance, the Department strongly encourages herd owners to have robust biosecurity measures in place.[1]

14.19 Herd owners who experience a recent TB breakdown or have a high-risk herd not currently in a TB breakdown are eligible to participate in the TB biosecurity 'targeted advisory service on animal health' (TASAH) programme, which is offered in conjunction with Animal Health Ireland.[2] This programme offers targeted advice to farmers regarding TB biosecurity and is delivered through private veterinary practitioners (PVPs).

14.20 In 2024, the Department received 514 applications (178 post-breakdown and 336 high-risk). Of the high-risk herds, only 36% of those invited to participate, participated.[3]

Testing

14.21 Tests used in the bovine TB surveillance programme include skin testing, blood testing and post-mortem testing. No single test can identify all infected cattle, and each test type has limitations (see Annex 14A for an overview of the bovine TB breakdown process).

14.22 Skin and blood testing in combination can identify between 90% and 95% of TB cases.

- The skin test is used in an annual herd test conducted by Department-approved PVPs.[4] The EU endorses the skin test as the primary diagnostic tool for routine bovine TB testing. However, it requires two veterinary visits to a farm – first to administer the test, and then to measure the reaction to the test. In addition, the correct administration of the test and the accurate measurement of the response are dependent on the skill of the tester.
- Blood testing has a higher sensitivity rate than skin testing but a higher rate of false positives.

14.23 All cattle slaughtered for trade purposes are subject to an ante-mortem and post-mortem examination by a temporary veterinary officer, contracted by the Department. In 2024, TB was detected in over 3,000 cattle from non-restricted herds. This was from a total of approximately 1.8 million that were sent for slaughter as healthy cattle in Department-approved slaughter plants.

1 *Keeping Animals Safe from Disease. A National Farmed Animal Biosecurity Strategy (2021 – 2024)*.

2 A high-risk herd is a herd where there are three or more standard skin reactors in a breakdown. A TB herd categorisation is assigned to each herd based on the number of years a herd has tested clear of TB and the number of breakdowns in the previous ten years.

3 Invitations to herd owners that have recently experienced a TB breakdown to participate are issued by the Department at regional level. Figures are not available for the number of herd owners invited.

4 The Department maintains a panel of approved PVPs, on a regional basis. Herd owners are free to choose any PVP from the panel.

Quality control of PVPs

14.24 PVPs conduct the vast majority of testing carried out, including the statutory annual herd skin test, and record the results on the Department's Animal Health Computer System. Herd owners pay for the annual testing, while the Department pays for all testing related to TB control such as breakdown testing.

14.25 Poor quality testing can result in undetected TB cases in herds. Risks identified include non-adherence to testing standards, incorrect testing and familiarity between a herd owner and PVP. The Department operates a system to assess quality control, on a risk basis. Two metrics are used to select PVPs for quality review — the number of positive herd tests and the number of tracebacks.[1] The Department uses data from all testers to determine a performance benchmark to select PVPs for examination. Department veterinary inspectors then attend and inspect a TB test being performed by a PVP, on either the first or second day of testing.

14.26 There are two types of inspections of PVP testing.

- ***Within-county inspections*** are generally announced in advance and are selected mainly on a risk basis. A small proportion of cases for within-county inspection are selected randomly, and these are also usually announced in advance.
- ***Out-of-county inspections*** are also selected based on a risk assessment. These inspections are not announced in advance, but the PVP may be notified of a three-month 'window' during which the inspection will occur.

14.27 In 2024, just under ten million skin tests were performed by just over 1,000 PVPs. The Department inspected skin tests conducted by 151 PVPs as part of its quality review programme in 2024 (140 within-county and 11 out-of-county). Of these, 16 were random inspections.

14.28 A total of 13 PVPs, almost 9% of the PVPs reviewed in 2024, were sanctioned by the Department as a result of an inspection (see Figure 14.3). PVPs restricted from conducting testing as part of the bovine TB programme can still carry out other work for the Department.

Figure 14.3 PVP sanctions for non-compliance 2024

Sanction	No. of PVPs
Retraining/reinspection	3
1-month suspension	5
3-month suspension	2
4-month suspension	1
6-month suspension	1
18-month suspension	1
Total	**13**

Source: Department of Agriculture, Food and the Marine

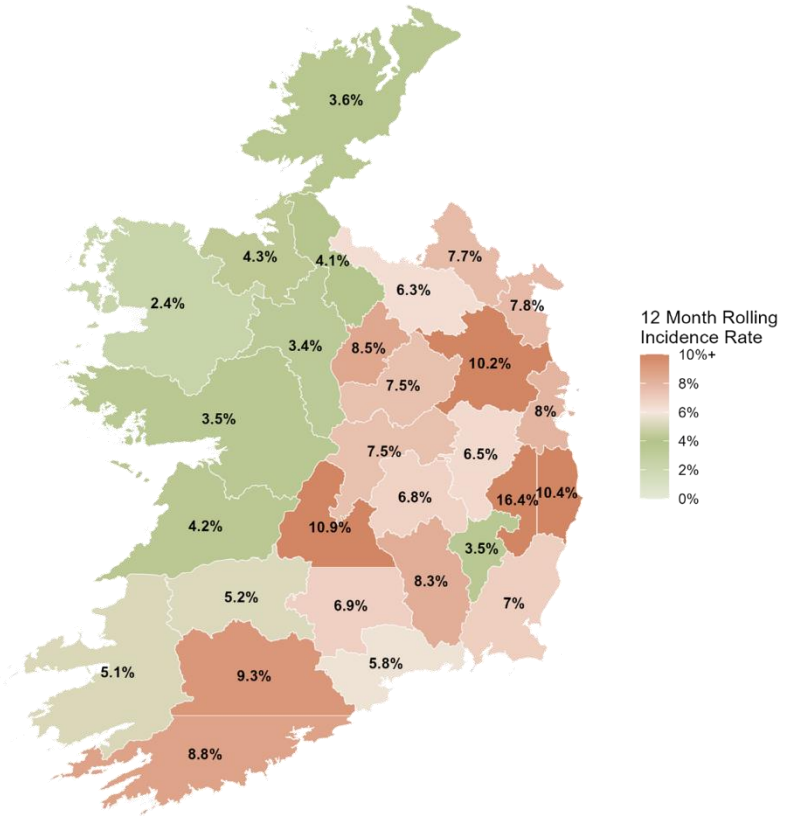
1 Tracebacks occur when, due to the identification of infection, previous herds or locations where the TB positive animal resided are identified. In relation to quality testing, tracebacks indicate that an animal with a negative skin test, tested positive for TB at a later date.

