



Ard-Reachtair Cuntas agus Ciste
Comptroller and Auditor General

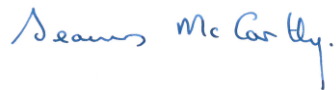
Appropriation Accounts 2024

30 September 2025

Appropriation Accounts 2024

Section 3 (11) of the Comptroller and Auditor General (Amendment) Act 1993 requires me, upon the completion of my audit of the appropriation accounts, to present to Dáil Éireann a copy of each such account together with my certificate thereon.

Pursuant to the foregoing provision, I hereby present the said accounts and certificates for the year ended 31 December 2024.



Seamus McCarthy
Comptroller and Auditor General

30 September 2025

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Preface

Dáil Éireann provides money for the ordinary services of Government departments and offices, both capital and non-capital, by

- approving estimates of expenditure for those services in the course of each year
- giving statutory effect to the estimates in an annual Appropriation Act.

Expenditure is provided for under a series of votes, with one or more covering the functions of each department or office.

The first part of the estimate for each vote is referred to as the ambit. This provides an outline of the services to be financed. The ambit of each vote is incorporated in the annual Appropriation Act, and so describes the purposes for which the voted funds have been authorised by Dáil Éireann.

At the end of every financial year, each department or office is required to prepare an account, known as the appropriation account, for each voted service administered by it. The statutory requirement is for the appropriation account to provide details of the outturn for the year against the amount provided by Dáil Éireann, based on the cash amounts of payments and receipts. The prior-year outturn is also shown for comparison purposes.

In addition to providing the statutory financial information on a cash-accounting basis, each appropriation account sets out some accrual-based information in notes to the account.

- Note 1 presents an operating cost statement that gives information on the cost of the service for the year.
- Note 2 presents a statement of financial position, with related explanatory notes, giving information on the financial position in respect of the service at the year-end. This includes information on expenditure commitments and on the actual position of the voted service vis-à-vis the Exchequer at year-end i.e. the net liability to the Exchequer, or amount due from the Exchequer.

Other notes to the account provide standard information on: expenditure by programme and subhead (note 3); receipts (note 4); and staff numbers and pay (note 5). Information on any other relevant matters is presented in note 6 (miscellaneous).

Statement of Accounting Policies and Principles¹

Basis of accounts

Appropriation accounts showing the financial transactions of Government departments², are prepared in accordance with the Exchequer and Audit Departments Act 1866, as amended by the Comptroller and Auditor General (Amendment) Act 1993, and with accounting rules and procedures laid down by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The accounts are a cash-based record of the receipts and payments in the year compared with the amounts provided under the Appropriation Act. The accounts also include information prepared on an accruals basis in the statement of financial position and other notes.

Departments should obtain prior approval from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation for any departures from, or changes or additions to, the standard accounting policies. Information regarding divergence from the standard accounting policies should be included in the Accounting Officer's introduction to the appropriation account.

Financial reporting and accounting reform

Certain central government accounting standards (CGAS) were introduced by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in respect of all accounting periods commencing on or after 1 January 2024. These CGAS bring material elements of the appropriation accounts into line with international accounting norms.

The CGAS applied for the 2024 and subsequent appropriation accounts are

- CGAS 12 Inventories
- CGAS 13 Leases
- CGAS 17 Property, Plant, and Equipment
- CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
- CGAS 21 Impairment of Non-Cash Generating Assets
- CGAS 26 Impairment of Cash Generating Assets
- CGAS 31 Intangible Assets
- CGAS 32 Service Concession Arrangements: Grantor
- CGAS 39A Employee Benefits Part A

The accounting policies and principles for these areas are described in the CGAS and are available on www.gov.ie.

¹ The Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation sets the standard accounting policies and principles applied in the preparation of appropriation accounts. These are stated in the Department's circular 20 of 2024.

² In this statement, the term 'department' includes central Government departments, offices and agencies responsible for Vote management and accounting, unless otherwise indicated.

Comparatives

Throughout, the accounts show prior year amounts for comparison purpose, except in the case of the first time reporting of certain CGAS. Prior year figures have not been re-stated. The material effects of changes in accounting policies resulting from the transition to CGAS are disclosed in the notes and referenced in the Accounting Officer's introduction.

Reporting period

The reporting period is the year ended 31 December 2024.

Receipts

As a general rule, all revenues of the State are paid into the Exchequer.

Subject to the express approval of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, certain departmental receipts may be appropriated in aid of expenditure borne on a vote. Without such sanction, receipts must be surrendered directly to the Central Fund as Exchequer receipts.

Appropriations-in-aid are receipts that may, under section 2 of the Public Accounts and Charges Act 1891, be used to meet expenditure to the extent authorised by the annual Appropriation Act. In general, these are receipts arising in the normal course of a department's business under the vote and can include such items as

- charges for services ¹
- employee pension contributions
- rent and proceeds from certain sales
- with the prior agreement of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, the proceeds from the sale of assets for the funding of high-priority capital programmes or projects
- fines, forfeitures or costs recovered.

In general, receipts of departments to be credited directly to the Exchequer as receipts (and not appropriations-in-aid) are those that have no direct connection with the vote expenditure or are 'windfall' receipts. Such extra receipts may not be used to meet expenditure from the vote. They include items such as

- receipts on foot of surplus income or profits of State companies
- interest, dividends or capital repayments
- compensation receipts.

Where extra Exchequer receipts arise, they are reported in a note to the appropriation account (note 4). Departments are required to provide a breakdown of such receipts and an explanation where the amounts are material in nature. In addition, departments are required to disclose both the amounts lodged to the Exchequer (via the Sundry Moneys Deposit Account) and the opening and closing balances due to the Exchequer.

¹ Some offices, such as the Office of Public Works and the Office of the Attorney General, receive expenses in the course of carrying out their functions. These expenses should also be taken in as appropriations-in-aid.

Payments

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred, payment is due and the instruction for the payment has been executed.

Where a liability has been incurred and payment is due (i.e. the liability has matured), payment should be completed before the year end to ensure the integrity of the appropriation account. In cases where payment has not been effected and matured liabilities are outstanding at year end, the amount of such liabilities should be given in a note to the account (in note 2).

An exception to this general principal is where a department is acting as an agent for another Government department (the principal) resulting in financial transactions between the principal and the agent. The general rule is that the agent should put the transactions through suspense, the service being a final charge in the principal's appropriation account.

In situations where the agent requires the principal to provide advance funding to enable payment to be made, only amounts certified by the agent as having been disbursed by it in the year of account should be charged to the principal's appropriation account.

As a general principle, Government accounting is on a gross basis i.e. receipts are not netted off against payments. Government departments, offices and vote holders should obtain prior approval from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation for any proposed netting off.

Net allied services

Allied services are services provided centrally to, or on behalf of, department votes on the basis that, as specialists, the supplying department (whose function is the provision of these central services) is able to perform the services more efficiently than the vote holder. This includes shared services.

The net allied services note (in note 1) details the expenditure amount in relation to the department which is borne elsewhere. There are various measurement bases for the calculation of the allied services expenditure figures.

Accruals

Each appropriation account incorporates information of an accruals nature in the notes to the account, including

- an operating cost statement (note 1), showing the total amount of resources consumed by a vote in the year
- a statement of financial position showing the vote's assets and liabilities at year end (note 2), and
- explanatory notes providing details regarding capital assets, the net funding due to the Exchequer, and any commitments.

The statement of financial position includes the position at year-end in relation to the following.

- **Accrued expenses** — these represent all liabilities at the year end, with the exception of liabilities in regard to pension benefits. In the case of goods and services, an accrued liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Amounts due for goods delivered, but not yet paid for, even if un-inspected and not taken to inventory, are treated as a liability. In the case of grants, a liability is recognised when the grantee has met all the requirements of the grant scheme but has yet to receive payment. Travel and subsistence liabilities are recognised when travel has been completed.
- **Prepayments** — these are payments made before the end of the year of account where the related goods or service will not be received until a future period.
- **Accrued income** — this is income due to the vote at the end of the year of account which has yet to be received.
- **Deferred income** — this represents income received by the vote during, or prior to, the year of account for goods/services which it has yet to provide.

Bank and cash

'Bank and cash' should include all commercial bank account balances (payroll and other vote related accounts) held at the year-end which are funded by the Exchequer through voted expenditure or that contain receipts liable to be paid to the Exchequer. The note should separately identify Paymaster General (PMG) bank accounts from other commercial bank accounts.

Details of any other commercial bank accounts not funded by or liable to be paid to the Exchequer are disclosed by way of a note to the account. This includes non-vote balances that are not recorded/accounted for in another set of accounts that are audited.

Net Exchequer funding

The net Exchequer funding note shows the funding position of the vote at the year end, taking account of the surplus and issues from the Exchequer on a cumulative/rolling basis. The breakdown of that figure in terms of bank/cash balances, debtors' receipts due and current liabilities is also shown.

Commitments

A commitment is a contractual obligation to pay on delivery for goods or services (including capital projects) which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme.

Only the future cost of non-cancellable contracts is disclosed. A non-cancellable contract is one where the supplier has to be paid even if no goods or services are provided in the future. Where there are no legally enforceable terms in a contract to a supplier if no goods or services are purchased in future years, no commitment is disclosed.

Only grant schemes directly paid from a vote are included in the note. Grant schemes paid by bodies under the aegis of the department are excluded as they will be reported in the accounts of those bodies. Grants that fund non-commercial state bodies under the aegis of the department are not included in this note.

Contractual commitments in excess of €50,000 likely to materialise in subsequent years, under the headings 'procurement of goods and services', 'non-cancellable contracts', 'non-capital grant scheme programmes' and 'capital grant programmes' are disclosed by way of note to the account.

Capital projects and public private partnership projects projected to cost in excess of €20 million are disclosed individually by way of note to the account.

Where the reported commitment level or projected project cost has varied by more than €1 million compared with the previous year, the reason for the movement should be explained.

Superannuation

Superannuation payments to retired civil servants are provided for in Vote 12 Superannuation and Retired Allowances. An estimate of the amount attributable to each vote is provided by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and shown under the net allied services note for the relevant votes.

Superannuation payments for gardaí, teachers and army personnel are met on a current basis from the relevant votes.

Foreign currency transactions

Transactions arising in foreign currencies are converted to euro values at the rates of exchange at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are converted at the year-end rates of exchange.

Other notes to the accounts

General principles

In general, the other notes to the appropriation accounts aim to draw the attention of Dáil Éireann and of the Committee of Public Accounts to matters bearing on parliamentary control, or to provide fuller information about material transactions of an unusual nature recorded in the account e.g. losses, special or *ex gratia* payments¹ and extra remuneration.

Except in the cases outlined below, explanatory notes are provided where an individual transaction, or a category of transactions taken together, involves a sum of €50,000 or more.

¹ An *ex gratia* payment is a payment not legally due under a contract or otherwise – e.g. compensation paid on grounds of hardship.

In certain instances where amounts lower than the threshold values are involved, notes are also provided where a serious issue of principle arises or where the Comptroller and Auditor General or the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation considers that an explanatory note should be given.

Variations from estimate provision

Note 3 provides explanations of variations on outturn compared to the original estimate provision (including any deferred capital funding). A note is provided where the variation ($\pm$) relative to the original estimate provision is

- €100,000 or more (for Vote 37 Social Protection, 0.001% or more of the total gross voted appropriation), **and**
- represents 5% or more of the programme subhead expenditure (25% in the case of administration subheads), **or**
- represents a significant variation from the original estimate provision that does not meet the above criteria but the circumstances of which warrant explanation.

Notes in relation to significant variations in appropriations-in-aid are included on a similar basis.

Allowance and overtime payments

In the case of allowance and overtime payments, the details given in note 5 include the total number of recipients of allowance and overtime payments in one or more categories, the number of individuals that received €10,000 or more, and the highest payment to an individual, if over €10,000.

The aggregate amount paid to an individual under the various headings is set out in 'highest individual payment'.

Severance and redundancy payments

Severance and redundancy payments in excess of €10,000 are required to be disclosed by way of a note to the account.

Compensation and legal costs

The components of the legal costs and compensation awards made to those who have taken legal actions against the department should be disclosed. (This does not include the cost of legal advice provided outside of legal proceedings e.g. in context of development of policy or legislation.) If the department is represented in legal proceedings, any costs in relation to these cases incurred – directly or to reimburse the State Claims Agency – are disclosed. The note is presented in two parts

- details of compensation and legal costs paid from the vote in the year of account
- details of the cumulative total costs of legal cases finalised in the year of account.

Legal costs incurred by the Chief State Solicitor's Office (CSSO) for cases where the CSSO is representing the department are reported in the appropriation account of the CSSO.

Late payments

In the case of interest and compensation payments under the Late Payment in Commercial Transactions Regulations 2012, information is supplied in note 6 where

- the total of interest and compensation payments due was €10,000 or more, or
- an individual payment was €10,000 or more.

Fraud or suspected fraud

In the case of losses due to fraud, suspected fraud or suspected irregularities, information is supplied in note 6 where

- the total of losses during the accounting period were €10,000 or more, or
- an individual loss was €10,000 or more, or
- for losses under €10,000, a serious issue of principle arises, or
- where the Comptroller and Auditor General or the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation considers that a disclosure should be made.

Commissions, committees and special inquiries

Where relevant, note 6 should include a statement of expenditure on each commission or special inquiry financed from the vote. A distinction is made between permanent commissions, and those established on a temporary basis for a fixed purpose.

For permanent/open ended commissions, committees and special inquiries, expenditure greater than €100,000 in the year of account should be shown in the note.

In the case of temporary commissions or special inquiries, the date of establishment and cumulative expenditure from the date of establishment is shown.

Grant funds and miscellaneous accounts

Where relevant, accounts of grant funds financed from the vote and of other miscellaneous accounts are presented in note 6.

Appropriation Account 2024

Vote 1

President's Establishment

Introduction

As Accounting Officer for Vote 1, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €833,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Heritage assets

Heritage assets of the President's Establishment are not valued as assets in these financial statements. The assets include furniture and works of art. They have the characteristics of being inalienable, irreplaceable and fragile and consequently there is no useful purpose in capitalising the assets in these statements.

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 capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Furniture and fittings	10 years	10%
Office equipment	5 years	20%
IT equipment	5 years	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 President's Establishment.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General of the Department of the Taoiseach.

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the President's Establishment and the National Shared Services Office (NSSO) for the provision of human resources, financial management and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the President's Establishment.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.

- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The President's Establishment comes within the remit of the internal audit function provided by the Department of the Taoiseach which has appropriately trained personnel and operates under a written charter which I have approved. The internal audit work is informed by analysis of the financial risks to which the President's Establishment is exposed and aims to cover the key controls on a rolling basis over a reasonable period. The internal audit function and its programme of work are subject to periodic review by me and by the Audit Committee, which operates under the auspices of the Department of the Taoiseach.

There were four meetings of the Audit Committee in 2024 and the audit work programme agreed in 2023 was implemented in 2024.

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 and services, including the cost of contracted-in staff, amounted to a total of €764,000 in 2024.

The Office has provided details of one non-competitive contract in the annual return in respect of Circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of this one contract valued at €26,000 for the provision of radio/microwave broadband to Áras an Uachtaráin with connectivity to government networks and the OGCIO. A competitive procurement process will be undertaken in 2025.

Risk and control framework

The President's Establishment 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 President's Establishment and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated on a quarterly basis by the Management Risk Committee. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

Ongoing monitoring and review

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

The President's Establishment has procedures to monitor the effectiveness of its risk management and control procedures. In 2024, monitoring and review of the effectiveness of the system of internal financial control by the President's Establishment was informed by the work of the internal and external auditors and the senior management within the President's Establishment responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

John Callinan

Accounting Officer

President's Establishment

25 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 1 President's Establishment Opinion on the appropriation account

I have audited the appropriation account for Vote 1 President's Establishment for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 1 President's Establishment for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the President's Establishment and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard

Seamus McCarthy
Comptroller and Auditor General

13 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 1 President's Establishment

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A President's Establishment	3,591	3,103	2,816
B Centenarians' Bounty	1,765	1,446	1,507
Gross expenditure	5,356	4,549	4,323
<i>Deduct</i>			
C Appropriations-in-aid	96	122	124
Net expenditure	5,260	4,427	4,199

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	832,736	892,344

John Callinan

Accounting Officer

President's Establishment

25 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	1,378	1,441
Pay	2,323	2,141
Non pay	848	741
Gross expenditure	4,549	4,323
<i>Deduct</i>		
Appropriations-in-aid	122	124
Net expenditure	4,427	4,199
 Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	9	8
 Changes in net current assets		
Decrease in inventories	83	
Increase in prepayments	(44)	
Increase in accrued income	(4)	
Increase in accrued expenses	110	
	145	(58)
Direct expenditure	4,581	4,149
 Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,905	5,303
Net programme cost	10,486	9,452

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 1 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	705	698
Vote 13	Office of Public Works	2,905	2,368
Vote 18	National Shared Services Office	396	312
Vote 20	Garda Síochána	254	233
Vote 28	Foreign Affairs	76	174
Vote 36	Defence	535	496
Vote 43	Office of the Government Chief Information Officer	63	60
Central Fund – emoluments and allowances of the President and pensions of former presidents		971	962
		5,905	5,303

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	—	9
Current assets			
Bank and cash		24	106
Inventories	2.2	4	87
Prepayments	2.3	71	27
Accrued income		8	4
Net Exchequer funding	2.7	7	(39)
Other debit balances	2.4	51	2
		165	187
<i>Less</i>			
Current liabilities			
Accrued expenses	2.5	149	39
Other credit balances	2.6	82	69
		231	108
Net current (liabilities)/assets		(66)	79
Net (liabilities)/assets		(66)	88
Represented by:			
State funding account	2.8	(66)	88

2.1 Property, plant and equipment

	IT equipment €000	Total €000
Cost or valuation		
At 1 January 2024	43	43
At 31 December 2024	43	43
Accumulated depreciation		
At 1 January 2024	34	34
Depreciation for the year	9	9
At 31 December 2024	43	43
Net assets		
At 31 December 2024	—	—
At 31 December 2023	9	9

2.2 Inventories

at 31 December	2024 €000	2023 €000
Centenarian medals	4	87
	4	87

2.3 Prepayments

at 31 December	2024 €000	2023 €000
Software support	42	8
Administration	16	16
Other	13	3
	71	27

2.4 Other debit balances

at 31 December	2024 €000	2023 €000
Payroll advance	50	—
Other debit suspense items	1	2
	51	2

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
IT services and support	3	—
Administration expenses	33	39
Payroll related accruals	113	—
	149	39

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	35	32
Pay related social insurance	18	17
Withholding tax	—	1
Value added tax	9	—
Pension contributions	5	5
Universal social charge	7	7
	74	62
Suspense		
Payroll deductions held in suspense	8	7
	82	69

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	833	892
Exchequer grant undrawn	(840)	(853)
Net Exchequer funding	(7)	39
Represented by:		
Debtors		
Bank and cash	24	106
Debit balances: suspense	51	2
	75	108
Creditors		
Due to the State	(74)	(62)
Credit balances: suspense	(8)	(7)
	(82)	(69)
	(7)	39

2.8 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		88	38
Disbursements from the Vote			
Estimate provision	Account	5,260	
Surplus to be surrendered	Account	(833)	
Net vote		4,427	4,199
Expenditure borne elsewhere	1.1	5,905	5,303
Net programme cost	1	(10,486)	(9,452)
Balance at 31 December		(66)	88

2.9 Commitments

at 31 December	2024	2023
	€000	€000
Procurement of goods and services	<u>84</u>	<u>—</u>

Note ^a Commitments for 2024 represent non-cancellable contracts at year end. Comparative figures have been re-analysed and amended to reflect the updated disclosure requirement for the procurement of goods and services

2.10 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday accrual ^a	(44)
Payroll accrual ^a	(69)
	<u>(113)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024	2023
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	2,401	2,323
ii	Travel and subsistence	310	122
iii	Training and development	40	10
iv	Operational services supplies and sundry equipment	552	509
v	Digital capital investment and IT expenses	360	204
vi	Premises expenses	9	3
		3,672	3,171
			2,882

Note ^a The non-pay administration subheads were reduced from seven to five in 2024 as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure.

Significant variations

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

ii Travel and subsistence

Estimate provision €310,000; outturn €122,000

A shortfall in expenditure of €188,000 arose as domestic and international travel was less than originally envisaged.

v Digital capital investment and IT expenses

Estimate provision €360,000; outturn €204,000

There was a shortfall in expenditure of €156,000. The estimate provided for investment to replace the current Lotus Notes system. Progress on the project was delayed as a result of competing business priorities. The project is to be progressed in 2025.

Programme A President's Establishment

		2024	2023
		Estimate provision	Outturn
		€000	€000
A.1	Administration – pay	2,335	2,078
A.2	Administration – non pay	1,256	738
		3,591	2,816

Programme B Centenarians' Bounty

		2024	2023
		Estimate provision	Outturn
		€000	€000
B.1	Administration – pay	66	63
B.2	Administration – non pay	15	3
B.3	Centenarians' bounty	1,684	1,441
		1,765	1,507

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.3 Centenarians' bounty

Estimate provision €1.684 million; outturn €1.378 million

Overall, the expenditure in relation to programme B was €306,000 lower than provided because there were fewer centenarians than provided for. 541 centenarian bounties were paid out in 2024 and approximately 630 were provided for. Spend in this area is demand led. A timing difference in relation to the receipt of and payment for centenarian medals also contributed to this saving.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	89	98	89
2	Miscellaneous	7	24	35
		96	122	124

Note 5 Staffing and Remuneration

5.1 Employee numbers

	2024	2023
Full time equivalents		
Number of staff at year end	30	29

5.2 Pay

	2024	2023
	€000	€000
Pay	2,083	1,910
Higher, special or additional duties allowances	61	60
Overtime	22	25
Employer's PRSI	157	146
Total pay	2,323	2,141

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024	2023
			€	€
Higher, special or additional duties allowances	6	3	23,707	22,728
Overtime	15	—	5,643	7,246

Note ^a No member of staff received additional payments in more than one category.

5.4 President's establishment employee pay bands

The number of President's establishment employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	16	18
60,000	69,999	7	3
70,000	79,999	1	1
80,000	89,999	2	1
90,000	99,999	—	1
100,000	109,999	2	1
110,000	119,999	1	2
120,000	129,999	1	—
130,000	139,999	—	1
140,000	149,999	1	—
150,000	209,999	—	—
210,000	219,999	—	1
220,000	229,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 1 President's Establishment is also the Accounting Officer for Vote 2 Department of the Taoiseach. His salary level is disclosed in the appropriation account for Vote 2.

Appropriation Account 2024

Vote 2

Department of the Taoiseach

Introduction

As Accounting Officer for Vote 2, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department, and for payment of grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.446 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation

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 of 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%
Major IT operational software systems	10 years	10%
Acquired/developed software	3-5 years	33%-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 Department.

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

Shared services

Processing of financial transactions is provided on a shared services basis by the Financial Shared Services Centre in Killarney, which is part of the Department of Justice. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department of the Taoiseach and the Financial Shared Services Centre for the provision of this shared service.

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on letters of assurance from the Accounting Officers for the National Shared Services Office and the Financial Shared Services Centre, Killarney that the appropriate controls are exercised in the provision of shared services to the Department of the Taoiseach.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the awarding of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, and professional and other contracted services amounted to a total of €11.164 million in 2024.

The Department has provided details of one non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT) totalling €46,942 (exclusive of VAT).

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated in consultation with the Department's senior management. 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 business units.

Risk management is also a standing item on the agenda of the Department's Audit Committee.

The annual National Risk Assessment process, overseen by the Department of the Taoiseach, is also in place and provides an opportunity to identify and discuss significant risks that may arise for Ireland over the short, medium and long term. The National Risk Assessment sets out the most significant geopolitical, economic, social, environmental and technological risks facing the country. The latest National Risk Assessment was published in 2024.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Advisory Committee, 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 Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

John Callinan
Accounting Officer
Department of the Taoiseach

28 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 2 Department of the Taoiseach Opinion on the appropriation account

I have audited the appropriation account for Vote 2 Department of the Taoiseach for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 2 Department of the Taoiseach for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of the Taoiseach and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

29 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

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

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 2 Department of the Taoiseach

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Supporting the work of the Taoiseach and Government	38,761	34,284	34,626
Gross expenditure	38,761	34,284	34,626
<i>Deduct</i>			
B Appropriations-in-aid	841	810	736
Net expenditure	37,920	33,474	33,890

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	4,446,021	4,855,886

John Callinan
Accounting Officer
Department of the Taoiseach

28 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	8,090	11,140
Pay	20,795	18,780
Non pay	5,399	4,706
Gross expenditure	34,284	34,626
<i>Deduct</i>		
Appropriations-in-aid	810	736
Net expenditure	33,474	33,890
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	—	
Depreciation	21	
<i>Intangible assets (note 2.2)</i>		
Purchases	—	
Amortisation	106	
	127	173
Changes in net current assets		
Decrease in prepayments	44	
Increase in accrued expenses	601	
	645	342
Direct expenditure	34,246	34,405
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	6,001	5,077
Notional rents	1,517	1,517
Net programme cost	41,764	40,999

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 2 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	10	10
Vote 12	Superannuation and Retired Allowances	4,046	3,570
Vote 13	Office of Public Works	856	545
Vote 18	National Shared Services Office	26	29
Vote 20	Garda Síochána	506	262
Vote 24	Justice	60	61
Vote 36	Defence	96	89
Vote 43	Office of the Government Chief Information Officer	26	51
Central Fund – Taoisigh and ministerial pensions		375	460
		6,001	5,077

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	30	51
Intangible assets	2.2	137	243
		167	294
Current assets			
Bank and cash	2.3	—	911
Prepayments	2.4	562	606
Other debit balances	2.5	455	48
Net Exchequer funding	2.8	517	—
		1,534	1,565
<i>Less</i>			
Current liabilities			
Bank and cash	2.3	295	—
Accrued expenses	2.6	1,460	859
Other credit balances	2.7	677	694
Net Exchequer funding	2.8	—	265
		2,432	1,818
Net current liabilities		(898)	(253)
Net (liabilities)/assets		(731)	41
Represented by:			
State funding account	2.9	(731)	41

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	382	104	486
Additions	—	—	—
Disposals	(13)	—	(13)
At 31 December 2024	369	104	473
Accumulated depreciation			
At 1 January 2024	338	97	435
Depreciation for the year	19	2	21
Depreciation on disposals	(13)	—	(13)
At 31 December 2024	344	99	443
Net assets			
At 31 December 2024	25	5	30
At 31 December 2023	44	7	51

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	531	531
Additions	—	—
At 31 December 2024	531	531
Accumulated amortisation		
At 1 January 2024	288	288
Amortisation for the year	106	106
At 31 December 2024	394	394
Net assets		
At 31 December 2024	137	137
At 31 December 2023	243	243

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	(294)	911
Other bank account balance	(1)	—
	(295)	911

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
ICT prepayments	491	548
Programme prepayments	2	8
Other administration prepayments	69	50
	562	606

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable travel pass expenditure	33	43
Other debit suspense items	422	5
	455	48

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Programme accruals	81	325
Administration accruals	171	534
Payroll related accruals	1,208	—
	1,460	859

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	348	352
Pay related social insurance	179	171
Professional services withholding tax	6	20
Value added tax	2	—
	<u>535</u>	<u>543</u>
Suspense		
Payroll deductions	142	151
Other credit suspense items	—	—
	<u>142</u>	<u>151</u>
	<u>677</u>	<u>694</u>

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	4,446	4,856
Exchequer grant undrawn	<u>(4,963)</u>	<u>(4,591)</u>
Net Exchequer funding	<u>(517)</u>	<u>265</u>
Represented by:		
Debtors		
Bank and cash	—	911
Debit balances: suspense	<u>455</u>	<u>48</u>
	455	959
Creditors		
Bank and cash	(295)	—
Due to the State	(535)	(543)
Credit balances: suspense	<u>(142)</u>	<u>(151)</u>
	(972)	(694)
	<u>(517)</u>	<u>265</u>

2.9 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			41	624
Disbursements from the Vote				
Estimate provision	Account	37,920		
Surplus to be surrendered	Account	(4,446)		
Net vote			33,474	33,890
Expenditure borne elsewhere	1.1		6,001	5,077
Non-cash items: Notional rent	1		1,517	1,449
Net programme cost	1		(41,764)	(40,999)
Balance at 31 December			(731)	41

2.10 Commitments

	2024	2023
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	12	68

2.11 Contingent liabilities

A High Court case, relating to a request for access to environmental information, was noted as a contingent liability on the 2022 and 2023 appropriation account. The High Court delivered final judgement on this case in December 2024 on judicial review proceedings. Subject to a further hearing on the distribution of costs, it is likely that the Department will be required to contribute some portion of the legal costs of the applicant during 2025.

A High Court case relating to a request for a public investigation into the circumstances of the deaths of persons in care homes during the pandemic is ongoing which, if the case concludes in 2025, could result in the Department contributing some portion of the legal costs of the applicants.

Any actual amount or the timing of potential liabilities cannot be estimated at this time.

2.12 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(564)
Holiday accrual ^a	(644)
	(1,208)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been included in Programme A to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	21,052	20,795	18,780
ii	Travel and subsistence	730	600	581
iii	Training and development	250	180	2,054
iv	Operational services, supplies and sundry equipment	1,937	2,044	299
v	Digital capital investment and IT expenses	1,510	1,598	1,257
vi	Premises expenses	522	558	515
vii	Policy reviews, consultancy services and research	818	417	—
		26,819	26,192	23,486

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure.

Significant variations

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

vii Policy reviews, consultancy services and research

Estimate provision €818,000; outturn €417,000

The savings in expenditure of €401,000 relative to the estimate provision was due to less expenditure than anticipated being incurred on consultancy services.

Programme A Supporting the work of the Taoiseach and Government

		2024	2023
		Estimate provision	Outturn
		€000	€000
A.1	Administration – pay	21,052	18,780
A.2	Administration – non pay	5,767	4,706
A.3	National Economic and Social Development Office	2,499	2,355
A.4	Tribunals of inquiry	3,310	799
A.5	Commissions of investigation	3,678	6,097
A.6	Citizens' assembly	1,547	1,889
A.7	Pandemic review process	908	—
		38,761	34,626

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.5 Commissions of investigation

Estimate provision €3.678 million; outturn €2.042 million

Commissions of investigation are independent of the Department of the Taoiseach and their expenditure levels depend on the needs and requirements of their investigation in the first instance. The saving in expenditure of €1.636 million relative to the estimate provision was due to a lower than anticipated number of legal cost claims settled in 2024. The Department has no control over third party legal costs awarded by the Commissions, and it is not possible to predict the timing of when settlements of third-party costs fall due for payment.

A.6 Citizens' assembly

Estimate provision €1.547 million; outturn €329,000

Under this programme, a Government decision and resolution of the Dáil and Seanad are required to establish each citizens' assembly. There was no Government decision or resolution of the Dáil and Seanad giving effect to the establishment of a new citizens' assembly when the Citizens' Assembly on Drugs Use completed its programme of work. There was a saving in expenditure of €1.218 million relative to the estimate provision.

A.7 Pandemic review process

Estimate provision €908,000; outturn €16,000

The saving in expenditure of €892,000 relative to the estimate provision was due to the fact that a Government decision was required to establish the Covid-19 Evaluation. This decision was taken in Q4 2024 which resulted in significantly lower expenditure than anticipated under this programme in 2024.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimated	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid	50	50	17
2	Receipts from pension related deduction on remuneration	790	760	719
3	Miscellaneous	1	—	—
		841	810	736

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	91	96
Receipts from office holders' voluntary salary surrender	80	91
Transferred to the Exchequer	(91)	(96)
Balance at 31 December	80	91

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	253	251
Agencies – National Economic and Social Development Office	17	17
	270	268

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	18,582	17,155
Higher, special or additional duties allowances	385	406
Overtime	402	450
Employer's PRSI	1,631	1,474
Severance pay ^a	396	161
Total pay ^b	21,396	19,646

Remuneration of Agency staff		
	2024	2023
	€000	€000
Pay	1,549	1,501
Employer's PRSI	164	152
Total pay	1,713	1,653

Note ^a See note 5.7 for explanation

^b The Departmental total pay figure includes pay in respect of staff of the Commissions of Investigation, the Citizens' Assembly, Covid-19 Evaluation and the Tribunal of Inquiry

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	43	17	42,138	38,396
Overtime	91	9	32,348	32,273
Extra remuneration in more than one category	18	11	33,753	42,423

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	151	148
60,000	69,999	25	24
70,000	79,999	21	13
80,000	89,999	13	18
90,000	99,999	15	19
100,000	109,999	14	12
110,000	119,999	9	7
120,000	129,999	13	4
130,000	139,999	2	2
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	2	6
170,000	179,999	4	3
180,000	189,999	4	1
190,000	199,999	—	1
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	1
250,000	259,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	252	245
	252	245

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

5.6 Other remuneration arrangements

One retired civil servant in receipt of a civil service pension was re-engaged on a fee basis at a total cost of €4,550. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

An ex-gratia payment of €29,681 was made in respect of agreed retirement benefits to one former employee.

This account includes expenditure of €123,836 in respect of one officer who was serving outside the Department for all or part of 2024 and whose salary was paid by the Department.

This account does not include expenditure in respect of three officers who were serving outside the Department for all or part of 2024 in other Government departments/offices and whose salaries were not recouped by the Department.

5.7 Severance and redundancy

During 2024, eight staff members whose employment was terminated were paid redundancy payments of €77,232 and severance payments totalling €396,415.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	14	19,863	18,690
Recovery plans in place	6	6,822	10,263

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2024	2024	2023
		€000	€000	€000
Tribunal of Inquiry ^a	1997	71,447	3,310	799
Commission of Investigation (Cregan) ^b	2015	18,422	698	4,712
Commission of Investigation (Cooke) ^c	2017	7,738	1,344	1,385
			5,352	6,896

- Note ^a There will be further payments associated with the Tribunal of Inquiry (payments to Messrs Haughey and Lowry). Final costs cannot be determined at this point.
- ^b The Commission of Investigation (Cregan) relates to certain transactions carried out by Irish Bank Resolution Corporation.
- ^c The Commission of Investigation (Cooke) relates to the sale by the National Asset Management Agency of its Project Eagle portfolio.

6.2 Official gifts

The account includes the sum of €12,274, which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2024 (2023: €9,528).

6.3 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023
Number of cases	—	8	8	7
	€000	€000	€000	€000
Payments by/on behalf of the Department				
Compensation	—	—	—	—
Other costs	—	—	—	—
Legal costs	—	3,862	3,862	4,839
2024 Total ^a	—	3,862	3,862	—
2023 Total	—	4,839	—	4,839

- Note ^a In 2024, eight payments for third party costs to members of the public relating to the Cregan Commission of Investigation and the Moriarty Tribunal of Inquiry.

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	—	8	8
	€000	€000	€000
Department's own legal costs	—	—	—
Payments by/on behalf of the Department			
Compensation	—	—	—
Legal costs	—	3,862	3,862
Other costs	—	—	—
Total	—	3,862	3,862

Appropriation Account 2024

Vote 3

Office of the Attorney General

Introduction

As Accounting Officer for Vote 3, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Attorney General, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.72 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

The useful lives and associated rates of major classes of capital 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% per annum
Furniture and fittings	10 years	10% per annum
Acquired and developed ICT licences and software	5 years	20% per annum

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/Head of Office. 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.

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 human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Office has an internal audit function through a contract agreement with a professional auditing company with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

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 €4.034 million in 2024.

The Office has provided details of eleven non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of two contracts in excess of €25,000 (exclusive of VAT) totalling €227,208 (exclusive of VAT) as set out below.

- A contract with a value of €142,824 for parliamentary drafting services was awarded without a competitive process. It was deemed non-compliant, as the contract was not subjected to a competitive process in the year due to the specialised nature of the work involved, the extreme urgency of legislation required and the necessity to deliver on the Government's legislative programme.
- The second contract with a value of €84,384 was for the use of Office mobile phone services. The decision was made to move to an Office of the Government Chief Information Officer managed desktop service. Implementation of this service will commence in 2025.

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

The Office has engaged in a number of tendering processes over the last number of years to attract suitably qualified individuals for parliamentary drafting services.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Advisory Committee (MAC) on a bi-annual 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

In 2024, monitoring and review of the Office's risk management was through the strategic delivery framework, a strong and agile mechanism in place to ensure that our priorities, resources and people are appropriately aligned and subject to regular review at Management Board and Ministerial level to ensure that they continue to be so.

Key strategic actions (KSAs) to support the delivery of the Office's priorities are identified annually through this framework with KSA delivery plans in place and signed off at Assistant Secretary level. In addition to setting out deliverables, these delivery plans specify risks to delivery, mitigations and issues. The risks to the delivery of the KSAs, emerging issues, mitigations and supports are actively considered as part of the KSA reporting to the Management Board and the Minister.

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.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Damien Moloney

Accounting Officer

Office of the Attorney General

28 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 3 Office of the Attorney General Opinion on the appropriation account

I have audited the appropriation account for Vote 3 Office of the Attorney General for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 3 Office of the Attorney General for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of Attorney General and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

5 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's Public Financial Procedures, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 3 Office of the Attorney General

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Delivery of professional legal services to Government, departments and offices	24,775	22,112	20,278
Gross expenditure	24,775	22,112	20,278
<i>Deduct</i>			
B Appropriations-in-aid	722	779	668
Net expenditure	24,053	21,333	19,610

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	2,720,190	7,225,753

Damien Moloney
Accounting Officer
Office of the Attorney General

28 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
€000	€000	€000
Programme cost	2,700	2,548
Pay	15,172	13,736
Non pay	4,240	3,994
Gross expenditure	22,112	20,278
<i>Deduct</i>		
Appropriations-in-aid	779	668
Net expenditure	21,333	19,610
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(47)	
Depreciation	114	
Loss on disposal	2	
<i>Intangible assets (note 2.2)</i>		
Purchases	—	
Amortisation	34	
Loss on disposal	6	
	109	—
Changes in net current assets		
Increase in prepayments	(336)	
Decrease in accrued income	56	
Increase in accrued expenses	667	
	387	(361)
Direct expenditure	21,829	19,296
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	4,414	3,217
Notional rents	791	791
Net programme cost	27,034	23,304

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 3 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	3,186	2,464
Vote 13	Office of Public Works	548	249
Vote 18	National Shared Services Office	16	16
Vote 20	Garda Siochána	250	231
Vote 43	Office of the Government Chief Information Officer	16	16
	Central Fund – pensions in respect of former Attorneys General	398	241
		4,414	3,217

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	207	276
Intangible assets	2.2	13	53
		220	329
Current assets			
Bank and cash		—	249
Prepayments	2.3	684	348
Accrued income	2.4	—	56
Other debit balances	2.5	335	16
		1,019	669
<i>Less</i>			
Current liabilities			
Net Exchequer funding	2.8	47	253
Bank and cash		287	—
Accrued expenses	2.6	835	168
Other credit balances	2.7	1	12
		1,170	433
Net current (liabilities)/assets		(151)	236
Net assets		69	565
Represented by:			
State funding account	2.9	69	565

2.1 Property, plant and equipment ^a

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a			
At 1 January 2024	1,207	1,669	2,876
Additions	47	—	47
Disposals	(18)	(18)	(36)
At 31 December 2024	1,236	1,651	2,887
Accumulated depreciation			
At 1 January 2024	957	1,643	2,600
Depreciation for the year	109	5	114
Depreciation on disposals	(18)	(16)	(34)
At 31 December 2024	1,048	1,632	2,680
Net assets			
At 31 December 2024	188	19	207
At 31 December 2023	250	26	276

Note ^a Includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	330	330
Additions	—	—
Disposals	(159)	(159)
At 31 December 2024	171	171
Accumulated amortisation		
At 1 January 2024	277	277
Amortisation for the year	34	34
Amortisation of disposals	(153)	(153)
At 31 December 2024	158	158
Net assets		
At 31 December 2024	13	13
At 31 December 2023	53	53

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Software support	495	258
Library services	148	89
Other prepayments	41	1
	684	348

2.4 Accrued income

at 31 December	2024	2023
	€000	€000
Refund of secondment cost	—	55
Social Protection refunds	—	1
	—	56

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Office of Public Works	1	1
Recoupable travel pass scheme	7	12
Shared costs account	31	—
Salaries control	282	—
Other debit balances	14	3
	335	16

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Contract legal expertise	29	37
Other administration expenses	106	131
Payroll related accruals (note 2.11)	700	—
	835	168

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000

Amounts due to the state

Professional services withholding tax	—	12
Shorter working year	1	—
	1	12

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000

Surplus to be surrendered	2,720	7,226
Exchequer grant undrawn	(2,673)	(6,973)
Net Exchequer funding	47	253

Represented by:**Debtors**

Bank and cash	335	16
Debit balances: suspense	—	249
	335	265

Creditors

Due to the State	—	(12)
Credit balances: suspense	(1)	—
Bank and cash	(287)	—
	(288)	(12)
	47	253

2.9 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			565	251
Disbursements from the Vote				
Estimate provision	Account	24,053		
Surplus to be surrendered	Account	(2,720)		
Net vote			21,333	19,610
Expenditure borne elsewhere	1.1		4,414	3,217
Non-cash items: notional rent	1		791	791
Net programme cost	1		(27,034)	(23,304)
Balance at 31 December			69	565

2.10 Commitments

	2024	2023
	€000	€000
Global commitments		
at 31 December		
Procurement of goods and services	1,250	1,280

2.11 Impact of accounting policy changes in 2024

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

	2024
	€000
at 31 December	
Payroll accrual ^a	(463)
Annual leave accrual ^a	(237)
	(700)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2024		2023 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	16,185	15,172	13,736
ii	Travel and subsistence	260	121	133
iii	Training and development	252	354	228
iv	Operational services, supplies and sundry equipment	730	697	581
v	Digital capital investment and IT expenses	2,198	1,873	1,082
vi	Premises expenses	450	252	299
vii	Policy reviews, consultancy services and research	45	59	24
viii	Contract legal expertise	1,100	416	542
		21,220	18,944	16,625

Note ^a The analysis of non-paid administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure.