Regional variations

14.29 There are large variations in the incidence of bovine TB across Ireland. Incidence detected in 2024 ranged from a low of 2.4% of herds in Mayo to a high of 16.4% of herds in Wicklow West (see Figure 14.4), where wild deer are considered to present a particular control challenge. Nevertheless, the Department has not adopted a regional approach to the management of bovine TB. Currently, its focus is on high-risk herds, as opposed to high-risk regions.

14.30 The Department has acknowledged that a regional approach could lead to a reduction in testing requirements, more favourable trading status for herd owners and improved market access. Given the challenges to a regional approach, the Department stated that commitment from all stakeholders would be necessary to implement such a change in approach.[1]

Figure 14.4 Herd incidence rate by regional veterinary office 2024



Source: Department of Agriculture, Food and the Marine

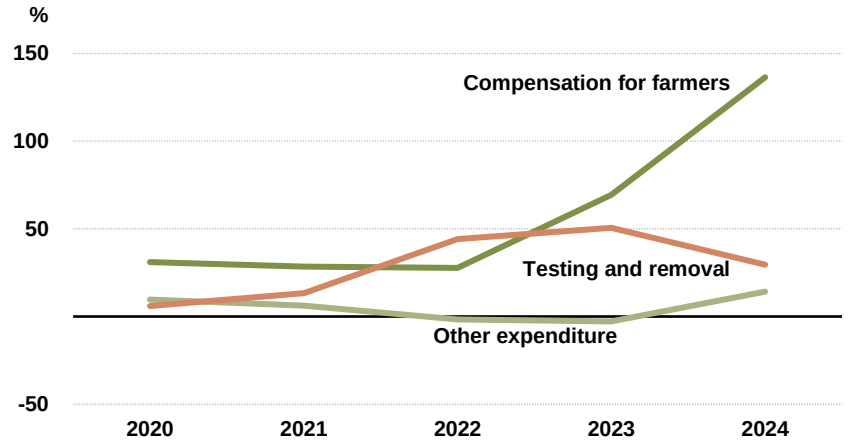
1 Challenges to a regional approach include inward movement of infected cattle between farms, shared machinery leading to potential contamination, and inward movement of infection via wildlife.

Programme expenditure

Programme budgets versus outturns

14.31 Actual expenditure on the eradication programme exceeded the budget provided each year between 2020 and 2024. The variance has risen from 17% in 2020 to 76% in 2024. The cost of compensation to farmers (2024: €64 million) has significantly exceeded the budgeted amount each year of the period, rising to an excess of 136% in 2024 (see Figure 14.5). Costs of testing and removal of reactors (2024: €23 million) were also significantly over the budgeted amounts. Other expenditure, including spending on wildlife culling and vaccination, was broadly in line with the budgeted sums.

Figure 14.5 Actual expenditure versus budgeted expenditure variances for main programme areas, 2020 – 2024[a]



Source: Department of Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

Note: a Budgets are prepared by the Department, based on the estimate provision for subhead A.4 Bovine TB and brucellosis eradication.

Compensation

14.32 Schemes to compensate herd owners form a very significant part of the bovine TB programme (see Annex 14B for an overview).

14.33 The On-Farm Market Valuation (OFMV) scheme is the principal compensation measure available to herd owners (see Figure 14.6). The scheme aims to compensate farmers up to the open market value for animals that are to be removed from herds as if they were not affected by bovine TB.

14.34 Valuations of animals are subject to acceptance by both the herd owner and the Department and either party may initiate an appeal if dissatisfied with the valuation. If a second valuation is rejected by either party, the case goes to arbitration. In the period 2020 – 2024, 98% of initial valuations were accepted. Valuations in relation to 104 herd owners went to arbitration.[1,2]

1 The arbitration panel normally sits four times a year. The Department pays for the first valuation. Herd owners are usually liable for a portion of subsequent valuation fees when they request appeals.

2 The Department rejected the valuation in relation to 70% of the 585 first valuations rejected and 73% of the 113 second valuations rejected.

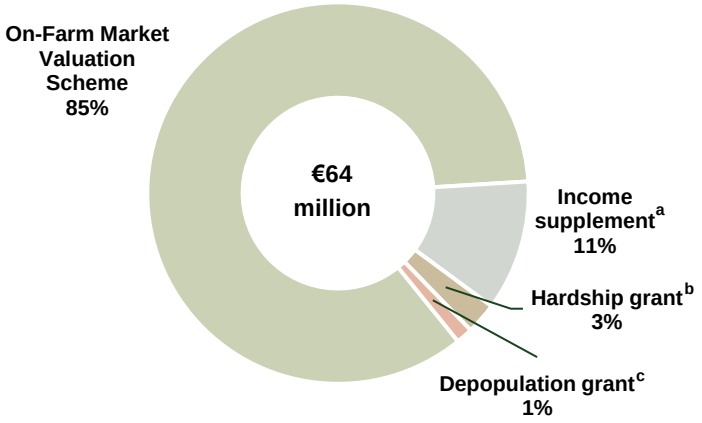
14.35 Compensation paid by the Department may be reduced in the following circumstances

- where herd owners are responsible for delays in the removal process, compensation can be reduced in increments up to 100%
- flagrant breaches such as interference with testing, manufacture of reactors or persistent failure to maintain milk records can result in deductions ranging from 75% to 100%
- where there are technical breaches such as a herd owner's failure to comply with testing requirements, including late testing, or failures such as illegal cattle movement, deductions range from 5% to 25%.

14.36 In 2024, the Department imposed total penalties of almost €47,000 in relation to 131 herds. In 91% of cases, the penalty imposed was 5% of the compensation grant amount, the minimum penalty.

14.37 EU animal health law requires all EU member states to operate and maintain a bovine TB eradication programme, but any compensation arrangements are a matter for the member state. No other member state provides financial support above compensation for slaughtered reactors. New Zealand, Australia and the UK regions also do not provide such income support.

Figure 14.6 Bovine TB eradication programme compensation programme costs 2024



Source: Department of Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

Notes:
a The income supplement scheme assists herd owners who lose 9.5% or more of cattle in a herd as a result of a single breakdown.
b The hardship grant is aimed at assisting eligible herd owners who retain and feed cattle during prolonged periods as a result of a TB breakdown.
c Herd owners are eligible for consideration under the depopulation grant scheme where an offer to remove the full herd or part of the herd has been made by the Department.

14.38 The Department commissioned an independent review of the OFMV scheme in 2020.[1] The report contained 16 recommendations. The Department stated that 14 recommendations have been actioned and two are still under consideration by the Department. A recommendation that the OFMV be replaced with an automated tables-based assessment, grounded on standardised prices, was not considered feasible by the Department due to insufficient stakeholder agreement.