Significant variations

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

ii Travel and subsistence

Estimate provision €260,000; outturn €121,000

Savings of €139,000 arose as there were lower than anticipated EU travel and subsistence costs.

iii Training and development

Estimate provision €252,000; outturn €354,000

The outturn was higher than anticipated due to higher staff training costs and also higher than anticipated conference costs during the year.

vi Premises expenses

Estimate provision €450,000; outturn €252,000

The savings of €198,000 arose due to lower than anticipated utility costs, office cleaning costs and maintenance and repair of the building.

viii Contract legal expertise

Estimate provision €1.1 million; outturn €416,000

The savings of €684,000 arose as payments to external counsel and consultancy parliamentary counsel were much less than anticipated. Funding of €350,000 was provided for the year under this subhead to allow the Office to seek advice, if necessary, from external counsel who would specialise in a particular area of law thus freeing up Office staff to undertake other daily tasks. The additional funding would also allow the State to appropriately address and where necessary defend litigation. Ultimately, expenditure on requests from external counsel on advice under specific areas of law and the need to address and defend litigation throughout 2024 did not materialise for the Office. The balance of €750,000 was to meet payments to consultant parliamentary counsel for the year. Savings of €334,000 were made as there was less than the anticipated requirement for the service of consultant parliamentary counsel throughout 2024.

Programme A Delivery of professional legal services to Government, Departments and Offices

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	16,185	15,172	13,736
A.2	Administration – non pay	5,035	3,772	2,889
A.3	Contributions to international organisations	70	85	68
A.4	Law Reform Commission	3,045	2,700	2,548
A.5	General law expenses	190	307	205
A.6	Consolidation and revision of planning regulations	250	76	832
		24,775	22,112	20,278

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.4 Law Reform Commission

Estimate €3.045 million; realised €2.7 million

The shortfall in expenditure of €345,000 relative to the estimate provision was mainly due to savings under pay and pension in the Commission as all posts were not filled at all times during the year. There were also lower than anticipated costs on library consultancy services and printing during 2024.

A.5 General law expenses

Estimate €190,000; realised €307,000

The overspend of €117,000 in relation to the estimate provision was due to a higher demand by the Office in the use of external counsel in seeking advice on legal matters and European Court of Human Rights cases.

A.6 Consolidation and revision of planning regulations

Estimate €250,000; realised €76,000

The underspend of €174,000 relative to the estimate provision was due to lower than anticipated payments to members of the working group as work on the project decreased following publication of the Bill.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	718	677	668
2	Miscellaneous	4	102	—
		722	779	668

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Office of the Attorney General	160	151
Law Reform Commission	24	21
	184	172

5.2 Pay – Office of the Attorney General

	2024	2023
	€000	€000
Pay	13,720	12,453
Higher, special or additional duties allowances	73	71
Other allowances	16	15
Overtime	21	16
Employer's PRSI	1,342	1,181
Total pay	15,172	13,736

5.3 Pay – Law Reform Commission

	2024	2023
	€000	€000
Pay	1,494	1,309
Employer's PRSI	124	107
Total pay	1,618	1,416

Note ^a The Law Reform Commission received a grant of €2.7 million under subhead A.4 Law Reform Commission (€2.548 million in 2023). The pay figures reported above were provided by the Law Reform Commission.

5.4 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	7	3	24,551	24,503
Other allowances	9	—	9,092	8,994
Overtime	2	1	20,603	7,970
Extra remuneration in more than one category	1	—	9,243	24,503

5.5 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	63	48
60,000	69,999	17	8
70,000	79,999	12	12
80,000	89,999	19	14
90,000	99,999	11	14
100,000	109,999	15	14
110,000	119,999	6	10
120,000	129,999	7	13
130,000	139,999	5	5
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	1	—
170,000	179,999	1	9
180,000	189,999	8	—
190,000	199,999	—	—
200,000	209,999	1	1
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	2	2

5.6 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	<u>237</u>	<u>231</u>

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

5.7 Other remuneration arrangements

This account includes expenditure of €219,540 in respect of the salary costs of one officer who was serving outside the Office for all of 2024 and whose salary was paid by the Office.

This account does not include expenditure in respect of 41 officers who were serving outside the Office for all or part of 2024 in other Government departments/offices and whose salaries were paid by the host departments/offices.

5.8 Severance

There were no severance payments.

5.9 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	18	17,736	21,425
Recovery plans in place	5	7,908	15,056

Appropriation Account 2024

Vote 4

Central Statistics Office

Introduction

As Accounting Officer for Vote 4, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Central Statistics Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €256,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

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

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

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

Statement on internal financial control

Responsibility for system of internal financial control

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

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

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of HR and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Internal Audit function in the CSO is contracted out to an outsourced auditor. The contracted auditor provides an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations by organising independent reviews and audits of policies, procedures, practices and performance, in order to assess the adequacy and effectiveness of internal controls. The outsourced auditor operates in accordance with a written charter, which I have approved. The audit plans, approved by me, are developed by the outsourced auditor in conjunction with the CSO Internal Audit team. They are informed by analysis of the financial and other risks to which the Office is exposed. These plans aim to cover the key controls on a rolling basis over a three-year period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

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

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Office has provided details of 15 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

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

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

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. A risk owner is assigned to each risk on the register. The register is monitored by the risk board on a quarterly basis and approved annually by the management board.

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action, management and the risk board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

Recoupment of overpayment of home storage allowances

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

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

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

Voluntary disclosure to Revenue Commissioners

As advised in 2023, the Office identified an underpayment of taxation in relation to the home office allowance. An internal review also highlighted an under payment of tax regarding certain other allowances to field staff. Additionally, the review identified small underpayments of tax relating to professional body subscription payments.

On foot of this, the Office made an unprompted voluntary disclosure to the Revenue Commissioners in relation to an under payment of €366,129 comprised of a tax liability of €295,927 plus interest totalling €70,202 relating to the period from January 2019 to February 2024. A payment of €366,129 was made in April 2024 against this tax liability plus interest. The voluntary disclosure was accepted by Revenue and €8,871 in penalties on the underpayment of tax was applied by Revenue. These penalties were paid by the Office in November 2024.

Jennifer Banim

Accounting Officer

Central Statistics Office

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 4 Central Statistics Office Opinion on the appropriation account

I have audited the appropriation account for Vote 4 Central Statistics Office for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 4 Central Statistics Office for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Central Statistics Office and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

22 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 4 Central Statistics Office

Appropriation Account 2024

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

Surplus

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

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

Jennifer Banim
Accounting Officer
Central Statistics Office

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

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

1.1 Net allied services expenditure

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

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

Note 2 Statement of Financial Position as at 31 December 2024

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

2.1 Property, plant and equipment

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

2.2 Intangible assets

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

2.3 Bank and cash

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

2.4 Prepayments

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

2.5 Accrued income

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

2.6 Other debit balances

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

2.7 Accrued expenses

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

2.8 Other credit balances

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

2.9 Net Exchequer funding

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

2.10 State funding account

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

2.11 Commitments

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

2.12 Matured liabilities

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

2.13 Contingent liabilities

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

2.14 Impact of accounting policy changes in 2024

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

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

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	61,928		
	<i>Supplementary</i>	980		
			62,908	62,232
				56,179
ii	Travel and subsistence			
	<i>Original</i>	1,550		
	<i>Supplementary</i>	(110)		
			1,440	1,444
				1,193
iii	Training and development			
	<i>Original</i>	492		
	<i>Supplementary</i>	150		
			642	593
				569
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	2,096		
	<i>Supplementary</i>	500		
			2,596	2,681
				2,321
v	Digital capital investment and IT expenses			
	<i>Original</i>	10,630		
	<i>Supplementary</i>	(800)		
			9,830	10,455
				9,885
vi	Premises expenses		1,325	1,210
				1,410
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	170		
	<i>Supplementary</i>	100		
			270	237
				50
viii	Collection of statistics			
	<i>Original</i>	1,324		
	<i>Supplementary</i>	(120)		
			1,204	1,178
			80,215	80,030
				1,192
				72,799

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

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €2.096 million; outturn €2.681 million

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

Programme A Delivery of annual statistical programme

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

Note 4 Receipts

4.1 Appropriations-in-aid

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

Significant variations

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

2 Receipts from additional superannuation contributions

Estimate provision €1.740 million; outturn €1.885 million

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

Note 5 Staffing and Remuneration

5.1 Employee numbers

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

5.2 Pay

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

5.3 Allowances and overtime payments

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

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

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

5.5 Remuneration and benefits of Accounting Officer

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

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

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

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

5.6 Other remuneration arrangements

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

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

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

5.7 Payroll overpayments

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

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

Note 6 Miscellaneous

6.1 EU funding

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

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

The Office was also awarded EU NRRP (National Resilience and Recovery Plan) funding totalling €3.1 million (actual expenditure €2.954 million) in 2024 towards delivery of an online census platform. This grant was added to the Office allocation through the Department of Public Expenditure, National Development Plan Delivery and Reform vote mechanism.

6.2 Compensation and legal costs

Payments/costs paid by the Office in the year

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

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

Appropriation Account 2024

Vote 5

Office of the Director of Public Prosecutions

Introduction

As Accounting Officer for Vote 5, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Director of Public Prosecutions.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €731,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for the following.

Accrued general law expenses

Accrued general law expenses are calculated using one of the following criteria.

- Costs that have been awarded and which are agreed and settled before 28 February of the following year are accrued at the amount for which they were settled.
- Costs which have been awarded and which have not been settled by 28 February are accrued based on an estimate which takes into account the complexity of proceedings, the bill of costs which has been submitted and our experience of previous settlements.

Accrued fees to counsel

Accrued fees to counsel expenses include a general provision for hearings that have not been reported to the Office within two months of the year end. The calculation is based on the average level of such fees that arose in the previous three years.

Depreciation of capital assets

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

The useful lives and associated rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Software licences	5 years	20%
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%

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 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.

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 human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Office has provided details of four non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Advisory Committee (MAC) on a bi-annual 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 are communicated to those responsible for taking corrective action and to 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 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.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Marion Berry

Accounting Officer

Office of the Director of Public Prosecutions

11 June 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 5 Office of the Director of Public Prosecutions Opinion on the appropriation account

I have audited the appropriation account for Vote 5 Office of the Director of Public Prosecutions for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 5 Office of the Director of Public Prosecutions for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Director of Public Prosecutions 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

13 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 5 Office of the Director of Public Prosecutions

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of prosecution service			
	<i>Original</i>	62,149		
	<i>Supplementary</i>	<u>4,845</u>		
			66,994	59,445
			66,237	
Gross expenditure		66,994	66,237	59,445
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	870		
	<i>Supplementary</i>	<u>178</u>		
		1,048	1,022	899
Net expenditure				
	<i>Original</i>	61,279		
	<i>Supplementary</i>	<u>4,667</u>		
		65,946	65,215	58,546

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>731,447</u>	<u>1,271,848</u>

Marion Berry
Accounting Officer
Office of the Director of Public Prosecutions

11 June 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	38,605	35,544
Pay	23,569	20,484
Non pay	4,063	3,417
Gross expenditure	66,237	59,445
<i>Deduct</i>		
Appropriations-in-aid	1,022	899
Net expenditure	65,215	58,546
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(239)	
Depreciation	101	
	(138)	(37)
Changes in net current assets		
Decrease in prepayments	73	
Increase in accrued expenses	616	
	689	229
Direct expenditure	65,766	58,738
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	3,636	3,042
Notional rents	2,025	2,025
Net programme cost	71,427	63,805

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 5 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	2,669	2,201
Vote 13	Office of Public Works	682	573
Vote 18	National Shared Services Office	26	26
Vote 20	Garda Síochána	259	242
		3,636	3,042

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	304	166
		304	166
Current assets			
Bank and cash	2.3	650	886
Inventories	2.4	64	64
Prepayments	2.5	212	285
Other debit balances	2.6	848	496
Net Exchequer funding	2.9	22	—
		1,796	1,731
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	4,058	3,442
Other credit balances	2.8	1,520	1,363
Net Exchequer funding	2.9	—	19
		5,578	4,824
Net current liabilities		(3,782)	(3,093)
Net liabilities		(3,478)	(2,927)
Represented by:			
State funding account	2.10	(3,478)	(2,927)

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	420	10	430
Additions	239	—	239
Disposals	(64)	—	(64)
At 31 December 2024	595	10	605
Accumulated depreciation			
At 1 January 2024	254	10	264
Depreciation for the year	101	—	101
Depreciation on disposals	(64)	—	(64)
At 31 December 2024	291	10	301
Net assets			
At 31 December 2024	304	—	304
At 31 December 2023	166	—	166

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	2,219	2,219
Additions	—	—
At 31 December 2024	2,219	2,219
Accumulated amortisation		
At 1 January 2024	2,219	2,219
Amortisation for the year	—	—
At 31 December 2024	2,219	2,219
Net assets		
At 31 December 2024	—	—
At 31 December 2023	—	—

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balance	640	879
Other bank account balance	10	7
	650	886

2.4 Inventories

at 31 December	2024	2023
	€000	€000
IT consumables	64	64
	64	64

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Software and other maintenance	140	206
Information services	65	72
Travel and subsistence	7	7
	212	285

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable travel pass scheme expenditure	26	16
Other debit suspense items	822	480
	848	496

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Counsel fees	2,431	2,196
General law expenses	795	911
Payroll related accruals (note 2.13)	561	—
Other expenses	271	335
	4,058	3,442

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	629	573
Pay related social insurance	268	232
Professional services withholding tax	464	394
Value added tax	27	17
Local property tax	1	1
Universal social charge	131	120
	<u>1,520</u>	<u>1,337</u>
Other credit suspense items	—	26
	<u>1,520</u>	<u>1,363</u>

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	731	1,272
Exchequer grant undrawn	(753)	(1,253)
Net Exchequer funding	<u>(22)</u>	<u>19</u>
Represented by:		
Debtors		
Bank and cash	650	886
Debit balances: suspense	848	496
	<u>1,498</u>	<u>1,382</u>
Creditors		
Due to the State	(1,520)	(1,337)
Credit balances: suspense	—	(26)
	<u>(1,520)</u>	<u>(1,363)</u>
	<u>(22)</u>	<u>19</u>

2.10 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			(2,927)	(2,735)
Disbursements from the Vote				
Estimate provision	Account	65,946		
Surplus to be surrendered	Account	(731)		
Net vote			65,215	58,546
Expenditure borne elsewhere	1.1		3,636	3,042
Non-cash items: notional rent	1		2,025	2,025
Net programme cost	1		(71,427)	(63,805)
Balance at 31 December			(3,478)	(2,927)

2.11 Commitments

at 31 December	2024	2023
	€000	€000
Procurement of goods and services	291	91

In addition to the above, the Office had commitments in respect of legal fees at the end of the year, but the value of these commitments is difficult to estimate accurately, due to the inherent uncertainties and status of outstanding cases.

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	75	53

2.13 Impact of accounting policy changes in 2024

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

	2024 €000
Payroll accrual ^a	(150)
Holiday accrual ^a	(411)
	<u>(561)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
I	Salaries, wages and allowances			
	<i>Original</i>	26,118		
	<i>Supplementary</i>	(1,860)		
			24,258	23,569
ii	Travel and subsistence			20,484
	<i>Original</i>	305		
	<i>Supplementary</i>	50		
			355	383
iii	Training and development		260	303
iv	Operational services, supplies and sundry equipment		926	781
v	Digital capital investment and IT expenses			
	<i>Original</i>	786		
	<i>Supplementary</i>	410		
			1,196	1,341
vi	Premises expenses			823
	<i>Original</i>	1,085		
	<i>Supplementary</i>	325		
			1,410	1,168
vii	Policy reviews, consultancy services and research		75	87
		28,480	27,632	23,901

Significant variations

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

v Digital capital investment and IT expenses

Original estimate provision €786,000; outturn €1.341 million

The overrun in expenditure arises from work to upgrade our IT infrastructure. Some of this expenditure was originally scheduled for 2023.

Programme A Provision of Prosecution Service

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	26,118		
	<i>Supplementary</i>	(1,860)		
			24,258	23,569
A.2	Administration – non pay			20,484
	<i>Original</i>	3,437		
	<i>Supplementary</i>	785		
			4,222	4,063
A.3	Fees to counsel			3,417
	<i>Original</i>	21,528		
	<i>Supplementary</i>	5,520		
			27,048	27,363
A.4	General law expenses			24,115
	<i>Original</i>	1,446		
	<i>Supplementary</i>	400		
			1,846	1,592
A.5	Local State Solicitor service		9,620	9,650
			66,994	66,237
				59,445

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Fees to counsel

Original estimate provision €21.528 million; outturn €27.363 million

The increase in expenditure of €5.825 million relative to the original estimate provision was due to the increased number of cases listed for hearing by the courts following the appointment of more judges and to an 8% increase in the rates of fees paid to counsel prosecuting these cases.

A.4 General law expenses

Original estimate provision €1.446 million; outturn €1.592 million

The increase in expenditure of €146,000 relative to the original estimate provision occurred because of an increase in the number of cost awards paid in 2024. This can be attributed to the general increase in court activity levels.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid			
	<i>Original</i>	19		
	<i>Supplementary</i>	18		
		37	67	30
2	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	850		
	<i>Supplementary</i>	160		
		1,010	955	867
3	Miscellaneous	1	—	2
		1,048	1,022	899

Significant variations

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

2 Receipts from additional superannuation contributions on public service remuneration

Original estimate provision €850,000; realised €955,000

The increase in receipts of €105,000 relative to the original estimate provision arose due to the increase in salaries and wages over the previous year.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Receipts under Sections 4 and 61 of the 1994 Criminal Justice Act	—	1,221
Transferred to the Exchequer	—	(1,221)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>277</u>	<u>263</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	21,262	18,520
Higher, special or additional duties allowances	216	180
Overtime	11	7
Employer's PRSI	<u>2,080</u>	<u>1,777</u>
Total pay	<u>23,569</u>	<u>20,484</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	26	7	61,735	32,399
Overtime and extra attendance	14	—	1,854	2,533
Extra remuneration in more than one category	3	—	5,955	3,884

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	116	122
60,000	69,999	23	17
70,000	79,999	16	30
80,000	89,999	27	26
90,000	99,999	31	—
100,000	109,999	28	19
110,000	119,999	14	9
120,000	129,999	7	15
130,000	139,999	8	4
140,000	149,999	3	—
150,000	159,999	—	1
160,000	169,999	1	1
170,000	179,999	—	4
180,000	189,999	4	1
190,000	199,999	2	—
200,000	209,999	—	1
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	—	—
250,000	259,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€	€
Basic pay ^a	198,696	202,116
	198,696	202,116

Note ^a The Accounting Officer was appointed on 1 December 2022 and received her first payroll payment in January of 2023.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of superannuation schemes for established civil servants pension scheme and her entitlements in that regard do not extend beyond the standard terms of those schemes.

5.6 Other remuneration arrangements

This account includes expenditure of €382,578 (2023: €246,265) in respect of two officers who were serving outside the Office for all or part of 2024 and whose salaries were paid by the Office.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	11	37,325	16,668
Recovery plans in place	9	30,644	8,824

Appropriation Account 2024

Vote 6

Office of the Chief State Solicitor

Introduction

As Accounting Officer for Vote 6, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Chief State Solicitor, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024 including the amount that could be used as appropriations-in-aid of expenditure for the year

A surplus of €524,000 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Accrued income

The National Treasury Management Agency (Delegation of Claims for Costs Management Functions) Order 2018 (SI 191 of 2018) delegated the management of claims in respect of legal costs orders (both for and against the State) made on or after 29 May 2018 to the National Treasury Management Agency. The Office remains responsible for the recovery of pre-29 May 2018 legal costs awards. Accrued income in this account represents legal costs awarded to the State that have been taxed/ adjudicated on foot of legal costs orders obtained prior to 29 May 2018 but not yet fully recovered. As part of the transition to CGAS, the Office has received a derogation in respect of CGAS 19 Provisions, Contingent Liabilities and Contingent Assets. The Office is due to undertake an assessment of the recoverability of the accrued income balance in 2025, identifying any impairment of amounts recoverable.

Accrued counsel fees

Fee notes received from counsel are subject to a comprehensive evaluation process to determine the level of fees due, which may differ from the amount(s) sought by counsel. The end-of-year accrual in respect of counsel fee liabilities is the amount estimated by the Office, based on the experience of its assessment process during the year of account, as representing the amount of liability that will become due.

Depreciation of capital assets

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Property, plant and equipment	5 – 10 years	10% - 20%
Intangible assets	5 years	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 Head of Office. 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 human resource and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.

- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Office has an internal audit function, operating via a contract agreement with a professional auditing company with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

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 €25.8 million in 2024.

The Office has provided details of nine non-competitive contracts in excess of €25,000 (exclusive of VAT) in the annual return in respect of circular 40/2002 to 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 one service provider who was paid in excess of €25,000 (exclusive of VAT). The service provider was paid €67,001 (exclusive of VAT) in respect of legal costs accounting services. The CSSO completed a review of the procurement of the services of legal costs accountants at the end of June 2024. In previous years, these services were categorised as legal services. The outcome of the review was that the CSSO accepted that future service requirements from July 2024 should be procured in line with public procurement rules and that these services would be included in the 40/2002 disclosure until the services were procured in accordance with procurement guidelines by the relevant contracting authority. This has now been included in the 40/2002 annual return referenced above.

Information and communications technology security

The Office applies good practice controls to mitigate against key security risks associated with information and communications technology (ICT). Review and upgrade, where necessary, of ICT security systems is an ongoing process.

Administrative and financial controls

The Management Board and the Audit Committee regularly review controls. All internal audit reports are considered by the Audit Committee.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a bi-annual 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 are communicated to those responsible for taking corrective action and to 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

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.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that resulted in, or may result in, a material loss.

Maria Browne

Accounting Officer

Office of the Chief State Solicitor

24 July 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 6 Office of the Chief State Solicitor Opinion on the appropriation account

I have audited the appropriation account for Vote 6 Office of the Chief State Solicitor for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 6 Office of the Chief State Solicitor for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Chief State Solicitor and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

11 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Minister for 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 6 Office of the Chief State Solicitor

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of legal services			
	<i>Original</i>	50,040		
	<i>Supplementary</i>	<u>3,580</u>		
		53,620	53,450	49,485
Gross expenditure		53,620	53,450	49,485
<i>Deduct</i>				
B	Appropriations-in-aid	<u>1,144</u>	<u>1,498</u>	<u>1,336</u>
Net expenditure				
	<i>Original</i>	48,896		
	<i>Supplementary</i>	<u>3,580</u>		
		<u>52,476</u>	<u>51,952</u>	<u>48,149</u>

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>523,833</u>	<u>1,349,067</u>

Maria Browne

Accounting Officer

Office of the Chief State Solicitor

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Programme cost		21,438	20,744
Pay		27,685	25,567
Non pay		4,327	3,174
Gross expenditure		53,450	49,485
<i>Deduct</i>			
Appropriations-in-aid		1,498	1,336
Net expenditure		51,952	48,149
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(67)		
Depreciation	126		
Loss on disposals	14		
<i>Intangible assets (note 2.2)</i>			
Purchases	(24)		
Amortisation	69		
Loss on disposals	2		
		120	172
Changes in net current assets			
Increase in prepayments	(77)		
Decrease in accrued income	31		
Increase in accrued expenses	113		
		67	510
Direct expenditure		52,139	48,831
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		5,438	5,512
Notional rents		865	865
Net programme cost		58,442	55,208

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 6 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	3,566	3,868
Vote 13	Office of Public Works	1,795	1,570
Vote 18	National Shared Services Office	38	38
Vote 43	Office of the Government Chief Information Officer	39	36
		5,438	5,512

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	188	261
Intangible assets	2.2	53	100
		241	361
Current assets			
Bank and cash	2.3	1,621	1,284
Prepayments	2.4	502	425
Accrued income	2.5	9,671	9,702
Other debit balances	2.6	636	571
		12,430	11,982
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	4,931	4,818
Other credit balances	2.8	2,106	1,849
Net Exchequer funding	2.9	151	6
		7,188	6,673
Net current assets		5,242	5,309
Net assets		5,483	5,670
Represented by:			
State funding account	2.10	5,483	5,670

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	1,600	1,553	3,153
Additions	67	—	67
Disposals	(284)	(5)	(289)
At 31 December 2024	1,383	1,548	2,931
Accumulated depreciation			
At 1 January 2024	1,408	1,484	2,892
Depreciation for the year	108	18	126
Depreciation on disposals	(270)	(5)	(275)
At 31 December 2024	1,246	1,497	2,743
Net assets			
At 31 December 2024	137	51	188
At 31 December 2023	192	69	261

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	993	993
Additions	24	24
Disposals	(186)	(186)
At 31 December 2024	831	831
Accumulated amortisation		
At 1 January 2024	893	893
Amortisation for the year	69	69
Amortisation of disposals	(184)	(184)
At 31 December 2024	778	778
Net assets		
At 31 December 2024	53	53
At 31 December 2023	100	100

2.3 Bank and cash ^a

at 31 December	2024	2023
	€000	€000
PMG balances and cash	1,613	1,278
Commercial bank account balance	8	6
	1,621	1,284

Note ^a The CSSO maintains a number of bank accounts held in trust on behalf of client departments and offices and third parties who are involved primarily in property transactions. No moneys due to or paid from the CSSO Vote are transmitted through these bank accounts. The amount held in such bank accounts at the end of 2024 was €2.58 million (2023: €13.29 million).

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Software and other maintenance	342	272
Information services	134	109
Other prepayments	26	44
	502	425

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Opening balance 1 January	9,702	9,728
Cash receipts	(31)	(26)
Closing balance 31 December	9,671	9,702

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable salaries	615	557
Recoupable travel pass scheme	13	12
Recoupable cycle to work scheme	8	2
	636	571

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Counsel fees	3,364	4,555
General law expenses	46	71
Travel and subsistence	4	—
Training and development	46	7
Operational service, supplies and sundry equipment	25	35
Digital capital investment and IT expenses	57	89
Premises expenses	3	32
Policy reviews, consultancy services and research	18	3
External legal services	19	26
Payroll (note 2.13)	895	—
Annual leave (note 2.13)	454	—
	4,931	4,818

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	507	482
Pay related social insurance	306	281
Professional services withholding tax	785	540
Pension contributions	—	—
Value added tax	2	29
Office of Public Works	—	3
Shorter working year	2	2
Local property tax	1	1
	1,603	1,338
State property: escheated estates ^a	503	511
	2,106	1,849

Note ^a This balance is also payable to the State. It is shown separately in the table above because all of the other amounts due to the State arise from the ongoing operations of CSSO while the escheated estates figure relates to cash collected from external third parties where the CSSO is awaiting disposition instructions.

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	524	1,349
Exchequer grant undrawn	(373)	(1,343)
Net Exchequer funding	151	6
Represented by:		
Debtors		
Bank and cash	1,621	1,284
Debit balances: suspense	636	571
	2,257	1,855
Creditors		
Due to the State	(1,603)	(1,338)
Credit balances: suspense	(503)	(511)
	(2,106)	(1,849)
	151	6

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		5,670	6,340
Disbursements from the Vote			
Estimate provision	Account	52,476	
Surplus to be surrendered	Account	(524)	
Net vote		51,952	48,149
Expenditure borne elsewhere	1.1	5,438	5,512
Non-cash items: Notional rent	1	865	877
Net programme cost	1	(58,442)	(55,208)
Balance at 31 December		5,483	5,670

2.11 Commitments

at 31 December	2024	2023
	€000	€000
Procurement of goods and services	1,364	1,136

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	216	111

2.13 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(895)
Annual leave accrual ^a	(454)
	(1,349)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	28,482		
	<i>Supplementary</i>	(179)		
		28,303	27,685	25,567
ii	Travel and subsistence	90	60	70
iii	Training and development	440	407	356
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	530		
	<i>Supplementary</i>	200		
		730	854	784
v	Digital capital investment and IT expenses			
	<i>Original</i>	1,378		
	<i>Supplementary</i>	580		
		1,958	1,999	1,056
vi	Premises expenses			
	<i>Original</i>	750		
	<i>Supplementary</i>	29		
		779	783	693
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	150		
	<i>Supplementary</i>	50		
		200	224	215
		32,500	32,012	28,741

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The comparative 2023 figures have been reanalysed to reflect the new structure.

Significant variations

The reasons for significant variations (+/- 25% and €100,000) in administration expenditure are set out below.

iv Operational services, supplies and sundry equipment

Estimate provision €530,000; outturn €854,000

The overspend on this subhead of €324,000 was due to a combination of increased operational costs (including, *inter alia*, IT consumables and stationery), and increased costs to access various legal knowledge databases.

v Digital capital investment and IT expenses

Estimate provision €1.378 million; outturn €1.999 million

The overspend on this subhead of €621,000 was due to an essential upgrade of the case and records management system.

Programme A Provision of legal services

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	Original	28,482		
	Supplementary	(179)		
		28,303	27,685	25,567
A.2	Administration – non pay			
	Original	3,338		
	Supplementary	859		
		4,197	4,327	3,174
A.3	External legal services			
	Original	220		
	Supplementary	50		
		270	291	225
A.4	Fees to counsel			
	Original	17,000		
	Supplementary	3,000		
		20,000	20,408	19,500
A.5	General law expenses			
	Original	1,000		
	Supplementary	(150)		
		850	739	1,019
		53,620	53,450	49,485

Note Of the legal expenditure incurred under A.3 to A.5 above, €21.2 million was paid out on behalf of 35 departments/votes in 2024 (2023: €20.23 million, 29 departments/votes).

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.4 Fees to counsel

Estimate provision €17.0 million; outturn €20.408 million

The additional expenditure of €4.08 million relative to the estimate provision arose as a result of the demand led nature of counsel fees.

A.5 General law expenses

Estimate provision €1.00 million; outturn €739,000

The saving in expenditure of €261,000 relative to the estimate provision was due to the unpredictability of how legal cases progress through the courts.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Costs and fees received by the Office of the Chief State Solicitor	143	468	428
2	Receipts from additional superannuation contributions on public service remuneration	1,000	1,019	898
3	Miscellaneous	1	11	10
		1,144	1,498	1,336

Significant variations

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

1 Costs and fees received by the Office of the Chief State Solicitor

Estimate provision €143,000; realised €468,000

The excess receipts of €325,000 for the year was due to a higher than expected level of cost recovery, particularly in six cases totalling €320,000.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Receipts under sections 10 and 28 of the State Property Act 1954	661	1
Receipts under section 31 of the State Property Act 1954	—	—
Transferred to the Exchequer	(661)	(1)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
CSSO staff focused on core activities	360	341
CSSO staff working on specific legal projects for client departments/offices	21	11
	381	352

5.2 Pay

	2024	2023
	€000	€000
Pay	26,680	23,848
Higher, special or additional duties allowances	196	151
Other allowances	9	8
Overtime	33	27
Employer's PRSI	2,702	2,367
Total gross pay	29,620	26,401
Recoveries from other departments/offices	(1,935)	(834)
Total net pay	27,685	25,567

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties	41	7	14,600	10,362
Other allowances	4	—	2,128	2,333
Overtime	6	—	8,878	7,432
Extra remuneration in more than one category	4	4	14,190	12,675

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	226	218
60,000	69,999	13	21
70,000	79,999	15	17
80,000	89,999	25	62
90,000	99,999	78	53
100,000	109,999	36	15
110,000	119,999	16	12
120,000	129,999	6	8
130,000	139,999	4	1
140,000	149,999	2	—
150,000	159,999	1	1
160,000	169,999	1	—
170,000	179,999	1	3
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	1
220,000	229,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	225	215
	225	215

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

5.6 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis to serve *ad hoc* on interview boards for competitions at a total cost of €8,970. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account does not include expenditure in respect of four officers who were serving outside the Office for all or part of 2024 in other Government departments/offices.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	45	82,264	22,561
Recovery plans in place	8	21,789	12,053

Note 6 Miscellaneous

6.1 Write offs

The following sums were written off in the year.

	2024 €000	2023 ^a €000
State solicitors	—	25

Note ^a The amount written off represents unvouched expenditure by local State solicitors during the period 2004 to 2007 which is considered irrecoverable.

Appropriation Account 2024

Vote 7

Office of the Minister for Finance

Introduction

As Accounting Officer for Vote 7, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Finance, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums:

- granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €5.047 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Restructuring of the Vote

Previously, the Vote was presented with two programmes of expenditure, Programme A Economic and Fiscal Policy and Programme B Banking and Financial Services Policy. These programmes were amalgamated for the 2024 account. The 2023 figures have also been amalgamated for comparative purposes.

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

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Intangible assets	10 years	10%
IT equipment	5 years	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 Department.

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

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.
- The statement on internal financial control for the National Shared Service Office is also relevant given that the National Shared Service Office provides certain services on a shared basis to Vote 7.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.

- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department 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.

Internal audit and Audit Committee

The Department uses the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation internal audit function under the terms of the service level agreement between the two Departments. The internal audit unit operates under a written charter which has been approved by the Secretary General of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. Its work is informed by analysis of the financial risks to which the Department of Finance is exposed and its annual internal audit plans (which are prepared in consultation with the Audit Committee and 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of seven non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Executive 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 so that control deficiencies are communicated to those responsible for taking corrective action, to management and the Executive 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 Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

In 2024, an overpayment of severance was made to a former staff member due to an incorrect payment instruction issued by the National Shared Services Office (NSSO), despite the Department authorising the correct amount. The error, caused by an administrative oversight at the NSSO went unidentified until July 2025 due to the absence of a cross-checking process within the Department. To prevent recurrence, the Department will implement a two-pronged reconciliation process

- cross-checking payments recorded against the original authorisations, and
- reconciling NSSO year-end reports with authorisations and recorded payments.

No other weaknesses in internal financial controls were identified in relation to 2024 that require disclosure in the appropriation account.

John Hogan

Accounting Officer

Office of the Minister for Finance

26 August 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 7 Office of the Minister for Finance Opinion on the appropriation account

I have audited the appropriation account for Vote 7 Office of the Minister for Finance for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 7 Office of the Minister for Finance for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Minister for Finance 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

3 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)***Reporting on the statement on internal financial control***

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 7 Office of the Minister for Finance

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Economic, fiscal, banking and financial services policy			
	<i>Original</i>	48,894		
	<i>Deferred surrender</i>	110		
			49,004	44,924
				41,086
	Gross expenditure		49,004	44,924
				41,086
<i>Deduct</i>				
B	Appropriations-in-aid		6,460	7,537
				911
Net expenditure				
	<i>Original</i>	42,434		
	<i>Deferred surrender</i>	110		
			42,544	37,387
				40,175

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 spending in the following year. See note 6.3.

	2024	2023
	€	€
Surplus	5,156,985	6,329,913
Deferred surrender	(110,000)	(110,000)
Surplus to be surrendered	5,046,985	6,219,913

John Hogan
Accounting Officer
Office of the Minister for Finance

26 August 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	12,597	12,614
Pay	28,153	24,361
Non pay	4,174	4,111
Gross expenditure	44,924	41,086
<i>Deduct</i>		
Appropriations-in-aid	7,537	911
Net expenditure	37,387	40,175
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(60)	
Depreciation	—	
Disposals	180	
Depreciation on disposals	(180)	
<i>Intangible assets (note 2.2)</i>		
Purchases	(166)	
Amortisation	12	
Adjustments	1,056	
Amortisation on adjustments	(9)	
	833	(806)
Changes in net current assets		
Increase in prepayments	(286)	
Increase in accrued expenses	1,187	
	901	(55)
Direct expenditure	39,121	39,314
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	17,625	22,086
Notional rents	1,236	1,236
Net programme cost	57,982	62,636

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 7 borne elsewhere.

		2024	2023
		€000	€000
Vote 11	Public Expenditure, National Development Plan Delivery and Reform	294	240
Vote 12	Superannuation and Retired Allowances	14,053	14,829
Vote 13	Office of Public Works	1,582	993
Vote 18	National Shared Services Office	1,882	6,445
Vote 43	Office of the Government Chief Information Officer	533	472
Vote 20	Garda Síochána	326	244
Central Fund – ministerial pensions		272	269
		<u>18,942</u>	<u>23,492</u>
Cost of shared services provided to other votes		<u>(1,317)</u>	<u>(1,406)</u>
		<u>17,625</u>	<u>22,086</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	60	—
Intangible assets	2.2	154	1,047
		214	1,047
Current assets			
Prepayments	2.3	490	204
Other debit balances	2.4	1,335	574
Net Exchequer funding	2.7	313	1,236
		2,138	2,014
<i>Less</i>			
Current liabilities			
Bank and cash		628	922
Accrued expenses	2.5	1,751	564
Other credit balances	2.6	1,020	888
		3,399	2,374
Net current liabilities		(1,261)	(360)
Net (liabilities)/assets		(1,047)	687
Represented by:			
State funding account	2.8	(1,047)	687

2.1 Property, plant and equipment

	Office equipment	IT equipment	Capital assets under development	Total
	€000	€000	€000	€000
Cost or valuation				
At 1 January 2024	223	222	—	445
Additions	—	—	60	60
Disposals ^a	(18)	(162)	—	(180)
At 31 December 2024	205	60	60	325
Accumulated depreciation				
At 1 January 2024	223	222	—	445
Depreciation for the year	—	—	—	—
Depreciation on disposals	(18)	(162)	—	(180)
At 31 December 2024	205	60	—	265
Net assets				
At 31 December 2024	—	—	60	60
At 31 December 2023	—	—	—	—

Note ^a These disposals relate to the removal from the asset register of individual items that were fully depreciated and no longer in use.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	1,056	1,056
Additions	166	166
Adjustments (Note 2.11) ^a	(1,056)	(1,056)
At 31 December 2024	166	166
Accumulated amortisation		
At 1 January 2024	9	9
Amortisation for the year	12	12
Adjustments	(9)	(9)
At 31 December 2024	12	12
Net assets		
At 31 December 2024	154	154
At 31 December 2023	1,047	1,047

Note ^a Following the introduction of Central Government Accounting Standard 31 Intangible Assets, the Department carried out a review of intangible assets held, and a necessary adjustment of €1.056 million was identified. This relates to

1. €548,000 which was paid by the Department towards costs for the development of the Beneficial Ownership Registers Interconnection System (BORIS) by the Office of the Government Chief Information Officer (OGCIO). This system is managed and controlled by the OGCIO.
2. €508,000 in costs incurred by the Central Bank of Ireland (CBI) in the development of the CBI's register to allow connectivity with BORIS. The amount of €508,000 was reimbursed to the CBI directly by the Exchequer. These costs were incorrectly capitalised by the Department as being BORIS-related expenditure in prior years and have been reversed accordingly.

2.3 Prepayments

at 31 December	2024 €000	2023 €000
IT licences and support	317	54
Training	109	90
Subscriptions	55	48
Other prepayments	9	12
	490	204

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable travel expenditure	47	81
Recoupable travel pass expenditure	23	19
Recoupable salaries	102	177
Payroll	600	—
Other debit suspense items	563	297
	1,335	574

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll costs (note 2.11) ^a	1,338	—
Secondment costs	109	341
Consultancy and other services	243	80
General administration	33	41
Office premises expenses	18	66
Travel and subsistence	10	36
	1,751	564

Note ^a These costs are recognised for the first time this year following the requirement to do so introduced by the Central Government Accounting Standards (CGAS).

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	379	358
Pay related social insurance	267	240
Professional services withholding tax	35	11
Value added tax	49	45
Pension contributions	93	83
Local property tax	1	2
Universal social charge	77	74
Other credit suspense items	39	—
	940	813
Suspense		
Payroll deductions	80	75
	1,020	888

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	5,047	6,220
Deferred surrender	110	110
Exchequer grant undrawn	(5,470)	(7,566)
Net Exchequer funding	(313)	(1,236)

Represented by:

Debtors

Debit balances: suspense	1,335	574
	1,335	574

Creditors

Due to the State	(940)	(813)
Credit balances: suspense	(80)	(75)
Bank and cash	(628)	(922)
	(1,648)	(1,810)
	(313)	(1,236)

2.8 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		687	(174)
Disbursements from the Vote			
Estimate provision	Account	42,544	
Deferred surrender	Account	(110)	
Surplus to be surrendered	Account	(5,047)	
Net vote		37,387	40,175
Expenditure borne elsewhere	1.1	17,625	22,086
Non-cash items: notional rent		1,236	1,236
Net programme cost	1	(57,982)	(62,636)
Balance at 31 December		(1,047)	687

2.9 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	11	13
	11	13

2.10 Contingent liabilities

There is litigation in progress regarding Irish Bank Resolution Corporation (IBRC) and Permanent TSB. These actions are being defended and no estimate of the potential liability has been made.

Certain third party protections (in the form of warranties and indemnities) have been provided in connection with the sale of Irish Life Limited, the disposal of the Bank of Ireland contingent capital notes, the disposal of shares in Bank of Ireland, PTSB and AIB, and the liquidation of IBRC.