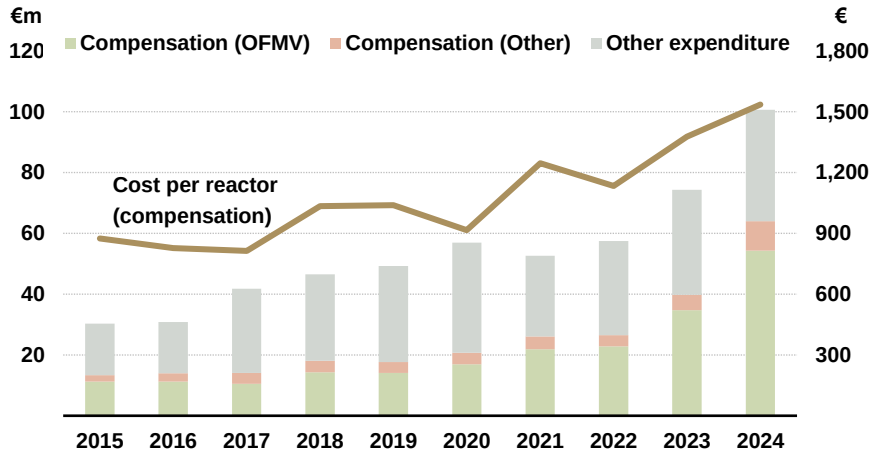
14.39 In 2021, the Department commissioned a follow-on cost-benefit analysis of the programme.[2] The benefits were broadly considered to be public health, access for Irish meat to export markets and improved animal productivity and welfare. The report concluded that 22% of the value of the benefits of the programme accrued generally to citizens, while 78% of the benefits accrued to private interests (farmers/farming industry).

Trends in the eradication programme expenditure

14.40 In 2024, Department expenditure on the eradication programme was just over €100 million, the highest annual amount to date (see Figure 14.7).[3] This was 76% more than the original estimate provision for the year. The Department's revised estimate for 2025 provided €73.5 million for the programme, but this may be insufficient given the pattern of testing results emerging in 2025.

14.41 The compensation cost per reactor (including OFMV, income supplement, hardship and depopulation grants) in 2024 was €1,536, an increase of 11% on 2023, and the highest compensation cost per reactor in the period under review (see Figure 14.7).

Figure 14.7 Trends in eradication programme expenditure and compensation payments 2015 – 2024



Source: Subhead A.4, Vote 30 Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

1 *On-Farm Market Valuation Scheme*, final report, Grant Thornton, August 2020.

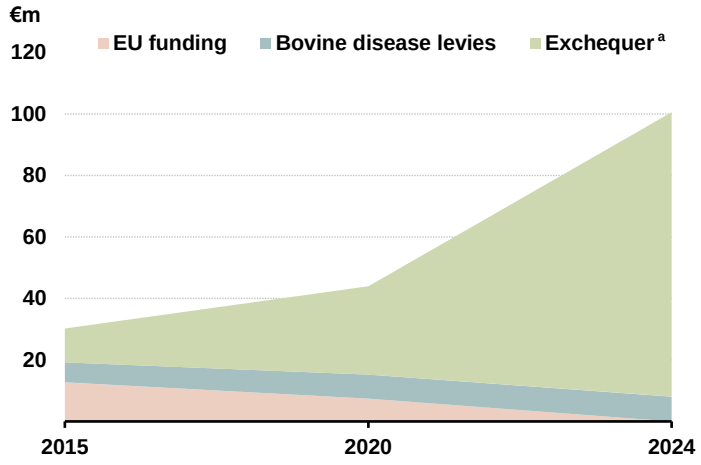
2 *Bovine TB Eradication Scheme*, final report, cost-benefit analysis, Grant Thornton, July 2021.

3 The funding provided for bovine disease eradication relates to bovine TB and brucellosis. In addition to the direct disease eradication programme expenditure, the Department estimates there are staff and administration costs related to the programme of just over €34 million for 2024.

Programme funding

14.42 The eradication programme has been funded by the Exchequer, the EU and a bovine disease levy paid by farmers.[1] The EU provided 42% of the funding for the eradication programme in 2015 but this has since fallen to zero (see Figure 14.8). The Exchequer now provides almost all of the funding, rising from a 36% share of the programme costs in 2015 to 92% in 2024.

Figure 14.8 Funding of bovine TB eradication programme, 2015 – 2024



Source: Department of Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

Note: a Exchequer funding is expenditure as per the appropriation account net of the farmer contributions received. It excludes Department staff and administration costs.

14.43 In addition to the costs incurred by the Department, farmers incur costs relating to TB eradication such as fees for the annual TB test; costs associated with housing and feeding herds that are restricted; the cost of biosecurity measures; and labour costs. For 2024, the Irish Farmers Association estimates the total cost to farmers, inclusive of testing, to be almost €152 million.[2]

Bovine disease levies

14.44 The bovine disease levy system operates in respect of milk deliveries and cattle slaughtered or exported.[3] The current rate of the levies, which are unchanged since 1 January 2007, are

- €1.27 per bovine animal slaughtered or exported live
- €0.0006 per litre of milk received for processing.

14.45 Levy receipts have been relatively constant since 2015 (see Figure 14.9). In 2024, the levy receipts totalled €8.1 million — €5.1 million relating to milk and €3 million for cattle slaughtered or exported. The levies are paid by slaughter plants, export operators and creamery processing plants, who are entitled to recoup the money from farmers.

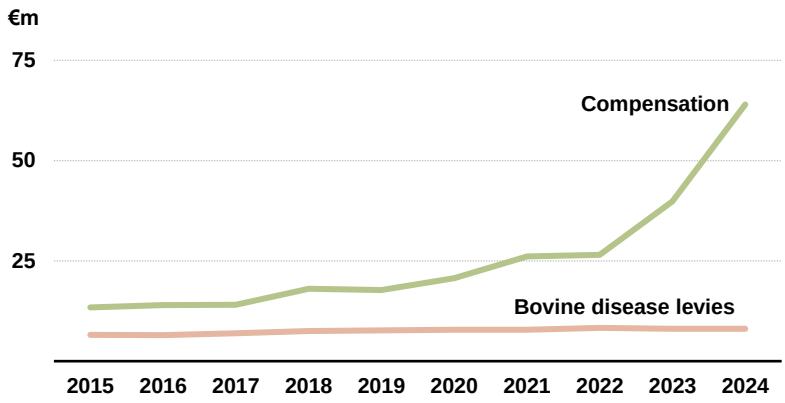
1 Bovine disease levies were introduced in 1979 to provide a farmer contribution towards the cost of eradicating bovine TB and brucellosis.