These do not represent a complete list of litigation or third party protections. These particular items have been included as at the time they were instigated or provided they were of particular significance to the Minister and the State.

With the passage of time the quantum of any such contingent liabilities, should they materialise, is likely to be diminished.

2.11 Impact of accounting policy changes in 2024

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

	2024
	€000
Adjustment of intangible assets ^a	(1,056)
Holiday accrual ^b	(522)
Payroll accrual ^b	(816)
	(2,394)

Note ^a CGAS 31 Intangible Assets

^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure ^a

All of the allocation for Vote 7 Office of the Minister for Finance is classified as administrative expenditure applied towards a single programme: Economic, Fiscal, Banking and Financial Services Policy.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	29,051	28,153	24,361
ii	Travel and subsistence	1,116	869	978
iii	Training and development	586	485	405
iv	Operational services, supplies, and sundry equipment	1,391	1,257	971
v	Digital capital investment and IT expenses			
	<i>Original</i>	1,198		
	<i>Deferred surrender</i>	110		
		1,308	828	1,047
vi	Premises and accommodation expenses	1,092	724	687
vii	Policy reviews, consultancy services and research	100	11	22
		34,644	32,327	28,471

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure.

Significant variations

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

v Digital capital investment and IT expenses

Estimate provision €1.308 million; outturn €828,000

The underspend of €480,000 relates to difficulties in scheduling planned capital works in relation in a new building, which the Department of Finance was to be secondary tenant in. Another government department is the lead tenant for the building. Difficulties were experienced with scheduling the planned works due to delays in both building access and the supply chains for contractors and suppliers at the time.

vi Premises and accommodation expenses

Estimate provision €1.092 million; outturn €724,000

The underspend of €368,000 relates to difficulties in scheduling planned capital works in relation in a new building, which the Department of Finance was to be secondary tenant in. Another government department is the lead tenant for the building. Difficulties were experienced with scheduling the planned works due to delays in both building access and the supply chains for contractors and suppliers at the time.

vii Policy review, consultancy services and research

Estimate provision €100,000; outturn €11,000

This estimate is provided for the engagement of professional services required for potential corporate matters. It is difficult to predict the required estimate for such services in advance.

Programme A Economic, Fiscal, Banking and Financial Services Policy

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	29,051	28,153	24,361
A.2	Administration – non pay			
	Original	5,483		
	Deferred surrender	110		
		5,593	4,174	4,111
A.3	Committees and commissions	430	369	619
A.4	Consultancy services and other services	2,155	1,177	856
A.5	Fuel grant	11,000	10,526	10,660
A.6	Office of the Financial Services and Pensions Ombudsman	525	525	479
A.7	Pension for certain bodies under the aegis	250	—	—
		49,004	44,924	41,086

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.4 Consultancy services and other services

Estimate provision €2.155 million; outturn €1.177 million

The underspend of €978,000 arose due to the nature of this subhead where the work programme cannot be predicted with certainty and budgets must be set at a prudent level to allow the units to address issues as they arise.

A.7 Pension for certain bodies under the aegis

Estimate provision €250,000; outturn €Nil

The provision of €250,000 was intended for pensions costs, including potential lump sums, in relation to staff of the Office of the Financial Services and Pensions Ombudsman. The costs anticipated in 2024 did not materialise.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Recoupment of pension liabilities from bodies under the aegis	5,500	6,314	—
2	Receipts from additional superannuation contributions on public service remuneration	810	868	776
3	Miscellaneous	150	355	135
		6,460	7,537	911

Significant variations

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

1 Recoupment of pension liabilities from bodies under the aegis

Estimate provision €5.5 million; realised €6.314 million

In 2023 the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation provided sanction to the Department of Finance to fund the pension liabilities in respect of the benefits payable to members of the Office of the Financial Services and Pensions Ombudsman (FSPO) pension schemes (non-single scheme). Upon finalisation of the arrangement for the Department of Finance to take responsibility for the funding of the non-single scheme pension liabilities, the FSPO transferred the accumulated pension deductions to the Department of Finance. The additional receipts of €814,000 relate to further deductions collected by the FSPO by the time the arrangement was in place and prior to the transfer of the final amount to the Department of Finance.

2 Miscellaneous

Estimate provision €150,000; realised €355,000

The additional receipts of €205,000 relate mainly to the recoupment of legal costs paid in relation to the proceedings of the IBRC Commission and the recoupment of salaries of officers on secondment.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Interest on SPEM Account ^a	16,516	11,976
Transferred to the Exchequer	(16,516)	(11,976)
Balance at 31 December	—	—

Note ^a The Surplus Public Expenditure Monies (SPEM) account was set up to offset counterparty risk, whereby surplus funds in the totality of accounts held with the Government Banking Supplier are transferred to the SPEM account, held with the Central Bank of Ireland, overnight; these surplus funds are then used to offset expenditure the following working day. In 2024, the SPEM account earned interest of €16.476 million. This was paid to the Exchequer.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>375</u>	<u>352</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	24,806	21,451
Higher, special or additional duties allowances	192	216
Other allowances	468	527
Overtime	189	173
Employer's PRSI	2,327	1,957
Pension payment	22	21
Severance payment	149	16
Total pay	<u>28,153</u>	<u>24,361</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	16	7	35,795	29,946
Other allowances	96	5	57,954	52,065 ^a
Overtime	50	9	30,555	26,476
Extra remuneration in more than one category	47	19	68,469	52,065

Note ^a Figure restated for 2023.

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	209	176
60,000	69,999	24	28
70,000	79,999	15	12
80,000	89,999	32	37
90,000	99,999	28	34
100,000	109,999	24	10
110,000	119,999	7	8
120,000	129,999	14	11
130,000	139,999	6	1
140,000	149,999	3	—
150,000	159,999	—	1
160,000	169,999	3	3
170,000	179,999	1	2
180,000	189,999	2	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	1
250,000	259,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	252	241

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

5.6 Other remuneration arrangements

This account includes expenditure of €229,358 in respect of three officers who were serving outside the department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Severance

During 2024, three staff members whose employment was terminated received redundancy payments of €62,015 and severance payments of €86,954. No early payment of pension, additional added years of notional service or any other enhancement to the accrued pension terms have been granted.

Included in the above severance payments total is an overpayment to one staff member in the amount of €31,404 due to an administrative error.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	44	92,894	48,118
Recovery plans in place	31	34,471	25,543

Note 6 Miscellaneous

6.1 Banking system functions

The Minister for Finance delegated a number of banking system functions to the National Treasury Management Agency (NTMA) under statutory instrument (SI) 115 of 2010. This delegation was revoked with effect from 5 August 2011 under SI 395 of 2011 and the NTMA Banking Unit has since been seconded to the Department of Finance. At the direction of the Minister, the costs of the unit, comprising staff costs and certain consultancy costs, continue to be met by the NTMA.

6.2 Committees and commissions

	2024	2023
	€000	€000
Permanent commission		
Disabled Drivers Medical Board of Appeal ^a	332	598
	332	598

Note ^a The Disabled Drivers Medical Board of Appeal acts as an appeal body for those applicants refused a primary medical certificate by a senior medical officer in respect of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme. The Board was established in 1989. 2024 was the first full year of operations following the resignation of previous members in November 2021, the appointment of a new Board in September 2023 and the recommencement of the appeals process in December 2023. From 2024, certain costs have transferred from the Department of Finance to the Department of Health. The Chair of the new Board resigned in October 2024 and a new Chair was appointed from existing members in late October 2024. The Board can continue to operate with four members for a period of no longer than nine months. Given the Board is not at full capacity the number of appeal hearings will be fewer, from Q4 2024 and until a new member is appointed in 2025.

6.3 Deferred surrender

Deferred surrender comprises savings in 2024 of €110,000 in capital expenditure in the following subheads that were carried over to 2025.

	€000
A.2 Administration – non pay	110

Appropriation Account 2024

Vote 8

Office of the Comptroller and Auditor General

Introduction

As Accounting Officer for Vote 8, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Comptroller and Auditor General.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.3 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

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

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

Accrued audit fee income

Accrued audit fee income represents audits where an opinion had been reported at the year-end but the fee had not yet been invoiced.

Work in progress

Work in progress represents the estimated recoverable value associated with work undertaken on audits where a fee is chargeable but where the audit had not been completed at year end. The value of work in progress is calculated as a percentage of the agreed audit fee, based on the status of the audit at year end.

The percentages used to calculate the value are

- account cleared for certification 90%
- audit review stage 75%
- fieldwork complete 60%

- final audit in progress 30%
- interim audit completed 15%
- interim audit in progress 10%

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 Accounting Officer. 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 control 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 human resources, payroll processing and financial shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.

- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Office has an internal audit function provided by a firm of auditors with appropriately trained personnel, which operates in accordance with a written charter which I and the Audit Committee Chair have approved. Its work is informed by analysis of the risks to which the Office is exposed and its annual internal audit plans, approved by me in consultation with the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up. The Audit Committee, which also operates under a written charter, provides me with an independent and objective view on the financial control system by examining and advising on the process by which I obtain assurance.

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. No non-competitive contracts over €25,000 were entered into by the Office during 2024 and, as required by Circular 40/2002, a nil return was submitted to the Department of Public Expenditure, National Development Plan Delivery and Reform.

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. There is a Risk Management Committee comprising the three Directors of Audit in place to oversee the management of risk across the office.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Risk Management Committee 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 results of risk management activities are reported to the Audit Committee.

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management, 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, the work of the Audit Committee and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

ICT security

The Office has a strong commitment to the security of its ICT systems. The Office holds accreditation under the international standard ISO 27001: Information Security Management. This information security management system provides an overall governance framework for information security and sets out security policies, objectives, management oversight, practices and governance and ensures continual improvement of information security management. As part of the certification process, the Office is subject to bi-annual audits to ensure continued compliance with ISO 27001.

Significant financial risk

Audit fees are charged for certain financial audits, as provided for in the Comptroller and Auditor General (Amendment) Act 1993. The fees form a significant proportion of the resources of the Office and a number of procedures have been put in place to ensure that costs are recovered for relevant audits as appropriate. These measures include

- an annual review of the basis on which fees are charged, including a review of the recovery of costs on individual audits over time
- systems which record audit costs, audit progress and billing information
- the monitoring of financial information including audit costs and fee recovery.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Colette Drinan

Accounting Officer

Office of the Comptroller and Auditor General

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 8 Office of the Comptroller and Auditor General Opinion on the appropriation account

The appropriation account for Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2024 has been audited on my behalf by Mr Shaw McClung of Crowe Ireland, Chartered Accountants and Statutory Auditors, under section 13 of the Comptroller and Auditor General (Amendment) Act 1993.

On the basis of his audit and report, in my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

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

15 April 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

Section 13 of the 1993 Act states that the appropriation account shall be audited on my behalf by a qualified person appointed by me, subject to such terms and conditions as the Minister for Finance may determine. Under that Section, I appointed Crowe Ireland to carry out an audit of the appropriation account in accordance with the International Standards on Auditing (ISAs). The attached report sets out the objectives of the audit undertaken on my behalf and includes information on the audit process.

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 the audit of the appropriation account, the auditor is 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 performed on my behalf, 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*.

Opinion to the Comptroller and Auditor General in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act, 1993

Report on the Audit of the Appropriation Account for Vote 8

Opinion

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, we have audited the appropriation account for Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2024.

In our opinion, the appropriation account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2024 and there are no matters on which we need to report, pursuant to section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

Basis of opinion

We conducted our audit of the appropriation account in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)), applicable law and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. Our responsibilities under those standards are described in the *Auditor's responsibilities for the audit of the appropriation account* section of our report. We are independent of the Office of the Comptroller and Auditor General in accordance with ethical requirements that are relevant to audits in Ireland, including the *Ethical Standard* issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have obtained all the information and explanations which we considered necessary for the purposes of our audit. In our opinion, proper accounting records have been kept by the Office of the Comptroller and Auditor General. The appropriation account is in agreement with the accounting records.

Conclusion on going concern

In auditing the appropriation account, we have concluded that the Office of the Comptroller and Auditor General's use of the going concern basis of accounting in the preparation of the appropriation account is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Office of the Comptroller and Auditor General's ability to continue as a going concern for a period of at least twelve months from the date when the appropriation account was signed.

Our responsibilities and the responsibilities of the Office of the Comptroller and Auditor General with respect to going concern are described in the relevant sections of this report.

Opinion to the Comptroller and Auditor General (continued)

Statement on internal financial control

We have reviewed the information contained in the statement on internal financial control. We have nothing to report in this regard.

Responsibilities of the Accounting Officer

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the appropriation account. She is also responsible, inter alia, for the safeguarding of public funds and for the regularity and propriety of all transactions in the appropriation account.

Auditor's responsibilities for the audit of the appropriation account

It is our responsibility to audit the appropriation account in accordance with relevant legal and regulatory requirements and the ISAs (Ireland). Our objectives are to obtain reasonable assurance about whether the appropriation account, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs (Ireland) 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.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the appropriation account, of whether the transactions recorded in the account conform with the authority under which they purport to have been carried out, and of whether the accounting provisions of *Public Financial Procedures* have been complied with.

As part of an audit in accordance with the ISAs (Ireland), we exercise professional judgment and maintain skepticism throughout the audit. We also

- 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 our 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, internal omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Office of the Comptroller and Auditor General's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.

Opinion to the Comptroller and Auditor General (continued)

- Conclude on the appropriateness of the Office of the Comptroller and Auditor General's use of the going concern basis of accounting and, based on the audit evidence obtained, whether uncertainty exists related to events or conditions that may cast significant doubt on the Office of the Comptroller and Auditor General's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the appropriation account or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Office of the Comptroller and Auditor General to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the appropriation account, including the disclosures, and whether the appropriation account represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Office of the Comptroller and Auditor General regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Comptroller and Auditor General, in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. Our audit work has been undertaken so that we can state to the Comptroller and Auditor General those matters we are required to state to him in an auditors' report and for no other purposes. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Comptroller and Auditor General, for the audit work, for this report, or for the opinions we have formed.

Shaw McClung

for and on behalf of

Crowe Ireland

Chartered Accountants and Statutory Audit Firm

40 Mespil Road

Dublin 4

8 April 2025

Vote 8 Office of the Comptroller and Auditor General

Appropriation Account 2024

		2024	2023
	Estimate provision €000	Outturn €000	Outturn €000
Programme expenditure			
A Audit and reporting	18,156	16,842	16,640
Gross expenditure	18,156	16,842	16,640
<i>Deduct</i>			
B Appropriations-in-aid	7,026	9,028	7,734
Net expenditure	11,130	7,814	8,906

Surplus

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

	2024 €	2023 €
Surplus to be surrendered	3,316,055	1,634,289

Colette Drinan

Accounting Officer

Office of the Comptroller and Auditor General

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Pay	14,144	13,629
Non pay	2,698	3,011
Gross expenditure	16,842	16,640
<i>Deduct</i>		
Appropriations-in-aid	9,028	7,734
Net expenditure	7,814	8,906
 Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	163	
<i>Intangible assets (note 2.2)</i>		
Purchases	(27)	
Amortisation	48	
	184	69
 Changes in net current assets		
Increase in prepayments	(49)	
Decrease in accrued income	194	
Increase in accrued expenses	652	
	797	(580)
Direct expenditure	8,795	8,395
 Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,312	5,371
Notional rents	11	11
Net programme cost	14,118	13,777

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 8 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	—	40
Vote 12	Superannuation and Retired Allowances	2,341	2,513
Vote 13	Office of Public Works	1,586	1,552
Vote 18	National Shared Services Office	640	543
Vote 43	Office of the Government Chief Information Officer	238	238
Central Fund – salary of Comptroller and Auditor General and pensions of previous office holders		507	485
		5,312	5,371

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	—	163
Intangible assets	2.2	124	145
		124	308
Current assets			
Other debit balances	2.3	371	48
Prepayments		338	289
Audit fees recoverable	2.4	2,307	2,501
Net Exchequer funding	2.7	214	(132)
		3,230	2,706
<i>Less</i>			
Current liabilities			
Bank and cash		71	(552)
Accrued expenses	2.5	791	139
Other credit balances	2.6	514	468
		1,376	55
Net current assets		1,854	2,651
Net assets		1,978	2,959
Represented by:			
State funding account	2.8	1,978	2,959

2.1 Property, plant and equipment ^a

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	12	1,655	1,667
Additions	—	—	—
At 31 December 2024	12	1,655	1,667
Accumulated depreciation			
At 1 January 2024	12	1,492	1,504
Depreciation for the year	—	163	163
At 31 December 2024	12	1,655	1,667
Net assets			
At 31 December 2024	—	—	—
At 31 December 2023	—	163	163

Note ^a Cost or valuation at the beginning and end of the year include some assets acquired for less than €10,000 prior to 1 January 2021

2.2 Intangible assets

	Acquired and developed software €000
Cost or valuation	
At 1 January 2024	213
Additions	27
At 31 December 2024	240
Accumulated amortisation	
At 1 January 2024	68
Amortisation for the year	48
At 31 December 2024	116
Net assets	
At 31 December 2024	124
At 31 December 2023	145

2.3 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll advance	323	—
Recoupable expenditure from co-tenants	30	32
Recoupable travel expenditure and travel pass scheme	18	16
	371	48

2.4 Audit fees recoverable

at 31 December	2024	2023
	€000	€000
Accrued audit fee income	1,041	1,702
Audit fee debtors	699	376
Work in progress	567	423
	2,307	2,501

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	645	—
Administration expenses	146	139
	791	139

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	178	168
Pay related social insurance	141	125
Professional services withholding tax	17	10
Value added tax	61	53
Universal social charge	35	34
	432	390
Payroll deductions held in suspense	82	78
	514	468

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	3,316	1,634
Exchequer grant undrawn	(3,530)	(1,502)
Net Exchequer funding	(214)	132
Represented by:		
Debtors		
Debit balances: suspense	371	48
	371	48
Creditors		
Bank and cash	(71)	552
Due to the State	(432)	(390)
Credit balances: suspense	(82)	(78)
	(585)	84
	(214)	132

2.8 State funding account

	Notes	2024	2023
		€000	€000
Balance at 1 January		2,959	2,448
Disbursements from the Vote			
Estimate provision	Account	11,130	
Surplus to be surrendered	Account	(3,316)	
Net vote		7,814	8,906
Expenditure borne elsewhere	1.1	5,312	5,371
Non-cash item: notional rent	1	11	11
Net programme cost	1	(14,118)	(13,777)
Balance at 31 December		1,978	2,959

2.9 Commitments

at 31 December	2024	2023
	€000	€000
Procurement of goods and services	—	—

Note The Office had no non-cancellable contracts at end 2024 (2023 restated: zero).

2.10 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday accrual ^a	(204)
Payroll accrual ^a	(441)
	(645)
Note ^a CGAS 39A Employee Benefits Part A	

Note 3 Vote Expenditure

Analysis of administration expenditure

All the allocation for Vote 8 Office of the Comptroller and Auditor General is classified as administration expenditure applied toward a single programme: Audit and reporting.

		2024	2023 ^a
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages, pensions and allowances	14,974	13,629
ii	Travel and subsistence	400	193
iii	Training and development	410	318
iv	Operational services, supplies and sundry equipment	1,381	1,610
v	Digital capital investment and IT expenses	602	589
vi	Premises expenses	209	162
vii	Policy reviews, consultancy services and research	180	139
		18,156	16,640

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure.

Significant variations

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

ii Travel and subsistence

Estimate provision €400,000; outturn €248,000

The underspend of €152,000 is due to a reduced requirement for business travel under the working arrangements that applied during the year.

iii Training and development

Estimate provision €410,000; outturn €247,000

The underspend in the year of €163,000 is due to lower training costs in the year because of vacancies throughout the year and to reduced costs because of the availability of Dublin Castle for the Office annual conference.

vii Policy reviews, consultancy services and research

Estimate provision €180,000; outturn €23,000

The underspend of €157,000 is due to less need for these services than anticipated.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024	2023
		Estimate provision	Outturn
		€000	€000
1	Audit fees	6,500	7,267
2	Receipts from additional superannuation contributions on public service remuneration	385	399
3	Miscellaneous	141	68
		7,026	7,734

Significant variations

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

1 Audit fees

Estimate provision €6.5 million; realised €8.6 million

Variance of €2.1 million is due to the difficulty in forecasting the precise timing of receipts.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>194</u>	<u>179</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	12,842	12,385
Higher, special or additional duties allowances	29	23
Overtime	—	—
Employer's PRSI	<u>1,273</u>	<u>1,221</u>
Total pay	<u>14,144</u>	<u>13,629</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	5	—	9,739	12,420

No member of staff received additional payments in more than one category.

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	90	111
60,000	69,999	31	26
70,000	79,999	17	15
80,000	89,999	17	20
90,000	99,999	15	10
100,000	109,999	6	2
110,000	119,999	3	9
120,000	129,999	7	—
130,000	139,999	—	—
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	2
170,000	179,999	2	1
180,000	189,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	184	175
Benefit in kind	1	1
	185	176

The benefit in kind amount relates to the payment by the Office of the annual membership subscription to a professional accountancy body. It is not a paid allowance and does not increase the overall gross pay. The calculated value for the purpose of deducting tax, specified above, is in accordance with Revenue requirements.

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

5.6 Remuneration of Comptroller and Auditor General

The salary of the Comptroller and Auditor General is paid directly out of the Central Fund of the Exchequer, as provided for in Section 14 of the Comptroller and Auditor General (Amendment) Act 1993. The charge on the Central Fund in 2024 in relation to the remuneration of the Comptroller and Auditor General was €237,500 (2023: €227,149).

As provided for in Article 33 of the Constitution, the Comptroller and Auditor General may not hold any other office or position of emolument.

5.7 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €28,942. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account does not include expenditure in respect of five officers who were serving outside the Office for all or part of 2024 in other government departments/offices/European Court of Auditors and whose salaries were not paid by the Office during their secondments.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	11	40,234	23,241
Recovery plans in place	6	21,967	6,293

Note ^a The above table presents the overpayments balance at 31 December in each year. Overpayments made in 2024 were €51,045.
In all five cases for which recovery plans are not currently in place, the recipients are off payroll.

Appropriation Account 2024

Vote 9

Office of the Revenue Commissioners

Introduction

As Accounting Officer for Vote 9, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Revenue Commissioners, including certain services administered by that Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €15.769 million 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Revenue cutter	20 years	5%
Developed software	10 years	10%
Furniture and fittings	10 years	10%
Acquired software	5 years	20%
Office and IT equipment	5 years	20%
Vehicles and equipment	5 years	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 Head of Office.

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 report and internal audit is as follows:

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 human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of 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.
- There are systems in place to safeguard the assets.
- Procedures for all key business processes have been documented.

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.

- 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 to identify potential risks and ensure an appropriate mitigation strategy is in place. Mitigations used to manage risk include
 - Revenue's governance structures
 - environmental scanning to ensure Revenue is aware of influences that affect risk
 - integrated strategic/business planning and risk management framework that includes an assessment of risk at organisational, Divisional and Branch level
 - implementation of a strong and integrated project management framework for all significant projects.
- There are systems aimed at ensuring the security of the ICT applications, particularly in relation to cyber threats and malicious attacks.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written Internal Audit charter which I have approved. Its work is informed by analysis of the financial, operational and corporate risks to which the Office is exposed and its 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Office has provided details of 61 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts in excess of €25,000 (exclusive of VAT) totalling €642,761 (exclusive of VAT) as set out below.

- One contract for the storage of seized goods with a value of €241,116 awarded under a compliant process in 2022 was extended again while Revenue went to market for the safe disposal of the goods. A contract for the disposal of the goods was awarded during March 2025.
- One contract for the provision of security services with a value of €187,142 previously reported as non-compliant. A contract with an incumbent supplier was extended while revised arrangements were being put in place. The non-compliant expenditure was incurred in December 2023 and the payment was made in January 2024. A new contract was entered into in January 2024.
- One contract for the provision of stenography services with a value of €97,085, previously awarded under a compliant competitive process, was deemed non-compliant. A contract with an incumbent supplier was extended while revised arrangements were being put in place. A new contract was entered into in July 2024.

- One contract for the provision of mobile voice and data services with a value of €86,578 previously awarded under a compliant competitive process, was deemed non-compliant due to transitional delays in migrating to a new service provider. The contract with the supplier was extended while revised arrangements were being put in place. A new contract was entered into in February 2025.
- One contract for the provision of training services with a value of €30,840, was deemed non-compliant due to aggregated spend being above the threshold for more formal procurement processes. Requirements will be reviewed with a view to implementing compliant procurement processes during 2025.

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

Risk and control framework

This Office operates a corporate risk management system which identifies and reports key risks and the actions being taken to address and, to the extent possible, to mitigate those risks. A Corporate Risk Register is in place which documents the identified key risks facing this Office. These risks are described, evaluated, and graded according to their likelihood and impact. The risk register details the actions needed to mitigate risks. These actions are integrated into Revenue's strategic and business planning process, with Divisional level mitigations verified as being in place by internal audit as part of its audit engagements.

There is a quarterly review process for the Corporate Risk Register. Divisions report on the effectiveness of risk mitigating controls and residual risk levels following mitigation. Revisions to the register, including whether there should be any changes to the priority or ranking of individual risks, are then considered as part of a formal review by the Risk Management Committee (RMC). The Chair of the RMC then presents the updated register for note to the Management Advisory Committee (MAC). This process provides that risk escalation is recognised, reviewed, reported, and included in the Corporate Risk Register. The RMC Chair presents a Corporate Risk Management Annual Report to the Board of the Revenue Commissioners which outlines the activities of the RMC throughout the preceding year and provides assurance of adherence to Revenue's risk management policies.

There is a Data Protection Officer (DPO), supported by a Data Protection Unit, to ensure that Revenue processes the personal data of its staff, customers, providers or any other individuals in compliance with the Data Protection Regulation (Regulation (EU) 2018/1725 and Data Protection Act 2018.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MAC, 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 this 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.

Internal financial control issues

During 2024, there was an attempted invoice redirect fraud involving a supplier of goods to the Office of the Revenue Commissioners and this is disclosed in Note 6.5 of the account. The amount involved was to the sum of €343,000. The attempt was unsuccessful, and the money was successfully recovered by the Office of the Revenue Commissioners. The Office of the Revenue Commissioners reported the relevant details to An Garda Síochána.

Since this attempted fraud occurred, the Office of the Revenue Commissioners has strengthened controls around supplier set-ups and changes of supplier bank account details. The Office of the Revenue Commissioners has introduced a process to independently verify the existence of new suppliers and all requests to change supplier bank account details. This process uses a combination of existing Revenue systems and direct contact with the supplier to confirm details.

No other weaknesses in internal financial control that resulted in, or may result in, a material loss, were identified in relation to 2024 that require disclosure in the appropriation account.

Niall Cody

Accounting Officer

Office of the Revenue Commissioners

3 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 9 Office of the Revenue Commissioners

Opinion on the appropriation account

I have audited the appropriation account for Vote 9 Office of the Revenue Commissioners for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 9 Office of the Revenue Commissioners for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Revenue Commissioners 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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024, and the steps being taken to reduce this.

Payment redirection fraud

The Accounting Officer has also disclosed in the statement on internal financial control an attempted invoice payment redirection fraud that occurred in 2024. The payment of €343,000 made by the Office of the Revenue Commissioners was recovered in full, and steps have been taken to improve the controls around verification of supplier details.

Seamus McCarthy
Comptroller and Auditor General

17 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 9 Office of the Revenue Commissioners

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Administration and collection of taxes and duties, and frontier management			
	<i>Original</i>	573,452		
	<i>Supplementary</i>	22,184		
			595,636	581,081
				585,127
	Gross expenditure		595,636	581,081
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	61,200		
	<i>Supplementary</i>	2,300		
			63,500	64,714
				62,468
	Net expenditure			
	<i>Original</i>	512,252		
	<i>Supplementary</i>	19,884		
			532,136	516,367
				522,659

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	15,769,429	3,545,686

Niall Cody

Accounting Officer

Office of the Revenue Commissioners

28 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Pay	394,131	374,191
Non pay	186,950	210,936
Gross expenditure	581,081	585,127
<i>Deduct</i>		
Appropriations-in-aid	64,714	62,468
Net expenditure	516,367	522,659
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(4,942)	
Depreciation	4,731	
Disposals cash	4	
Profit on disposals	(86)	
<i>Intangible assets (note 2.2)</i>		
Purchases	(8,514)	
Amortisation	13,889	
Total changes in capital assets	5,082	2,025
Changes in net current assets		
Increase in inventories	(293)	
Increase in prepayments	(1,824)	
Increase in accrued income	(1,620)	
Increase in accrued expenses	14,612	
Increase in provisions	1,437	
Increase in deferred income	696	
	13,008	501
Direct expenditure	534,457	525,185
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	178,416	171,953
Notional rents	12,043	12,043
Net programme cost	724,916	709,181

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 9 borne elsewhere, net of costs of shared services provided to other Votes.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	164,489	156,569
Vote 13	Office of Public Works	17,092	19,012
Vote 18	National Shared Services Office	644	705
		<u>182,225</u>	<u>176,286</u>
	Costs of shared services provided to other voted services rendered by Revenue without charge	(3,809)	(4,333)
		<u>178,416</u>	<u>171,953</u>

Note ^a In addition to services rendered without charge to other Votes shown here (€3.809 million), services to the value of approximately €1.324 million were also provided without charge to other non-voted bodies. While the majority of the allied service costs are actual costs, approximated costs have been applied where actual costs are not available.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	13,808	29,913
Intangible assets	2.2	65,742	71,152
		79,550	101,065
Current assets			
Bank and cash	2.3	7,512	15,411
Inventories	2.4	1,373	1,080
Prepayments	2.5	18,789	16,966
Accrued income	2.6	2,590	970
Other debit balances	2.7	18,471	2,657
		48,735	37,084
<i>Less</i>			
Current liabilities			
Provisions	2.8	1,437	—
Accrued expenses	2.9	21,883	7,307
Deferred income	2.10	955	259
Other credit balances	2.11	16,129	17,484
Net Exchequer funding	2.12	9,854	584
		50,258	25,634
Net current (liabilities)/assets		(1,523)	11,450
Net assets		78,027	112,515
Represented by:			
State funding account	2.13	78,027	112,515

2.1 Property, plant and equipment

	Vehicles and equipment €000	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a				
At 1 January 2024	20,710	53,958	84,318	158,986
Additions	481	3,754	922	5,157
Disposals	(65)	(4,228)	(1,610)	(5,903)
Adjustment: asset project ^b	—	(73)	(957)	(1,030)
Adjustment: Brexit infrastructure ^c	—	—	(23,590)	(23,590)
At 31 December 2024	21,126	53,411	59,083	133,620
Accumulated depreciation				
At 1 January 2024	17,496	49,900	61,677	129,073
Depreciation for the year	1,231	2,054	1,446	4,731
Depreciation on disposals	(65)	(4,228)	(1,477)	(5,770)
Adjustment: asset project ^b	—	(73)	(957)	(1,030)
Adjustment: Brexit infrastructure ^c	—	—	(7,192)	(7,192)
At 31 December 2024	18,662	47,653	53,497	119,812
Net assets				
At 31 December 2024	2,464	5,758	5,586	13,808
At 31 December 2023	3,214	4,058	22,641	29,913

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^b Work commenced in 2024 on an asset verification project. An adjustment was required to remove low value assets from the register.

^c Revenue had previously capitalised a share of Brexit infrastructure costs at Dublin Port and Rosslare Port. An adjustment was required to remove the cost from the register.

2.2 Intangible assets

	Acquired and developed software €000	Intangible assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	409,231	4,565	413,796
Additions	209	8,270	8,479
Brought into use	12,268	(12,268)	—
Disposals	(6,853)	—	(6,853)
At 31 December 2024	414,855	567	415,422
Accumulated amortisation			
At 1 January 2024	342,644	—	342,644
Amortisation for the year	13,889	—	13,889
Amortisation of disposals	(6,853)	—	(6,853)
At 31 December 2024	349,680	—	349,680
Net assets			
At 31 December 2024	65,175	567	65,742
At 31 December 2023	66,587	4,565	71,152

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances and cash	7,070	13,577
Commercial bank account balance	55	54
TWSS bank account balance	83	65
EWSS bank account balance	175	539
TBESS bank account balance	129	1,176
	7,512	15,411

2.4 Inventories

at 31 December	2024 €000	2023 €000
Stationery and small stores	53	61
Equipment/clothing/miscellaneous	1,320	1,019
	1,373	1,080

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
ICT services and support	10,348	11,263
Other administration expenses	7,290	4,552
Postage	1,151	1,151
	18,789	16,966

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Administration income	2,590	970
	2,590	970

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Shared building advances	329	498
Recoupable travel expenditure	102	44
Advances to OPW for building works, etc.	9,614	1,484
Vote 10 Tax Appeals Commission	342	280
Recoupable salaries	50	133
Recoupable travel pass scheme expenditure	100	114
Travel imprests	1	2
Other debit suspense items ^a	7,933	102
	18,471	2,657

Note ^a Other debit suspense items include €7.823 million funded before year-end to meet salary falling due on 2 and 3 January 2025.

2.8 Provisions

at 31 December	2024
	€000
Legal cases	1,437
Total	1,437
Current liabilities	1,437
Total	1,437

Movement for each class of provision as follows

	Legal cases	Total
	€000	€000
Opening balance	—	—
Additional provision made	1,437	1,437
Balance as at 31 December	1,437	1,437

2.9 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	17,933	—
ICT services and support	708	1,005
Training and development and other day-to-day expenses	31	1,530
Other administration expenses	3,211	4,772
	21,883	7,307

2.10 Deferred income

at 31 December	2024	2023
	€000	€000
EU funding for the procurement of specialised equipment	805	105
Fee income received in advance	150	154
	955	259

2.11 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income Tax	4,255	4,400
Universal Social Charge	841	928
Pay Related Social Insurance	3,609	3,621
Professional Services Withholding Tax	1,409	1,162
Value Added Tax	1,713	1,498
Pension contributions	1,188	1,220
Local Property Tax	32	37
Extra Exchequer receipts	13	3
	<u>13,060</u>	<u>12,869</u>
Suspense		
Payroll deductions held in suspense	2,459	2,528
Recoupable expenditure in advance	104	204
Due to DSP in respect of		
• TWSS ^a	83	65
• EWSS ^a	175	539
Due to the Account of the Receipt of Revenue of the State in respect of		
• TBESS ^b	129	1,176
Other credit suspense items	<u>119</u>	<u>103</u>
	<u>16,129</u>	<u>17,484</u>

- Note ^a In 2024, payments and recoveries administered under EWSS were as follows.
- EWSS payments €1.5 million
 - EWSS recoveries €35 million
- Recoveries of €35 million arose due to repayment of EWSS liabilities.
- In 2024, payments and recoveries administered under TWSS were as follows.
- TWSS payments €41,000
 - TWSS recoveries €12.6 million
- Recoveries of €12.6 million arose due to repayment of TWSS liabilities.
- ^b In 2024, payments (net of refunds and unpaid claims) administered under TBESS amounted to €97,000.

2.12 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	15,769	3,545
Exchequer grant undrawn	(5,915)	(2,961)
Net Exchequer funding	9,854	584
Represented by:		
Debtors		
Bank and cash	7,512	15,411
Debit balances: suspense	18,471	2,657
	25,983	18,068
Creditors		
Due to the State	(13,060)	(12,869)
Credit balances: suspense	(3,069)	(4,615)
	(16,129)	(17,484)
	9,854	584

2.13 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		112,515	115,569
Disbursements from the Vote			
Estimate provision	Account	532,136	
Surplus to be surrendered	Account	(15,769)	
Net vote		516,367	522,659
Expenditure borne elsewhere	1.1	178,416	171,953
Non-cash expenditure: notional rent	1	12,043	12,043
Non-cash items: PPE adjustment	2.1	(16,398)	—
Non-cash items: write down	2.2	—	(528)
Net programme cost	1	(724,916)	(709,181)
Balance at 31 December		78,027	112,515

2.14 Commitments

at 31 December	2024	2023
	€000	€000
Procurement of goods and services	37,043	49,567
Capital projects and programmes	12,739	29,954
Total of legally enforceable commitments	49,782	79,521

b) Major capital projects where the project value exceeds €10 million

Programme/ project	Expenditure			Expected lifetime project cost	
	To 31 Dec 2023	In 2024	Committed	2024	2023
	€000	€000	€000	€000	€000
Terminal 7, Rosslare Europort	51,301	17,215	12,739	81,255	81,255

Note ^a Revenue is co-funding, through Vote 9, the construction of a new border facility (Terminal 7) at Rosslare Harbour. The Office of Public Works is delivering the project on an agency basis. Revenue's agreed share of the total project cost is 34.43%. The commitments figure represents the costs to be borne by Vote 9 until completion of the project (expected to be October 2025). The entire asset will be included in the statement of financial position for Vote 13 Office of Public Works.

2.15 Contingent liabilities

Revenue has contingent liabilities estimated at €4.549 million (2023: €5.308 million) relating to possible legal and compensation costs.

2.16 First time adoption of CGAS in 2024

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

at 31 December	2024
	€000
Provisions ^a	(1,437)
Payroll accrual ^b	(10,157)
Holiday accrual ^b	(7,776)
	(19,370)

Note ^a CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All expenditure is classified as administration expenditure.

		2024		2023 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	400,993		
	<i>Supplementary</i>	(4,493)		
			396,500	394,131
ii	Travel and subsistence			374,191
	<i>Original</i>	3,700		
	<i>Supplementary</i>	1,200		
			4,900	4,374
iii	Training and development		3,300	3,204
iv	Operational services, supplies and sundry equipment			3,463
	<i>Original</i>	34,695		
	<i>Supplementary</i>	6,951		
			41,646	40,577
v	Digital capital investment and IT expenses			33,512
	<i>Original</i>	85,850		
	<i>Supplementary</i>	1,300		
			87,150	88,225
vi	Premises expenses			79,185
	<i>Original</i>	10,770		
	<i>Supplementary</i>	16,660		
			27,430	18,090
vii	Policy reviews, consultancy services and research			62,580
	<i>Original</i>	2,900		
	<i>Supplementary</i>	(1,170)		
			1,730	979
viii	Vehicles and frontier management expenses			4,125
	<i>Original</i>	17,594		
	<i>Supplementary</i>	1,086		
			18,680	16,628
ix	Law charges, fees and rewards			11,792
	<i>Original</i>	12,900		
	<i>Supplementary</i>	800		
			13,700	13,937
				11,693

		2024		2023 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
x	Compensation and losses			
	<i>Original</i>	750		
	<i>Supplementary</i>	<u>(150)</u>		
		600	936	635
		<u>595,636</u>	<u>581,081</u>	<u>585,127</u>

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been amended to reflect the new structure.

Significant variations

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

vi Premises expenses

Estimate provision €10.77 million; outturn €18.09 million

An overspend of €7.32 million arose due to port infrastructure expenditure in respect of Rosslare Europort. A supplementary estimate was required.

vii Policy reviews, consultancy services and research

Estimate provision €2.9 million; outturn €979,000

An underspend of €1.921 million arose due to lower than forecast expert opinion and consultancy expenditure in respect of high value tax appeal cases.

viii Vehicles and frontier management expenses

Estimate provision €17.594 million; outturn €16.628 million

An underspend arose in respect of frontier management expenses due to lower seizure expenses and detection equipment expenditure than initially projected. In 2024, expenditure of €6.626 million was incurred in respect of the continued detainment and maintenance of the seized vessel, the MV Matthew.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts for services relating to the PRSI scheme	37,437	37,437	37,437
2	Fines, forfeitures, law costs recovered			
	<i>Original</i>	2,150		
	<i>Supplementary</i>	(15)		
		2,135	2,322	2,318
3	Cherished numbers			
	<i>Original</i>	213		
	<i>Supplementary</i>	65		
		278	367	344
4	Receipts in respect of Environmental Levy collection	400	426	416
5	Share of Single Authorisation for Simplified Procedures (SASP) collection costs			
	<i>Original</i>	9,400		
	<i>Supplementary</i>	350		
		9,750	10,004	10,327
6	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	9,500		
	<i>Supplementary</i>	450		
		9,950	10,064	9,358
7	Miscellaneous			
	<i>Original</i>	2,100		
	<i>Supplementary</i>	1,450		
		3,550	4,094	2,268
		63,500	64,714	62,468

Significant variations

The following outlines the reasons for significant variations in appropriation-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €3.514 million higher than the original estimate.

2 Fines, forfeitures, law costs recovered

Estimate €2.150 million; realised €2.322 million

The increase on estimates arises due to a greater volume of fines in respect of diesel and excise offences.

3 Cherished numbers

Estimate €213,000; realised €367,000

The demand for cherished vehicle registrations can be difficult to forecast accurately as it relates to discretionary expenditure by purchasers of new vehicles. A conservative estimate is taken when preparing the estimate.

5 Share of SASP collection costs

Estimate €9.4 million; realised €10.004 million

An increase €604,000 in Customs collection costs receipts was received compared to the forecast.

6 Receipts from additional superannuation contributions on public service remuneration

Estimate €9.5 million; realised €10.064 million

The increase on estimates arises due to the pay increases generated by the Building Momentum Pay Agreement which in turn increased additional superannuation contribution receipts.