2 *Analyses of TB programme costs to farmers*, Irish Farm Accounts Co-Operative, May 2025.

3 The levies are collected under the Bovine Disease Levies Acts 1979 and 1996.

14.46 In 1995, the Department and farming organisations agreed that disease levies would provide 50% of the cost of compensation. The levies paid by farmers substantially achieved this level in the period 2015 to 2017. However, from 2018, the levy percentage contribution to the cost of compensation has been on a significant downward trend. Levies paid in 2024 represented only 13% of the compensation paid in 2024.

Figure 14.9 Bovine disease levy receipts and compensation payments 2015 – 2024



Source: Department of Agriculture, Food and the Marine

EU funding

14.47 In 2023, Ireland had the highest herd prevalence rate of bovine TB in the EU at 4.8%. Only Ireland and Spain had a prevalence higher than 1%, and 17 member states had achieved official disease-free status. A further three member states have achieved disease-free status in parts of their territory.[1,2]

14.48 The EU's current Single Market Programme on food runs from 2021 – 2027. It contributes to the prevention, control and eradication of certain animal diseases, including the eradication of bovine TB. Bovine TB was not included as a funding area of the 2023 and 2024 programme of EU financial support. The EU Commission has stated that due to other animal disease priorities, funding is not envisaged for the years 2025 to 2027.[3]

14.49 EU co-funding for bovine TB eradication began in 2009. In total, Ireland received approximately €131 million, after deduction of penalties (see Figure 14.10). Over the period 2019 – 2022, the EU imposed total penalties of €6.3 million on Ireland due to missed programme targets, rising incidence rates and no obvious progress in the eradication of the disease (in the three years from 2017 to 2019). In the period 2018 – 2022, Ireland missed targets set by the EU each year, ranging in magnitude from 10% to 53%.[4]

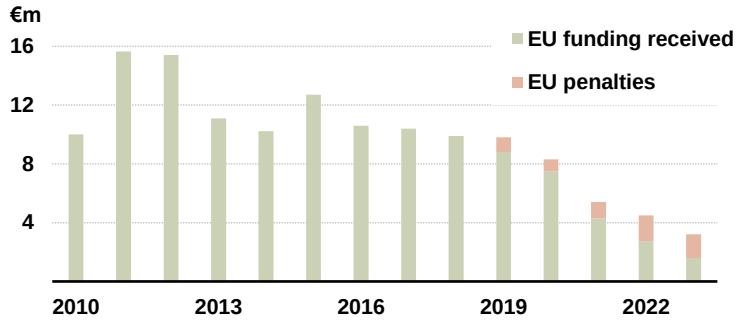
1 Member states that can demonstrate that at least 99.8% of herds are free from bovine TB, representing 99.9% of animals, and that the annual incidence of infection does not exceed 0.1% of herds for three consecutive years are awarded disease-free status.

2 *The EU One Health 2023 Zoonoses Report*, European Food Safety Authority and European Centre for Disease Prevention and Control, November 2024.

3 Parliamentary question E-10-2025-000135 from members of the European Parliament.

4 On 13 December 2019, the Department wrote to the EU, expressing its view that a broader and deeper evaluation of Ireland's programme would be more appropriate than the review being restricted to the high-level figures of herd prevalence and herd incidence on the basis that these are not sufficient to measure the totality of the effectiveness of the programme.

Figure 14.10 EU funding bovine TB eradication programme 2010 – 2023[a]



Source: Department of Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

Note: a EU funding is paid one year in arrears.

14.50 The European Commission conducted an audit of Ireland's status in relation to the eradication of bovine TB in March and April 2025. The objective of the audit was to evaluate the progress of the eradication programme. The final audit report was published in September 2025 and includes a number of conclusions.[1]

- The search for consensus with key stakeholders, through the TB forum, has delayed the Department in implementing effective correction actions to respond to the progressive increase in disease levels since 2022.
- The approach to addressing TB is the same in all counties, with no regionalisation.[2]
- Financial compensation arrangements do not incentivise herd owners to follow disease prevention actions recommended by the Department. In addition, there are no financial disincentives for behaviours associated with increased TB risk.

14.51 The audit made three recommendations focused on: the role of the TB forum as a consultative forum; changes to align current movement restrictions with EU animal health law; and the alignment of financial arrangements and biosecurity.

International cooperation

14.52 The Department does not engage in any working groups on bovine TB eradication at EU or international level. The Department does participate in international conferences, such as a conference on bovine TB hosted by the Department and University College Dublin in 2022.

14.53 The Department has stated that some significant factors that contribute to bovine TB in Ireland are not present in other EU countries. These include

- high herd density
- high levels of farm fragmentation
- a reservoir of disease present in wildlife.

The Department considers that this limits the scope for broad international cooperation.

1 Final report of an audit of Ireland, European Commission, DG (SANTE) CT-2025-0206.

2 The introduction of a regional approach was recommended by the TB forum's scientific working group in September 2023.

14.54 The Department is part of two separate working groups with Great Britain and with Northern Ireland. Both jurisdictions share similarities with Ireland in relation to badger populations with TB, a high level of cattle movements and farm fragmentation. Notably, Scotland has achieved and maintained tuberculosis-free status since 2009 (as defined under EU legislation). Otherwise, the incidence rates for 2024 in the UK regions were higher than in Ireland. The reported 2024 herd incidence rates were

- Scotland — 0.6%
- England — 7.7%
- Wales — 6.8%
- Northern Ireland — 10.7%.

However, the methodologies used to calculate the herd incidence rate are somewhat different.[1,2]

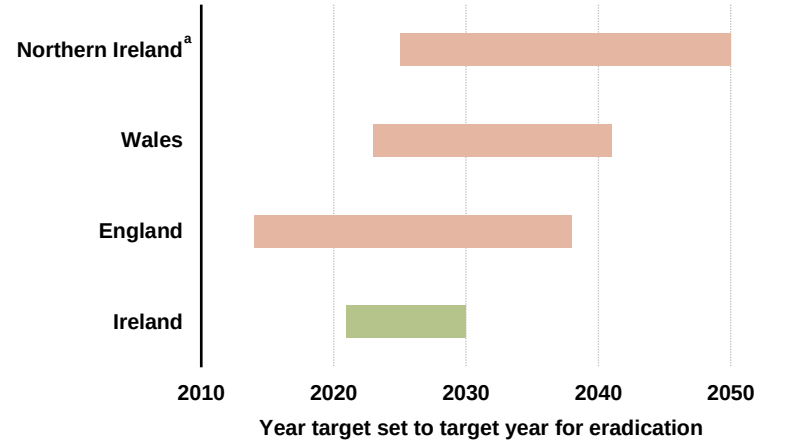
Eradication targets

14.55 A comparative review of targets for the eradication of bovine TB across Ireland, Northern Ireland, England and Wales indicates that Ireland's published target of 2030 is the most ambitious (see Figure 14.11).

14.56 Northern Ireland's current target for eradication of bovine TB is 2050. The approach to control of TB in wildlife is different to that of the Department. Badger culling is prohibited in Northern Ireland, and a badger vaccination programme is not part of the approach there.

14.57 The North-South bovine TB eradication forum was established to cooperate on issues of mutual concern to Ireland and Northern Ireland. The feasibility of an all-island bovine TB pilot project is currently under consideration.

Figure 14.11 Eradication targets and programme durations, UK and Ireland



Source: Bovine TB eradication strategy 2021 – 2030, January 2021; Bovine tuberculosis eradication strategy for Northern Ireland, March 2022 and Bovine Tuberculosis in Northern Ireland, Blueprint for Eradication April 2025; Bovine TB eradication programme delivery plan 2023 – 2028, Wales, March 2023; A strategy for achieving officially bovine tuberculosis free status for England, April 2014. Analysis by Office of the Comptroller and Auditor General.

Note: a Northern Ireland's target for eradication is a 2% reduction by 2030, a 50% reduction by 2040, with full eradication by 2050.

1 The herd incidence rate in Great Britain is the number of new herd incidents per 100 herd years at risk over the time period. A herd is considered "at risk" for the length of time since its last negative herd test or since the end of its last breakdown

2 The rate for Northern Ireland is calculated as the number of new reactor herds as a proportion of all herds that presented for a herd test over a specified time. A single herd with multiple tests is counted only once.

Risk-based trading

14.58 Risk-based trading is intended to help herd owners to make informed decisions when buying or selling cattle, based on the level of TB risk in the herd that the cattle are coming from. Within a system of risk-based trading, each herd is TB risk-rated.

14.59 Risk-based trading initiatives can assist in the reduction of cattle movement from herds and/or areas of higher risk. It gives herd owners access to information so that they can make informed purchasing choices. It also incentivises good biosecurity and can interrupt transmission pathways by reducing the number of cattle with TB being transferred into TB-free herds.

14.60 A system of risk-based trading does not currently operate in Ireland. The Department has a herd TB-status categorisation system and encourages herd owners to be transparent when trading in relation to their herd's category. However, providing this information to potential buyers is not mandatory.

Risk mitigation plans

14.61 Risk mitigation plans are required under animal health law and must be in place prior to the authorisation of movement of cattle into a high-risk holding. Biosecurity measures are included in the plan. Currently, these plans are paper-based and so the number of plans in place is not available from the Department. The Department does not conduct checks on compliance with risk mitigation plans by herd owners. The Department stated that procedures regarding checks on compliance and consequences for non-compliance with risk mitigation plans are currently at an advanced stage of development.

Evaluation of effectiveness of the strategy

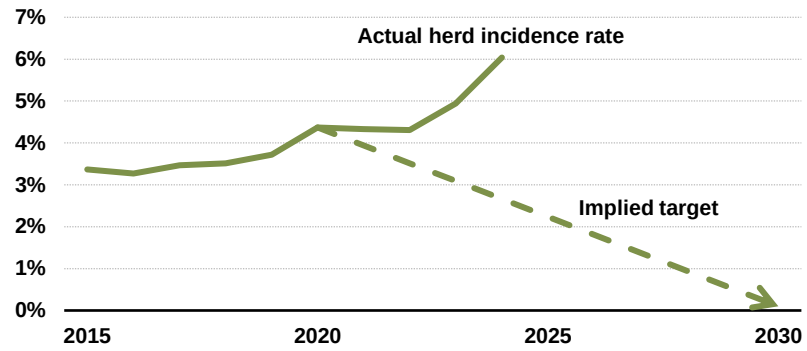
14.62 The current bovine TB eradication strategy for the period 2021 – 2030 sets out a number of actions capable of leading to reductions in disease levels. The strategy does not contain timelines for implementation of actions or interim targets to assess progress. The strategy notes that regular monitoring and evaluation of policies will form part of the strategy but does not address what this entails.

14.63 The Department reports formally on bovine TB disease incidence to the Minister for Agriculture, Food and the Marine on a monthly basis. Updates are published quarterly on the Department's website.

14.64 The Department has projected that the herd incidence rate will reach approximately 6.5% by the end of 2025 and reactor numbers for the year will be over 50,000. Based on the current disease trajectories, the Department stated that it accepts that eradication by 2030 is not achievable (see Figure 14.12).[1]

1 The target rates are estimated by the examination team based on the assumption of a linear trend over the period.

Figure 14.12 Herd incidence rates to 2024 compared to the 2030 target set in 2021[a]



Source: Department of Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

Note: a 2030 target for eradication based on criterion of incidence rate < 0.1%, as defined in EU legislation.

14.65 The Irish Government Economic and Evaluation Service conducted a spending review of the bovine TB eradication programme in 2019.[1] The review noted that if the current approach continued, the programme would not eradicate bovine TB for another 60 to 70 years. Since then, the incidence rate has substantially increased.

Performance measurement

14.66 Performance information is the means by which an organisation can be assessed in terms of how well it is performing against its aims and objectives. It helps to ensure that there is effective planning, monitoring and evaluation of performance as well as external accountability.

14.67 Certain objectives and actions for the bovine TB eradication programmes have been set out in the current strategy. However, there does not appear to be a clear and comprehensive performance measurement framework, including an appropriate range of key performance indicators and targets. This would facilitate assessment of whether intended outcomes are being achieved.

14.68 Setting targets in relation to performance metrics would assist in measuring progress and facilitating timely modification to the strategy as necessary. Example of such metrics include

- the target number of annual badger vaccinations
- the number of risk mitigation plans verified as in compliance by the Department
- average time in days from identification of a test reactor to movement restrictions and culling.

14.69 The annual estimate for the Vote, which funds the bovine TB eradication programme, includes one high-level, activity-focused target — number of TB tests on cattle to be carried out. The link between this metric and the effectiveness of the eradication programme is not clear. While testing is a cornerstone of the programme, high levels of testing do not necessarily correlate with the achievement of eradication.