7 Miscellaneous

Estimate €2.1 million; realised €4.094 million

The increase is due to Vote receipt increases from a significant refund of liquidation fees and the removal of negative bank interest.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	3	—
Receipts from cash forfeited under Section 39 of the Criminal Justice Act 1994	3,589	708
Receipts from Ireland's share of the annual payments under an international anti-counterfeit/ anti-contraband agreement with global cigarette manufacturers	427	690
Transferred to the Exchequer	(4,006)	(1,395)
Balance at 31 December	13	3

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>6,654</u>	<u>6,901</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	348,747	332,134
Higher, special or additional duties allowances	9,820	9,322
Overtime	3,359	3,259
Employer's PRSI	<u>32,205</u>	<u>29,476</u>
Total pay	<u>394,131</u>	<u>374,191</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	105	18	27,723	22,290
Overtime and extra attendance	1,385	156	32,884	39,353
Shift and roster allowances	809	324	29,965	28,992
Miscellaneous	74	9	30,320	37,069
Extra remuneration in more than one category	212	89	36,015	37,440

5.4 Office employee pay bands

The number of Revenue employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	4,961	5,230
60,000	69,999	871	704
70,000	79,999	361	381
80,000	89,999	309	208
90,000	99,999	187	179
100,000	109,999	80	52
110,000	119,999	40	37
120,000	129,999	50	31
130,000	139,999	10	3
140,000	149,999	2	—
150,000	159,999	1	1
160,000	169,999	1	9
170,000	179,999	8	3
180,000	189,999	5	—
190,000	209,999	—	—
210,000	219,999	—	1
220,000	229,999	—	2
230,000	239,999	2	—

5.5 Performance awards

A total of €124,000 (2023: €120,000) was spent on staff recognition schemes. There were 2,361 (2023: 2,254) individual awards, ranging from €15 to €250.

5.6 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	238	227

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

5.7 Other remuneration arrangements

A total of €17,000 was paid to 19 retired civil servants by Revenue in 2024 in respect of committee member payments, interview board payments and witness expenses (2023: €44,000 was paid to 34 retired civil servants). These payments were made in accordance with the appropriate Department of Public Expenditure, National Development Plan Delivery and Reform rates.

This account includes expenditure of €1.07 million in respect of 18 officers who were serving outside Revenue for all or part of 2024 and whose salaries were paid by Revenue (2023: €877,000 in respect of 17 officers).

This account does not include expenditure in respect of 20 officers who were serving outside Revenue for all or part of 2024 in other Government departments/offices and whose salaries were not paid by the Office.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €000	2023 €000
Overpayments	1,654	1,709	1,679
Recovery plans in place	784	1,574	815

16 overpayment recovery plans, in respect of 16 individuals to the value of €10,380 were transferred to 10 other departments/offices during the year.

Note 6 Miscellaneous

6.1 Write-offs

	2024	2023
	€000	€000
The following sums were written off in the year		
Shared buildings ^a	6	—
Obsolete inventory	1	2
Payroll overpayments	—	123
	<u>7</u>	<u>125</u>

Note ^a A review of shared locations with other Government departments/offices identified four locations shared with OPW with historic balances between April and December 2012 in respect of office cleaning, waste removal, landscaping, maintenance, and security. Given the time that has lapsed it was decided to write-off the balance.

6.2 Law charges, fees and rewards (subhead A (ix))

Legal costs paid during the year are categorised as follows.	2024	2023
	€000	€000
External solicitors	4,153	2,968
Counsel fees	6,798	5,662
Bankruptcy/liquidation costs	2,109	2,131
Miscellaneous costs and rewards	877	932
	<u>13,937</u>	<u>11,693</u>

6.3 Compensation and legal costs

Payments/costs paid by the Office in the year

	Claims by					Total	Total
	Employees		Members of the public			2024	2023
	Personal injury ^a	Other ^b	Personal injury ^c	Loss or damage ^d	Other ^e		
Number of cases	8	3	6	6	18	41	55
	€000	€000	€000	€000	€000	€000	€000
Revenue's own legal costs	108	4	11	—	204	327	150
Payments by/on behalf of Revenue							
Compensation	203	—	—	9	—	212	348
Legal costs	73	—	60	—	478	611	254
Other costs	5	2	1	1	2	11	18
2024 Total	389	6	72	10	684	1,161	770
2023 Total	311	19	129	14	297	770	

- Note
- ^a Amounts paid in individual cases ranged from €120 to €100,000
 - ^b Amounts paid in individual cases ranged from €65 to €15,000
 - ^c Amounts paid in individual cases ranged from €60 to €36,000
 - ^d Amounts paid in individual cases ranged from €100 to €4,500
 - ^e Amounts paid in individual cases ranged from €110 to €285,000
 - ^f At 31 December 2024, the following claims are outstanding.
 - Personal injury claims: 22 – employees 13, members of the public 9 (2023: 23)
 - Loss or damage claims: 3 – employees 0, members of the public 3 (2023: 5)
 - Other claims: 33 – members of the public 33 (2023: 29)

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	4	9	13
	€000	€000	€000
Revenue's own legal costs	35	226	261
Payments by/on behalf of Revenue			
Compensation	140	10	150
Legal costs	73	193	266
Other costs	14	9	23
Total	262	438	700

6.4 Arbitration and conciliation costs

Expenditure in 2024 includes a payment of €6,150 (2023: €nil) made to a mediator to cover the costs as a result of conciliation and arbitration proceedings.

There was one case in 2024 (2023: nil). Figure includes VAT and mediator fees.

6.5 Fraud and suspected fraud

	Number of cases	2024 €000	2023 €000
Fraud	1	—	—
Suspected fraud	—	—	—

During 2024, there was one case of attempted invoice redirection fraud involving a supplier of goods to the Office of the Revenue Commissioners. The attempt was unsuccessful, and the relevant details were reported to An Garda Síochána. The amount involved was to the sum of €343,000.

6.6 EU funding

Under a grant agreement with OLAF, the Office of the Revenue Commissioners is entitled to a grant to a maximum of €1.84 million, or 40% of the eligible cost for the purchase of a Customs cutter which will be used by Investigation, Prosecution and Frontier Management Division (IPFMD) to detect prohibited goods and illicit excisable products in the maritime domain. The first instalment of €920,000 was received in June 2022 and the cutter was ordered in August 2023. Delivery of the cutter is scheduled for September 2025. The second grant instalment will be claimed by Revenue in Q4 2025.

Under a grant agreement with the Directorate-General Taxation and Customs Union (DG-TAXUD), the Office of the Revenue Commissioners is entitled to a grant to a maximum of €1.19 million, or 80% of the eligible cost for the purchase of various X-ray machines, trace detection systems, bore scopes and spectrometers which will be used by IPFMD to detect prohibited goods and illicit excisable products in ports, airports, and postal depots. The first instalment of €595,200 was received in October 2022 and equipment was ordered in 2022, 2023 and 2024. The second grant instalment will be claimed by Revenue in Q2 2025.

Under a grant agreement with the Directorate-General Taxation and Customs Union (DG-TAXUD), the Office of the Revenue Commissioners is entitled to a grant to a maximum of €1.33 million, or 80% of the eligible cost for the purchase of various detection equipment used by IPFMD to detect contraband. The first instalment of €664,800 was received in November 2024 and is included in category 7 'miscellaneous' in appropriations-in-aid. Equipment will be ordered in 2025 and 2026. The second grant instalment will be claimed by Revenue in Q1 2027.

Under a grant agreement with the EU Anti-fraud Programme (EUF), the Office of the Revenue Commissioners is entitled to a maximum of €281,000, or 80% of the eligible cost for the purchase of intelligence development software. The first instalment of €140,400 was received in December 2024 and is included in category 7 'miscellaneous' in appropriations-in-aid. Equipment will be ordered in 2025. The second grant instalment will be claimed by Revenue in Q1 2027.

Appropriation Account 2024

Vote 10

Tax Appeals Commission

Introduction

As Accounting Officer for Vote 10, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Tax Appeals Commission.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €798,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation

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 major classes of assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Software licence	5 years	20%
Office equipment	5 years	20%
Acquired/developed software	10 years	10%

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 Commission.

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

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.

Support services

Procedures in relation to the Commission's payment and accounting service that are administered by the Office of the Revenue Commissioners were set up in 2016 when the Commission was established. The service level agreement (SLA) between the Commission and the Office of the Revenue Commissioners setting out the responsibilities of the parties was reviewed and a revised SLA was agreed and signed on 12 February 2021. This agreement covers primarily accounts and finance.

With regards to the provision of human resources and payroll shared services, I note the assurance provided to the Revenue Commissioners by the Accounting Officer of the National Shared Services 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Commission.
- There are systems aimed at ensuring the security of the ICT systems.

- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Commission 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.

Internal audit

The Commission engages a firm of accountants to provide outsourced internal audit services. The internal auditor reports to me and independently to the Audit and Risk Committee who receive, review and approve a rolling three-year internal audit work plan in consultation with the Commission's management team.

In 2025, the internal auditor reported on the review of the effectiveness of internal financial controls in 2024, which provided reasonable assurance regarding the internal control environment in operation. The work of the internal audit function is informed by analysis of the risks to which the Commission 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. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Audit and Risk Committee

The Audit and Risk Committee provides independent assurance to the Commission on the adequacy and effectiveness of the organisation's internal control systems, control environment and control procedures. In addition, the Committee monitors the work of the internal audit function and pays careful attention to the Comptroller and Auditor General's report on the audit and subsequent management letter. The Committee, which is advisory rather than supervisory, provides an independent view of the financial reporting process, internal controls and audit functions of the Commission. The Committee also advises on and monitors the implementation of the Commission's risk management strategy. The Committee makes an important contribution to the effectiveness of the corporate governance function of the Commission.

Procurement

The Commission 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 €0.537 million in 2024. No non-competitive contracts were entered into by the Commission during 2024 and, as required by circular 40/2002, a nil return was submitted to the Office of the Comptroller and Auditor General and to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Risk and control framework

The Commission 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 Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Risk Review 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 are communicated to those responsible for taking corrective action and to management, 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 Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Commission'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 Commission responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weakness in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Marie-Claire Maney

Accounting Officer

Tax Appeals Commission

10 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 10 Tax Appeals Commission Opinion on the appropriation account

I have audited the appropriation account for Vote 10 Tax Appeals Commission for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 10 Tax Appeals Commission for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Tax Appeals Commission 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

25 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 10 Tax Appeals Commission

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Facilitation of hearing tax appeals	3,906	3,096	2,987
Gross expenditure	3,906	3,096	2,987
<i>Deduct</i>			
B Appropriations-in-aid	74	62	54
Net expenditure	3,832	3,034	2,933

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	798,450	688,444

Marie-Claire Maney
Accounting Officer
Tax Appeals Commission

10 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Pay		2,559	2,365
Non pay		537	622
Gross expenditure		3,096	2,987
<i>Deduct</i>			
Appropriations-in-aid		62	54
Net expenditure		3,034	2,933
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(25)		
Depreciation	15		
Loss on disposals	2		
<i>Intangible assets (note 2.2)</i>			
Purchases	(84)		
Amortisation	65		
Loss on disposals	52		
		25	(322)
Changes in net current assets			
Increase in prepayments	(74)		
Increase in provisions	85		
Increase in accrued expenses	114		
		125	35
Direct expenditure		3,184	2,646
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		678	634
Net programme cost		3,862	3,280

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 10 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	29	20
Vote 13	Office of Public Works	606	579
Vote 43	Office of the Government Chief Information Officer	43	35
		678	634

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	26	18
Intangible assets	2.2	550	583
		576	601
Current assets			
Bank and cash		355	315
Prepayments	2.3	122	48
		477	363
<i>Less</i>			
Current liabilities			
Provisions	2.4	85	—
Accrued expenses	2.5	140	26
Vote 9 Revenue Commissioners		342	280
Net Exchequer funding	2.6	13	35
		580	341
Net current (liabilities)/assets		(103)	22
Net assets		473	623
Represented by:			
State funding account	2.7	473	623

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a			
At 1 January 2024	139	7	146
Additions	25	—	25
Disposals	(25)	—	(25)
At 31 December 2024	139	7	146
Accumulated depreciation			
At 1 January 2024	124	4	128
Depreciation for the year	14	1	15
Depreciation on disposals	(23)	—	(23)
At 31 December 2024	115	5	120
Net assets			
At 31 December 2024	24	2	26
At 31 December 2023	15	3	18

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	681	681
Additions	84	84
Disposals	(125)	(125)
At 31 December 2024	640	640
Accumulated amortisation		
At 1 January 2024	98	98
Amortisation for the year	65	65
Amortisation on disposals	(73)	(73)
At 31 December 2024	90	90
Net assets		
At 31 December 2024	550	550
At 31 December 2023	583	583

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
ICT services and support	94	30
Other administration expenses	28	18
	122	48

2.4 Provisions

at 31 December	Legal costs	Total
	€000	€000
Additional provision made	85	85

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals (note 2.9)	123	—
ICT services and support	12	3
Administration expenses	5	23
	140	26

2.6 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	798	688
Exchequer grant undrawn	(785)	(653)
Net Exchequer funding	13	35

Represented by:

Debtors

Bank and cash	355	315

Creditors

Vote 9 Revenue Commissioners ^a	(342)	(280)
	13	35

Note ^a The figure of €342,000 is the total expenditure for December 2024 incurred by the Revenue Commissioners on behalf of the Tax Appeal Commissioners. This comprises

- pay costs of €215,028 less €5,755 in respect of additional superannuation contributions retained, and
- non-pay costs of €132,490.

2.7 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		623	336
Disbursements from the Vote			
Estimate provision	Account	3,832	
Surplus to be surrendered	Account	(798)	
Net vote		3,034	2,933
Expenditure borne elsewhere	1.1	678	634
Net programme cost	1	(3,862)	(3,280)
Balance at 31 December		473	623

2.8 Commitments

Global commitments	2024	2023
at 31 December	€000	€000
Procurement of goods and services ^a	301	401
Total of legally enforceable commitments	301	401

Note ^a The 2023 comparative figure has been restated (from €358,000 reported previously) due to an error noted in the calculation of the commitments.

2.9 Impact of accounting policy changes in 2024

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

	2024
	€000
Provisions ^a	(85)
Holiday accrual ^b	(47)
Payroll accrual ^b	(76)
	(208)

Note ^a CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All programme expenditure is classified as administration expenditure.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	3,190	2,559	2,365
ii	Travel and subsistence	6	—	—
iii	Training and development	36	19	6
iv	Operational services, supplies and sundry equipment	100	66	73
v	Digital capital investment and IT expenses	350	298	436
vi	Premises expenses	44	24	24
vii	Policy reviews, consultancy services and research	180	130	83
		3,906	3,096	2,987

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been amended to reflect the new structure.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	73	62	53
2	Miscellaneous	1	—	1
		74	62	54

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>33</u>	<u>33</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	2,238	2,047
Higher, special or additional duties allowances	45	43
Overtime	36	53
Employer's PRSI	240	222
Total pay	<u>2,559</u>	<u>2,365</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	8	2	13,739	15,991
Overtime	14	—	9,264	12,612
Extra remuneration in more than one category	7	3	16,643	18,326

5.4 Commission staffing by pay band

The number of Commission employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	21	21
60,000	69,999	3	3
70,000	79,999	2	2
80,000	89,999	2	—
90,000	99,999	—	—
100,000	109,999	1	1
110,000	119,999	1	5
120,000	129,999	2	—
130,000	139,999	—	—
140,000	149,999	2	—
150,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	211	201
	211	201

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

5.6 Performance awards

A total of €1,300 (2023: €1,300) was spent on staff suggestion schemes. There were 26 (2023: 26) individual awards of €50.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Commission in the year

	Claims by		Total	Total
	employees	members of the public	2024	2023
Number of cases	—	5	5	2
	€000	€000	€000	€000
Commission's own legal costs	—	67	67	52
Payments by/on behalf of the Commission				
Compensation	—	—	—	—
Legal costs	—	—	—	—
Other costs	—	—	—	—
2024 Total	—	67	67	52
2023 Total	—	52	52	

Note At 31 December 2024, four judicial reviews are outstanding (2023: two cases)

Cumulative costs of cases completed in 2024

	Claims by		Total
	employees	members of the public	
Number of cases	—	1	1
	€000	€000	€000
Commission's own legal costs	—	27	27
Payments by/on behalf of the Commission			
Compensation	—	—	—
Legal costs	—	—	—
Other costs	—	—	—
Total	—	27	27

Appropriation Account 2024

Vote 11

Public Expenditure, National Development Plan Delivery and Reform

Introduction

As Accounting Officer for Vote 11, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform, for certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.591 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

The useful lives and associated rates of depreciation/amortisation for major classes of capital 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%
Acquired/developed software	10 years	10%

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 Department.

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

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.
- The Statement on Internal Financial Control for the National Shared Service Office is also relevant given that the National Shared Service Office provides certain services on a shared basis to Vote 11.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

- There is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of two non-competitive but compliant contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Risk and control framework

The Department 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 department and these have been identified, evaluated, and graded according to their significance. The high-level risks facing the Department are 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 are communicated to those responsible for taking corrective action and to 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

David Moloney

Accounting Officer

Public Expenditure, National Development Plan Delivery and Reform

11 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 11 Public Expenditure, National Development Plan Delivery and Reform

Opinion on the appropriation account

I have audited the appropriation account for Vote 11 Public Expenditure, National Development Plan Delivery and Reform for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 11 Public Expenditure, National Development Plan Delivery and Reform for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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

30 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 11 Public Expenditure, National Development Plan Delivery and Reform

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Public expenditure management and reform			
	<i>Original</i>	59,433		
	<i>Supplementary</i>	1		
		59,434	57,022	50,004
Gross expenditure		59,434	57,022	50,004
<i>Deduct</i>				
B	Appropriations-in-aid	2,975	3,154	3,307
Net expenditure				
	<i>Original</i>	56,458		
	<i>Supplementary</i>	1		
		56,459	53,868	46,697

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	2,590,968	4,600,773

David Moloney

Accounting Officer

Public Expenditure, National Development Plan Delivery and Reform

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
€000	€000	€000
Programme cost	23,709	18,822
Pay	29,972	27,814
Non pay	3,341	3,368
Gross expenditure	57,022	50,004
<i>Deduct</i>		
Appropriations-in-aid	3,154	3,307
Net expenditure	53,868	46,697
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	21	
<i>Intangible assets (note 2.2)</i>		
Purchases	(192)	
Amortisation	441	
	270	(3)
Changes in net current assets		
Increase in prepayments	(243)	
Increase in accrued expenses	1,628	
	1,385	(399)
Direct expenditure	55,523	46,295
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	10,913	11,376
Notional rents	2,512	2,512
Net programme cost	68,948	60,183

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 11 borne elsewhere.

		2024	2023
		€000	€000
Vote 7	Office of the Minister for Finance	1,317	1,400
Vote 12	Superannuation and Retired Allowances	5,498	6,728
Vote 13	Office of Public Works	2,022	1,723
Vote 18	National Shared Services Office	1,454	1,009
Vote 20	Garda Síochána	253	234
Vote 43	Office of the Government Chief Information Officer	663	522
		11,207	11,616
Cost of shared services provided to other votes ^a		(294)	(240)
		 10,913 	 11,376

Note ^a The shared services provided to other votes relates to the value of audit shared services provided by this Department to the Department of Finance in 2024.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	26	47
Intangible assets	2.2	1,889	2,138
		1,915	2,185
Current assets			
Bank and cash		(128)	612
Prepayments	2.3	850	607
Accrued income	2.4	8	8
Other debit balances	2.5	962	273
Net Exchequer funding	2.8	351	255
		2,043	1,755
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	1,772	144
Other credit balances	2.7	1,185	1,140
		2,957	1,284
Net current (liabilities)/assets		(914)	471
Net assets		1,001	2,656
Represented by:			
State funding account	2.9	1,001	2,656

2.1 Property, plant and equipment

	Office and IT equipment €000	Total €000
Cost or valuation		
At 1 January 2024	105	105
Additions	—	—
At 31 December 2024	105	105
Accumulated depreciation		
At 1 January 2024	58	58
Depreciation for the year	21	21
At 31 December 2024	79	79
Net assets		
At 31 December 2024	26	26
At 31 December 2023	47	47

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	5,513	5,513
Adjustments	192	192
At 31 December 2024	5,705	5,705
Accumulated amortisation		
At 1 January 2024	3,375	3,375
Amortisation for the year	441	441
At 31 December 2024	3,816	3,816
Net assets		
At 31 December 2024	1,889	1,889
At 31 December 2023	2,138	2,138

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
IT costs	419	297
Education fees	115	126
International institutions	99	71
Subscriptions	205	98
Insurance	8	8
Miscellaneous	4	7
	850	607

2.4 Accrued income

at 31 December	2024	2023
	€000	€000
National Lottery Regulator pension contributions	8	8
	8	8

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable travel pass expenditure	50	51
Payroll debtors	719	—
Other debit suspense items	193	222
	962	273

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual	941	—
Holiday pay accrual	666	—
Utilities	33	21
Other administration	31	58
Research funding	30	1
Audit services	24	—
Travel and subsistence	16	19
Education fees	14	5
Legal costs	12	23
IT costs	5	17
	1,772	144

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	577	542
Pay related social insurance	316	284
Professional services withholding tax	31	50
Value added tax	72	84
Pension contributions	96	84
Local property tax	2	2
	<u>1,094</u>	<u>1,046</u>
Payroll deductions held in suspense	80	84
Other credit suspense items	11	10
	<u>1,185</u>	<u>1,140</u>

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	2,591	4,601
Exchequer grant undrawn	<u>(2,942)</u>	<u>(4,856)</u>
Net Exchequer funding	<u>(351)</u>	<u>(255)</u>
Represented by:		
Debtors		
Bank and cash	(128)	612
Debit balances: suspense	<u>962</u>	<u>273</u>
	834	885
Creditors		
Due to the State	(1,094)	(1,046)
Credit balances: suspense	<u>(91)</u>	<u>(94)</u>
	(1,185)	(1,140)
	<u>(351)</u>	<u>(255)</u>

2.9 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			2,656	2,254
Disbursements from the Vote				
Estimate provision	Account	56,459		
Surplus to be surrendered	Account	(2,591)		
Net vote			53,868	46,697
Expenditure borne elsewhere	1.1		10,913	11,376
Non-cash items: Notional rent	1		2,512	2,512
Net programme cost	1		(68,948)	(60,183)
Balance at 31 December			1,001	2,656

2.10 Impact of accounting policy changes in 2024

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

At 31 December	2024
	€000
Payroll accrual ^a	(941)
Holiday accrual ^a	(666)
	(1,607)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure in the Public Expenditure Management and Reform programme is set out below.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances			
	<i>Original</i>	30,893		
	<i>Supplementary</i>	(611)		
		30,282	29,972	27,814
ii	Travel and subsistence	348	307	323
iii	Training and development	560	639	642
iv	Operating services, supplies and sundry equipment	665	977	677
v	Digital capital investment and IT expenses	717	463	617
vi	Premises expenses	525	612	544
vii	Policy reviews, consultancy services and research	993	343	565
		34,090	33,313	31,182

Note ^a The administration expenditure subheads were updated by Government Accounting in 2024. Five subheads were retired, and four new subheads were created. The figures for 2023 have been reanalysed to reflect the new subheads.

Significant variations

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

iv Operating services, supplies and sundry equipment

Estimate provision €665,000; outturn €977,000

The increase of €312,000 was mainly due to board and committee payments of €170,000 which had previously been included in payroll.

v Digital capital investment and IT expenses

Estimate provision €717,000; outturn €463,000

The saving of €254,000 was due to a delay in the development of the occupational health care system for the Civil Service Chief Medical Officer. It is expected the new system will go to tender in 2025.

vii Policy reviews, consultancy services and research

Estimate provision €993,000; outturn €343,000

The saving of €650,000 was mainly due to less consultancy expenditure on the Senior Post Remuneration Committee (SPRC) and the new public service agreement. The Department prioritises internal expertise over external consultancy where available which can lead to savings on this subhead.

Programme A Public Expenditure Management and Reform

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	30,893		
	<i>Supplementary</i>	(611)		
			30,282	29,972
A.2	Administration – non pay		3,808	3,341
A.3	Irish Government Economic and Evaluation Service		225	152
A.4	Economic and Social Research Institute – administration and general expenses		3,750	3,750
A.5	Structural funds technical assistance and other costs		2,131	1,934
A.6	Technical assistance costs of Regional Assemblies		1,657	1,854
A.7	Special EU Programmes Body and North/South programmes		4,609	3,811
A.8	Ireland/Wales and transnational INTERREG		197	193
A.9	Construction innovation support		500	385
A.10	Public Service Trans/reform agenda		625	629
A.11	Employee assistance officer shared service		1,807	1,531
A.12	Civil service learning and development programme		363	309
A.13	Institute of Public Administration		5,975	5,975
A.14	Single public service pension administration project		238	2
A.15	Implementation of Protected Disclosures Act		369	369
A.16	Funding for pensions for bodies under the aegis of the Department			
	<i>Original</i>	1,536		
	<i>Supplementary</i>	612		
			2,148	2,196
A.17	Public Service Innovation Fund		750	619
		59,434	57,022	50,004

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.5 Structural funds technical assistance and other costs

Estimate provision €2.131 million; outturn €1.934 million

The saving of €197,000 is mainly due to vacant positions in the Internal and EU Audit Unit which took longer than expected to fill.

A.6 Technical assistance costs of Regional Assemblies

Estimate provision €1.657 million; outturn €1.854 million

The increase of €197,000 was due to recoupment of overheads (from 2018-2023) by one regional assembly.

A.7 Special EU Programmes Body and North/South programmes

Estimate provision €4.609 million; outturn €3.811 million

This saving of €798,000 was due to the delay in the implementation of Investment Area (IA) 6.1 of the PEACEPLUS funding programme which was scheduled to start activity in 2024. IA rollout took longer than expected, partly due to SEUPB staff constraints which have now been addressed due to recruitment of additional staff. IA 6.1 will now commence rollout in 2025. PEACEPLUS is a North South Programme which has 22 different IAs that are being launched by SEUPB on a phased basis.

A.9 Construction innovation support

Estimate provision €500,000; outturn €385,000

There was a saving of €115,000 as the Technical University Dublin did not require the full funding for their programme of work. The full amount of €500,000 is expected to be required in 2025.

A.11 Employee assistance officer shared service

Estimate provision €1.807 million; outturn €1.531 million

The saving is €276,000 of which €200,000 is in pay savings and €76,000 is in non-pay savings. This is due to new recruits starting later than planned, consequently there were savings in travel expenses and operational costs in the non-pay area.

A.14 Single public service pension administration project

Estimate provision €238,000; outturn €2,000

This centralised administration system will support the administration of the Single Public Service Pension Scheme by all relevant authorities. This saving of €236,000 arose as the design work solution did not advance as planned in 2024 and the anticipated spend on consultancy was not used.

A.16 Funding for pensions for bodies under the aegis of the Department

Estimate provision €1.536 million; outturn €2.196 million

The increase of €660,000 was due to higher than anticipated pension payments and lump sums. It is difficult to forecast retirements given the short notice needed to retire. A technical supplementary was completed in 2024.

A.17 Public Service Innovation Fund

Estimate provision €750,000; outturn €619,000

The underspend of €131,000 occurred as one grantee which successfully completed their project did not require the funding awarded by the PSIF.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	EU programmes	1,110	1,094	1,259
2	Pension cash flow surpluses	300	186	274
3	Receipts from additional superannuation contributions on public service remuneration	1,500	1,717	1,674
4	Miscellaneous	65	157	100
		2,975	3,154	3,307

Significant variations

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

2 Pension cash flow surpluses

Estimate provision €300,000; realised €186,000

The receipts were behind profile by €114,000, as some once-off pension receipts in 2023 were not repeated in 2024.

3 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €1.50 million; realised €1.717 million

The receipts were ahead of profile by €217,000 due to additional superannuation contribution receipts following the pay increases in the Building Momentum pay agreement.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Voluntary surrender of ministerial salaries	21	21
Transferred to the Exchequer	(21)	(21)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>385</u>	<u>374</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	29,224	26,968
Higher, special or additional duties allowances	371	369
Other allowances	112	131
Overtime	18	9
Employer's PRSI	<u>2,724</u>	<u>2,444</u>
Total pay ^a	<u>32,449</u>	<u>29,921</u>

Note ^a The Department does not directly fund the pay costs of any of the bodies under its aegis.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	65	7	24,551	42,131
Other allowances	1	—	15,396	9,410
Overtime	18	—	3,736	927
Extra remuneration in more than one category	—	—	—	5,242

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	197	177
60,000	69,999	53	39
70,000	79,999	21	30
80,000	89,999	40	45
90,000	99,999	37	40
100,000	109,999	32	23
110,000	119,999	10	12
120,000	129,999	15	8
130,000	139,999	6	3
140,000	149,999	—	1
150,000	159,999	1	1
160,000	169,999	2	3
170,000	179,999	3	1
180,000	189,999	1	—
190,000	199,999	1	1
200,000	209,999	1	1
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	1
250,000	259,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	251	241

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

5.6 Other remuneration arrangements

In 2024, expenditure of €209,012 (2023: €95,958) was incurred in respect of two officers (2023: one officer) who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	70	178,664	191,432
Recovery plans in place	14	86,307	116,297

Note ^a Two individuals with recovery plans in place to a value of €22,095 transferred to other departments in the year. Recovery of the outstanding amounts will be collected by their respective departments. Delays in recovery plans being put in place are usually caused by timing differences at year end or staff being on illness leave. Recovery is made early in the following year or once the staff member returns from leave.

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in subheads A.5, A.6, and A.7 includes payments in respect of activities which are co-financed by the EU as set out below.

Subhead	Outturn		Funding received	
	2024 €000	2023 €000	2024 €000	2023 €000
A.5 Structural funds technical assistance and other costs	1,934	1,154	2,131	1,846
A.6 Technical assistance costs of Regional Assemblies	1,854	1,249	1,657	1,633
A.7 6 Special EU Programmes Body and North/South programmes	3,811	3,413	4,609	4,550

6.2 Legal cases

At the end of 2024, there were three outstanding legal cases. There was no expenditure on any of these cases in 2024 and it is not possible to reasonably estimate a potential liability at year end.

6.3 Land Development Agency

As provided for in section 25 of the Land Development Agency Act 2021, the Minister for Public Expenditure, National Development Plan Delivery and Reform and the Minister for Housing, Local Government and Heritage (the Ministers) are the sole shareholders in the Land Development Agency (LDA). In June 2024, the Minister for Finance directed the National Treasury Management Agency to transfer a further €325 million out of the assets of the Irish Strategic Investment Fund to the LDA for the purpose of discharging the Minister for Public Expenditure, National Development Plan Delivery and Reform's liability arising from the Minister's subscription for further shares in the LDA with a nominal value of €325 million.

Following a Government decision in December 2023, an additional allocation was provided for in the Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024, which amended Section 42B(1)(e) of the National Treasury Management Agency (Amendment) Act 2014 (as amended) (the NTMA Act). In December 2024, the Minister for Finance directed the National Treasury Management Agency to transfer a further €100 million from the sale of directed investments (i.e bank shares) which are held by the Irish Strategic Investment Fund to the LDA for the purpose of discharging the Minister for Public Expenditure, National Development Plan Delivery and Reform's liability arising from the Minister's subscription for further shares in the LDA with a nominal value of €100 million.

The company received the proceeds of the share issue of €100 million on 10 January 2025.

	2024	2023
	€000	€000
Shareholding of equity in Land Development Agency		
Balance at 1 January	924,000	99,000
Acquired in the year	425,000	825,000
Balance at 31 December	<u>1,349,000</u>	<u>924,000</u>

Note 7 Contingency Fund

	2024	2023
	€000	€000
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	—	—
Balance at 31 December	<u>1,200</u>	<u>1,200</u>

- Note ^a The Contingency Fund is a non-statutory fund formed in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.
- The procedures in relation to the operation of the fund are set out in Public Financial Procedures (Sections C.1.5 to C.1.12).
- The size of the fund is reviewed every five years. Following a review in 2020, it was decided that the fund should remain at its existing level.

Appropriation Account 2024

Vote 12

Superannuation and Retired Allowances

Introduction

As Accounting Officer for Vote 12, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure, National Development Plan Delivery and Reform; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Authority, and other professional fees, miscellaneous payments, etc.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €80.602 million 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

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 Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that 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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of HR, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The high level risks facing the Department are 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 are communicated to those responsible for taking corrective action and to 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997

As set out in the 2023 Appropriation Account, an issue arose in 2024 regarding payments not made to the Revenue Commissioners in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997, Section 787R Chargeable Excess Tax.

Vote 12 made an unprompted voluntary disclosure to the Revenue Commissioners in relation to the underpayment. Chargeable excess tax (CET) of €2,327,688, and interest of €468,744, were paid to the Revenue Commissioners in 2024.

On further review, it was found that in a number of cases, a capital valuation calculation to determine whether or not the standard fund threshold was exceeded was not performed by the NSSO and ultimately CET was due. Once verified, the amount of CET due will be paid through Vote 12. The NSSO is also examining other issues, related to the calculation applied to part-time workers on retirement and the correction of superannuation contributions from ministerial remuneration. It is likely both of these matters will also have a financial impact on Vote 12. In July 2025, Revenue engaged with the NSSO and commenced audit of all CET and withholding tax for the period 2015 to date. The audit is ongoing and the findings are yet to be finalised.

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

David Moloney

Accounting Officer

Superannuation and Retired Allowances

22 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 12 Superannuation and Retired Allowances

Opinion on the appropriation account

I have audited the appropriation account for Vote 12 Superannuation and Retired Allowances for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 12 Superannuation and Retired Allowances for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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.

Errors in public service pay and pensions administration

In the statement on internal financial control, the Accounting Officer discloses that Vote 12 made an unprompted voluntary disclosure to the Revenue Commissioners in 2024 in respect of underpayment of chargeable excess tax (CET) liabilities. Arrears of CET totalling €2.3 million were paid in 2024, along with interest of €469,000.

On further review, it has been identified that some retirees' liabilities in respect of CET had not been assessed; that there were errors in the calculation of pensions of part-time workers; and that there were errors in the calculation of superannuation contributions paid by holders of ministerial office. These matters are expected to have an impact on Vote 12. A Revenue audit of the treatment of CET and pension lump sum withholding tax is in progress.

Chapter 7 of my *Report on the Accounts of the Public Services* for 2024 examines these matters in more detail.

Seamus McCarthy
Comptroller and Auditor General

22 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 12 Superannuation and Retired Allowances

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Superannuation and retired Allowances			
	<i>Original</i>	869,610		
	<i>Supplementary</i>	<u>22,121</u>		
		891,731	871,430	814,193
	Gross expenditure	891,731	871,430	814,193
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	644,223		
	<i>Supplementary</i>	<u>22,120</u>		
		666,343	726,644	618,249
	Net expenditure			
	<i>Original</i>	225,387		
	<i>Supplementary</i>	<u>1</u>		
		225,388	144,786	195,944

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>80,602,121</u>	<u>110,822,107</u>

David Moloney

Accounting Officer

Superannuation and Retired Allowances

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	870,796	813,626
Non pay	634	567
Gross expenditure	871,430	814,193
<i>Deduct</i>		
Appropriations-in-aid	726,644	618,249
Net expenditure	144,786	195,944
Changes in net current assets		
Increase in accrued expenses	39,422	
	39,422	183
Direct expenditure	184,208	196,127
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	(850,434)	(799,760)
Net programme cost	(666,226)	(603,633)

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 12 borne elsewhere, net of costs of shared services provided to other Votes.

	2024	2023
	€000	€000
Vote 18 National Shared Services Office	4,153	3,042
Central Fund ^a	1,133	1,124
	5,286	4,166
Cost of shared services provided to other votes	(855,720)	(803,926)
	(850,434)	(799,760)

Note ^a Central Fund expenditure arises on ministerial spouses and children, Cathaoirleach, Leas Cathaoirleach, Ceann Comhairle and Leas Ceann Comhairle pensions and related costs.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Current assets			
Bank and cash	2.1	(8,513)	28,147
Other debit balances	2.2	40,558	166
		32,045	28,313
<i>Less</i>			
Current liabilities			
Accrued expenses	2.3	39,422	—
Other credit balances	2.4	19,087	18,163
Net Exchequer funding	2.5	12,958	10,150
		71,467	28,313
Net current liabilities		(39,422)	—
Net liabilities		(39,422)	—
Represented by:			
State funding account	2.6	(39,422)	—

2.1 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances and cash	(8,513)	28,147
	(8,513)	28,147

2.2 Other debit balances

at 31 December	2024 €000	2023 €000
Recoupable pensions owed by other departments	85	166
Prefunding of 2025 payroll	40,451	—
Other debit suspense items	22	—
	40,558	166

2.3 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual ^a	39,422	—
	39,422	—

Note ^a Any superannuation arrears due at year end which have arisen following implementation of Public Sector Pay Agreements are not included as the information is not readily available.

2.4 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	10,664	10,072
Universal social charge	1,701	1,665
Local property tax	175	165
	12,540	11,902
Voluntary pension deductions held in suspense	4,927	4,566
Other credit suspense items	1,620	1,695
	19,087	18,163

2.5 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	80,602	110,822
Exchequer grant undrawn	(67,644)	(100,672)
Net Exchequer funding	12,958	10,150

Represented by:

Debtors

Bank and cash	(8,513)	28,147
Debit balances: suspense	40,558	166
	32,045	28,313

Creditors

Due to the State	(12,540)	(11,902)
Credit balances: suspense	(6,547)	(6,261)
	(19,087)	(18,163)
	12,958	10,150

2.6 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			—	183
Disbursements from the Vote				
Estimate provision	Account	225,388		
Surplus to be surrendered	Account	(80,602)		
Net vote			144,786	195,944
Expenditure borne elsewhere	1.1		(850,434)	(799,760)
Net programme cost	1		666,226	603,633
Balance at 31 December			(39,422)	—

2.7 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(39,422)
	(39,422)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Programme A Superannuation and Retired Allowances

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Superannuation allowances, compensation allowances, pensions and certain children's allowances	668,355	663,873	611,382
A.2	Payments under the contributory pension schemes for spouses and children of civil servants, members of the judiciary and court officers			
	<i>Original</i>	48,388		
	<i>Supplementary</i>	<u>1,628</u>		
		50,016	51,018	48,346
A.3	Ex-gratia pensions for widows and children of civil servants, members of the judiciary and court officers	127	115	126
A.4	Additional allowances and gratuities in respect of established officers and payments in respect of transferred service			
	<i>Original</i>	128,720		
	<i>Supplementary</i>	<u>14,085</u>		
		142,805	124,117	128,373
A.5	Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service			
	<i>Original</i>	22,500		
	<i>Supplementary</i>	<u>2,825</u>		
		25,325	27,009	24,702
A.6	Injury grants and medical fees			
	<i>Original</i>	345		
	<i>Supplementary</i>	<u>4</u>		
		349	299	289
A.7	Pension related fees and other expenses			
	<i>Original</i>	720		
	<i>Supplementary</i>	<u>14</u>		
		734	634	567

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.8	Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997			
	Original	400		
	Supplementary	3,565		
		3,965	4,310	354
A.9	Pension liabilities of former public service bodies payable under statute	55	55	54
		891,731	871,430	814,193

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.2 Payments under contributory pension schemes for spouses and children of civil servants, members of the judiciary and court officers

Estimate provision €48.388 million; outturn €51.018 million

Expenditure was higher than expected by €2.63 million which was driven by the number of persons serving/retired whose death results in the payment of a survivor's pension benefit. Given the level of gross expenditure as it stood at the end of October, a supplementary estimate of €1.6 million was sought and approved by the Oireachtas.

A.4 Additional allowances and gratuities in respect of established officers and payments in respect of transferred service

Estimate provision €128.720 million; outturn €124.117 million

The underspend of €4.6 million from the estimate was due to this subhead being impacted by the numbers entering and leaving the scheme and the grade mix, all of which can vary from year to year. Given the level of gross expenditure as it stood at the end of October, a supplementary estimate of €14.1 million was sought for subhead A.4 and approved by the Oireachtas.

A.5 Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service

Estimate provision €22.500 million; outturn €27.009 million

Expenditure was higher than expected by €4.509 million due to the grade mix and number of retirees. Given the level of gross expenditure as it stood at the end of October, a supplementary estimate of €2.8 million was sought for subhead A.5 and approved by the Oireachtas.

A.8 Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997

Estimate provision €0.4 million; outturn €4.310 million

Expenditure was higher than expected by €3.910 million due to a payment for underpaid CET (€2.328 million), and associated interest (€468,744), for the period 2015 to 2023, together with a greater number of retirees paying income tax in 2024 compared to that provided for in the estimate. Given the level of expenditure as it stood at the end of October, a supplementary estimate of €3.6 million was sought for subhead A.8 and approved by the Oireachtas.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from the Social Welfare Consolidation Act 2005, Section 5(3) in respect of pension liability of staff		36,333	33,685
2	Receipts in respect of pension liability of staff on loan, etc.		1,040	689
3	Contribution to spouses' and children's pension scheme for civil servants and others		18,200	17,795
4	Receipts in respect of the contributory scheme introduced for established civil servants who were appointed on and after 6 April 1995 (circular 6/95)		41,600	44,644
5	Repayments of gratuities, etc.		500	80
6	Purchase of notional service		6,500	7,041
7	Single scheme contributions			
		<i>Original</i>		
		540,000		
		<i>Supplementary</i>		
		22,120		
		562,120	618,131	514,315
8	Miscellaneous	50	—	—
		666,343	726,644	618,249

Significant variations

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

2 Receipts in respect of pension liability of staff on loan, etc.

Estimate provision €1.040 million; realised €721,000

The shortfall of €319,000 was due to an over estimation of receipts of pension contributions of civil servants who are on loan from their parent department. It is difficult to predict the number of civil servants on loan year to year.

4 Receipts in respect of the contributory scheme introduced for Established Civil Servants who were appointed on and after 6 April 1995 (Circular 6/95)

Estimate provision €41.600 million; realised €46.571 million

Receipts were higher than anticipated by €4.971 million due to an underestimated level of receipts from the cohort of civil servants appointed on or after 6 April 1995, and before 1 January 2013, and who are members of the established scheme.

The level of contributions is affected by changes in the salary levels of this cohort which may increase in line with career progression.

6 Purchase of notional service

Estimate provision €6.500 million; realised €6.817 million

Receipts were higher than anticipated by €317,000 due to an increased purchase of notional service in 2024. This subhead is dependent on the numbers of civil servants purchasing notional service year on year. As a result, the estimate can be difficult to predict.

7 Single scheme contributions

Estimate provision €540 million; realised €618.131 million

Receipts were higher than anticipated by €78.131 million due to an increased number of new public servants commencing employment during 2024. A supplementary estimate of €22.1 million was sought and approved by the Oireachtas.

Note 5 Staffing and Remuneration

5.1 Staff

All staff employed in the administration and payment of superannuation charged to this Vote are paid from Vote 18 National Shared Services Office. Staff engaged on the formulation of superannuation policy are charged to Vote 11 Public Expenditure, National Development Plan Delivery and Reform.

5.2 Pensioners

A breakdown of the total numbers of pensioners in payment by heading at year end is set out below.

	2024	2023
A.1 Superannuation allowances, compensation allowances, pensions and certain children's allowances	25,455	24,192
A.2 Payments under the contributory pensions schemes for spouses and children of civil servants, members of the judiciary and court officers	3,184	3,144
A.3 Ex-gratia pensions for widows and children of civil servants, members of the judiciary and court officers	8	10
A.4 Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	1,750	1,690
A.5 Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service	4,241	4,269
A.6 Pension liabilities of former public service bodies payable under statute	3	3
	34,641	33,308

5.3 Pension payment agency services

Vote 12 makes pension payments, on an agency basis, to former staff of the bodies detailed below.

Name of body	Number of pensioners	Gross value 2024 €million
Vocational Education Committee/Institute of Technology/Education and Training Board pensions	14,217	404
FÁS/SOLAS pensions	1,454	33

Note The amounts paid are charged to Vote 26 Education and Vote 45 Further and Higher Education, Research, Innovation and Science.

5.4 Overpayment of pensions

Overpayments at year end were €291,322 (80 cases). All of these cases have recoupment plans in place.

The NSSO has provided Vote 12 with a list of 229 cases of write-offs under €250, with a combined value of €24,513.

5.5 Salary of Accounting Officer

The Accounting Officer for Vote 12 Superannuation and Retired Allowances is also the Accounting Officer for Vote 11 Public Expenditure, National Development Plan Delivery and Reform. His salary level is disclosed in the Appropriation Account for Vote 11.

Note 6 Miscellaneous

6.1 Abatement of pensions

The Pensions (Abatement) Act 1965, and the Public Service (Single Scheme and other Provisions) Act 2012, provide that the pensions of civil servants who are retained or re-employed after normal retirement age are abated as necessary, to ensure that their total pay in the period of retention or re-employment does not exceed the remuneration which they would have received if they had remained in the posts they had held on the last day of their reckonable service. The legislation also provides that such abatements may be waived at the discretion of the Minister for Public Expenditure, National Development Plan Delivery and Reform.

In 2024, the pensions of 48 retired civil servants were fully or partially abated. The total amount abated in 2024 was €394,952 (2023: €262,248).

6.2 Chargeable excess tax balances

Chargeable Excess Tax (CET) is a charge that may arise on the estimated value of personal pensions in excess of €2 million. There is provision in tax law for the pensions administrator to pay the tax and to recoup it over twenty years through deductions from pensions paid. The table below sets out transactions in relation to tax on the chargeable excess. The closing balance represents the amount yet to be recouped from pension payments.

	2024	2023
	€000	€000
Opening balance 1 January	2,702	1,911
CET payments in year	1,484	907
Less amounts recouped from pension payments	(176)	(116)
Closing balance 31 December	4,010	2,702

Appropriation Account 2024

Vote 13

Office of Public Works

Introduction

As Accounting Officer for Vote 13, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of Public Works, including certain services administered by that Office, and for payment of certain grants and for recoupment of certain expenditure.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year

A surplus of €12.355 million is liable for surrender to the Exchequer.

The Office of Public Works also incurs expenditure on behalf of other Government departments and agencies. The expenditure incurred on their behalf is set out in note 2.15 (Provision of agency services). In addition, allied services are provided by the Office on behalf of the State because the Office is able to perform these services more efficiently than the user departments and offices. Expenditure in relation to the Office which is borne elsewhere and the costs of shared services provided by the Office to other Votes is set out in note 1.1 (Net allied services expenditure).

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

Standard accounting policies and principles for the production of appropriation accounts have been set out by the Department of Public Expenditure, Infrastructure, Public Services Reform and Digitalisation in circular 20 of 2024. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024. These have been applied in the preparation of the account, except as explained below.

Derogations from application of the accounting standards

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Office has received (full or partial) derogations in respect of the following standards.

Full derogation from CGAS 13 Leases

Leases held by the OPW have not been classified between finance and operating leases or disclosed separately. A review project has commenced and full compliance with this Central Government Accounting Standard is expected to be achieved for the 2025 appropriation account.

Partial derogation from CGAS 17 Property, Plant, and Equipment

Certain property, comprising land and/or buildings recognised at cost, build cost and market value have not yet been revalued and not all assets within each asset sub class have been revalued at similar dates. A review project has commenced and full compliance with this Central Government Accounting Standard is expected to be achieved within three years.

Full derogation from CGAS 21 Impairment of Non-Cash Generating Assets and CGAS 26 Impairment of Cash Generating Assets

The carrying value of both cash generating and non-cash generating assets have not been reviewed for impairment indicators and as such no adjustments are made to asset carrying values within the year. A review project has commenced and full compliance with these Central Government Accounting Standards is expected to be achieved for the 2025 appropriation account.

Partial derogation from circular 20 of 2024 in relation to commitments

The values attributable to commitments in note 2.14 (a) continue to include all commitments rather than only commitments where a non-cancellable contract exists. A review project has commenced, and compliance is expected to be achieved for the 2025 appropriation account.

Valuation of assets

State-owned lands and buildings controlled or managed by the Office are valued using the following basis.

- Market value has been applied to properties where market comparisons are available. An adjustment has been included in note 2.1 for properties revalued to market value during 2024 as part of the CGAS 17 Property, Plant, and Equipment accounting standard review.
- Where market comparisons are not available, properties acquired or purchased before 1 January 1995, or constructed before 1 January 1997, are valued based on building cost norms and notional site values. Properties purchased since 1 January 1995 or constructed since 1 January 1997 are valued at cost.
- Prestige properties have been individually valued using the replacement cost method of valuation. This rebuilding cost is based on the application of market rates.
- Heritage assets which cannot be adequately expressed in financial terms are valued at nil cost.
- Miscellaneous properties are various categories of land and buildings including secondary properties or carpark land. These are valued at nil cost as the overall valuation for the full site is included on the primary asset.

The current valuations are subject to a number of significant qualifications and should not be regarded as a current estimate of realisable value. On the disposal of land and buildings, the assets are revalued to the sales proceeds amount and the gain or loss is shown as a revaluation on disposal in note 2.1 (Property, plant and equipment).

Capital expenditure in a number of areas is not recognised in note 2.1 as follows.

- Expenditure on improvements to buildings is not included. The change in value will be reflected at the next valuation date.
- Expenditure on improvements to leased buildings is not capitalised.
- Flood relief capital schemes are not capitalised.
- National monuments and certain national historic properties are not valued.
- Artwork acquired after 1 January 2008 is included in the statement of capital assets under the heading fixtures and fittings at historical cost and is not revalued. Artwork acquired prior to 1 January 2008 has not been capitalised.

Capital assets under development

Capital expenditure on new additions and subsequent expenditure relating to property, plant and equipment that has already been recognised is capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Office, and the cost of the item can be measured reliably.

Capital expenditure on certain new developments spanning multiple accounting periods is accounted for as a capital asset under development and is transferred to the relevant asset category on completion.

Depreciation of capital assets

Buildings are not depreciated on the basis that ongoing maintenance expenditure is sufficient to maintain their condition.

Artwork and heritage assets are not depreciated.

Depreciation of major classes of 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 capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Motor vehicles	5 years	20%
Plant and machinery	10 years	10%
Equipment	10 years	10%
IT hardware and equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	2-10 years	20%
Acquired/developed software	10 years	10%

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 Chairman. 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.

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 human resources, payroll and travel shared services for civil service grades.

I rely on a letter of assurance from the Accounting Officer of 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 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 Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- A corporate governance framework for the office is in place.

Internal Audit and Audit and Risk Committee

The Office has an internal audit function with appropriately trained personnel. The function operates in accordance with a written charter, which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. In order to address recent issues with the delivery of the number of planned audits, I have strengthened the Internal Audit function with the appointment of a Head of Internal Audit at Principal Officer level and increased capacity through a new contract with an audit partner. 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 recommendations arising from reports of the internal audit function are followed up and implemented.

Procurement

The 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. Expenditure on goods, and professional and other contracted services, amounted to a total of €781 million in 2024.

The Office has provided details of 79 non-competitive contracts in excess of €25,000 (exclusive of VAT) totalling €7.501 million in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Services Reform and Digitalisation.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of 74 instances in excess of €25,000 (exclusive of VAT) totalling €16.281 million (exclusive of VAT) in 2024 as set out below.

- 35 suppliers were paid €12.147 million where the contract value was in excess of the relevant advertising threshold but was awarded by way of competitive requests for tenders.
- 18 suppliers were paid €2.199 million where the contract was awarded directly without the approval to engage in a non-competitive process.
- 21 suppliers were paid €1.935 million where the contract was originally procured compliantly but was extended without approval for a non-competitive process.

The Office is continuing to target areas of non-compliance which includes the establishment of new frameworks. However, it is not possible to rectify 45 of the instances where the expenditure amounted to €13.193 million as the procurement related to capital works and works-related contracts. These cannot be rectified retrospectively as the Office is legally committed and payments must continue until those contracts are complete.

The 29 other instances where the expenditure amounted to €3.088 million relate to the procurement of general services. Some contracts have concluded in 2024 or will be concluding in 2025 upon service completion. For recurring services, new procurement processes have either completed, are underway or requirements are being reviewed.

39 of the non-compliant contracts have been included in the 40/2002 annual return referenced under procurement above.

The Office is working towards compliance in the procurement of all future contracts.

Measured Term Maintenance Expenditure

A measured term maintenance contract (MTMC) entered into in October 2018 had an anticipated value of €15 million over three years with an option to extend the contract by one year bringing the total anticipated value to €20 million. In 2024, the OPW incurred actual expenditure of €0.5 million (2023: €2.5 million). Total expenditure on this contract to end 2024 is €125.5 million.

A new tendered measured term maintenance framework (MTMF) with an anticipated cumulative value of €40 million over four years commenced in May 2022. The expenditure on this framework in 2024 was €24.2 million (2023: €20.9 million). Total expenditure on this contract to end 2024 is €50.5 million. A new framework to replace the MTMF has been tendered in Q3 2025.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on an annual 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 are communicated to those responsible for taking corrective action and to 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

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 team within the Office responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Payment to previous landlord

In late December 2024, a rental payment of €373,000 in respect of a property leased by the OPW was made to the previous landlord. The issue arose as a result of a recent change of ownership of the property. The new landlord details were not fully updated during the change of ownership process, and this resulted in the rental payment being issued to the previous landlord. The full payment was promptly returned to the OPW and there was no loss to the Exchequer. Additional controls have now been put in place to ensure a similar situation will not arise again.

Projects below €500,000

Following an internal audit relating to OPW capital expenditure practices for elective projects below €500,000, it was concluded that the OPW had followed a number of expected practices as outlined in the *Public Spending Code/Infrastructure Guidelines* and that all financial approval controls in place at the time were followed. However, the internal audit highlighted that the application of the requirement to document a value for money assessment on some projects below €500,000 did not occur. New procedural guidance relating to all capital works projects where the total spend is expected to be below €500,000 (excluding VAT) has been issued.

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

John Conlon

Accounting Officer
Office of Public Works

18 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 13 Office of Public Works

Opinion on the appropriation account

I have audited the appropriation account for Vote 13 Office of Public Works for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 13 Office of Public Works for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of Public Works 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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement of internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Controls over projects below €500,000

The Accounting Officer has disclosed in the statement on internal financial control issues that arose in respect of projects with estimated costs below €500,000 each in 2024 and measures which are being put in place to strengthen controls.

Development of a proposed national science centre

Chapter 5 of my *Report on the Accounts of the Public Services* for 2024 examines the origin and development of an agreement to provide premises to accommodate a proposed national science centre in central Dublin.

The OPW's management of office accommodation

Chapter 6 of my *Report on the Accounts of the Public Services* for 2024 examines aspects of the Office of Public Works' management of the office property portfolio it owns or leases to accommodate civil service departments and offices.

Seamus McCarthy
Comptroller and Auditor General

28 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 13 Office of Public Works

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Climate Responsive Flood Risk Management			
	<i>Original</i>	140,152		
	<i>Supplementary</i>	933		
			141,085	131,568
				111,681
B	Estate management			
	<i>Original</i>	504,962		
	<i>Supplementary</i>	52,985		
			557,947	562,944
				545,872
Gross expenditure				
	<i>Original</i>	645,114		
	<i>Supplementary</i>	53,918		
			699,032	694,512
				657,553
<i>Deduct</i>				
C	Appropriations-in-aid			
	<i>Original</i>	20,251		
	<i>Supplementary</i>	3,569		
			23,820	31,655
				27,257
Net expenditure				
	<i>Original</i>	624,863		
	<i>Supplementary</i>	50,349		
			675,212	662,857
				630,296

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	12,354,807	16,608,617

John Conlon
Accounting Officer
Office of Public Works

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	607,306	583,665
Pay	70,240	58,427
Non pay	16,966	15,461
Gross expenditure	694,512	657,553
<i>Deduct</i>		
Appropriations-in-aid	31,655	27,257
Net expenditure	662,857	630,296
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(13,090)	
Depreciation	7,518	
Disposals cash	5,081	
Loss on disposals	1,997	
<i>Intangible assets (note 2.2)</i>		
Purchases	(45)	
Amortisation	785	
	2,246	(39,402)
Changes in net current assets		
Increase in inventories	(16)	
Increase in prepayments	(525)	
Increase in provisions	443	
Decrease in accrued income	228	
Increase in accrued expenses	875	
Increase in deferred income	440	
	1,445	(3,759)
Direct expenditure	666,548	587,135
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	(102,964)	(104,619)
Net programme cost ^{a b}	563,584	482,516

Note ^a The net programme cost does not include the following.

- Notional rents receivable by the OPW on State owned properties are estimated at some €89.719 million (2023: €90.085 million). Notional rents payable by OPW are estimated at €2.209 million (2023: €2.209 million).
- Notional income from client departments in respect of services currently provided free of charge by the OPW.

^b Included in net programme cost is expenditure borne by the OPW on behalf of other departments or bodies and any capital element of allied services, estimated at €196 million (2023: €223 million).

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 13 borne elsewhere, net of shared services provided to other Votes.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	60
Vote 12	Superannuation and Retired Allowances	27,290	26,229
Vote 18	National Shared Services Office	99	97
Vote 43	Office of the Government Chief Information Officer	26	53
Apportioned cost of shared services for other Votes ^a		(130,441)	(131,058)
		(102,964)	(104,619)

Note ^a In addition to the value of services rendered without charge to other votes shown here (€130.441 million), services costing approximately €21.132 million (2023: €19.921 million) were also provided without charge to other non-voted public bodies.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	4,009,582	3,831,053
Intangible assets	2.2	4,110	4,850
		4,013,692	3,835,903
Current assets			
Bank and cash	2.3	67,010	147,793
Inventories	2.4	1,844	1,828
Prepayments	2.5	29,524	28,999
Accrued income	2.6	2,417	2,645
Other debit balances	2.7	8,082	16,020
		108,877	197,285
<i>Less</i>			
Current liabilities			
Provisions	2.8	443	—
Accrued expenses	2.9	13,500	12,625
Deferred income	2.10	681	241
Other credit balances	2.11	72,732	147,206
Net Exchequer funding	2.12	2,360	16,607
		89,716	176,679
Net current assets		19,161	20,606
Net assets		4,032,853	3,856,509
Represented by:			
State funding account	2.13	4,032,853	3,856,509

2.1 Property, plant and equipment

	Land and buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development ^d	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^a						
At 1 January 2024	3,736,317	71,751	21,465	24,364	56,698	3,910,595
Additions	3,285	8,619	703	483	116,084	129,174
Disposals	(6,885)	(2,324)	—	—	—	(9,209)
Revaluation gain ^b	62,696	—	—	—	—	62,696
Adjustment ^c	—	(133)	(43)	(45)	—	(221)
At 31 December 2024	3,795,413	77,913	22,125	24,802	172,782	4,093,035
Accumulated depreciation						
At 1 January 2024	—	44,520	18,931	16,091	—	79,542
Depreciation for the year	—	6,539	767	212	—	7,518
Depreciation on disposals	—	(2,131)	—	—	—	(2,131)
Adjustment ^e	—	(1,604)	(38)	166	—	(1,476)
At 31 December 2024	—	47,324	19,660	16,469	—	83,453
Net assets						
At 31 December 2024	3,795,413	30,589	2,465	8,333	172,782	4,009,582
At 31 December 2023	3,736,317	27,231	2,534	8,273	56,698	3,831,053

- Note ^a Includes certain assets acquired for less than €10,000 prior to 1 January 2020.
- ^b Revaluation gain is the net result of revaluation review of assets undertaken as part of the transition to compliance with Central Government Accounting Standard (CGAS) 17.
- ^c Adjustment to correct for duplicate recording of certain assets.
- ^d Costs relate to Rosslare Europort Terminal 7 construction.
- ^e Adjustment to correct depreciation charges to apply the appropriate depreciation rate in line with CGAS 17.

Valuation of land and buildings

As set out in the statement of accounting policies and principles, assets are valued using a number of valuation bases. The number of buildings and the related value under each valuation basis used is set out below.

Valuation bases ^a	2024		2023	
	Number of buildings	€000	Number of buildings	€000
Market value	292	1,296,569	294	1,236,747
Building cost norms	505	701,466	512	705,119
Cost	155	869,472	151	866,545
Prestige properties (replacement cost)	11	927,906	11	927,906
Heritage properties (nil value)	727	—	727	—
Miscellaneous ^b	203	—	216	—
	1,893	3,795,413	1,911	3,736,317

Note ^a Due to revaluation review of assets as part of the transition and compliance with CGAS, some assets have changed valuation base in the year.

^b Miscellaneous properties are various categories of land and buildings including secondary properties or carpark land where the overall valuation for the full site is included on the primary asset in the table above.

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	7,819	4,052	11,871
Additions	45	—	45
Brought into use	4,052	(4,052)	—
At 31 December 2024	11,916	—	11,916
Accumulated amortisation			
At 1 January 2024	7,021	—	7,021
Amortisation	595	—	595
Adjustment ^a	190	—	190
At 31 December 2024	7,806	—	7,806
Net assets			
At 31 December 2024	4,110	—	4,110
At 31 December 2023	798	4,052	4,850

Note ^a Adjustment to correct amortisation charges to apply the appropriate amortisation rate in compliance with CGAS 31 Intangible Assets.

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	67,009	147,791
Petty cash	1	2
	67,010	147,793

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Goods held for resale	488	374
Equipment and spares	976	1,454
Consumables	380	—
	1,844	1,828

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Administration	554	534
IT services and support	2,296	2,065
Flood risk management	22	15
Estate management	26,652	26,385
	29,524	28,999

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Social Insurance Fund	1,267	1,356
Estate management	850	914
Heritage services	286	353
Government publications	14	22
	2,417	2,645

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Agency balances (note 2.16)	8,025	15,998
Other debit balances	57	22
	8,082	16,020

2.8 Provisions

at 31 December	2024	2023
	€000	€000
Compensation and legal claims	443	—
	443	—

2.9 Accrued expenses

at 31 December	2024	2023
	€000	€000
Administration	322	284
IT services and support	292	484
Flood risk management	2,191	524
Estate management	4,456	11,333
Payroll related	6,239	—
	13,500	12,625

2.10 Deferred income

at 31 December	2024	2023
	€000	€000
Government publications	4	8
Estate management	598	197
Heritage services	79	36
	681	241

2.11 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Value added tax	11,959	17,806
Income tax	1,631	1,718
Pay related social insurance	1,405	1,344
Professional services withholding tax	1,005	835
Pension contributions	462	413
Universal social charge	306	330
Local property tax	9	9
	16,777	22,455
Agency balances (note 2.16)	47,166	118,347
Other credit balances	8,789	6,404
	72,732	147,206

2.12 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	12,355	16,609
Exchequer grant undrawn	(9,995)	(2)
Net Exchequer funding	2,360	16,607
Represented by:		
Debtors		
Bank and cash	67,010	147,793
Debit balances: suspense	8,082	16,020
	75,092	163,813
Creditors		
Due to the State	(16,777)	(22,455)
Credit balances: suspense	(55,955)	(124,751)
	(72,732)	(147,206)
	2,360	16,607

2.13 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		3,856,509	3,637,713
Disbursements from the Vote			
Estimate provision	Account	675,212	
Surplus to be surrendered	Account	(12,355)	
Net vote		662,857	630,295
Expenditure borne elsewhere	1.1	27,477	26,439
Allied services	1.1	(130,441)	(131,058)
Net programme cost	1	(563,584)	(482,516)
Non-cash items			
Capital asset under development	2.1	116,084	
Adjustments	2.1	1,255	
Asset revaluations	2.1	62,696	
		180,035	175,636
Balance at 31 December		4,032,853	3,856,509

2.14 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	7,384	9,773
Non-capital grant programmes	991	266
Capital grant programmes	11,290	11,693
Capital projects	342,830	257,153
Public private partnership projects	269,273	293,367
Total of legally enforceable commitments	631,768	572,252

In addition, the OPW has operating lease commitments at the end of 2024 spanning future years in respect of leased properties and these values are estimated to be in the region of €1.100 billion (€150 million payable within one year, €338 million payable within two to five years and €612 million payable in over five years).

b) Non-capital grant programmes	2024	2023
	€000	€000
Opening balance	266	757
Adjustment	—	(27)
New grant commitments	1,201	228
Grants paid in the year	(476)	(692)
Closing balance 31 December	991	266

c) Capital grant programmes	2024	2023
	€000	€000
Opening balance	11,693	12,182
New grant commitments	3,000	3,000
Grants paid in the year	(3,403)	(3,489)
Closing balance	11,290	11,693

d) Major capital projects

Major ongoing projects during 2024 where the total estimated cost of the individual project is expected to exceed €20 million are listed below.

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years ^a	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Climate responsive flood risk management					
King's Island ^b	7,398	4,829	53,613	65,840	—
Glashboy	8,885	14,098	15,817	38,800	38,000
Skibbereen ^c	34,813	425	2,712	37,950	34,813
Crossmolina ^b	1,927	635	31,485	34,047	—
Bandon ^c	31,631	475	500	32,606	31,631
Athlone	22,339	3,925	5,888	32,152	27,676
Morrison's Island ^b	2,038	3,134	25,616	30,788	—
Douglas	23,938	2,396	1,673	28,007	23,938
River Dodder	21,788	66	—	21,854	21,788
Poddle River ^b	1,818	3,066	16,830	21,714	—
	156,575	33,049	154,134	343,758	177,846
Estate management					
Data Centre, Backweston	18,082	49,747	11,891	79,720	82,801
Distillers Building	1,775	21,121	37,379	60,275	60,275
Tom Johnson House	45,180	6,085	1,915	53,180	53,180
Leeson Lane ^c	30,772	20,604	5,014	56,390	50,064
6 Ely Place/52 St Stephens Green ^b	2,639	2,892	30,405	35,936	—
Miesian Plaza	22,835	—	580	23,415	23,415
	121,283	100,449	87,184	308,916	269,735

- Note ^a Project commitments in subsequent years refers to the Office's current estimate of capital costs to completion of project. As projects reach completion and/or no future spend is expected by the Office, these projects are/will be removed from the above table.
- ^b This project is an addition to the list of major capital commitments in 2024 and applicable expenditure pre 2024 has been included.
- ^c Comparative expected total spend lifetime of project restated to account for pre 2023 project costs.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2024 by more than €1 million compared to 2023.

Climate responsible flood risk management***Skibbereen***

Increase in expected total spend: €3.137 million

Expenditure in 2024 was of a capital works nature, surveys for additional works and pump hire. Further capital expenditure may occur in subsequent years on culvert works identified that are required to continue the level of protection.

Athlone

Increase in expected total spend: €4.476 million

The vast majority of this increase is attributable to a wider scope of works being incorporated into the final design and construction inflation. Delays have occurred due to objections to a compulsory purchase order which was granted in November 2024.

Douglas

Increase in expected total spend: €4.069 million

The final account for the flood relief scheme was settled based on cost increases arising during the construction of the scheme.

Estate management***Backweston Data Centre***

Decrease in expected spend: €3.081 million

The decrease in project cost arises following changes to the scope of the project.

Leeson Lane

Increase in expected spend: €6.326 million

The increase in project cost relates to changes in scope of works along with cost increases associated with inflation.

e) Unitary payments of Public Private Partnership projects

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Convention Centre Dublin	470,520	21,770	269,273	761,563	763,887

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2024 by more than €1 million compared to 2023.

Convention Centre Dublin

Decrease in expected total spend: €2.324 million

The decrease was due to a revenue share adjustment arising from the performance of the Convention Centre and a market review of insurance.

2.15 Provision of agency services

In addition to expenditure on Vote 13, the Office also acts as an agent and incurs expenditure on behalf of other Government departments and agencies. Funding for this expenditure is provided to the Office by the sponsoring department/ agency and appears as a charge on the account of the client organisation. The total expenditure in 2024 was €253 million of which the main areas of expenditure were major capital works (€230 million); leasing of accommodation (€17 million) and maintenance works (€6 million).

Agency services account		
at 31 December	2024	2023
	€000	€000
Opening balance at 1 January	(102,349)	(17,726)
Payments	253,831	315,277
Receipts	(190,624)	(399,900)
Closing balance ^a	(39,142)	(102,349)

Note ^a The closing credit balance of €39 million is made up of debit agency balances of €8 million (note 2.7) and credit agency balances of €47 million (note 2.11).

2.16 Contingent liabilities

The Office is involved in a small number of pending legal proceedings and contractual conciliations which may generate liabilities, depending on the outcome of the litigation.

The OPW has a present obligation to deliver a building for the National Children's Science Museum. However, as the project is subject to an arbitration process that is not yet finalised, any actual amount or timing of probable liability is uncertain.

There is a compensation-related claim relating to a flood relief scheme. The case is ongoing and a new arbitrator has been appointed. The amount or timing of a probable liability is uncertain.

2.17 Impact of accounting policy changes in 2024

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

	2024
	€000
First time recognition of property, plant and equipment ^a	64,172
Amortisation of intangible assets ^b	(190)
Provisions ^c	(443)
Holiday accrual ^d	(3,283)
Payroll accrual ^d	(2,956)
Total	57,300

- Note
- ^a CGAS 17 Property, Plant, and Equipment
 - ^b CGAS 31 Intangible Assets
 - ^c CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
 - ^d CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	67,405		
	<i>Supplementary</i>	<u>3,900</u>		
			71,305	58,427
ii	Travel and subsistence			
	<i>Original</i>	2,218		
	<i>Supplementary</i>	<u>114</u>		
			2,332	2,243
iii	Training and development ^a			
	<i>Original</i>	805		
	<i>Supplementary</i>	<u>(58)</u>		
			747	845
iv	Operational services, supplies and sundry equipment ^a			
	<i>Original</i>	875		
	<i>Supplementary</i>	<u>460</u>		
			1,335	1,814
v	Digital capital investment and IT expenses ^a			
	<i>Original</i>	10,305		
	<i>Supplementary</i>	<u>(1)</u>		
			10,304	8,943
vi	Premises expenses		1,279	1,292
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	443		
	<i>Supplementary</i>	<u>(179)</u>		
			264	195
viii	Government publication services			
	<i>Original</i>	100		
	<i>Supplementary</i>	<u>(77)</u>		
			23	129
		<u>87,589</u>	<u>87,206</u>	<u>73,888</u>

Note ^a 2023 comparative figures have been re-analysed to reflect the updated categorisation of expenditure items in 2024.

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €875,000: outturn €1.431 million

Expenditure in this subhead was €556,000 higher than the estimate provision due to the required expenditure being demand led and originally underestimated. The original estimate provision for this subhead was increased as part of the supplementary estimate.

vii Policy reviews, consultancy services and research

Estimate provision €443,000: outturn €293,000

Expenditure in this subhead was €150,000 lower than the estimate provision mainly due to a delay in the finalisation of some research reports by year end. The original estimate provision for this subhead was decreased as part of the supplementary estimate.

Programme A Climate Responsive Flood Risk Management

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	18,986		
	<i>Supplementary</i>	1,097		
			20,083	18,885
A.2	Administration – non pay			16,760
	<i>Original</i>	2,877		
	<i>Supplementary</i>	408		
			3,285	4,601
A.3	Purchase of plant and machinery		12,686	9,918
A.4	Hydrometric and hydrological investigation and monitoring			4,138
	<i>Original</i>	1,509		
	<i>Supplementary</i>	(170)		
			1,339	1,170
A.5	Flood risk management			1,268
	<i>Original</i>	82,706		
	<i>Supplementary</i>	(1,792)		
			80,914	74,916
A.6	Arterial drainage maintenance			59,242
	<i>Original</i>	21,388		
	<i>Supplementary</i>	1,390		
			22,778	22,078
			141,085	131,568
				21,402
				111,681

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Purchase of plant and machinery

Estimate provision €12.686 million: outturn €9.918 million

Expenditure in this subhead was €2.768 million lower than the estimate provision largely due to delays in the delivery of vehicles/excavators before year end and construction delays installing necessary charging infrastructure. The underspend was vired to other Programme A subheads and planned purchased will be delivered in 2025.

A.4 Hydrometric and hydrological investigation and monitoring

Estimate provision €1.509 million: outturn €1.170 million

Expenditure in this subhead was €339,000 lower than the estimate provision due to lower staffing numbers relative to those profiled/planned. The original estimate provision for this subhead was decreased as part of the supplementary estimate.

A.5 Flood risk management

Estimate provision €82.706 million: outturn €74.916 million

Expenditure in this subhead was €7.790 million lower than the estimate provision primarily due to flood relief schemes not progressing within the anticipated project timeframe. For example, where delays are experienced at initial design stage due to the requirement for specialised surveys and ground investigations. The original estimate provision for this subhead was decreased as part of the supplementary estimate and year end savings vired to other subheads.

Programme B Estate Management

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	48,419		
	<i>Supplementary</i>	<u>2,803</u>		
			51,222	41,667
B.2	Administration – non pay			
	<i>Original</i>	13,148		
	<i>Supplementary</i>	<u>(149)</u>		
			12,999	11,323
B.3	President’s household staff – Áras an Uachtaráin		1,142	1,018
B.4	Grants for works and related services			
	<i>Original</i>	3,750		
	<i>Supplementary</i>	<u>(150)</u>		
			3,600	3,750
B.5	Purchase of sites and buildings			
	<i>Original</i>	5,900		
	<i>Supplementary</i>	<u>(2,120)</u>		
			3,780	41,467
B.6	New works, alterations and additions			
	<i>Original</i>	120,400		
	<i>Supplementary</i>	<u>20,000</u>		
			140,400	124,404
B.7	Property maintenance and supplies			
	<i>Original</i>	72,550		
	<i>Supplementary</i>	<u>6,745</u>		
			79,295	73,845
B.8	Rents and miscellaneous fees			
	<i>Original</i>	108,650		
	<i>Supplementary</i>	<u>3,500</u>		
			112,150	105,540
B.9	Service charges and utilities			
	<i>Original</i>	12,804		
	<i>Supplementary</i>	<u>3,250</u>		
			16,054	18,676

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.10	Unitary payments			
	<i>Original</i>	23,000		
	<i>Supplementary</i>	(1,230)		
			21,770	24,108
B.11	Heritage services	54,535	54,453	52,599
B.12	National Recovery and Resilience Plan			
	<i>Original</i>	40,664		
	<i>Supplementary</i>	20,336		
			61,000	46,099
B.13	Brexit adjustment reserve (BAR)	—	—	1,376
		557,947	562,944	545,872

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.3 President's household staff – Áras an Uachtaráin

Estimate provision €1.142 million; outturn €1.256 million

Expenditure in this subhead was €114,000 higher than the estimate provision largely due to specific operational needs of the Presidential household.

B.5 Purchase of sites and buildings

Estimate provision €5.9 million; outturn €3.517 million

Expenditure in this subhead was €2.383 million lower than the estimate provision largely due to a number of anticipated property acquisitions not concluded by 31 December 2024. The original estimate provision for this subhead was decreased as part of the supplementary estimate.

B.6 New works, alterations and additions

Estimate provision €120.4 million; outturn €140.958 million

Expenditure in this subhead was €20.558 million higher than the estimate provision largely due to a number of additional projects being progressed /completed requiring funding beyond the original provision. The original estimate provision for this subhead was increased by €20 million as part of the supplementary estimate.

B.7 Property maintenance and supplies

Estimate provision €72.550 million; outturn €82.941 million

Expenditure in this subhead was €10.391 million higher than the estimate provision due to a variety of factors such as inflation, material and labour cost increases, additional buildings coming into the portfolio with more specialist maintenance requirements and a significant increase in callouts to the fabric/mechanical and electrical helpdesks. The original estimate provision for this subhead was increased as part of the supplementary estimate.

B.9 Service charges and utilities

Estimate provision €12.804 million; outturn €16.467 million

Expenditure in this subhead was €3.663 million higher than the estimate provision due to cost increases impacted by inflation, increased electricity/utility charges and service charges arising from additional buildings and new leases. The original estimate provision for this subhead was increased by €3.25 million as part of the supplementary estimate.

B.10 Unitary payments

Estimate provision €23 million; outturn €21.77 million

Expenditure in this subhead was €1.23 million lower than the estimate provision due to a revenue share adjustment arising from the performance of the Convention Centre and a market review of insurance. The original estimate provision for this subhead was decreased as part of the supplementary estimate.

B.12 National Recovery and Resilience Plan

Estimate provision €40.664 million; outturn €62.960 million

Expenditure in this subhead was €22.296 million higher than the estimate provision to account for updated project costs relating to the Data Centre, Backweston. The original estimate provision for this subhead was increased by €20.336 million as part of the supplementary estimate

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Rents, licence fees, etc.			
	<i>Original</i>	3,161		
	<i>Supplementary</i>	(51)		
			3,110	4,077
				2,997
2	Heritage - events and conferencing			
	<i>Original</i>	1,700		
	<i>Supplementary</i>	76		
			1,776	1,632
				1,503
3	Government publication services			
	<i>Original</i>	130		
	<i>Supplementary</i>	337		
			467	706
				493
4	Heritage – general sales			
	<i>Original</i>	550		
	<i>Supplementary</i>	127		
			677	1,035
				644
5	Heritage – admission fees			
	<i>Original</i>	11,510		
	<i>Supplementary</i>	1,415		
			12,925	13,381
				13,139
6	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	2,200		
	<i>Supplementary</i>	784		
			2,984	3,020
				2,625
7	Miscellaneous			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	881		
			1,881	7,804
			23,820	31,655
				5,856
				27,257

Significant variations

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

1 Rent, licence fees etc

Estimate provision €3.161 million; realised €4.077 million

The increase of €916,000 was due to the receipt of accrued income from masts and rental receipts held unpaid due to legal obstacles that resolved within the year.

3 Government publication services

Estimate provision €130,000; realised €706,000

The increase of €576,000 was due to the demand led increase in publication sales as a result of the expansion of the free schoolbook scheme to Junior Cycle during the year.

4 Heritage – general sales

Estimate provision €550,000; realised €1.035 million

The increase of €485,000 was due to demand led increase in sale of heritage cards following a specialist marketing campaign and increased car parking income at heritage sites.

5 Heritage – admission fees

Estimate provision €11.510 million; realised €13.381 million

The increase of €1.871 million was driven by increased visitor admissions to fee paying heritage sites as a result of increased social media activity, community engagement and participation in extended events at heritage sites.

6 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €2.2 million; realised €3.020 million

The increase of €820,000 was due to the increase in pension related deduction from pay agreements implemented and increased level of recruitment during the year.

7 Miscellaneous

Estimate provision €1 million; realised €7.804 million

The increase of €6.804 million was due to disposals proceeds of State property being received as appropriations in aid.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Civil service grades	1,094	982
OPW specific grades	1,242	1,223
	2,336	2,205

5.2 Pay

Remuneration of Office staff	2024	2023
	€000	€000
Pay		
Civil service grades	63,928	54,679
OPW specific grades	59,180	56,106
Higher, special or additional duties allowances		
Civil service grades	312	221
OPW specific grades	2,422	2,407
Overtime		
Civil service grades	192	35
OPW specific grades	4,239	3,948
Extra attendance, shift and roster		
OPW specific grades	2,565	2,330
Employer's PRSI		
Civil service grades	5,808	4,847
OPW specific grades	6,976	6,674
Total pay	145,622	131,247

Note ^a The total pay figure includes pay for 570 temporary and seasonal staff in 2024 (2023: 513 staff).

^b The total pay figure is distributed across subheads A.1, A.4, A.5, A.6, B.1, B.3, B.7 and B.11.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances				
Civil service grades	57	11	27,408	30,409
OPW specific grades	1,082	4	10,853	14,597
Overtime				
Civil service grades	22	9	23,754	5,712
OPW specific grades	1,054	140	43,668	43,566
Extra attendance, shift and roster				
OPW specific grades	787	8	12,629	11,944
Extra remuneration in more than one category				
Civil service grades	2	—	8,290	7,190
OPW specific grades	1,029	278	48,709	51,053

5.4 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €14,049. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	125	249,728	163,208
Recovery plans in place	25	69,219	63,942

5.6 OPW employee pay bands

The number of OPW 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.

Civil service grades			
Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	593	583
60,000	69,999	171	137
70,000	79,999	119	85
80,000	89,999	67	63
90,000	99,999	61	50
100,000	109,999	27	11
110,000	119,999	9	6
120,000	129,999	5	5
130,000	139,999	4	4
140,000	149,999	2	—
150,000	159,999	1	—
160,000	169,999	—	2
170,000	179,999	2	1
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	1

OPW specific grades			
Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	1,233	1,013
60,000	69,999	102	98
70,000	79,999	39	27
80,000	89,999	17	15
90,000	99,999	6	3
100,000	109,999	3	4
110,000	119,999	1	—

5.7 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€	€
M Buckley		
Basic pay (to April 2024)	73,513	215,194
Severance payment	224,173	—
J Conlon		
Basic pay (from April 2024)	141,802	—
	439,488	215,194

The value of retirement benefits earned in the period is not included above. Both Accounting Officers are members of standard Civil Service pension schemes (Unestablished New Entrants Post 2004 and Established Pre 1995 respectively) and their entitlements to retirement benefits do not extend beyond the standard terms of the respective pension schemes.

In addition to the amounts listed above, Mr Conlon was paid €8,592 by Vote 11 Public Expenditure, National Development Plan Delivery and Reform in respect of this employment.

5.8 Severance

During 2024, severance payments, in line with prescribed terms and agreement of employment contract, totalling €309,527 were paid to three officers. One employee received a severance payment and enhancement to their pension arrangements as follows.

Grade	Severance payment	Early payment of pension with no actuarial reduction (years)
	€	
Secretary General Level III	224,173	—
General Operative (Band 2)	56,070	18.49 years
Civilian Driver	29,284	—
Total	309,527	

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Office in the year

	Claims by			Total	Total
	Employees	Members of the public		2024	2023
	Personal injury	Personal injury	Loss or damage		
Number of cases	18	34	4	56	47
	€000	€000	€000	€000	€000
Office's own legal costs	54	130	1	185	128
Payments by/on behalf of the Office					
Compensation	498	92	—	590	241
Legal costs	131	122	—	253	321
Other costs	24	32	3	59	46
2024 Total	707	376	4	1,087	736
2023 Total	523	205	8	736	

At 31 December 2024, the following cases were outstanding.

- Personal injury claims: 55 (2023: 69)
- Loss or damage claims: 4 (2023: 5)

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	6	15	21
	€000	€000	€000
Office's own legal costs	52	145	197
Payments by/on behalf of the Office			
Compensation	501	235	736
Legal costs	146	203	349
Other costs	22	39	61
Total	721	622	1,343

6.2 Arbitration and conciliation costs

	2024	2023
	€000	€000
Payments to contractors and others	529	721

There were six cases in 2024 (2023: three). Figures include VAT, legal and professional fees.

6.3 Late payment interest and compensation

	2024	2023
	€000	€000
Total of interest and compensation payments	13	17

The total value of payments made by the OPW in 2024 amounted to €733 million and the total number of reckonable payments were 108,869.