1 *Spending Review 2019, Animal Health: TB Eradication*, Irish Government Economic and Evaluation Service, October 2019.

14.70 Two metrics used by the Department are of particular importance to herd owners.

- The Department has committed to making all compensation payments within three weeks from date of receipt of all necessary documents. In quarter one of 2025, 85% of payments were made within three weeks.
- Delays in the collection of reactors from farms increases the risk of transmission of disease to other animals. Herd owners also incur costs in relation to segregation and cattle maintenance when the removal of reactors is delayed. The Department does not have a target removal time, other than the 30 days provided for in legislation.[1] In 2024, the national average reactor removal time for 2024 was 18.3 days. The number of reactor animals that were collected after 30 days was 2,773 (6.7% of all reactors collected). The Department stated that there can be instances of unforeseen circumstances at individual farm level where reactors cannot be removed within 30 days.

Emerging strategies and research

14.71 The Centre for Veterinary Epidemiology and Risk Analysis (CVERA) is Ireland's resource for veterinary epidemiology, based in University College Dublin.[2] CVERA provides independent, scientific and data-driven advice to support animal health policy and disease control efforts in Ireland. The use of strategic research and development forms part of the current strategy.

14.72 Genomic sequencing can provide information on sources of infection. Information on whether the source of an outbreak is a recurrence of infection or a newly introduced infection can enable more targeted control measures. Genomic sequencing is used routinely in England's bovine TB eradication programme and in the understanding of persistent bovine TB hotspots in Wales. Northern Ireland has incorporated it into its current strategy. Currently, while CVERA is conducting research in the area of genomic sequencing and has initiated a pilot project, it is not routinely used in the Irish programme.

1 S.I. No. 58/2015 — Animal Health and Welfare (Bovine Tuberculosis) Regulations 2015.

2 CVERA was originally established in 1989 as the bovine TB investigation unit, allowing eradication efforts to move from operational to scientifically informed. Department staff also work at the Centre.

Conclusions and recommendations

14.73 Ireland has had a long-standing bovine TB eradication programme in place. The impact of the programme has protected access to international markets for Irish beef and dairy and has safeguarded public health. Unfortunately, since 2017, disease rates have been rising. The herd incidence rate of TB detection for 2024 was just over 6%, the highest rate in 21 years.

14.74 Ireland has the highest rate of bovine TB in the EU. Over the period 2019 – 2022, the EU imposed penalties of €6.3 million on Ireland resulting from a combination of missed targets, rising incidence rates and no obvious progress in the eradication of the disease in the three years from 2017 to 2019. EU co-funding of Ireland's eradication programme ceased in 2023. That funding has been replaced by increased Exchequer funding.

14.75 In 2024, direct expenditure by the Department on the programme was just over €100 million. This represented a 35% increase on expenditure in 2023.

14.76 Compensation paid to herd owners in 2024 accounted for 64% of total programme expenditure. In 1995, the Department and farming organisations agreed that disease levies were to provide half of the cost of compensation. When the disease incidence rate was at its lowest in the period 2015 – 2017, that contribution rate was broadly being achieved. However, in 2024, levy receipts accounted for just 13% of compensation payments.

14.77 In September 2025, the European Commission published its audit report of Ireland's status in relation to the eradication of bovine TB. The audit report contained a number of recommendations, which included the alignment of financial arrangements with biosecurity. One of the report's conclusions was that the Department was delayed in implementing effective correction actions in relation to TB due to the search for stakeholder consensus.

The bovine TB eradication strategy

14.78 Ireland's current target for the eradication of bovine TB is 2030. While the strategy for the eradication programme for the period 2021 – 2030 sets out a number of actions capable of leading to reductions in disease levels, the strategy does not contain timelines for implementation or interim targets to allow progress to be assessed.

Target for eradication

14.79 Great Britain and Northern Ireland share key similarities with Ireland in relation to the agricultural sector and wildlife. In comparison with England, Wales and Northern Ireland, Ireland's target for eradication of 2030 is the most ambitious.

14.80 Ireland's current published target for eradication is 2030. However, the Department has acknowledged that this target is not achievable based on the current disease trajectory.

Recommendation 14.1

The Department should review the target for eradication in order to ensure it remains appropriate and realistic. A revised long-term timeline for eradication should include related short to medium-term intermediate targets.

Accounting Officer's response

Agreed.

The *Programme for Government* commits to review and update the *National TB 2030 Eradication Strategy*.

The Minister published an action plan to address the current high levels of bovine TB on 9 September 2025. The action plan includes five measures and 30 actions. The measures are designed to

- support herds that are free of bovine TB to remain free
- reduce the impact of wildlife on the spread of bovine TB
- detect and eliminate bovine TB infection as early as possible in herds with a bovine TB breakdown and avoid a future breakdown
- help farmers to improve all areas of on-farm biosecurity
- reduce the impact of known high-risk animals in spreading bovine TB.

As part of the ongoing implementation of the action plan, key targets to deliver the eradication of bovine TB will be developed.

Timeline for Implementation

Q1 2026.

Performance measurement

14.81 The Department has systems in place which are capable of providing detailed data, and weekly reports are generated for monitoring purposes, which include a range of measures at a regional level. However, a more robust and comprehensive performance measurement framework is required, which would allow the Department to assess the effectiveness of the eradication programme.

14.82 The annual estimate for the Vote includes just one high-level output target in relation to the programme. When incidence rates are rising rapidly, a greater focus on key performance indicators is especially important to facilitate timely changes in areas that require attention.

Recommendation 14.2

The Department should consider designing a comprehensive set of performance measures, which are achievable and relevant to the strategic aims of the bovine TB eradication programme.

Accounting Officer's response

Agreed.

The Department agrees with performance measures in principle. As part of the *Programme for Government* commitment to a review and update the *National TB 2030 Eradication Strategy*, the Department will examine the feasibility of incorporating performance measures into the bovine TB eradication programme.

Timeline for Implementation

Q1 2026.

Biosecurity measures

14.83 The Department strongly encourages herd owners to have robust biosecurity measures in place, which have the potential to reduce the spread of disease from wildlife to cattle and cattle to cattle. Risk mitigation plans are required under animal health law prior to the authorisation of movement of cattle into or out of high-risk holdings and include biosecurity measures deemed necessary by a departmental veterinary inspector. The Department does not link the lack of effective biosecurity measures to compensation.

14.84 The Department offers a programme which aims to provide targeted advice to herd owners regarding TB biosecurity. The programme is currently offered to those herd owners that have experienced a TB breakdown or that have a high-risk herd. The participation rate for 2024 was only 36% of those invited in relation to high-risk herds.