6.4 Ex-gratia payments

	2024	2023
	€000	€000
Ex-gratia payments	—	4,149

Appropriation Account 2024

Vote 14

State Laboratory

Introduction

As Accounting Officer for Vote 14, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the State Laboratory.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

There is an excess vote of €9,680 for the year.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

The useful lives and associated rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation</i>
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5 years	20%

Inventories

Valuation of inventories includes high-volume low-value consumable items given their nature and the need for monitoring and security.

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 State Laboratory.

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

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the State Laboratory and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the State Laboratory.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 State Laboratory has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the State Laboratory 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The State Laboratory 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 €5.6 million in 2024.

The State Laboratory has provided details of nine non-competitive contracts in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

The State Laboratory complied with the guidelines for 2024 and did not have any non-compliant contracts.

Risk and control framework

The State Laboratory 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 State Laboratory and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a bi-annual 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 are communicated to those responsible for taking corrective action and to 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

The State Laboratory has procedures to monitor the effectiveness of its risk management and control procedures. The State Laboratory'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 State Laboratory responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Arising from an administrative oversight, an excess vote of €9,680 was recorded. Some receipts due in December 2024 were delayed leading to a shortfall in appropriations-in-aid which was not matched by a savings in expenditure. Procedures have been implemented in 2025 to prevent a similar situation arising.

No other weaknesses in internal financial control were identified in 2024 that require disclosure in the appropriation account

Barbara O'Leary
Accounting Officer
State Laboratory

11 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 14 State Laboratory

Opinion on the appropriation account

I have audited the appropriation account for Vote 14 State Laboratory for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 14 State Laboratory for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the State Laboratory 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.

Excess vote

An excess of €9,680 was recorded on Vote 14 State Laboratory in 2024.

A supply grant of up to €13,475,00 and a further sum in appropriations in aid of up to €1,446,000 were provided for the Vote in the Appropriation Act 2024. Certain receipts expected in December 2024 were delayed. This led to an unanticipated shortfall in appropriations-in-aid that was not matched by equivalent (or greater) savings in expenditure, and this resulted in the excess on the vote.

The matter is explained in Chapter 4 of my *Report on the Accounts of the Public Services* for 2024.

Seamus McCarthy

Comptroller and Auditor General

10 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 14 State Laboratory

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Government analytical laboratory and advisory service			
	<i>Original</i>	14,799		
	<i>Supplementary</i>	122		
		14,921	14,751	13,265
Gross expenditure		14,921	14,751	13,265
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	1,325		
	<i>Supplementary</i>	121		
		1,446	1,266	1,404
Net expenditure				
	<i>Original</i>	13,474		
	<i>Supplementary</i>	1		
		13,475	13,485	11,861

Excess vote

There is an excess vote of €9,680 for the year.

	2024	2023
	€	€
(Excess vote)/surplus	(9,680)	262,950

Barbara O'Leary
Accounting Officer
State Laboratory

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
€000	€000	€000
Pay	9,117	7,651
Non pay	5,634	5,614
Gross expenditure	14,751	13,265
<i>Deduct</i>		
Appropriations-in-aid	1,266	1,404
Net expenditure	13,485	11,861
 Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(565)	
Depreciation	908	
<i>Intangible assets (note 2.2)</i>		
Amortisation	—	
	343	315
 Changes in net current assets		
(Increase) in inventories	(53)	
Decrease in prepayments	312	
(Increase) in accrued income	(117)	
Increase in accrued expenses	765	
	907	315
Direct expenditure	14,735	12,491
 Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	2,086	1,819
Notional rents	1,688	1,688
Net programme cost	18,509	15,998

Note 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 14 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	10	10
Vote 12	Superannuation and Retired Allowances	2,063	1,796
Vote 18	National Shared Services Office	13	13
		<u>2,086</u>	<u>1,819</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	2,001	1,807
Intangible assets	2.2	—	—
		2,001	1,807
Current assets			
Bank and cash		513	312
Inventories	2.3	349	296
Prepayments	2.4	488	800
Accrued income	2.5	170	53
Other debit balances	2.6	202	4
Net Exchequer funding	2.9	19	—
		1,741	1,465
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	1,033	268
Other credit balances	2.8	734	300
Net Exchequer funding	2.9	—	16
		1,767	584
Net current (liabilities)/assets		(26)	881
Net assets		1,975	2,688
Represented by:			
State funding account	2.10	1,975	2,688

2.1 Property, plant and equipment

	Equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation ^a			
At 1 January 2024	15,298	559	15,857
Additions ^b	1,102	—	1,102
Disposals	(1,326)	—	(1,326)
At 31 December 2024	15,074	559	15,633
Accumulated depreciation			
At 1 January 2024	13,498	552	14,050
Depreciation for the year	905	3	908
Depreciation on disposals	(1,326)	—	(1,326)
At 31 December 2024	13,077	555	13,632
Net assets			
At 31 December 2024	1,997	4	2,001
At 31 December 2023	1,800	7	1,807

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^b PPE includes an asset addition acquired as a non-cash transaction to the value of €537,000. In 2024 a laboratory asset was replaced at no additional cost to the entity. Cash additions for the year were €565,000.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2024	174	174
At 31 December 2024	174	174
Accumulated amortisation		
At 1 January 2024	174	174
Amortisation for the year	—	—
At 31 December 2024	174	174
Net assets		
At 31 December 2024	—	—
At 31 December 2023	—	—

2.3 Inventories

at 31 December	2024	2023
	€000	€000
Chemicals and laboratory consumables	305	251
Stationery and IT consumables	44	45
	349	296

2.4 Prepayment

at 31 December	2024	2023
	€000	€000
Laboratory and IT	483	795
Administration	5	5
	488	800

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts in 2024. The 2023 comparative figures have been reclassified to reflect the new structure.

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Due for services	170	53
	170	53

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll distribution account	197	—
Recoupable travel expenses	1	—
Recoupable travel pass scheme	4	2
Recoupable cycle to work scheme	—	2
	202	4

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Laboratory and IT	594	265
Payroll accrual ^b	273	—
Holiday accrual ^b	163	—
Administration	3	3
	1,033	268

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts in 2024. The 2023 comparative figures have been reclassified to reflect the new structure.

^b Payroll and holiday represents accruals in accordance with Central Government Accounting Standard (CGAS) 39A Employee Benefits Part A which was introduced for the 2024 appropriation accounts.

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	117	111
Pay related social insurance	99	85
Universal social charge	25	24
Value added tax on intra-EU acquisitions	20	25
	261	245
Suspense		
Payroll deductions held in suspense	63	55
EU grant funding ^a	410	—
	473	55
	734	300

Note ^a A European Union grant of €410,000 from the Customs Control Equipment Instrument (CCEI) fund was received in the 2024 financial year. No costs or activities were carried out in relation to this grant in 2024 and the full amount of the grant is recognised as a liability in other credit balances.

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
(Excess vote)/surplus to be surrendered	(10)	263
Exchequer grant undrawn	(9)	(247)
Net Exchequer funding	(19)	16

Represented by:**Debtors**

Bank and cash	513	312
Debit balances: suspense	202	4
	715	316

Creditors

Due to the State	(261)	(245)
Credit balances: suspense	(473)	(55)
	(734)	(300)
	(19)	16

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		2,688	3,318
Disbursements from the Vote			
Estimate provision	Account	13,475	
Excess vote	Account	10	
Net vote		13,485	11,861
Expenditure borne elsewhere	1.1	2,086	1,819
Non-cash items			
Capital asset net adjustments	2.1	537	
Notional rent	1	1,688	
		2,225	1,688
Net programme cost	1	(18,509)	(15,998)
Balance at 31 December		1,975	2,688

2.11 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	728	530
Total of legally enforceable commitments	728	530

2.12 Impact of accounting policy changes in 2024

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

	2024 €000
Payroll accrual ^a	(273)
Holiday accrual ^a	(163)
	(436)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

3.1 Analysis of administration expenditure ^a

All of the allocation for Vote 14 State Laboratory is classified as administrative expenditure applied towards a single programme: Government analytical laboratory and advisory service.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	9,604		
	Supplementary	(319)		
		9,285	9,117	7,651
ii	Travel and subsistence	35	36	20
iii	Training and development	229	161	132
iv	Operational services, supplies and sundry equipment	2,873	3,307	2,841
v	Digital capital investment and IT expenses	432	337	322
vi	Premises expenses ^b			
	Original	1,625		
	Supplementary	441		
		2,066	1,793	2,299
vii	Policy reviews, consultancy services and research	1	—	—
		14,921	14,751	13,265

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts in 2024. The 2023 comparative figures have been reclassified to reflect the new structure.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts for various analyses, examinations, tests etc.			
	<i>Original</i>	1,070		
	<i>Supplementary</i>	121		
			1,191	1,002
				1,162
2	Receipts from additional superannuation contributions on public service remuneration		254	264
				242
3	Miscellaneous receipts		1	—
			—	—
		1,446	1,266	1,404

Significant variations

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

1 Receipts for various analyses, examinations, tests etc.

Estimate provision €1.191 million; realised €1.002 million

A supplementary estimate of €121,000 was included due to an anticipated increase in the number of tests being completed in the second half of the year versus the first half of the year. The anticipated increase in tests being completed did not materialise. Invoices raised in November 2024 to the value of €50,838 were expected to be paid in December 2024 but were not actually paid until 2025.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>136</u>	<u>124</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	8,290	6,891
Higher, special or additional duties allowances	9	3
Employer's PRSI	<u>818</u>	<u>667</u>
Total pay	<u>9,117</u>	<u>7,651</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	7	—	1,379	1,317

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	80	58
60,000	69,999	13	12
70,000	79,999	24	26
80,000	89,999	15	6
90,000	99,999	4	3
100,000	109,999	—	2
110,000	119,999	2	1
120,000	129,999	—	1
130,000	139,999	—	—
140,000	149,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2024	2023
	€	€
Basic pay	139,759	125,583
Allowances	1,396	1,259
	141,155	126,842

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Contributory Pension Scheme for Established Civil Servants and its associated Contributory Revised Spouses' and Children's Scheme. Her entitlement in that regard do not extend beyond the standard terms of the schemes.

Appropriation Account 2024

Vote 15

Secret Service

Introduction

As Accounting Officer for Vote 15, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for Secret Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024.

A surplus of €718,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 4 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account.

Statement on internal financial control

Prescribed arrangements are in place with the Department of Justice and the Department of Defence for the drawdown of moneys from the Secret Service Vote and for the annual certification by the respective Ministers of moneys actually expended during the year, as well as balances held at the year-end.

For security reasons, restrictions are in place regarding operations and information about the individual transactions. This places a limitation on the normal direct controls available to me as Accounting Officer of a Vote. In the circumstances, I rely on annual certified statements signed by the Ministers to whom moneys have been issued, which are underpinned by operational controls put in place by their Departments.

David Moloney
Accounting Officer
Secret Service

11 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 15 Secret Service

Opinion on the appropriation account

I have audited the appropriation account for Vote 15 Secret Service for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 15 Secret Service for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Public Expenditure, National Development Plan Delivery and Reform and have fulfilled my other ethical responsibilities in accordance with the standards.

For the purposes of this audit, I have been furnished with certificates from the Minister for Justice and the Minister for Defence which support the expenditure from the Vote. The audit included review of operational controls over the moneys issued from the Vote.

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

20 May 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to 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, National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 15 Secret Service

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Secret service	2,000	1,282	1,407
Gross expenditure	2,000	1,282	1,407
Net expenditure	2,000	1,282	1,407

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	717,712	593,259

David Moloney
Accounting Officer
Secret Service

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

This note is not applicable in the case of the Secret Service Vote.

Note 2 Statement of Financial Position as at 31 December 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		€000	€000
Current assets			
Sub-account balances		618	500
PMG balance		—	277
		<u>618</u>	<u>777</u>
<i>Less</i>			
Current liabilities			
Net Exchequer funding	2.1	<u>618</u>	<u>777</u>
		<u>618</u>	<u>777</u>
Net current assets		<u>—</u>	<u>—</u>
Net assets		<u>—</u>	<u>—</u>
Represented by:			
State funding account	2.2	<u>—</u>	<u>—</u>

2.1 Net Exchequer funding

<u>at 31 December</u>	<u>2024</u>	<u>2023</u>
	€000	€000
Surplus to be surrendered	718	593
Exchequer grant undrawn	<u>(100)</u>	<u>184</u>
Net Exchequer funding	<u>618</u>	<u>777</u>
Represented by:		
Debtors		
Sub-account balance	618	500
PMG balance	<u>—</u>	<u>277</u>
	<u>618</u>	<u>777</u>

2.2 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			—	—
Disbursements from the Vote				
Estimate provision	Account	2,000		
Surplus to be surrendered	Account	(718)		
Net vote			1,282	1,407
Net programme cost			(1,282)	(1,407)
Balance at 31 December			—	—

Note 3 Vote Expenditure

The expenditure outturn was €718,000 (36%) lower than the amount provided. The estimate is necessarily conjectural.

Note 4 Salary of Accounting Officer

The Accounting Officer for Vote 15 Secret Service is also the Accounting Officer for Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform. His salary level is disclosed in the appropriation account for Vote 11.

Appropriation Account 2024

Vote 16

Tailte Éireann

Introduction

As Accounting Officer for Vote 16, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of Tailte Éireann and certain minor services.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €7.461 million 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Vehicles and equipment	5 years	20%
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	2-10 years	50% - 10%
Acquired/developed software	4- 8 years	25% - 12.5%

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 Tailte Éireann.

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.

Shared services

Payroll and human resources were provided on a shared service basis by the National Shared Service Office. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between Tailte Éireann and the National Shared Services Office for the provision of shared services for HR and payroll.

I have relied on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls were exercised in the provision of shared services to Tailte Éireann.

In addition, I have relied on a letter of assurance from the Accounting Officer of the Department of Justice, Home Affairs and Migration that the appropriate controls are exercised in the provision of financial shared services to Tailte Éireann. I have fulfilled my responsibilities in relation to the requirements of the service level agreement between Tailte Éireann and the Department of Justice, Home Affairs and Migration for the provision of financial shared services.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within Tailte Éireann.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Compensations claims

Tailte Éireann operates a registration of title system that confers a State guarantee on the title holder. The State is bound to indemnify any person who suffers loss through reliance on the National Land Register. In the normal course of its business, Tailte Éireann receive compensation claims under Section 120 of the Registration of Deeds and Title Act 1964. Claims may arise due to error, forgery or fraud in relation to registration of title. A summary of payments made under Section 120 of the Registration of Deeds and Title Act 1964 is set out in note 6.1 to the accounts.

A counter-fraud framework is in place, the aim of which is to minimise exposure to and losses from fraud against the registers. This framework guides the implementation of strategy in maintaining the integrity of the registers, safeguarding registered property rights and protecting public resources.

Internal audit and Audit Committee

Tailte Éireann has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

Tailte Éireann 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 €21.7 million in 2024.

Tailte Éireann has provided details of 21 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

Tailte Éireann complied with the guidelines with the exception of nine contracts in excess of €25,000 (exclusive of VAT) totalling €800,875 (exclusive of VAT) as set out below.

- One ICT related contract with a value of €276,319 was extended in order to ensure the necessary continuity of support for a key operating system. There will be no further expenditure on this contract in 2025.
- Two ICT related contracts with a combined value of €160,746 were extended in order to secure key support in project implementation. One of these contracts was terminated in 2024 and the second is being phased out in early 2025.
- One contract for the supply of services, with a value of €56,541 was extended pending the takeover of these services by the relevant Government agency. This was completed in early 2024 and this contract was then terminated.
- Two contracts for the supply of telecom services, with a combined value of €86,587 were extended pending the putting in place of a combined telecoms contract for all of Tailte Eireann. This is expected to be in place in quarter 2 2025.
- One contract with an overall value of €76,553 was awarded for the provision of specialist project management training.
- Two contracts with a combined value of €144,129 were awarded to address urgent ICT security requirements.

Risk and control framework

Tailte Éireann 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 Tailte and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board and Audit and Risk Committee 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 are communicated to those responsible for taking corrective action and to 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

Tailte Éireann has procedures to monitor the effectiveness of its risk management and control procedures. Tailte'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 Tailte Éireann responsible for the development and maintenance of the internal financial control framework.

Review of effectiveness

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Liam O'Sullivan
Accounting Officer
Tailte Éireann

4 September 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 16 Tailte Éireann

Opinion on the appropriation account

I have audited the appropriation account for Vote 16 Tailte Éireann for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 16 Tailte Éireann for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Tailte Éireann 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.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that there was a significant level of non-compliance with national procurement rules in respect of contracts that operated in 2024.

Seamus McCarthy
Comptroller and Auditor General

10 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

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

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 16 Tailte Éireann

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Provision of surveying, property registration and valuation services within the State	87,167	79,289	77,068
Gross expenditure	87,167	79,289	77,068
<i>Deduct</i>			
B Appropriations-in-aid	1,530	1,592	1,688
Net expenditure	85,637	77,697	75,380

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 spending in the following year (see note 6.4).

	2024	2023
	€	€
Surplus	7,939,797	9,314,406
Deferred surrender	(479,000)	—
Surplus to be surrendered	7,460,797	9,314,406

Liam O'Sullivan
Accounting Officer
Tailte Éireann

4 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	1,693	3,096
Pay	56,853	51,654
Non pay	20,743	22,318
Gross expenditure	79,289	77,068
<i>Deduct</i>		
Appropriations-in-aid	1,592	1,688
Net expenditure	77,697	75,380
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(595)	
Depreciation	1,029	
<i>Intangible assets (note 2.2)</i>		
Purchases	(2,508)	
Amortisation	4,039	
	1,965	(4,239)
Changes in net current assets		
Increase in inventories	(4)	
Increase in prepayments	(62)	
Decrease in deferred income	(126)	
Increase in accrued expenses	2,721	
	2,529	(4,463)
Direct expenditure	82,191	66,678
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	26,129	22,365
Notional rents	2,279	2,279
Net programme cost	110,599	91,322

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 16 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	23,741	19,591
Vote 13	Office of Public Works	2,200	2,577
Vote 18	National Shared Services Office	89	71
Vote 24	Justice	94	99
Vote 43	Office of the Government Chief Information Officer	5	27
		<u>26,129</u>	<u>22,365</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	1,797	2,231
Intangible assets	2.2	12,242	13,773
		14,039	16,004
Current assets			
Bank and cash	2.3	3,739	3,512
Inventories	2.4	174	170
Prepayments	2.5	5,228	5,166
Other debit balances	2.6	374	135
		9,515	8,983
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	3,411	690
Deferred income		57	183
Other credit balances	2.8	3,568	3,474
Net Exchequer funding	2.9	545	173
		7,581	4,520
Net current assets		1,934	4,463
Net assets		15,973	20,467
Represented by:			
State funding account	2.10	15,973	20,467

2.1 Property, plant and equipment

	Vehicles and equipment €000	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a				
At 1 January 2024	684	18,753	6,170	25,607
Additions	258	337	—	595
Disposals ^b	(43)	(194)	(1,914)	(2,151)
At 31 December 2024	899	18,896	4,256	24,051
Accumulated depreciation				
At 1 January 2024	476	17,083	5,817	23,376
Depreciation for the year	82	847	100	1,029
Depreciation on disposals	(43)	(194)	(1,914)	(2,151)
At 31 December 2024	515	17,736	4,003	22,254
Net assets				
At 31 December 2024	384	1,160	253	1,797
At 31 December 2023	208	1,670	353	2,231

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^b All assets were reviewed in 2024 following the merger of Ordnance Survey Ireland, the Property Registration Authority, and the Valuation Office in 2023. This identified obsolete fully depreciated furniture and fittings assets of €1.9 million to be removed from the asset register. €1.6 million of these assets were purchased pre-2006.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	51,107	9,344	60,451
Additions	2,508	—	2,508
Brought into use	9,344	(9,344)	—
Disposals	(54)		(54)
At 31 December 2024	62,905	—	62,905
Accumulated amortisation			
At 1 January 2024	46,678	—	46,678
Amortisation for the year	4,039	—	4,039
Amortisation on disposals	(54)	—	(54)
At 31 December 2024	50,663	—	50,663
Net assets			
At 31 December 2024	12,242	—	12,242
At 31 December 2023	4,429	9,344	13,773

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balance	633	1,504
Commercial bank and cash balances	3,106	2,008
	3,739	3,512

Note ^a The commercial bank account balances represent €1.667 million owed to the Exchequer on 31 December 2024 in respect of registration fees collected and €1.438 million in a Danske Bank account used for salaries and pension payments. Not included are non-Exchequer balances of €7.376 million held at the Central Bank (2023: €6.74 million) and €69,229 held at Danske Bank (2023: €243,784) in respect of ground rent scheme purchase moneys.

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Stocks of maps for sale	174	170

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Software support	4,091	4,057
Valuation system	1,050	1,088
Administration	87	21
	5,228	5,166

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable travel pass expenditure	54	58
Recoupable pension payments	187	—
Other debit suspense items	133	77
	374	135

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Energy costs	80	190
IT services and support	245	127
Administration expenses	428	310
Legal costs	49	63
Payroll accrual (note 2.13)	1,841	—
Holiday accrual (Note 2.13)	768	—
	3,411	690

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	883	807
Pay related social insurance	542	493
Professional services withholding tax	108	415
Value added tax	290	464
Pension contributions	44	32
Exchequer and other receipts payable	1,511	1,102
	<u>3,378</u>	<u>3,313</u>
Payroll deductions	190	161
	<u>3,568</u>	<u>3,474</u>

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	7,461	9,314
Deferred surrender	479	—
Transfers on establishment of Vote 16 from PRA and VO	636	636
Exchequer grant undrawn	<u>(8,031)</u>	<u>(9,777)</u>
Net Exchequer funding	<u>545</u>	<u>173</u>
Represented by:		
Debtors		
Bank and cash	3,739	3,512
Debit balances: suspense	<u>374</u>	<u>135</u>
	<u>4,113</u>	<u>3,647</u>
Creditors		
Due to the State	3,378	3,313
Credit balances: suspense	<u>190</u>	<u>161</u>
	<u>3,568</u>	<u>3,474</u>
	<u>545</u>	<u>173</u>

2.10 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			20,467	—
Disbursements from the Vote				
Estimate provision	Account	85,637		
Deferred surrender	Account	(479)		
Surplus to be surrendered	Account	(7,461)		
Net vote			77,697	75,380
Expenditure borne elsewhere	1.1		26,129	24,644
Non-cash items: Notional rent	1		2,279	11,765
Net programme cost			(110,599)	(91,322)
Balance at 31 December			15,973	20,467

2.11 Commitments

Global commitments	2024	2023
at 31 December	€000	€000
Procurement of goods and services	707	597
Capital projects	596	1,304
	1,303	1,901

b) Major capital projects

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Project Axia ^a	9,274	2,334	—	11,608	10,578

Note ^a Additional system enhancements were capitalised in 2024.

2.12 Contingent liabilities

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

2.13 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(1,841)
Holiday accrual ^a	(768)
	(2,609)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been included in Programme A to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	62,249	56,853	51,654
ii	Travel and subsistence	680	673	595
iii	Training and development	350	347	326
iv	Operational services, supplies and sundry equipment	3,550	4,012	3,671
v	Digital capital investment and IT expenses	15,926	14,176	16,137
vi	Premises expenses	2,150	1,247	1,471
vii	Policy reviews, consultancy services and research	300	288	118
		85,205	77,596	73,972

Note The non-pay administration subheads were reduced from seven to five in 2024 as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure

Significant variations

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

vi Premises expenses

Estimate provision €2.150 million; outturn €1.247 million

The underspend of €903,000 on premises expenses is due to savings in the office maintenance budget pending the move to a new corporate headquarters and lower than budgeted energy costs in 2024.

Programme A Provision of surveying, property registration and valuation services within the State

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	62,249	56,853	51,654
A.2	Administration – non pay	22,956	20,743	22,318
A.3	Valuation	—	—	1,370
A.4	Surveying	1,422	1,382	1,108
A.5	Property registration archive and digitisation	40	7	85
A.6	Compensation costs and other legal fees	500	304	533
		87,167	79,289	77,068

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.6 Compensation costs and other legal fees

Estimate provision €500,000; outturn €304,000

The outturn on this subhead is dependent upon the number of compensation claims settled in the period.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	1,510	1,592	1,492
2	Valuation receipts	—	—	126
3	Miscellaneous receipts	20	—	70
		1,530	1,592	1,688

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Opening balance at 1 January	799	453
Exchequer balance transfer on merger of OSI	147	3,706
Land Registry and Registry of Deeds fees received	74,817	75,055
Mapping and valuation fees received	9,402	12,396
Dividend received (see note 6.3)	1,666	—
Ground rent fees received	63	50
Paid over to Exchequer ^a	(85,383)	(90,861)
Balance at 31 December	1,511	799

Note ^a All fees collected are remitted to the Exchequer. At end December 2024, there were 109,476 applications for registration on hand (2023: 116,755 applications). The fees relating to this work on hand, estimated at €42 million (2023: €45 million) have been paid to the Exchequer. Legal rights are protected from the date of lodgement of an application, rather than on completion of registration.

An online portal www.landdirect.ie is used by customers for lodging applications and conducting searches. Customers lodge monies to their landdirect accounts in advance. There were credit balances of €2,025,445 on the landdirect accounts at the end of the 2024 (2023 €1,867,787).

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>941</u>	<u>898</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	50,159	46,014
Higher, special or additional duties allowances	85	91
Other allowances	180	163
Overtime	1,724	1,260
Employer's PRSI	<u>4,705</u>	<u>4,126</u>
Total pay	<u>56,853</u>	<u>51,654</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024	2023
			€	€
Higher, special or additional duties allowances	19	1	29,881	14,592
Overtime	252	69	26,062	24,854
Other allowances	43	—	9,336	6,369
Extra remuneration in more than one category	12	2	11,924	23,507

5.4 Other remuneration arrangements

Ten retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €15,435. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Tailte Éireann staffing pay bands

The number of Tailte Éireann employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	571	580
60,000	69,999	145	150
70,000	79,999	74	96
80,000	89,999	46	58
90,000	99,999	39	30
100,000	109,999	11	—
110,000	119,999	8	30
120,000	129,999	9	3
130,000	139,999	1	1
140,000	149,999	—	3
150,000	159,999	—	1
160,000	169,999	1	1
170,000	179,999	2	—
180,000	189,999	1	—
200,000	209,999	1	—

5.6 Remuneration and taxable benefits of Accounting Officer

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

	2024	2023
	€000	€000
Liam O'Sullivan (appointed 10 July 2023)	207	90
Elizabeth Pope (interim Accounting Officer 1 Mar-10 July 2023)	—	62
	207	152

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Single Public Services Pension Scheme and his entitlements to retirement benefits do not extend beyond the terms of that scheme.

5.7 Payroll overpayments ^a

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	189	303,344	272,125
Recovery plans in place	57	163,155	98,091

Note ^a Tailte Éireann have raised queries with National Shared Services Office (NSSO) regarding erroneous outstanding balances. The reported figure for 2024 was calculated with reference to the reported year-end balance in 2023, plus total overpayments reported by NSSO, less the amount of repayments reported by NSSO.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments by Tailte Éireann in the year

	Claims by			Total	Total
	Employees	S.120 and related claims	Other claims	2024	2023
Number of cases	—	9	27	36	26
	€000	€000	€000	€000	€000
Tailte Éireann's own legal costs	—	—	31	31	25
Payments by/on behalf of Tailte Éireann					
Compensation	—	29	—	29	541
Legal costs	—	10	72	82	—
Other costs	—	—	—	—	—
2024 Total	—	39	103	142	566
2023 Total	18	385	163	566	

Cumulative costs of cases completed in 2024

	Claims by			Total
	Employees	S.120 and related claims	Other claims	
Number of cases	—	9	25	34
	€000	€000		€000
Tailte Éireann's own legal costs	—	—	31	31
Payments by/on behalf of Tailte Éireann				
Compensation	—	29	—	29
Legal costs	—	10	65	75
Other costs	—	—	—	—
Total	—	39	96	135

6.2 Fraud and suspected fraud

In accordance with registration of title legislation, where a loss is suffered as a result of fraud, wherever so arising, this may give rise to a claim for compensation. Tailte Éireann continue to manage a very small number of cases of suspected fraudulent applications for registration.

6.3 Interest in An Post GeoDirectory

Tailte Éireann owns 49 shares in An Post GeoDirectory DAC at €1.25 per share, a total investment of €61. An Post GeoDirectory DAC was incorporated in Ireland in 1995. A minority interest (49%) of An Post GeoDirectory DAC profit after taxation is attributable to the State.

All dividends payable from An Post GeoDirectory DAC are payable directly to the Exchequer and not retained by Tailte Éireann. In 2024, a dividend of €1.666 million was received by Tailte Éireann and remitted directly to the Exchequer.

6.4 Deferred surrender

Deferred surrender comprises savings in 2024 of €479,000 in subhead A.2 (v) Digital capital investment and IT expenses

Appropriation Account 2024

Vote 17

Public Appointments Service

Introduction

As Accounting Officer for Vote 17, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Public Appointments Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.469 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Role of the Board

The Public Appointments Service was established under the Public Service Management (Recruitment and Appointments) Act 2004. It provides for a Chief Executive of the Service, and the appointment of a Board, consisting of eight external members and the Chief Executive on an *ex officio* basis.

The statutory functions of the Board are more advisory in nature than the traditional functions of State boards and essentially relate to giving advice or guidance to the Chief Executive. In general, they include

- representing the interests of the public service and ensuring that all appropriate service standards are being achieved
- considering and approving plans and strategic objectives put forward by the Chief Executive
- monitoring and advising the Public Appointments Service in the performance of its functions
- ensuring that appropriate review procedures are developed and implemented in relation to recruitment and promotion competitions, having regard to any relevant codes of practice issued by the Commission for Public Service Appointments
- publishing the annual report of the Public Appointments Service.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the appropriation account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

The useful lives and associated rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Operational software	10 years	10%
Other office equipment	5 years	20%
IT software	5 years	20%
IT hardware	5 years	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 Public Appointments Service.

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

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Public Appointments Service and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the Public Appointments Service.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Public Appointments Service.
- 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 Public Appointments Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Public Appointments Service 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Public Appointments Service 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 €7.57 million in 2024.

The Public Appointments Service has provided details of nine non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Public Appointments Service complied with the guidelines with the exception of four contracts in excess of €25,000 (exclusive of VAT) totalling €315,148 (exclusive of VAT) as set out below.

- One contract with expenditure of €165,884 was extended for business continuity purposes after a delay in issuing an RFT for a new competition.
- One supplier (expenditure value €32,088) was initially engaged on the recommendation of the Office of Public Works, for the duration of building works, primarily to ensure access to Chapter House when required. On the advice of An Garda Síochána, it was decided to continue the service due to the significant rise in anti-social behaviour in the area. A competitive procurement process led to a new provider being appointed from 1 September 2024.
- One contract (expenditure value €81,069) was extended beyond its expiry date as the contract value had not been fully met due to changes in circumstances that originated during and following the Covid pandemic. A new procurement exercise has commenced to appoint a new contractor.

- A contract for ergonomic assessment led to purchasing of specialist furniture, outside the scope of the contract, from the same supplier (expenditure value €36,107) to ensure compliance with health and safety guidelines.

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

Risk and control framework

The Public Appointments Service 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 Public Appointments Service and these have been identified, 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 are communicated to those responsible for taking corrective action and to 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

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.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Margaret McCabe
Accounting Officer
Public Appointments Service

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 17 Public Appointments Service Opinion on the appropriation account

I have audited the appropriation account for Vote 17 Public Appointments Service for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 17 Public Appointments Service for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Public Appointments Service 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

30 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 17 Public Appointments Service

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Civil and public service – redeployment/recruitment/selection			
	<i>Original</i>	23,608		
	<i>Supplementary</i>	665		
		24,273	22,811	21,084
Gross expenditure		24,273	22,811	21,084
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	206		
	<i>Supplementary</i>	664		
		870	1,077	413
Net expenditure				
	<i>Original</i>	23,402		
	<i>Supplementary</i>	1		
		23,403	21,734	20,671

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 spending in the following year (see note 6.1).

	2024	2023
	€	€
Surplus	1,669,212	627,569
Deferred surrender	(200,000)	—
Surplus to be surrendered	1,469,212	627,569

Margaret McCabe
Accounting Officer
Public Appointments Service

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Pay		15,241	13,505
Non pay		7,570	7,579
Gross expenditure		22,811	21,084
<i>Deduct</i>			
Appropriations-in-aid		1,077	413
Net expenditure		21,734	20,671
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(115)		
Depreciation	151		
Loss on disposal	4		
<i>Intangible assets (note 2.2)</i>			
Purchases	(258)		
Amortisation	6		
		(212)	(228)
Changes in net current assets			
Decrease in prepayments	11		
Decrease in accrued income	33		
Increase in accrued expenses	875		
		919	(79)
Direct expenditure		22,441	20,364
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		3,789	3,642
Net programme cost		26,230	24,006

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 17 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	60
Vote 12	Superannuation and Retired Allowances	1,639	1,468
Vote 13	Office of Public Works	2,026	2,052
Vote 18	National Shared Services Office	30	32
Vote 43	Office of the Government Chief Information Officer	32	30
		3,789	3,642

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	480	520
Intangible assets	2.2	321	69
		801	589
Current assets			
Bank and cash	2.3	329	845
Prepayments	2.4	495	506
Accrued income	2.5	—	33
Other debit balances	2.6	786	280
		1,610	1,664
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	1,032	157
Other credit balances	2.8	652	610
Net Exchequer funding	2.9	463	515
		2,147	1,282
Net current (liabilities)/assets		(537)	382
Net assets		264	971
Represented by:			
State funding account	2.10	264	971

2.1 Property, plant and equipment ^a

	Office and IT equipment €000	Other office equipment €000	Total €000
Cost or valuation ^a			
At 1 January 2024	1,400	242	1,642
Additions	115	—	115
Disposals	(273)	—	(273)
At 31 December 2024	1,242	242	1,484
Accumulated depreciation			
At 1 January 2024	998	124	1,122
Depreciation for the year	126	25	151
Depreciation on disposals	(269)	—	(269)
At 31 December 2024	855	149	1,004
Net assets			
At 31 December 2024	387	93	480
At 31 December 2023	402	118	520

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Intangible assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	3,880	—	3,880
Additions	—	258	258
At 31 December 2024	3,880	258	4,138
Accumulated amortisation			
At 1 January 2024	3,811	—	3,811
Amortisation for the year	6	—	6
At 31 December 2024	3,817	—	3,817
Net assets			
At 31 December 2024	63	258	321
At 31 December 2023	69	—	69

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	328	844
Petty cash	1	1
	<u>329</u>	<u>845</u>

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
IT services and supports	311	432
Specific programme costs	121	63
Administration expenses	63	11
	<u>495</u>	<u>506</u>

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Administration expenses	—	33
	<u>—</u>	<u>33</u>

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Salary suspense	329	—
Advances to OPW	212	90
Recoupable travel pass scheme	2	3
Other debit suspense items	244	187
	<u>787</u>	<u>280</u>

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual (note 2.12)	395	—
Holiday accrual (note 2.12)	294	—
Specific programme costs	237	84
IT services and supports	22	3
Administration expenses	84	70
	1,032	157

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	251	244
Pay related social insurance	169	164
Professional services withholding tax	19	60
Value added tax	210	55
Local property tax	1	1
	650	524
Suspense		
Payroll deductions held in suspense	3	86
	653	610

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	1,469	628
Deferred surrender	200	—
Exchequer grant undrawn	(1,206)	(113)
Net Exchequer funding	463	515

Represented by:**Debtors**

Bank and cash	329	845
Debit balances: suspense	787	280
	<u>1,116</u>	<u>1,125</u>

Creditors

Due to the State	(650)	(524)
Credit balances: suspense	(3)	(86)
	<u>(653)</u>	<u>(610)</u>
	463	515

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		971	664
Disbursements from the Vote			
Estimate provision	Account	23,403	
Deferred surrender	Account	(200)	
Surplus to be surrendered	Account	<u>(1,469)</u>	
Net vote		21,734	20,671
Expenditure borne elsewhere	1.1	3,789	3,642
Net programme cost	1	<u>(26,230)</u>	<u>(24,006)</u>
Balance at 31 December		264	971

2.11 Commitments

	2024	2023
	€000	€000
Global commitments		
at 31 December		
Procurement of goods and services	219	484
Capital projects and programmes	258	36
Total of legally enforceable commitments	477	520

2.12 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(395)
Holiday accrual ^a	(294)
	(689)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 17 Public Appointments Service is classified as administrative expenditure applied towards a single programme: civil and public service – redeployment/recruitment/selection.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	14,902		
	<i>Supplementary</i>	<u>465</u>		
		15,367	15,241	13,505
ii	Travel and subsistence	10	10	11
iii	Training and development	255	308	507
iv	Operational services, supplies and sundry equipment	180	229	106
v	Digital capital investment and IT expenses	3,161	2,624	2,006
vi	Premises expenses	700	545	580
vii	Policy reviews, consultancy services and research	160	119	266
viii	Recruitment costs – advertising and testing			
	<i>Original</i>	1,700		
	<i>Supplementary</i>	<u>50</u>		
		1,750	1,506	1,691
ix	Recruitment costs – interview boards			
	<i>Original</i>	2,540		
	<i>Supplementary</i>	<u>150</u>		
		2,690	2,229	2,412
		24,273	22,811	21,084

Significant variations

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

vi Office premises expenses

Estimate provision €700,000; outturn €545,000

The saving of €155,000 arose as the allocation for Office premises expenses included an amount to cover capital works on the Chapter House canteen. This was pre-funded with the OPW in line with their estimated costs, but as at end 2024 the charges for the work were significantly lower than estimated. The work was substantially complete at the end of the year.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid			
	Original	30		
	Supplementary	664		
		694	819	198
2	Receipts from additional superannuation contributions on public service remuneration	175	258	215
3	Miscellaneous	1	—	—
		870	1,077	413

Significant variations

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

1. Appropriations-in-aid

Estimate provision €30,000; realised €819,000

The receipts were ahead of profile by €789,000 due to a transfer of funding from An Garda Síochána to support their additional recruitment requirements for the year.

2. Receipts from additional superannuation contributions on public service remuneration

Estimate provision €175,000; realised €258,000

Receipts from superannuation contributions were ahead of profile by €83,000 due to an increase in staff numbers to support additional garda recruitment.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>296</u>	<u>295</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	13,699	12,131
Higher, special or additional duties allowances	128	143
Overtime	12	18
Employer's PRSI	<u>1,402</u>	<u>1,213</u>
Total pay	<u>15,241</u>	<u>13,505</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	30	6	18,405	14,531
Overtime	34	—	1,708	1,770
Extra remuneration in more than one category	7	3	18,802	12,523

5.4 Public Appointments Service employee pay bands

The number of Public Appointments Service employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	244	224
60,000	69,999	13	10
70,000	79,999	10	14
80,000	89,999	12	6
90,000	99,999	6	3
100,000	109,999	4	5
110,000	119,999	4	1
160,000	169,999	1	1

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	163	163
	163	163

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

5.6 Other remuneration arrangements

164 retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €874,342. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

Fees paid to members of the Board of the Public Appointments Service in 2024 were as follows.

Member	Annual fees	
	2024	2023
	€	€
Margaret McCabe, Chief Executive *	—	—
Tom Moran, Chairman	11,970	11,970
Dr Eddie Molloy	—	7,695
Anne Marie Taylor	—	7,695
Mary Connaughton	7,695	7,695
Sinead Burns	5,771	—
Valerie Lawlor	5,771	—
Yvonne Cooke ^a	—	—
Colin Menton ^a	—	—
Fiona Quinn ^a	—	—
Anne Marie Hoey ^a	—	—
Total	31,207	35,055

Note ^a Serving public servants, who do not receive Board membership fees under the 'one person, one salary' principle.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	20	34,860	19,079
Recovery plans in place	6	4,146	1,297

Note 6 Miscellaneous

6.1 Deferred surrender

Deferred surrender comprises savings in 2024 of €200,000 in capital expenditure in the following subhead that was carried over to 2025.

	2024	2023
	€000	€000
A Civil and public service – redeployment/recruitment/ selection	200	—
	200	—

Appropriation Account 2024

Vote 18

National Shared Services Office

Introduction

As Accounting Officer for Vote 18, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the National Shared Services Office.

The expenditure outturn is compared with the sums

- granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €7.898 million 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 20 of 2024 have been applied in the preparation of the account, including the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for the capital expenditure in respect of the development of Financial Management Shared Services (FMSS).

Capital assets under development

Capital expenditure in respect of the development of a Financial Management Shared Services (FMSS) system by the National Shared Service Office is included as part of note 2.2 Intangible assets. Staff, client service partner and overhead costs incurred as part of the development of the system are not capitalised.

Basis of measurement

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 capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Software licences and externally acquired software	Licence term 5 years	20%
Acquired and developed software	10	10%
Office and IT equipment	5	20%

Basis of charge for services

The National Shared Services Office applies a service charge for human resource (HR) services and pensions administration. The service charge for 2024 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.

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.

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 and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- A risk management system operates within the Office
- There are systems aimed at ensuring the security of the ICT systems
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit and Risk Committee

The National Shared Services Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the National Shared Services Office is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, 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

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, and on professional and other contracted services, amounted to a total of €29.637 million in 2024.

The Office has provided details of one non-competitive contract in excess of €25,000 in the annual return in respect of circular 40/2002 to 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 one contract in excess of €25,000 (exclusive of VAT) totalling €62,740 (exclusive of VAT). The contract was awarded for IT licences that relied on a non-compliant procurement process. This contract will continue until its expiration in 2025. The procurement has been reviewed by the Office, and steps are being taken to bring it into compliance with the relevant procurement rules as quickly as possible.

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 National Shared Services Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by Senior Management 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 and 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

The National Shared Services Office has procedures to monitor the effectiveness of its risk management and control procedures. The Offices' 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.

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 Engagements (ISAE 3402) *Assurance Reports on Controls at a Service Organisation*. A separate assurance process is in place for An Garda Síochána and Prison Service payrolls.

HR Services, Payroll Services and Finance Shared Services achieved ISAE Type II certification in 2025 based on testing performed in 2024. This provides me with the assurance that, in all material respects, the control objectives were achieved and operated effectively throughout the period under review.

Overpayments

Overpayments to client staff in 2024, in respect of which the root cause was attributable to the National Shared Services Office, were made in 1,412 cases (2023: 960 cases) with an estimated value of €2.041 million (2023: €1.51 million). This amounts to 27% of the financial value of all overpayments in 2024 (2023: 23%) and 22% of the volume of all overpayment cases in 2024 (2023: 19%).

The increase was primarily caused by increased caseloads, driven by increased activity within clients. This has in turn increased the time taken to process overpayments.

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 control issues

In 2025, weakness in controls operated by the NSSO were identified in respect of three non- standard categories of pay and pension cases. The weakness related to

- chargeable excess tax (CET) and withholding tax (WHT) liabilities on high value pensions not being applied or not being discharged appropriately
- assignment to incorrect ministerial pension schemes, resulting in under/over deduction of pension contributions and additional superannuation contributions (ASC), and mistreatment of salary gifting for taxation purposes
- miscalculation of retirement benefits paid to some former civil servants who had availed of work-sharing for periods during their service.

On foot of these weakness, I requested a full internal review and corrective action has been taken in 2025 to address all weaknesses identified within processes and systems, and new controls have been introduced where required. An external audit has been commissioned to review processes and systems and is expected to be concluded in 2026.

In July 2025, the Office of the Revenue Commissioners commenced an audit of all CET and WHT for the period 2015 to date. The audit is ongoing and the potential findings are yet to be finalised.

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Bernie Kelly

Accounting Officer

National Shared Services Office

18 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

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 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 18 National Shared Services Office for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the 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 appendix to this report.

Lapses in controls over pension payments

The Accounting Officer discloses in the statement on internal control that a number of lapses in the administration of pension payments and pension contribution deductions occurred in 2024 and earlier periods. This included underpayment of certain tax liabilities. Chapter 7 of my *Report on the Accounts of the Public Services* for 2024 examines these matters.

Seamus McCarthy
Comptroller and Auditor General

19 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 18 National Shared Services Office

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
		Outturn		Outturn
		€000	€000	€000
Programme expenditure				
A	NSSO function			
	<i>Original</i>	41,717		
	<i>Deferred surrender</i>	1,200		
	<i>Supplementary</i>	261		
			43,178	36,120
				38,246
B	HR shared services			
	<i>Original</i>	12,056		
	<i>Supplementary</i>	(100)		
			11,956	11,773
				10,337
C	Payroll shared services			
	<i>Original</i>	14,297		
	<i>Supplementary</i>	1,050		
			15,347	14,875
				14,254
D	Finance shared services			
	<i>Original</i>	11,527		
	<i>Supplementary</i>	(1,210)		
			10,317	9,452
				11,380
Gross expenditure				
	<i>Original</i>	79,597		
	<i>Deferred surrender</i>	1,200		
	<i>Supplementary</i>	1		
			80,798	72,220
				74,217
<i>Deduct</i>				
E	Appropriations-in-aid		7,031	7,351
				6,938
Net expenditure				
	<i>Original</i>	72,566		
	<i>Deferred surrender</i>	1,200		
	<i>Supplementary</i>	1		
			73,767	64,869
				67,279

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 spending in the following year (note 6.1).

	2024 €	2023 €
Surplus	8,898,285	6,109,695
Deferred surrender	(1,000,000)	(1,200,000)
Surplus to be surrendered	<u>7,898,285</u>	<u>4,909,695</u>

Bernie Kelly
Accounting Officer
National Shared Services Office

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	6,379	4,260
Pay	40,766	38,154
Non pay	25,075	31,803
Gross expenditure	72,220	74,217
<i>Deduct</i>		
Appropriations-in-aid	7,351	6,938
Net expenditure	64,869	67,279
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(1,661)	
Depreciation	422	
<i>Intangible assets (note 2.2)</i>		
Purchases	(492)	
Amortisation	3,468	
	1,737	(2,688)
Changes in net current assets		
Increase in prepayments	(128)	
Increase in accrued expenses	1,731	
Increase in amounts owed from public bodies	(97)	
	1,506	714
Direct expenditure	68,112	65,305
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	(16,029)	(20,172)
Notional rents	1,758	1,758
Net programme cost	53,841	46,891

Note 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, net of expenditure borne by Vote 18 in relation to other votes.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	82	81
Vote 12	Superannuation and Retired Allowances	2,547	518
Vote 13	Office of Public Works	1,508	1,830
Vote 43	Office of the Government Chief Information Officer	1,158	1,053
	Apportioned cost of shared services for other Votes	(21,324)	(23,654)
		(16,029)	(20,172)

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	6,262	5,023
Intangible assets	2.2	24,143	27,119
		30,405	32,142
Current assets			
Bank and cash	2.3	—	5,799
Prepayments	2.4	5,306	5,178
Client funding due	2.8	2,688	—
Other debit balances	2.5	1,278	639
Amounts owed from public bodies		97	—
		9,369	11,616
<i>Less</i>			
Current liabilities			
Bank and cash	2.3	1,253	—
Accrued expenses	2.6	2,904	1,173
Other credit balances	2.7	1,958	1,829
Client funding/advance balances	2.8	—	3,751
Net Exchequer funding	2.9	755	858
		6,870	7,611
Net current assets		2,499	4,005
Net assets		32,904	36,147
Represented by:			
State funding account	2.10	32,904	36,147

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Assets under development €000	Total €000
Cost or valuation				
At 1 January 2024	6,528	31	3,471	10,030
Additions	111	—	1,550	1,661
At 31 December 2024	6,639	31	5,021	11,691
Accumulated depreciation				
At 1 January 2024	4,976	31	—	5,007
Depreciation for the year	422	—	—	422
At 31 December 2024	5,398	31	—	5,429
Net assets				
At 31 December 2024	1,241	—	5,021	6,262
At 31 December 2023	1,552	—	3,471	5,023

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	55,435	1,693	57,128
Additions	—	492	492
At 31 December 2024	55,435	2,185	57,620
Accumulated amortisation			
At 1 January 2024	30,009	—	30,009
Amortisation for the year	3,468	—	3,468
At 31 December 2024	33,477	—	33,477
Net assets			
At 31 December 2024	21,958	2,185	24,143
At 31 December 2023	25,426	1,693	27,119

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	1,153	2,048
Client funded bank balances	(2,406)	3,751
	(1,253)	5,799

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
IT services and support	4,010	4,197
Finance shared services IT services and support	944	854
Other prepayments	352	127
	5,306	5,178

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable HRMS	636	574
Payroll control account	570	—
Travel pass scheme expenditure	54	55
Other debit suspense items	14	9
Office of Public Works	4	1
	1,278	639

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	1,803	—
Finance shared services IT services and support	486	493
Other IT services and support	195	213
Other accruals	128	263
FMSS project	119	68
Bank charges	94	77
Facilities	79	59
	2,904	1,173

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Professional services withholding tax	648	535
Income tax	399	403
Pay related social insurance	427	410
Pension contributions	120	130
Value added tax	127	117
Universal social charge	89	86
Local property tax	3	3
	<u>1,813</u>	<u>1,684</u>
Suspense		
Payroll deductions held in suspense	145	145
	<u>1,958</u>	<u>1,829</u>

2.8 Client funding due/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 €2.688 million owed by clients as at 31 December 2024 (2023: €3.751 million held on behalf of clients), consists of €2.847 million (2023: €3.553 million held on behalf of clients) owed by clients to cover funding for salaries over the new year period, and €158,930 (2023: €198,000) representing amounts due to individuals and third party organisations.

The National Shared Services Office processed total gross salary and travel and subsistence payments of €7.3 billion in 2024 (2023: €6.7 billion).

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	7,898	4,910
Deferred surrender	1,000	1,200
Exchequer grant undrawn	(8,143)	(5,252)
Net Exchequer funding	755	858

Represented by:

Debtors

Bank and cash	—	5,799
Client funding/advance balances	2,688	—
Debit balances: suspense	1,278	639
	<u>3,966</u>	<u>6,438</u>

Creditors

Due to the State	(1,813)	(1,684)
Bank and cash	(1,253)	—
Client funding/advance balances	—	(3,751)
Credit balances: suspense	(145)	(145)
	<u>(3,211)</u>	<u>(5,580)</u>
	<u>755</u>	<u>858</u>

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		36,147	34,173
Disbursements from the Vote			
Estimate provision	Account	73,767	
Deferred surrender	Account	(1,000)	
Surplus to be surrendered	Account	<u>(7,898)</u>	
Net vote		64,869	67,279
Expenditure borne elsewhere	1.1	(16,029)	(20,172)
Non-cash items			
Notional rent	1	1,758	1,758
Net programme cost	1	<u>(53,841)</u>	<u>(46,891)</u>
Balance at 31 December		32,904	36,147

2.11 Commitments

	2024	2023 ^a
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	—	—
Capital projects and programmes	861	—
Total of legally enforceable commitments	861	—

Note ^a Comparatives have been restated as a result of the adoption of accounting standards as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024.

b) Major capital projects where the project value exceeds €20 million

Programme/ project	Expenditure			Expected lifetime cost	
	To 31 Dec 2023	In 2024	Committed	2024	2023
	€000	€000	€000	€000	€000
Financial Management Shared Services	35,811	492	861	37,164	35,811
	35,811	492	861	37,164	35,811

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2024 by more than €1,000,000 compared to 2023.

Financial Management Shared Services

Increase in expected total spend: €1.353 million

The increase in total expected spend over the lifetime of the project is because a new contract for the system implementer is currently being procured. An interim contract of €1.353 million has been signed in 2024 pending finalisation of the contract in 2025. It is expected that the overall spend will be in excess of €44 million.

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	127	69

2.13 Impact of accounting policy changes in 2024

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

As at 31 December	2024
	€000
Payroll accrual ^a	(1,003)
Holiday accrual ^a	(800)
	<u>(1,803)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	43,032		
	<i>Supplementary</i>	(1,295)		
			41,737	38,154
ii	Travel and subsistence		205	130
iii	Training and development		535	555
iv	Operating expenses			
	<i>Original</i>	4,047		
	<i>Supplementary</i>	400		
			4,447	440
v	Digital capital investment and IT expenses			
	<i>Original</i>	18,678		
	<i>Supplementary</i>	5,896		
			24,574	29,074
vi	Premises expenses		837	920
vii	Policy reviews, consultancy services and research		1	684
		72,336	65,841	69,957

The non-pay administration subheads were reduced from seven to six in 2024 as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure.

Programme A National Shared Services Office Function

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	13,307		
	<i>Supplementary</i>	(485)		
			12,822	10,955
A.2	Administration – non pay			
	<i>Original</i>	16,148		
	<i>Supplementary</i>	5,746		
			21,894	23,031
A.3	Financial Management Shared Services project			
	<i>Original</i>	12,262		
	<i>Deferred surrender</i>	1,200		
	<i>Supplementary</i>	(5,000)		
			8,462	4,260
		43,178	36,120	38,246

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Financial Management Shared Services Project

Estimate provision €13.462 million; outturn €6.379 million

The saving of €7.083 million relates to the extension of project delivery timelines from mid-2023. This resulted in an under spend on programme.

Programme B HR shared services

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	11,881		
	<i>Supplementary</i>	<u>(150)</u>		
			11,731	11,584
B.2	Administration – non pay			10,287
	<i>Original</i>	175		
	<i>Supplementary</i>	<u>50</u>		
			225	189
			<u>11,956</u>	<u>11,773</u>
				<u>10,337</u>

Programme C Payroll shared services

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay			
	<i>Original</i>	13,297		
	<i>Supplementary</i>	<u>700</u>		
			13,997	13,825
C.2	Administration – non pay			13,162
	<i>Original</i>	1,000		
	<i>Supplementary</i>	<u>350</u>		
			1,350	1,050
			<u>15,347</u>	<u>14,875</u>
				<u>14,254</u>

Programme D Finance shared services

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
D.1	Administration – pay			
	<i>Original</i>	4,547		
	<i>Supplementary</i>	<u>(1,360)</u>		
			3,187	2,980
D.2	Administration – non pay			3,750
	<i>Original</i>	6,980		
	<i>Supplementary</i>	<u>150</u>		
			7,130	6,472
			<u>10,317</u>	<u>9,452</u>
				<u>7,630</u>
				<u>11,380</u>

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	HR services levy	6,351	6,342	6,019
2	Receipts from additional superannuation contributions on remuneration	480	696	625
3	Miscellaneous	200	313	294
		7,031	7,351	6,938

Significant variations

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

2 Receipts from additional superannuation contributions on remuneration

Estimate provision €480,000; realised €696,000

The variance of €216,000 was driven by the increase in additional superannuation contributions from pay agreements agreed and implemented during the year.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>883</u>	<u>797</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	37,916	34,489
Higher, special or additional duties allowances	132	45
Other allowances	6	13
Overtime	455	856
Employer's PRSI	<u>3,803</u>	<u>3,414</u>
Total pay	<u>42,312</u>	<u>38,817</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	14	5	40,855	8,881
Other allowances	6	—	2,606	6,221
Overtime	319	3	15,568	11,698
Extra remuneration in more than one category	4	—	5,678	12,448

5.4 NSSO employee pay bands

The number of NSSO employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	721	688
60,000	69,999	44	44
70,000	79,999	19	21
80,000	89,999	18	20
90,000	99,999	13	6
100,000	109,999	7	4
110,000	119,999	3	4
120,000	129,999	4	3
130,000	139,999	—	—
140,000	149,999	1	—
150,000	159,999	1	—
160,000	169,999	—	1
170,000	179,999	1	2
180,000	189,999	1	1
190,000	199,999	—	—
200,000	209,999	1	—

5.5 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	57	42,163	49,475
Recovery plans in place	14	39,501	13,688

No overpayment recovery plans were transferred to other departments during 2024 (2023: four overpayment recovery plans of €13,897).

5.6 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €18,590. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €11,122 in respect of one officer who was serving outside the Office for all or part of 2024 and whose salary was paid by the Office.

This account does not include expenditure in respect of two officers who were serving outside the Office for all or part of 2024 in other Government Departments/Offices and whose salaries were not recouped by the Office.

5.7 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Bernie Kelly (from 29 Sept 2023)	207	46
Hilary Murphy Fagan (to 28 Sept 2023)		
Basic pay	—	144
Payment in lieu of leave untaken	—	27
	<u>207</u>	<u>217</u>

The value of retirement benefits earned in the period is not included above. The current Accounting Officer is a member of the superannuation scheme for non-established State employees and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

Note 6 Miscellaneous

6.1 Deferred surrender

Deferred surrender comprises savings in 2024 of €1 million in capital expenditure in the following subheads that were carried over to 2025.

	2024 €000	2023 €000
A.3 Financial Management Shared Services	1,000	1,200
	<u>1,000</u>	<u>1,200</u>

6.2 Financial Management Shared Services programme

The cumulative spend to date on the Financial Management Shared Services (FMSS) programme amounted to €83.667 million (inclusive of VAT) as at 31 December 2024 (2023: €77.297 million). The approved budget for the FMSS project is €115 million.

€44.632 million (2023: €38.164 million) of the spend to end 2024 is categorised as capital expenditure. The balance of €39.035 million (2023: €39.133 million) is categorised as current expenditure and relates to staff, client service partner and other operational costs.

6.3 Compensation and legal costs

Payments/costs paid by the Office in the year

	Claims by employees		Total 2024	Total 2023
	Personal injuries ^a	Employment policies		
Number of cases	—	—	—	3
	€000	€000	€000	€000
Office's own legal costs	—	—	—	34
Payments by/on behalf of the Office				
Compensation	—	—	—	6
Legal costs	—	—	—	9
Other costs	—	—	—	1
2024 Total	—	—	—	50
2023 Total	16	34		50

Note ^a At 31 December 2024, there is one outstanding personal injury claim.

Appropriation Account 2024

Vote 19

Office of the Ombudsman

Introduction

As Accounting Officer for Vote 19, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Office of the Protected Disclosures Commissioner, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.204 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

The useful lives and associated rates of depreciation/amortisation for major classes of capital 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%
Software licences	Licence term (3 years)	33%
Acquired software/ Developed software	5 years	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 of the Ombudsman.

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 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 (NSSO) for the provision of HR, finance and payroll shared service.

I rely on a letter of assurance from the Accounting Officer of the NSSO that the appropriate controls are exercised in the provision of shared services, including financial 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Office has an internal audit function which is externally outsourced, with appropriately trained personnel. The internal audit unit operates under a charter which was approved in March 2024. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Office has provided details of three non-competitive contracts in excess of €25,000 in the annual return in respect of Circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT). The contract, with a value of €31,500 (exclusive of VAT), was in respect of legal services on a judicial review challenge against the Standards in Public Office Commission (SIPO). The Office had engaged in a tendering process which put a suitably qualified panel of counsel in place. The appointment was outside the Office's legal services panel. The judicial review litigation in question has been finalised and all payments have now issued. The total expenditure under this contract was €59,250 (exclusive of VAT). The Office continues to raise awareness of appropriate procurement channels and processes in order to avoid reoccurrence.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Team 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 assigns responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Team, 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.

Internal financial control issues

No weakness in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Elaine Cassidy

Accounting Officer

Office of the Ombudsman

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 19 Office of the Ombudsman Opinion on the appropriation account

I have audited the appropriation account for Vote 19 Office of the Ombudsman for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 19 Office of the Ombudsman for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Ombudsman 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

22 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 19 Office of the Ombudsman

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Ombudsman function/ Office of the Commission for Public Service Appointments/Office of the Protected Disclosures Commissioner			
	Original	9,716		
	Supplementary	(505)		
			9,211	8,522
				7,931
B	Standards in Public Office Commission			
	Original	1,770		
	Supplementary	229		
			1,999	1,785
				1,537
C	Office of the Information Commissioner/Office of the Commissioner for Environmental Information			
	Original	3,495		
	Supplementary	277		
			3,772	3,510
				3,260
Gross expenditure				
	Original	14,981		
	Supplementary	1		
			14,982	13,817
				12,728
Deduct				
D	Appropriations-in-aid		486	525
				523
Net expenditure				
	Original	14,495		
	Supplementary	1		
			14,496	13,292
				12,205

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>1,203,885</u>	<u>1,216,389</u>

Elaine Cassidy

Accounting Officer

Office of the Ombudsman

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
€000	€000	€000
Pay	11,342	10,505
Non pay	2,475	2,223
Gross expenditure	13,817	12,728
<i>Deduct</i>		
Appropriations-in-aid	525	523
Net expenditure	13,292	12,205
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	—	
<i>Intangible assets (note 2.2)</i>		
Purchases	(231)	
Amortisation	100	
Loss on disposal	14	
	(117)	(218)
Changes in net current assets		
Decrease in prepayments	34	
Decrease in accrued income	1	
Increase in accrued expenses	239	
	274	341
Direct expenditure	13,449	12,328
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,679	4,759
Net programme cost	19,128	17,087

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 19 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	40
Vote 12	Superannuation and Retired Allowances	2,321	2,114
Vote 13	Office of Public Works	2,376	1,966
Vote 18	National Shared Services Office	767	536
Vote 43	Office of the Government Chief Information Officer	174	103
		5,679	4,759

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	586	500
		586	500
Current assets			
Bank and cash		194	386
Other prepayments	2.3	528	562
Accrued income		3	4
Other debit balances		253	36
		978	988
<i>Less</i>			
Current liabilities			
Accrued expenses	2.4	541	302
Other credit balances	2.5	419	403
Net Exchequer funding	2.6	28	19
		988	724
Net current (liabilities)/assets		(10)	264
Net assets		576	764
Represented by:			
State funding account	2.7	576	764

2.1 Property, plant and equipment

	Office and IT equipment €000	Total €000
Cost or valuation		
At 1 January 2024	528	528
Additions	—	—
At 31 December 2024	528	528
Accumulated depreciation		
At 1 January 2024	528	528
Depreciation for the year	—	—
At 31 December 2024	528	528
Net assets		
At 31 December 2024	—	—
At 31 December 2023	—	—

2.2 Intangible assets

	Acquired and developed software €000	Intangible assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	2,048	252	2,300
Additions	3	228	231
Transfers	449	(449)	—
Adjustment ^a	—	(31)	(31)
Disposals	(68)	—	(68)
At 31 December 2024	2,432	—	2,432
Accumulated amortisation			
At 1 January 2024	1,800	—	1,800
Amortisation for the year	100	—	100
Amortisation on disposals	(54)	—	(54)
At 31 December 2024	1,846	—	1,846
Net assets			
At 31 December 2024	586	—	586
At 31 December 2023	248	252	500

Note ^a Following a review of a project under development it was determined that the original technical proposal has been superseded by significant changes in technology. The project was discontinued in January 2024.

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Software licenses	301	392
Other prepayments	227	170
	<u>528</u>	<u>562</u>

2.4 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	464	—
Administration expenses	77	302
	<u>541</u>	<u>302</u>

2.5 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	175	167
Pay related social insurance	106	95
VAT	15	8
Professional services withholding tax	33	45
Pension contributions	37	34
	<u>366</u>	<u>349</u>
Suspense		
Payroll deductions held in suspense	37	36
Other credit suspense items	16	18
	<u>53</u>	<u>54</u>
	<u>419</u>	<u>403</u>

2.6 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	1,204	1,216
Exchequer grant undrawn	(1,176)	(1,197)
Net Exchequer funding	28	19
Represented by:		
Debtors		
Bank and cash	194	386
Debit balances: suspense	253	36
	447	422
Creditors		
Due to the State	(366)	(349)
Credit balances: suspense	(53)	(54)
	(419)	(403)
	28	19

2.7 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		764	894
Disbursements from the Vote			
Estimate provision	Account	14,496	
Surplus to be surrendered	Account	(1,204)	
Net vote		13,292	12,205
Expenditure borne elsewhere	1.1	5,679	4,759
Non-cash items			
Intangible asset under development adjustment ^a	2.2	(31)	(7)
Net programme cost	1	(19,128)	(17,087)
Balance at 31 December		576	764

Note ^a This adjustment relates to the discontinuation of a project following a review as the original technical proposal has been superseded by significant changes in technology. The project was discontinued in January 2024.

2.8 Commitments

	2024	2023 ^a
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	—	—
Capital projects and programmes	—	—
Total of legally enforceable commitments	—	—

Note ^a In 2024, the contracts threshold was increased to €50,000. The 2023 figures have been restated in line with this change. In addition, contracts without a legally enforceable commitment have been removed. No contracts met the criteria for inclusion in 2023 or 2024.

2.9 Matured liabilities

	2024	2023
	€000	€000
at 31 December		
Estimate of matured liabilities not discharged at year end	—	52

2.10 Contingent liabilities

The Office is awaiting the finalisation of six statutory appeal/judicial review cases where legal costs have been ordered against the Office. It is not possible to estimate, in advance, the potential liability of any settlements in respect of the legal cost claims at the date of the financial statements.

In addition, 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 timing of potential liabilities is uncertain.

2.11 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(349)
Holiday accrual ^a	(115)
	(464)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn restated ^a
		€000	€000	€000
i	Salaries, wages, pensions and allowances			
	<i>Original</i>	12,446		
	<i>Supplementary</i>	<u>(420)</u>		
			12,026	11,342
				10,505
ii	Travel and subsistence			
	<i>Original</i>	50		
	<i>Supplementary</i>	<u>(10)</u>		
			40	24
				20
iii	Training and development			
	<i>Original</i>	175		
	<i>Supplementary</i>	<u>(30)</u>		
			145	114
				127
iv	Operational services, supplies and sundry equipment		350	296
				377
v	Digital capital, investment and IT expenses			
	<i>Original</i>	1,250		
	<i>Supplementary</i>	<u>(200)</u>		
			1,050	1,024
				988
vi	Premises expenses			
	<i>Original</i>	200		
	<i>Supplementary</i>	<u>(40)</u>		
			160	100
				137
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	10		
	<i>Supplementary</i>	<u>(10)</u>		
			—	—
viii	Legal fees			
	<i>Original</i>	500		
	<i>Supplementary</i>	<u>711</u>		
			1,211	917
				574
			14,982	13,817
				12,728

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been amended to reflect the new structure.

Significant variations

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

vi Premise expenses

Estimate provision €200,000; outturn €100,000

The savings of €100,000 are due to lower than anticipated energy costs and savings achieved through a change in the cleaning schedule.

viii Legal fees

Estimate provision €500,000; outturn €917,000

The excess of €417,000 was due to higher than anticipated legal costs and settlements which fell due at the end of 2024 under programmes B and C. Due to their nature, it is difficult to estimate the timing and amount of legal settlements. A technical supplementary was approved to re-allocate funds from pay and non-pay subheads to meet the cost.

Programme A Ombudsman function/Office of the Commission for Public Service Appointments/ Office of the Protected Disclosures Commissioner

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	Original	8,257		
	Supplementary	(300)		
			7,957	7,463
A.2	Administration – non pay			6,896
	Original	1,459		
	Supplementary	(205)		
			1,254	1,059
			9,211	8,522
				7,931

Programme B Standards in Public Office Commission

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay		1,267	1,231
B.2	Administration – non pay			1,052
	Original	503		
	Supplementary	229		
			732	554
			1,999	1,785
				1,537

Programme C Office of the Information Commissioner/Office of the Commissioner for Environmental Information

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay			
	Original	2,922		
	Supplementary	(120)		
			2,802	2,648
C.2	Administration – non pay			2,557
	Original	573		
	Supplementary	397		
			970	862
			3,772	3,510
				703
				3,260

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriation in aid	50	48	40
2	Fixed payment fines under section 21 of the Regulation of Lobbying Act 2015	75	79	79
3	Receipts from additional superannuation contributions on public service remuneration	360	393	368
4	Miscellaneous	1	5	36
		486	525	523

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	153	148

5.2 Pay

	2024	2023
	€000	€000
Pay	10,360	9,607
Higher, special or additional duties allowances	30	32
Overtime	14	12
Employer's PRSI	938	854
Total pay	11,342	10,505

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	5	1	10,398	9,678
Overtime	9	—	7,115	7,226
Extra remuneration in more than one category	2	1	12,164	12,179

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	81	85
60,000	69,999	13	14
70,000	79,999	14	22
80,000	89,999	22	15
90,000	99,999	12	12
100,000	109,999	10	1
110,000	119,999	1	3
120,000	129,999	1	1
170,000	179,999	—	1
180,000	189,999	1	—
210,000	219,999	—	1
220,000	229,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024 €000	2023 €000
Basic pay	184	176

The Accounting Officer's salary is at Assistant Secretary grade.

The value of retirement benefits earned in the period is not included above.

The Accounting Officer is a member of the post 1995 superannuation scheme for established civil servants, and her entitlement to pension benefits do not extend beyond the standard terms of 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 €13,229. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	13	19,203	40,349
Recovery plans in place	3	5,433	15,406

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Office in the year

In respect of statutory legal challenges, appeals, judicial reviews, prosecutions and other legal proceedings not relating to claims by employees or members of the public.

	2024	2023
Number of cases	28	30
	€000	€000
Office's own legal costs	463	325
Payments to/on behalf of the Office		
Compensation	27	—
Legal costs	427	242
Other costs	—	—
Total	917	567

Cumulative costs of cases completed in 2024

In respect of statutory legal challenges, appeals, judicial reviews, prosecutions and other legal proceedings not relating to claims by employees or members of the public.

Number of cases	16
	€000
Office's own legal costs	579
Payments to/on behalf of the Office	
Compensation	27
Legal costs	489
Other costs	—
Total	1,095

Appropriation Account 2024

Vote 20

Garda Síochána

Introduction

As Accounting Officer for Vote 20, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of An Garda Síochána, including pensions, etc., for the payment of certain witnesses' expenses, and for payment of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €12.468 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Governance arrangements

An Garda Síochána has adhered to the general principles of the *Code of Practice for the Governance of State Bodies*, and in accordance with provision 2.6 of the code, the Accounting Officer will submit a comprehensive report to the Minister for Justice, Home Affairs and Migration annually. The annual report of An Garda Síochána for 2024 will be submitted to the Minister by the end of 2025.

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 20 of 2024 have been applied in the preparation of the account and this includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for the following.

To facilitate the transition of the appropriation account to the CGAS, An Garda Síochána has received a derogation in respect of CGAS 39A Employee Benefits Part A, paragraph 11.

The derogation in relation to short-term employee benefits is required as a result of challenges in calculating the holiday accrual due for all staff as of 31 December 2024. In order to produce the report necessary to prepare the holiday accrual calculation, upgrades are required to our current IT systems before the financial year end.

It is anticipated that this programme of work will form part of the priority workflow for the HR division in 2025. However, there are internal dependencies from a financial and IT specialist resource constraint capacity.

Land and buildings

The Minister owns eight Garda stations which are included in the appropriation account of the Office of Public Works (Vote 13).

All other property utilised by An Garda Síochána is owned by the Office of Public Works, and is accounted for in the appropriation account of that Office. New builds paid by the Vote are transferred to the Office of Public Works on completion.

The operating cost statement at note 1 does not include a computed notional rent amount in respect of properties occupied by An Garda Síochána but owned by the Minister or by the Office of Public Works. As a result, the full economic cost of the service provided by An Garda Síochána is not reflected in the operating cost statement.

Inventory

Inventory includes certain high-volume, low-value consumable items, given their nature and need for monitoring and security.

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 capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Aircraft	20 years	5%
Boats	10 years	10%
Vehicles	4 years	25%
Software licences	2-5 years	50%-20%
Acquired/developed software	5 years	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 An Garda Síochána.

This responsibility is exercised in the context of the resources available to me and my other obligations as the Commissioner of An Garda Síochána.

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between An Garda Síochána and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officers of the Department of Justice, Home Affairs and Migration and of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to An Garda Síochána.

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 and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within An Garda Síochána.
- 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

An Garda Síochána has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which An Garda Síochána is exposed and its annual internal audit plans, jointly 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

An Garda Síochána 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.

An Garda Síochána has provided details of 113 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

An Garda Síochána complied with the guidelines with the exception of 65 contracts in excess of €25,000 (exclusive of VAT) in 2024 undertaken without a competitive process, totalling €14,219,147(exclusive of VAT) as set out below.

- Seven contracts with a value of €953,887 were for various facilities services procured without a competitive process. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Two contracts with a value of €100,042 were for accommodation services procured without a competitive process. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Two contracts with a value of €259,030 were for catering/event services procured without a competitive process. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Thirty-four instances with a value of €5,576,048 were for ICT services/equipment procured without a competitive process. These items will be reviewed and tendered for future supply.
- Five instances with a value of €4,861,162 were for medical services procured without a competitive process. These services will be reviewed with the aim to tender and put contracts in place where necessary.
- Fifteen contracts with a value of €2,468,978 were for a variety of purchases procured without a competitive process. These items will be reviewed and tendered for future supply.

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

Risk and control framework

An Garda Síochána 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 An Garda Síochána and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Risk and Policy Governance 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 are communicated to those responsible for taking corrective action and to management and the Executive, 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.

Work on resolving control failures is ongoing. The following provides an update in relation to those matters.

Cyber security programme

An Garda Síochána has embarked on robust security programme across the organisation to bolster the overall security posture of An Garda Síochána. This is aimed at reducing our overall risk and ensuring alignment with NCSC (Public Sector Baseline Standards) and NIS2 directives. This has involved the implementation of governance and risk frameworks and the introduction of advanced security technologies to ensure a cohesive and well-co-ordinated security programme.

The security programme has implemented a multi-layered approach to mitigate risks across all aspects of information and communications technology. Additional steps have been made to raise cyber security awareness across all Garda personnel. This will be further increased with the introduction of appropriate cyber training tooling. An Garda Síochána will continue to augment and improve its capability to identify and respond to real time cyber security threats ensuring we adapt in line with the changing landscape.

Garda payroll and pension overpayments

The overpayment of Garda members and staff salaries arises largely from the late notification of sick leave, retirements, resignations, and unpaid maternity leave and family friendly application to the Payroll Shared Service Centre. To 31 December 2024, recovery plans have been agreed in respect of 50% of identified overpaid Garda members and staff salaries.

Recovery plans have been agreed in respect of 6% of identified overpaid Garda pensions. The overpayment of Garda pensions is mainly due to the payment of pensions in advance, rather than in arrears which is the public sector norm.

Migration from Oracle to Core Expenses

During 2024, An Garda Síochána migrated its travel and subsistence (T&S) processing and payment system from the Oracle T&S module with the Department of Justice, Home Affairs and Migration, to Core Expenses with the National Shared Services Office.

The migration to Core Expenses was organisation wide. Core Expenses offers greater control over approvals and payments of T&S claims than its predecessor. Core Expenses requires each approver to have a unique login and approvals can be traced back to individuals rather than divisions. This traceability introduces additional governance and accountability rules.

Review of effectiveness

An Garda Síochána has procedures to monitor the effectiveness of its risk management and control procedures. An Garda Síochána'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 An Garda Síochána responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues***Travel and subsistence claims***

An Garda Síochána, with the support of an external Financial and Tax Advisory Service analysed and quantified the value of a historical tax liability relating to T&S claims, and made an unprompted voluntary qualifying disclosure to Revenue in December 2023. An Garda Síochána continue to engage with Revenue on this disclosure.

Inventory

In 2024, An Garda Síochána has taken steps to address identified weaknesses in relation to stock issues arising from resource constraints and system utilisation. Recruitment of additional staff directly into stores to replace contracted staff, investment in systems integrity and optimisation will assist in the objective of improving processes to provide assurance and strengthen controls in stock counting and valuation. It is noted that the value of inventory is understated in the statement of financial position due to some stock being valued net of VAT, the maximum value of which is circa €3 million. A review of inventory valuation will be completed in order to ensure the correct value is disclosed in the accounts going forward. The expected date of review is end June 2026, postponed due to the delayed planned migration to the NSSO module.

Non-public duty receipts

Weaknesses were identified in relation to the invoicing and collection of non-public duty fees. An Garda Síochána carried out a review in 2024 and aims to formalise procedures in 2025.

An Internal Control Framework was designed and implemented by An Garda Síochána in 2021 as instructed by the Audit and Risk Committee. In 2024, a project to enhance the control framework within the Finance Directorate commenced. This framework involves explicitly assigning control owners and control performers to increase transparency and compliance within the organisation and to continuously monitor compliance against the controls with a view to manage risk and drive continuous improvement.

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

JA Harris

Accounting Officer
Garda Síochána

27 August 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 20 Garda Síochána

Opinion on the appropriation account

I have audited the appropriation account for Vote 20 Garda Síochána for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 20 Garda Síochána for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of An Garda Síochána 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 that statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with procurement rules occurred in respect of contracts that operated in 2024.

Accommodation costs for policing the UEFA Europa League final

Chapter 8 of my *Report on the Accounts of the Public Services* for 2024 outlines the findings of an examination of the costs incurred on Vote 20 in respect of hotel accommodation booked for Garda Síochána members policing the event in May 2024.

Seamus McCarthy

Comptroller and Auditor General

25 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 20 Garda Síochána

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Working with communities to protect and serve			
	<i>Original</i>	2,355,516		
	<i>Deferred surrender</i>	15,000		
	<i>Supplementary</i>	66,880		
		2,437,396	2,411,240	2,303,541
	Gross expenditure	2,437,396	2,411,240	2,303,541
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	104,206		
	<i>Supplementary</i>	29,000		
		133,206	136,104	134,867
	Net expenditure			
	<i>Original</i>	2,251,310		
	<i>Deferred surrender</i>	15,000		
	<i>Supplementary</i>	37,880		
		2,304,190	2,275,136	2,168,674

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 spending in the following year. €16,586,000 of unspent allocations in respect of the capital elements of subhead A7 and A.12 was carried forward to 2025.

	2024	2023
	€	€
Surplus	29,053,919	25,273,481
Deferred surrender	(16,586,000)	(15,000,000)
Surplus to be surrendered	12,467,919	10,273,481

JA Harris

Accounting Officer
Garda Síochána

27 August 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
€000	€000	€000
Programme cost	640,418	627,048
Pay	1,498,470	1,415,334
Non pay	272,352	261,159
Gross expenditure	2,411,240	2,303,541
<i>Deduct</i>		
Appropriations-in-aid	136,104	134,867
Net expenditure	2,275,136	2,168,674
 Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(42,125)	
Depreciation	19,871	
Loss on disposal	133	
<i>Intangible assets (note 2.2)</i>		
Purchases	(1,140)	
Amortisation	4,917	
	(18,344)	(18,365)
 Changes in net current assets		
Decrease in inventories	1,656	
Increase in prepayments	(897)	
Increase in accrued income	(2,477)	
Increase in accrued expenses	78,949	
	77,231	(1,184)
Direct expenditure	2,334,023	2,149,125
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	21,597	20,759
Net programme cost	2,355,620	2,169,884

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 20 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	21	21
Vote 13	Office of Public Works	21,470	19,737
Vote 18	National Shared Services Office	2,521	2,571
Vote 24	Justice – Financial Shared Services Centre ^a	2,836	3,018
Cost of services provided to other Votes		(5,251)	(4,588)
		21,597	20,759

Note ^a The costs of superannuation payments made to civilian staff are included in Vote 24 Justice and are not recorded in this account as net allied services expenditure.

Other services

An Garda Síochána cooperates with other services in a variety of ways outlined below. The costs involved are not reflected in the table.

- Garda transport was made available as escorts to Prison Service personnel conveying prisoners to court.
- Assistance was rendered to An Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment.
- Garda personnel availed of Air Corps aircraft during 2024 without payment. Air Corps support was also provided without charge in relation to the operation of the Garda fixed-wing aircraft and pilot costs of Garda helicopters.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	106,139	79,273
Intangible assets	2.2	2,957	6,734
		109,096	86,007
Current assets			
Bank and cash	2.3	53,470	111,217
Inventories	2.4	27,159	28,815
Prepayments	2.5	32,467	31,570
Accrued income	2.6	6,091	3,614
Other debit balances	2.7	38,537	22,496
		157,724	197,712
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	105,652	16,541
Other credit balances	2.9	68,009	114,830
Net Exchequer funding	2.10	23,998	18,883
		197,659	150,254
Net current (liabilities)/assets		(39,934)	47,458
Net assets		69,161	133,465
Represented by:			
State funding account	2.11	69,161	133,465

2.1 Property, plant and equipment

	Aircraft and boats	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^a						
At 1 January 2024	17,453	111,775	98,316	4,014	27,601	259,159
Additions	—	23,576	6,341	22	22,348	52,287
Disposals ^b	—	(6,562)	(5,954)	—	—	(12,516)
Transfer ^c	—	—	—	—	(5,417)	(5,417)
At 31 December 2024	17,453	128,789	98,703	4,036	44,532	293,513
Accumulated depreciation						
At 1 January 2024	13,274	80,249	83,644	2,719	—	179,886
Depreciation for the year	626	13,931	5,092	222	—	19,871
Depreciation on disposals	—	(6,431)	(5,952)	—	—	(12,383)
At 31 December 2024	13,900	87,749	82,784	2,941	—	187,374
Net assets						
At 31 December 2024	3,553	41,040	15,919	1,095	44,532	106,139
At 31 December 2023	4,179	31,526	14,672	1,295	27,601	79,273

- Note ^a The value of additions in 2024 does not include capital expenditure totalling €5.885 million incurred on Terminal 7, Rosslare Europort. The value of the related assets is recorded as property, plant and equipment additions in the statement of financial position of Vote 13 Office of Public Works.
- ^b As a result of a review carried out on ICT assets in 2024 involving a reclassification of software, €5.954 million worth of assets were removed from the fixed asset register.
- ^c Capital expenditure with a gross value of €5.417 million was transferred to the OPW to be recorded in the appropriation account of Vote 21 Prisons from 2024.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	90,178	90,178
Additions	1,140	1,140
At 31 December 2024	91,318	91,318
Accumulated amortisation		
At 1 January 2024	83,444	83,444
Amortisation for the year	4,917	4,917
At 31 December 2024	88,361	88,361
Net assets		
At 31 December 2024	2,957	2,957
At 31 December 2023	6,734	6,734

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances	47,354	105,488
Commercial bank account balance ^a	6,116	5,729
	53,470	111,217

Note ^a An Garda Síochána maintains 60 divisional/unit imprest commercial bank accounts (2023: 86 accounts), which will be reduced further in line with proactive risk mitigation measures ongoing within An Garda Síochána.