Recommendation 14.3

The Department should consider adopting measures such as aligning the payment of compensation to effective biosecurity measures.

Accounting Officer's response

Agreed.

The Department provides free veterinary advice on farm biosecurity and TB knowledge for farmers affected by a bovine TB breakdown. A new biosecurity TASAH was launched in 2025 which will facilitate 30,000 visits across a range of farm enterprises and biosecurity challenges including a specific bovine TB TASAH. The Department will align compliance with risk mitigation plans and compensation in the event of future breakdowns.

Timeline for Implementation

Q2 2026.

Collection of reactors

14.85 The Department is responsible for the collection of TB reactors from farms. This is done by authorised hauliers once the relevant regional veterinary office has made the required removal arrangements. Legislation requires the removal of reactors to slaughter within a maximum of 30 days. The Department does not have a target for the removal of reactors, other than the 30 days provided in legislation. In 2024, the average removal time of reactor cattle to slaughter was 18.3 days. Overall, 6.7% of reactors were collected after 30 days, exceeding the statutory target time.

14.86 Delays in the collection of reactors from farms increases the risk of transmission of disease to other animals. In addition, herd owners incur costs in relation to segregation and cattle maintenance.

Recommendation 14.4

The Department should ensure that it is in full compliance with the minimum requirements specified in SI 58/2015 relating to the removal of reactors. The Department should consider setting a target time for reactor removals that is capable of driving improved performance.

Accounting Officer's response

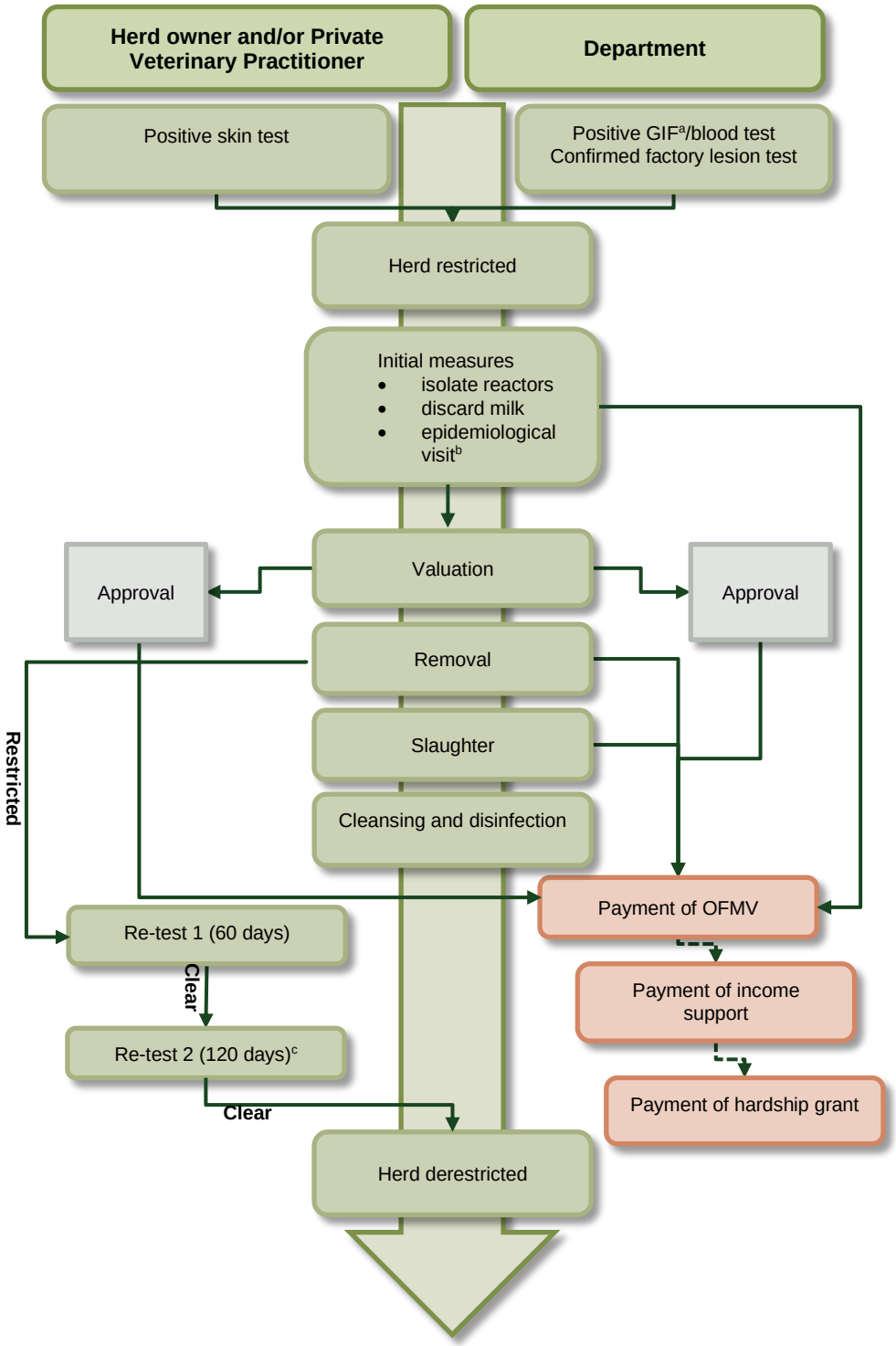
Agreed.

The Department will set target timelines for the removal of reactors.

Timeline for Implementation

Q1 2026.

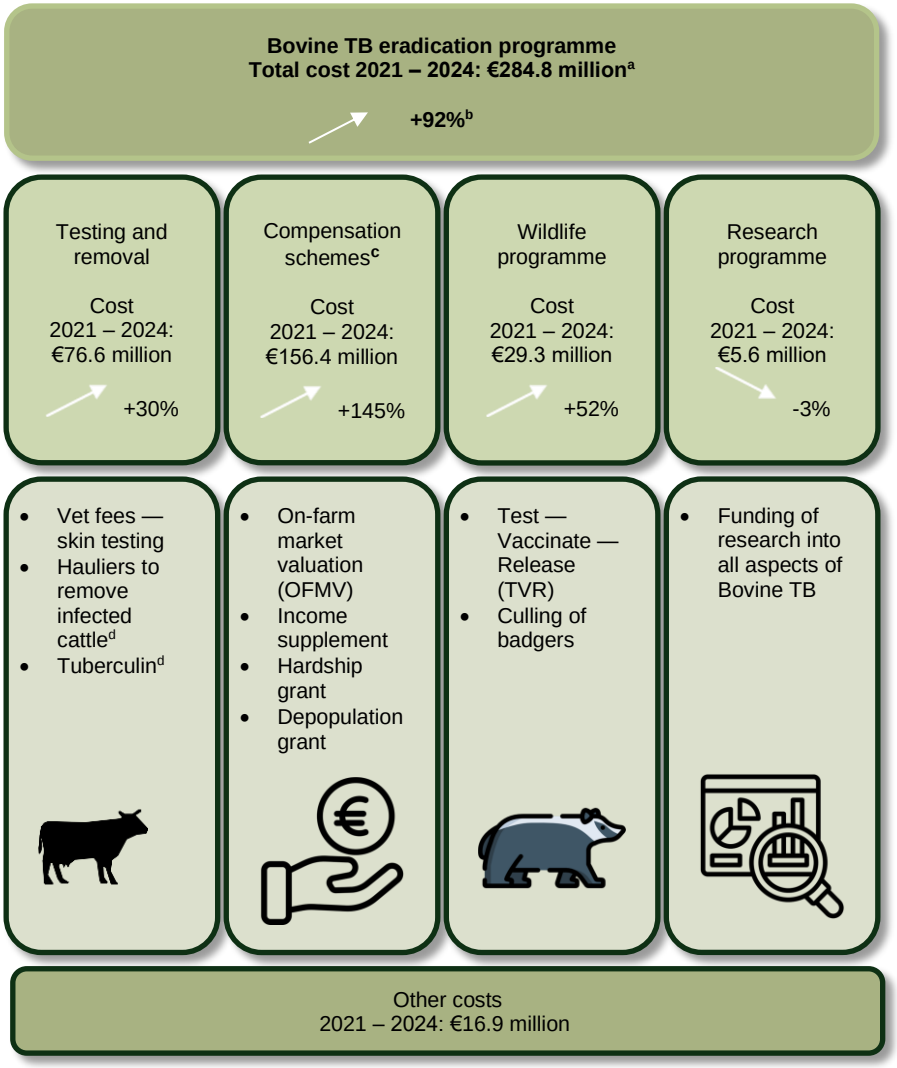
Annex 14A Bovine TB breakdown — overview of system



Source: Department of Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

Notes:
a A gamma interferon test (GIF) is a blood test to detect bovine TB infection and is carried out in a laboratory.
b A standard epidemiological visit is carried out when three or more reactors are discovered. The visit will identify possible sources of infection, request blood tests if required and propose appropriate disease control and biosecurity measures.
c Reactors detected during a re-test result in a further two re-tests.

Annex 14B Bovine TB eradication programme — expenditure by objective



Source: Department of Agriculture, Food and the Marine. Analysis by the Office of the Comptroller and Auditor General.

Notes:
a Costs incurred by the Department in financing the programme over the period 2021 – 2024, including costs covered by farmers' levies (€31.3 million for 2021 – 2024) but excluding direct costs incurred by farmers, such as testing, and staff and administrative costs incurred by the Department.

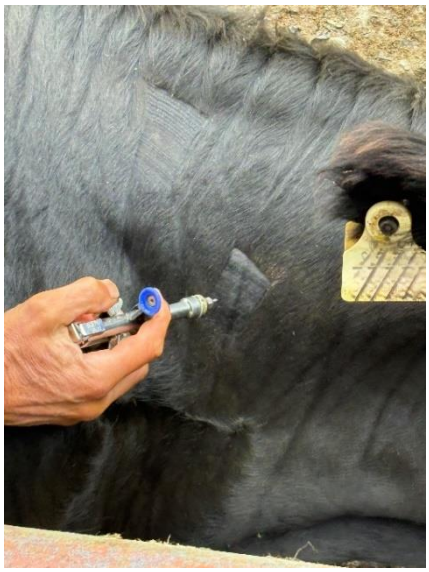
b Percentage changes refer to overall changes in expenditure in 2024 compared to 2021.

c *TB Compensation Arrangements, information booklet for herd owners*, July 2024 sets out ceilings that apply per animal type, inclusive of factory salvage price payable to the herd owner. Compensation ceilings were revised by the Department in March 2023 and new animal categories were added.

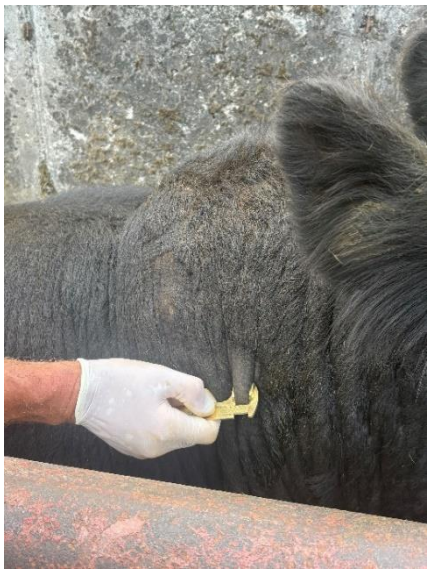
d Prior to 2024, expenditure on hauliers and tuberculin was included in other costs.

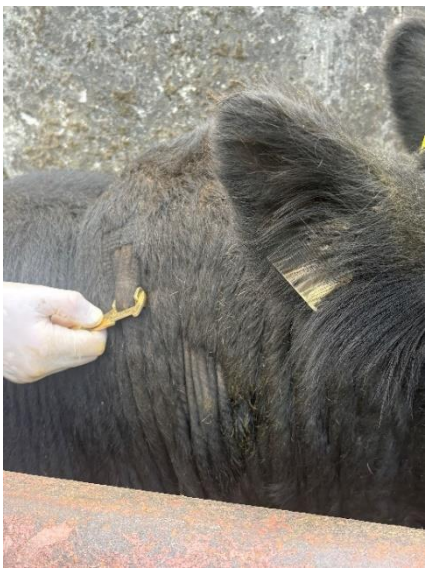
Annex 14C Bovine TB eradication programme — skin testing

Day 1: Two sites are clipped on the neck of the animal. The skin thicknesses at both sites are measured and recorded. Two types of tuberculin are injected, a small amount of bovine tuberculin in one area and avian tuberculin in the other.



Day 2: Three days later, the skin reactions to the two types of tuberculin are measured and compared. When the bovine site reaction exceeds the avian site reaction by more than 4 mm, the animal is declared a reactor under standard interpretation. When the bovine site reaction measures 1 – 4 mm more than the avian site reaction, the animal is declared an inconclusive under standard interpretation. The pictures below show a negative test that was observed by the examination team.





Source: Office of the Comptroller and Auditor General