2.4 Inventories

at 31 December	2024 €000	2023 €000
Stationery	275	550
Telecommunications stock	926	2,560
Clothing	20,843	20,174
Technical Bureau supplies	95	137
United Nations service stock	127	212
Armoury	3,845	4,304
Miscellaneous	1,048	878
	27,159	28,815

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
National digital radio payments	9,544	8,854
ICT payments	18,817	16,381
Telecoms	3,877	5,774
Other	229	561
	32,467	31,570

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Due for services	3,603	3,614
Fixed charge notices	2,488	—
	6,091	3,614

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Imprests	1,025	799
Payroll suspense account (Paypath)	33,408	20,788
Cycle to Work scheme	709	691
Other debit suspense items	177	218
OPW – Terminal 7, Rosslare	3,218	—
	38,537	22,496

2.8 Accrued expenses

at 31 December	2024	2023
	€000	€000
ICT	8,445	2,517
Purchase of vehicles	2,794	—
Specialist equipment	—	4
Travel and subsistence	1,910	1,747
Fuel and maintenance	1,486	1,304
Station services	2,322	1,693
Storage and training	1,672	909
Communication and other equipment	4,399	4,861
ICT equipment	267	150
Clothing	127	350
College	1,650	336
Other	3,225	2,670
Payroll accrual (note 2.15)	77,355	—
	105,652	16,541

2.9 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	32,073	62,534
Pay related social insurance	15,023	30,408
Professional services withholding tax	1,667	640
Value added tax	1,247	867
Road Traffic Act fines	1,635	9,500
Tax on pension contributions refunds	1	14
An Garda Síochána Superannuation Scheme	1,139	997
Garda division account balances	5,135	3,698
OPW	4,343	1,304
	62,263	109,962
Suspense		
Payroll deductions held in suspense	3,950	4,600
Garda reward fund (note 5.8)	142	130
Other credit suspense items	1,654	138
	5,746	4,868
	68,009	114,830

2.10 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	12,468	10,273
Deferred surrender	16,586	15,000
Exchequer grant undrawn	(5,056)	(6,390)
Net Exchequer funding	23,998	18,883

Represented by:**Debtors**

Bank and cash	53,470	111,217
Debit balances: suspense	38,537	22,496
	<u>92,007</u>	<u>133,713</u>

Creditors

Due to the State	(62,263)	(109,962)
Credit balances: suspense	(5,746)	(4,868)
	<u>(68,009)</u>	<u>(114,830)</u>
	23,998	18,883

2.11 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		133,465	113,916
Disbursements from the Vote			
Estimate provision	Account	2,304,190	
Deferred surrender	Account	(16,586)	
Surplus to be surrendered	Account	<u>(12,468)</u>	
Net vote		2,275,136	2,168,674
Expenditure borne elsewhere	1.1	21,597	20,759
Non-cash items			
Asset transferred to the OPW	2.1	(5,417)	—
Net programme cost	1	<u>(2,355,620)</u>	<u>(2,169,884)</u>
Balance at 31 December		69,161	133,465

2.12 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	38,008	17,660
Capital projects and programmes	77,296	31,285
Total of legally enforceable commitments	115,304	48,945

Note ^a The commitments in relation to the procurement of goods and services at the end of 2024 amounted to €38 million. The Go Safe Contract commitment was €17.37 million, which consists of contracts in place until October 2025. Other commitments include clothing €1.068 million, telecommunications €2.766 million, ICT €10.674 million, vehicles €3.587 million, and the balance of €2.53 million across other subheads.

b) Major capital projects where the project value exceeds €20 million

Programme/ project	Expenditure			Expected lifetime project cost	
	To 31 Dec 2023	In 2024	Committed	2024	2023
	€000	€000	€000	€000	€000
Terminal 7, Rosslare Europort ^a	17,537	5,885	4,355	27,777	27,777
Portlaoise Divisional Headquarters ^b	—	4,313	57,276	61,589	—
Aircraft ^c	10,500	4,200	6,300	21,000	21,000
Helicopters ^c	10,920	9,365	9,365	29,650	13,650
	38,957	23,763	77,296	140,016	62,427

Notes ^a An Garda Síochána is co-funding, through Vote 20, the construction of a new border facility (Terminal 7) at Rosslare Harbour. The Office of Public Works is delivering the project on an agency basis. An Garda Síochána's agreed share of the total project cost is 11.77%. The commitments figure represents the costs to be borne by Vote 20 until completion of the project (expected to be October 2025). The entire asset will be included in the statement of financial position for Vote 13 Office of Public Works.

^b Refurbishment works are being carried out at Portlaoise Garda Station. Works are expected to be completed in 2027.

^c An Garda Síochána is updating its aircraft fleet with the purchase of a new fixed wing aircraft and two helicopters. Expected delivery is phased between 2025 - 2027. The expected spend noted above excludes any taxes on importation of the aircraft fleet, for which derogation is currently being sought with the Revenue Commissioners.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2024 by more than €1 million compared to 2023.

Helicopters

Increase in expected total spend: €16 million

The increase in expected lifetime project costs of the helicopters of €16 million is as a result of the purchase of an additional helicopter in 2024.

2.13 Matured liabilities

An Garda Síochána had matured liabilities of €1.598 million due to the State Claims Agency at the year end 2024.

2.14 Contingent liabilities

An Garda Síochána is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. In addition, an unprompted qualifying voluntary disclosure was made to the Revenue Commissioners in December 2023. Matters arising are ongoing.

2.15 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	<u>(77,355)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

			2024	2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	1,438,191		
	Supplementary	61,000		
		1,499,191	1,498,470	1,415,334
ii	Travel and subsistence			
	Original	20,818		
	Supplementary	4,819		
		25,637	23,699	22,028
iii	Training and development			
	Original	1		
	Supplementary	—		
		1	—	—
iv	Operational services, supplies and sundry equipment			
	Original	37,541		
	Supplementary	14,022		
		51,563	50,256	45,971
v	Digital capital investment and IT expenses			
	Original	155,314		
	Supplementary	(6)		
		155,308	158,701	156,990
vi	Premises expenses			
	Original	31,235		
	Supplementary	6,856		
		38,091	37,226	34,905
vii	Policy reviews, consultancy services and research			
	Original	1,966		
	Supplementary	1,500		
		3,466	2,312	1,142
viii	Garda Reserve			
	Original	1,395		
	Supplementary	(1,246)		
		149	158	123
		1,773,406	1,770,822	1,676,493

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been reclassified to reflect the new structure.

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €37.541 million; outturn €50.256 million

The increase of €12.715 million is due to increases in miscellaneous costs totalling €3.8 million in areas such as advertising. In addition, there were increases in the expenses of persons detained due to translations and medical costs (€3.5 million), towing costs (€3.8 million) and postal services (€1.3 million).

viii Garda Reserve

Estimate provision €1.395 million; outturn €0.158 million

The shortfall in expenditure of €1.237 million on Garda Reserve was due to recruitment targets not being achieved and not all members of the Garda Reserve worked sufficient hours to be eligible for the relevant allowance payment. At 31 December 2024, there were 319 members of the Garda Reserve.

Programme A Working with communities to protect and serve

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	1,438,191		
	<i>Supplementary</i>	61,000		
			1,499,191	1,498,470
				1,415,334
A.2	Administration – non pay			
	<i>Original</i>	248,270		
	<i>Supplementary</i>	25,945		
			274,215	272,352
				261,159
A.3	Clothing and accessories			
	<i>Original</i>	18,870		
	<i>Supplementary</i>	(8,447)		
			10,423	10,280
A.4	St Paul's Garda Medical Aid Society		—	— ^a
A.5	Transport			
	<i>Original</i>	31,278		
	<i>Supplementary</i>	8,613		
			39,891	44,146
				36,367
A.6	Communications and other equipment			
	<i>Original</i>	37,026		
	<i>Supplementary</i>	(1,805)		
			35,221	38,632
				29,232
A.7	Aircraft			
	<i>Original</i>	1,601		
	<i>Deferred surrender</i>	8,000		
	<i>Supplementary</i>	8,403		
			18,004	15,503
				22,821
A.8	Superannuation, etc.			
	<i>Original</i>	458,050		
	<i>Supplementary</i>	(16,576)		
			441,474	436,753
				426,283
A.9	Witnesses' expenses			
	<i>Original</i>	1,905		
	<i>Supplementary</i>	944		
			2,849	2,858
				2,724
A.10	Compensation			
	<i>Original</i>	17,520		
	<i>Supplementary</i>	50		
			17,570	21,633
				15,650

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.11	Witness security programme			
	Original	1,198		
	Supplementary	(448)		
			750	150
A.12	Capital building programme			
	Original	57,355		
	Deferred surrender	7,000		
	Supplementary	(8,120)		
			56,235	47,248
A.13	Garda College			
	Original	44,252		
	Supplementary	(2,679)		
			41,573	35,961
			2,437,396	2,411,240
				2,303,541

Note a Subhead A.4 was withdrawn from use in 2024. The contribution to the St Paul's Garda Medical Aid Society is now included in administration non-pay subhead iv Operational services, supplies and sundry equipment. Comparative figures have been adjusted as required to account for the €124,000 contribution to the Society in 2023.

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Clothing and accessories

Estimate provision €18.870 million; outturn €10.280 million

The underspend of €8.590 million was due to the timing for the purchase new body armour.

A.5 Transport

Estimate provision €31.278 million; outturn €44.146 million

The increase in capital expenditure was due to additional capital investment in the Garda fleet and an increase in the cost of the provision of vehicles (€10.66 million) and the increase in maintenance and miscellaneous costs during 2024 (€2.2 million).

A.7 Aircraft

Estimate provision €1.601 million; deferred surrender €8 million; outturn €15.503 million

There was a stage payment on an aircraft for €5.56 million which An Garda Síochána was contractually obliged to pay in 2024 and a stage payment of €8 million on a second helicopter in December 2024.

A.8 Superannuation

Estimate provision €458.050 million; outturn €436.753 million

The underspend was due to a lower number of Garda retirements than the level initially anticipated.

A.9 Witnesses' expenses

Estimate provision €1.905 million; outturn €2.858 million

The increase in expenditure of €953,000 was due to the nature of this demand led operational subhead, which makes it difficult to predict the level and timing of expenditure.

A.10 Compensation

Estimate provision €17.520 million; outturn €21.633 million

The increase in expenditure of €4.113 million was due to the unpredictable nature and amounts of compensation awarded.

A.11 Witness security programme

Estimate provision €1.198 million; outturn €0.45 million

The shortfall in expenditure of €748,000 was due to the nature of this subhead, which makes it difficult to predict the level and timing of expenditure.

A.12 Capital building programme

Estimate provision €57.355 million; deferred surrender €7 million; outturn €26.470 million

An Garda Síochána works very closely with the OPW and the Department of Justice, Home Affairs and Migration to ensure capital projects are progressed in line with budget allocation. However, there can be unforeseen delays, for example planning permission, that result in spend falling into different years.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Contribution to the Garda Síochána spouses' and children's pension schemes			
	<i>Original</i>	11,278		
	<i>Supplementary</i>	1,250		
		12,528	12,729	13,096
2	Contribution to the Garda Síochána pensions scheme			
	<i>Original</i>	21,528		
	<i>Supplementary</i>	3,916		
		25,444	25,959	25,405
3	Garda College receipts			
	<i>Original</i>	600		
	<i>Supplementary</i>	207		
		807	857	670
4	Firearm fees			
	<i>Original</i>	3,000		
	<i>Supplementary</i>	(239)		
		2,761	3,247	3,854
5	Safety cameras – certain receipts from fixed charges			
	<i>Original</i>	16,300		
	<i>Supplementary</i>	1,460		
		17,760	17,998	12,993
6	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	41,300		
	<i>Supplementary</i>	11,778		
		53,078	54,025	50,587
7	Miscellaneous receipts (note 4.2)			
	<i>Original</i>	10,200		
	<i>Supplementary</i>	10,628		
		20,828	21,289	28,262
		133,206	136,104	134,867

Significant variations

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

1 Contribution to the Garda Síochána spouses' and children's pension schemes

Estimate provision €11.278 million; realised €12.729 million

The increase of €1.45 million is linked to the overall increase in 2024 payroll costs which resulted in higher contributions.

2 Contributions to the Garda Síochána pensions scheme

Estimate provision €21.528 million; realised €25.959 million

The increase of €4.431 million was due to the overall increase in 2024 payroll costs which resulted in higher contributions.

3 Garda College receipts

Estimate provision €600,000; realised €857,000

The increase of €257,000 was due to the impact of increased activity in the college in 2024.

4 Firearm fees

Estimate provision €3 million; realised €3.247 million

The increase of €247,000 was due to the timing of the receipts.

5 Safety cameras - certain receipts from fixed charges

Estimate provision €16.3 million; realised €17.998 million

The increase of €1.698 million was due an increase in the contracted hours of the service providers.

6 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €41.3 million; realised €54.025 million

The increase of €12.725 million was due to the increase in payroll expenditure.

7 Miscellaneous receipts (note 4.2)

Estimate provision €10.2 million; realised €21.289 million

The increase of €11.089 million was due to the nature of some receipts accounted for within this subhead and the unpredictability of the timing and value of the receipts.

4.2 Miscellaneous receipts

	2024	2023
	€000	€000
Payments for non-public duty services rendered by Gardaí	5,767	8,442
Repayments of car advances	6	1
Recovery in respect of damage to official vehicles and other Garda property	9	9
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	5,220	5,440
Fees for accident and malicious damage reports	477	474
Contribution for living quarters	49	47
Recoupment of witnesses' expenses	—	4
Recoupment of salaries	103	16
Percentage charge to insurance companies for collection of insurance premiums	123	128
EU receipts ^a	2	5,403
Taxi licence fees	421	329
Road Traffic Act – fees charged for motoring offences	4,349	3,211
Fingerprint fees for employment and visa purposes	105	95
Garda masts	1,062	1,162
Carrier liability	1,420	1,774
Age cards	36	51
Unclassified items	2,140	1,675
Repayments of overpayments of salary	—	1
	21,289	28,262

Note ^a EU funds received in 2024 are recorded in other credit suspense items in note 2.9, and in miscellaneous note 6.6.

4.3 Fixed charge notice receipts

Total receipts from fixed charge notices in 2024 were €29.855 million (2023: €31.393 million). Of this, €17.998 million (2023: €12.993 million) was retained as appropriations in aid to fund the Go-Safe contract. The balance of €11.855 million was payable to the Exchequer, as indicated in the following note.

4.4 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	9,500	1,050
Collected	11,855	18,750
Transferred to the Exchequer	(19,720)	(10,300)
Balance at 31 December	1,635	9,500

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Garda members	14,158	13,957
Student Gardaí	453	446
Garda staff	3,678	3,255
	18,289	17,658

5.2 Pay

	2024	2023
	€000	€000
Pay	970,887	920,756
Higher, special or additional duties allowances	604	584
Other allowances	225,604	215,077
Overtime	200,849	183,802
Employer's PRSI	134,827	123,802
Total pay	1,532,771	1,444,021

Note: ^a Includes pay for staff employed in the Garda College, charged to subhead A.13.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	131	19	56,258	55,006
Overtime and extra attendance	15,394	7,730	79,444	80,194
Shift and roster allowance	14,569	11,534	45,116	90,217
Miscellaneous	14,929	650	32,700	32,946
Foreign service allowances	7	6	79,025	75,139
Extra remuneration in more than one category	14,520	13,321	105,806	103,908

5.4 Payroll overpayments

at 31 December	Number of recipients	2024 €000	2023 €000
Overpayments	2,570	2,535	2,286
Recovery plans in place	1,291	1,588	1,759
Pension overpayments	515	1,487	999
Recovery plans in place	31	508	136

Note ^a The figures are cumulative and include overpayments still outstanding from previous years

5.5 An Garda Síochána employee pay bands

The number of employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	4,345	4,197
60,000	69,999	1,130	1,366
70,000	79,999	2,246	3,069
80,000	89,999	3,549	3,735
90,000	99,999	2,650	2,312
100,000	109,999	1,770	1,366
110,000	119,999	1,128	667
120,000	129,999	475	307
130,000	139,999	213	117
140,000	149,999	89	45
150,000	159,999	27	15
160,000	169,999	18	11
170,000	179,999	6	4
180,000	189,999	4	2
190,000	199,999	1	—
200,000	269,999	—	—
270,000	279,999	1	—
280,000	309,999	—	—
310,000	319,999	—	1
320,000	329,999	1	—
330,000	379,000	—	—
380,000	389,999	1 ^a	—

Note ^a This amount relates to pay-related arrears from 2017- 2024 inclusive.

5.6 Remuneration and taxable benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	303	290
Benefit in kind	22	22
Allowances	1	1
	326	313

The BIK amount relates to the provision of accommodation. It is not a paid allowance and does not increase the overall gross pay. The calculated value for the purpose of deducting tax, specified above, is in accordance with Revenue requirements.

The Accounting Officer does not receive any pension benefits as part of his remuneration package.

5.7 Other remuneration arrangements

Five retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €6,238. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.8 An Garda Síochána Reward Fund

The purpose of the Fund is to pay awards for Garda bravery and an annual contribution for Garda chaplaincy services from moneys received in relation to Garda disciplinary fines.

The following statement shows the total receipts proper to the Fund in the year, the amount of payments in the period and the balance of the Fund at year-end.

	2024	2023
	€000	€000
Balance brought forward on 1 January	130	481
Receipts	72	56
Payments	(60)	(407)
Balance on 31 December	142	130

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2024 €000	2024 €000	2023 €000
Disclosures Tribunal ^a	2017	5,059	—	121

Note ^a The Disclosures Tribunal was established to investigate protected disclosures made under the Protected Disclosures Act 2014 and certain other matters. Costs are those incurred for legal representation for serving and retired Garda members. The Tribunal's own costs are incurred by the Vote for Justice.

6.2 Statement of losses (Garda vehicles, etc.)

A total of 457 accidents involving Garda vehicles were reported in 2024 (2023: 421). Damage to official vehicles and other costs amounted to €1,044,175. Compensation totalling €91,628 was recovered.

6.3 Fraud and suspected fraud

There were no detected/alleged fraud instances in 2024 (2023: nil).

6.4 Deferred surrender

Deferred surrender comprises savings in 2024 of €16.586 million in capital expenditure in subhead A7 and A.12 that were carried over to 2025.

6.5 Compensation and legal costs

Payments/costs paid by An Garda Síochána in the year

	Claims by Garda members ^{b e}		Civil claims by members of the public and employees		Total 2024	Total 2023
	Under Garda Síochána Acts ^a	Through SCA for injuries while on duty ^b	Arising from actions of Gardaí in performance of duties ^c	Arising from accidents involving Garda vehicles ^c		
Number of cases	859	57	205	204	1,325	715
	€000	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	223	787	279	1,289	713
Payments by/on behalf of An Garda Síochána						
Compensation	6,178	394	2,817	2,871	12,260	9,520
Legal costs	3,047	694	2,855	805	7,401	5,241
Other costs ^d	811	59	64	139	1,073	322
2024 Total	10,036	1,370	6,523	4,094	22,023	15,796
2023 Total	7,341	2,051	4,428	1,976	15,796	

Note ^a Included in number of cases is 558 payments in relation to the repayment of PIRB assessment fees under Garda Compensation Scheme.

^b These may include part payments over a number of years for individual cases.

^c This includes claims by employees of An Garda Síochána.

^d Other costs awarded relate to agency fees, investigator fees, medical fees etc.

^e Compensation payments amounting to €62,251 (2023: €66,455) were paid on foot of the Occupational Injuries Benefit Scheme which is administered through the Department of Social Protection. These payments are not included in the table above.

At 31 December 2024, there were

- 649 claims outstanding under the Garda Síochána Compensation Acts (2023: 1,122).
- 92 civil claims outstanding relating to accidents involving Garda vehicles (2023: 234).
- 6,153 civil claims other than those involving Garda vehicles outstanding (2023: 5,271)

An Garda Síochána has a matured liability of €1.6 million being the total outstanding costs due to the State Claims Agency.

Cumulative costs of cases completed in 2024

	Claims by Garda Members		Civil claims by Members of the public and employees		Total
	Under Garda Síochána Acts	Through SCA for injuries while on duty	Arising from actions of Gardaí in performance of duties	Arising from accidents involving Garda vehicles	
Number of cases	584	22	133	148	887
	€000	€000	€000	€000	€000
An Garda Síochána's own legal costs	—	282	666	262	1,210
Payments by/on behalf of An Garda Síochána					
Compensation	5,522	1,632	2,556	3,211	12,921
Legal costs	3,064	836	4,147	926	8,973
Other costs	—	109	144	111	364
Total	8,586	2,859	7,513	4,510	23,468

6.6 EU funding

Funds were received for three (2023: four) EU funded projects in 2024. The funds received in the year are as follows.

	2024	2023
	€000	€000
Internal Security Fund	1,090	1,422
EPRIS Pilot	—	74
EPRIS Schlusszahlung	301	—
Underserved	—	28
GEMS	9	9
	1,400	1,533

Internal Security Fund (ISF): promote the implementation of an internal security strategy, law enforcement cooperation and the management of the EU's external borders. From 2021 to 2027 the fund is focused on two specific objectives.

- Fight against crime: combating cross-border, serious and organised crime including terrorism and reinforcing coordination and cooperation between law enforcement authorities and other national authorities of EU states, including EUROPOL and relevant non-EU and international organisations.
- Managing risk and crisis: enhancing the capacity of EU states and the union for the effective management of security-related risk and crisis, and preparing for protection of people and critical infrastructure against terrorist attacks and other security related threats.

EPRIS (European Police Records Index System) is a follow on project to EPRIS ADEP (Automation of Data Exchange Processes) 2.0 and builds upon the work done under the EPRIS-ADEP Pilot project. It demonstrates the feasibility of ADEP Technology by providing a system for the localisation of relevant decentralised data using already existing Europol infrastructure, in particular EON and SIENA. The software supports the concept of 'privacy by design', serving robust data protection. Project EPRIS Pilot has reached completion date and is currently undergoing Technical Administration in preparation for CFS and FSIGN.

UNDERSERVED Cyber Threat Reporting Platform is a project to develop a threat reporting platform for use by sections vulnerable to cyber-attack, but without the means to mitigate. The focus will be on the humanitarian sector. UNDERSERVED will pull together a system which will conduct automated file analysis and produce comprehensive and sophisticated threat reports that can be shared with the community at risk and with law enforcement.

GEMS (Gaming Ecosystem as a Multi-layered Security Threat) is an interdisciplinary, mixed method and cross-sectoral project bringing together experts from academia, AI, policy and law enforcement to pioneer innovative solutions and avert the spread of extremism within the gaming community. It will equip law enforcement with a training curriculum and an AI tool, designed to detect and prevent extremist content in online gaming. It will also establish a cross-sectoral network against gaming-related extremism and promote public awareness.

6.7 Support for representative associations

Included in subhead A.1 is a total of €577,940 (2023: €242,465) in respect of the remuneration of members of An Garda Síochána on special leave with pay to members representative bodies or assigned to welfare organisations.

In addition, representative associations received funding during 2024 of €300,904 (2023: €282,020) as follows.

Representative associations	2024 €	2023 €
Grant to Association of Garda Superintendents	58,000	58,000
Grant to Association of Chief Superintendents	58,000	58,000
Contributions towards cost incurred by member's representative bodies and other welfare organisations for postal, telecommunications and accommodation services.	184,904	166,020

Appropriation Account 2024

Vote 21

Prisons

Introduction

As Accounting Officer for Vote 21, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Irish Prison Service and other expenses in connection with prisons, including places of detention and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.367 million 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 20 of 2024 have been applied in the preparation of the account, and this includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for the following.

To facilitate the transition of the appropriation account to the CGAS, the Irish Prison Service has received derogations in respect of CGAS 17, Property, Plant, and Equipment as follows.

- Property, comprising land and buildings recognised at existing use/market or current replacement cost amounting to €1.4 billion has not yet been revalued at fair value in accordance with CGAS 17:42A and 17:44.
- Buildings have not been depreciated in accordance with CGAS 17:59 and CGAS 17:66.
- Revaluation reserves attributable to land and buildings are not disclosed in the State funding account in accordance with CGAS 17:92.

It is the intention of the Irish Prison Service to include the formal valuations in the 2025 appropriation account.

Valuation of land and buildings

The Minister for Justice, Home Affairs and Migration owns thirteen prisons and places of detention, as well as property at the Irish Prison Service College in Portlaoise, property adjacent to the Headquarters building in Longford, and two sites in Dublin: one small site adjacent to Cloverhill Prison, and lands acquired for prison development at Thornton Hall, Kilsallaghan, County Dublin.

In the note on property, plant and equipment (note 2.1), land is valued at existing use value or market value (if not in use), while prison buildings are valued at average replacement cost per cell. The most recent revaluations were disclosed in 2020 with updated revaluations taking place every five years, while an independent valuation was conducted in 2021 in respect of the lands at Thornton Hall. The availability of a portion of that land has been communicated to the Land Development Agency and other relevant bodies. The current valuation is based on the existing use and zoning, and takes into account the quality of the agricultural land, location and road frontage. It specifically does not take into account any increased value based on any potential rezoning of the land for an alternative use, hence the valuation will be kept under review.

For 2024, a derogation has been sought to allow for fair value valuations to be completed on a coterminous basis per CGAS 17:44.

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 capital assets are as follows.

<i>Asset class</i>	<i>Useful Life</i>	<i>Rate of depreciation/ amortisation</i>
Property	50 years	2%
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	5 years	20%
Developed software	10 years	10%

Consumables

Supplies for prisoner meals, cleaning, maintenance and workshops are treated as expensed items and are not counted in stocks.

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 Irish Prison Service.

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

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Irish Prison Service and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the Irish Prison Service.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Irish Prison Service.
- 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 Department of Justice, Home Affairs and Migration has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Prison Service and the Department are exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Irish Prison Service 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 €161.1 million in 2024.

The Irish Prison Service has provided details of seven compliant but non-competitive contracts in excess of €25,000 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 Irish Prison Service complied with the guidelines with the exception of two contracts in excess of €25,000 totalling €51,577 (exclusive of VAT) in 2024 as set out below.

- One contract with a value of €26,027 (ex VAT) to pilot apprenticeship training identified as being relevant to the current labour market. The procurement process has commenced for this training program.
- One contract with a value of €25,550 (ex VAT) for the supply of library books. As requirements were increasing, a contract was put in place effective 1 April 2025.

Risk and control framework

The Irish Prison Service 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 for each prison and directorate, and for the Irish Prison Service at a corporate level which identifies the key risks at each level and these are evaluated and graded according to their significance. The corporate risk register is reviewed and updated by the Risk Management Committee (Director's leadership team) on a quarterly basis with quarterly reviews also taking place at prison/directorate level. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action to relevant management and the Risk Management Committee, where relevant, in a timely fashion. 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 that report any identified deficiencies.

Review of effectiveness

The Irish Prison Service'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 responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Arising from the recommendations in recent audit reports, the Irish Prison Service is continually reviewing and strengthening financial and other controls and processes in areas such as ICT project management, banking, GDPR compliance and the business continuity/disaster recovery processes. The Irish Prison Service has decreased the number of commercial bank accounts (non vote related) from 12 at the end of 2023 to 4 at the end of 2024 due to ongoing reform and modernisation of systems and processes.

No material weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Oonagh McPhillips

Accounting Officer

Prisons

22 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 21 Prisons

Opinion on the appropriation account

I have audited the appropriation account for Vote 21 Prisons for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 21 Prisons for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Justice, Home Affairs and Migration and of the Irish Prison Service 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

23 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 21 Prisons

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Administration and provision of safe, secure and humane rehabilitative custody for people who are sent to prison			
	<i>Original</i>	445,887		
	<i>Supplementary</i>	56,000		
		501,887	500,692	443,783
Gross expenditure		501,887	500,692	443,783
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	10,230		
	<i>Supplementary</i>	2,000		
		12,230	12,402	11,653
Net expenditure				
	<i>Original</i>	435,657		
	<i>Supplementary</i>	54,000		
		489,657	488,290	432,130

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	1,366,732	1,348,624

Oonagh McPhillips

Accounting Officer

Prisons

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	133,655	109,386
Pay	339,551	309,124
Non pay	27,486	25,273
Gross expenditure	500,692	443,783
<i>Deduct</i>		
Appropriations-in-aid	12,402	11,653
Net expenditure	488,290	432,130
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(34,431)	
Depreciation	5,426	
Disposals cash	1	
Loss on disposals	1	
<i>Intangible assets (note 2.2)</i>		
Purchases	(2,657)	
Amortisation	77	
	(31,583)	(21,688)
Changes in net current assets		
Increase in inventories	(87)	
Increase in prepayments	(309)	
Decrease in accrued expenses	14,912	
	14,516	1,873
Direct expenditure	471,223	412,315
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	93,625	87,867
Net programme cost	564,848	500,182

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 21 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	349	340
Vote 12	Superannuation and Retired Allowances	91,953	86,242
Vote 13	Office of Public Works	192	145
Vote 18	National Shared Services Office	335	335
Vote 24	Justice (Financial Shared Service Centre)	777	779
Vote 43	Office of the Government Chief Information Officer	19	26
		93,625	87,867

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	1,461,134	1,432,323
Intangible assets	2.2	2,580	—
		1,463,714	1,432,323
Current assets			
Bank and cash	2.3	11,143	11,632
Inventories	2.4	2,457	2,370
Prepayments	2.5	6,029	5,720
Other debit balances	2.6	1,116	657
Accrued income	2.7	176	176
		20,921	20,555
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	22,544	7,632
Other credit balances	2.9	11,796	12,136
Net Exchequer funding	2.10	463	153
		34,803	19,921
Net current (liabilities)/assets		(13,882)	634
Net assets		1,449,832	1,432,957
Represented by:			
State funding account	2.11	1,449,832	1,432,957

2.1 Property, plant and equipment

	Buildings ^d	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^b						
At 1 January 2024	1,410,588	15,643	86,583	711	6,957	1,520,482
Additions	5,917	3,070	2,880	—	22,564	34,431
Transfer ^a	—	—	—	—	—	—
Disposals	—	(422)	(3,595)	(42)	—	(4,059)
Brought into use	7,150	—	—	—	(7,150)	—
Adjustment ^c	—	—	(14,632)	(563)	—	(15,195)
At 31 December 2024	1,423,655	18,291	71,236	106	22,371	1,535,659
Accumulated depreciation						
At 1 January 2024	—	11,303	76,176	680	—	88,159
Depreciation for the year	—	1,493	3,923	10	—	5,426
Depreciation on disposals	—	(422)	(3,593)	(42)	—	(4,057)
Adjustment ^c	—	—	(14,451)	(552)	—	(15,003)
At 31 December 2024	—	12,374	62,055	96	—	74,525
Net assets						
At 31 December 2024	1,423,655	5,917	9,181	10	22,371	1,461,134
At 31 December 2023	1,410,588	4,340	10,407	31	6,957	1,432,323

Note ^a The Irish Prison Service acquired a single storey building with an area of 240.6m² in December 2024 from the OPW at zero cost. This is reflected on the fixed asset register of the Irish Prison Service.

^b Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^c These adjustments relate to the removal of individual items with values of under €10,000 from the asset register as per Circular 21/2020: *Increase in the value threshold for inclusion of assets in asset register*.

^d Plans are in place to have the buildings valued by Tailte Éireann at fair value commencing in 2025. This may result in a decrease in value as compared with the current replacement value put on the buildings at the moment. It is not possible to estimate any decline in value until a formal valuation has taken place.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	91	91
Additions	2,657	2,657
At 31 December 2024	2,748	2,748
Accumulated amortisation		
At 1 January 2024	91	91
Amortisation for the year	77	77
At 31 December 2024	168	168
Net assets		
At 31 December 2024	2,580	2,580
At 31 December 2023	—	—

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances and cash	10,939	11,583
Commercial bank account balances	204	49
	11,143	11,632

Note ^a The Irish Prison Service holds four commercial bank accounts. Moneys in these accounts are managed separately to voted funds and relate to prison shops, the Prisoner Assist Programme Fund and for prisoners' personal funds. With the exception of gratuity payments to individual prisoners, which originate from the Vote, no monies due to or paid from the Vote are transmitted through these bank accounts. The amount held at the end of 2024 is €4,201,298 and is not included in the account (2023: €4,027,523). See also note 6.6.

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Uniforms and clothing	2,177	2,137
Miscellaneous	280	233
	2,457	2,370

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Department administration ^a	3,821	3,122
A.3 Buildings and equipment ^{b,c}	663	1,292
A.4 Prisoner services ^c	798	357
A.5 Operational services ^c	703	889
A.6 Educational services	44	60
	6,029	5,720

Note ^a ICT system maintenance and support and licencing

^b Maintenance of equipment

^c Other administration

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Prison imprest accounts	392	392
Other debit suspense items	724	265
	1,116	657

2.7 Accrued income

at 31 December	2024	2023
	€000	€000
Payroll related receipts	168	171
Work training receipts	—	1
Other receipts	8	4
	176	176

2.8 Accrued expenses

at 31 December	2024	2023
	€000	€000
Prisoner care and rehabilitation	3,776	3,415
Buildings and equipment	723	2,065
Digital capital investment and IT expenses	972	1,275
Training and development	228	219
Travel and subsistence	199	53
Operational services, supplies and sundry equipment	284	351
Custody and security operations	110	64
Education	57	65
Legal and compensation	31	125
Payroll related accrual	16,164	—
	22,544	7,632

Note ^a The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. The comparative figures for 2023 in the table above have been reanalysed to align with the new subheads.

2.9 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	4,999	5,905
Pay related social insurance	3,329	2,931
Professional services withholding tax	106	60
Value added tax	1,451	1,609
Tax deducted from pension contribution refunds	2	—
	9,887	10,505
Vote related bank account balances	204	49
Payroll deductions held in suspense	739	667
Other credit suspense items	966	915
	11,796	12,136

2.10 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	1,367	1,349
Exchequer grant undrawn	(904)	(1,196)
Net Exchequer funding	463	153

Represented by:

Debtors

Bank and cash	11,143	11,632
Debit balances: suspense	1,116	657
	12,259	12,289

Creditors

Due to the State	(9,887)	(10,505)
Vote related bank account balances	(204)	(49)
Credit balances: suspense	(1,705)	(1,582)
	(11,796)	(12,136)
	463	153

2.11 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		1,432,957	1,413,142
Disbursements from the Vote			
Estimate provision	Account	489,657	
Surplus to be surrendered	Account	(1,367)	
Net vote		488,290	432,130
Expenditure borne elsewhere	1.1	93,625	87,867
Non-cash items			
Capital asset net adjustments	2.1	(192)	—
Net programme cost	1	(564,848)	(500,182)
Balance at 31 December		1,449,832	1,432,957

2.12 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Capital projects	4,739	3,111
Total of legally enforceable commitments	4,739	3,111

2.13 Operating leases

(a) Operating lease commitments where the Irish Prison Service is the lessee	2024
	€000
Operating lease expense for year	236
Future aggregate minimum lease payments under non-cancellable operating leases	
Within one year	236
Between 1 and 5 years	826
Later than 5 years	—
	1,062
(b) Operating lease commitments – where the Irish Prison Service is the lessor	2024
	€000
Operating lease income for year	20
Future minimum lease payments receivable under non-cancellable operating leases	
Within one year	18
Between 1 and 5 years	—
Later than 5 years	—
	18

Note ^a The operating lease relates to CGAS 13. There are no contingent rents payable nor sublease payments receivable.

2.14 Matured liabilities

There were no matured liabilities un-discharged at year end 2024 or in the previous year.

2.15 Contingent liabilities

The Irish Prison Service is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. The contingent liabilities include compensation claims relating to in-cell sanitation which are being dealt with by the State Claims Agency on behalf of the Irish Prisons Service. Any actual amount or timing of potential liabilities is uncertain. See also note 6.2 Compensation and legal costs.

2.16 Impact of accounting policy changes in 2024

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

At 31 December	Notes	2024 €000
Holiday accrual ^a	2.8	(6,761)
Payroll accrual ^a	2.8	(9,403)
		<u>(16,164)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A expenditure, to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	318,678		
	<i>Supplementary</i>	19,000		
		337,678	339,551	309,124
ii	Travel and subsistence			
	<i>Original</i>	2,816		
	<i>Supplementary</i>	637		
		3,453	3,334	2,880
iii	Training and development			
	<i>Original</i>	1,500		
	<i>Supplementary</i>	1,250		
		2,750	2,754	2,033
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	4,554		
	<i>Supplementary</i>	306		
		4,860	3,932	3,630
v	Digital capital investment and IT expenses			
	<i>Original</i>	12,996		
	<i>Supplementary</i>	3,913		
		16,909	17,466	16,730
vi	Premises expenses			
		1	—	—
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	100		
	<i>Supplementary</i>	(100)		
		—	—	—
		365,651	367,037	334,397

Note ^a The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. The comparative figures for 2023 in the table above have been reanalysed to align with the new subheads.

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

iii Training and development

Estimate provision €1.5 million; outturn €2.75 million

The excess of €1.25 million compared with the original estimate provision is driven by the requirement for training, development and recruitment support. The key driver is the training costs relating to recruit Prison Officers which in turn impacts catering, cleaning and other related costs. This subhead also covers recruitment support and other necessary staff training.

v Digital capital investment and IT expenses

Estimate provision €12.996 million; outturn €17.466 million

The excess of €4.470 million compared with the original estimate provision is related to the increasing demand and rising costs associated with maintaining reliable and secure ICT services, related infrastructure, software and systems. This includes increased costs for licensing, cyber security, software development, network maintenance and the enhancement of services within prisons such as video linking facilities and in-cell services for prisoners.

vii Policy reviews, consultancy services and research

Estimate provision €100,000; outturn nil

The saving of €100,000 arose as there was no requirement for such consultancy services in the year.

Programme A Administration and provision of safe, secure and humane rehabilitative custody for people who are sent to prison

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	318,678		
	<i>Supplementary</i>	19,000		
			337,678	339,551
A.2	Administration – non pay			309,124
	<i>Original</i>	21,967		
	<i>Supplementary</i>	6,006		
			27,973	27,486
A.3	Buildings and equipment			25,273
	<i>Original</i>	55,698		
	<i>Supplementary</i>	14,552		
			70,250	70,237
A.4	Prisoner care and rehabilitation			55,053
	<i>Original</i>	36,349		
	<i>Supplementary</i>	8,363		
			44,712	44,826
A.5	Custody and security operations			40,056
	<i>Original</i>	7,811		
	<i>Supplementary</i>	1,429		
			9,240	9,061
A.6	Educational services		1,709	7,843
A.7	Legal and compensation		1,553	1,455
	<i>Original</i>	3,250		
	<i>Supplementary</i>	6,650		
			9,900	7,592
A.8	Social disadvantage measures (dormant accounts funded)		425	4,700
			386	279
		501,887	500,692	443,783

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Buildings and equipment

Estimate provision €55.7 million; outturn €70.2 million

The excess of €14.5 million compared with the original estimate provision mainly relates to facilities management and utilities of the entire Prisons estate. As well as ongoing maintenance and health and safety and fire safety requirements, there was an urgent need to reconfigure some areas in the estate to provide cell accommodation to deal with the rapidly rising prisoner numbers. There was also unforeseen severe weather events that caused major and significant damage to infrastructure that required immediate and urgent repair and upgrading. Additional capital funding of €7.5 million was provided as part of the supplementary estimate process in order to fund additional prisoner accommodation.

A.4 Prisoner care and rehabilitation

Estimate provision €36.3 million; outturn €44.8 million

The excess of €8.5 million compared with the original allocation is mainly in the areas of prisoner catering and medicine. This is due in the main to increased prison population where prisoner numbers exceeded 5,000 during 2024.

A.5 Custody and security operations

Estimate provision €7.8 million; outturn €9.1 million

The excess of €1.3 million compared with the original allocation is due to an increase in operational and security costs including fleet costs due to growing prisoner numbers and increased escort requirements. It also reflects the cost to support the reintegration of prisoners on release, to enhance safety and reduce recidivism.

A.6 Educational services

Estimate provision €1.7 million; outturn €1.6 million

The saving of €100,000 mainly arose due to planned additional prison library resources not being provided to the extent planned in 2024.

A.7 Legal and compensation

Estimate provision €3.3 million; outturn €7.6 million

The excess of €4.3 million compared with the original allocation arose due to a higher than expected throughput of claims. This is a demand led area managed mainly by the State Claims Agency and the Criminal Injuries Compensation Tribunal. The expenditure varies depending on the nature of the case, the final quantum, number and timing of awards.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Dormant account receipts		425	386
2	Receipts from additional superannuation contributions on public service remuneration			279
	<i>Original</i>	9,500		
	<i>Supplementary</i>	2,000		
		11,500	11,810	10,956
3	Miscellaneous	305	206	418
		12,230	12,402	11,653

Significant variations

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

2 Receipts from additional superannuation contributions

Estimate provision €9.5 million; realised €11.8 million

The excess of €2.3 million arose due to additional superannuation contributions arising from increased headcount and salary costs.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>3,740</u>	<u>3,547</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	198,887	183,716
Higher, special or additional duties allowances	572	466
Other allowances	47,845	44,412
Extra attendance and overtime	61,807	53,426
Employer's PRSI	<u>30,440</u>	<u>27,104</u>
Total pay	<u>339,551</u>	<u>309,124</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	89	9	27,866	19,880
Extra attendance and overtime	3,453	2,588	107,990	94,119
Shift and roster allowances	3,157	1,868	22,336	20,529
Miscellaneous	3,526	90	18,166	16,701
Extra remuneration in more than one category	3,470	3,128	130,847	113,649

5.4 Other remuneration arrangements

A total of €120,571 was paid to 30 retired civil servants in receipt of civil service pensions who were employed on various duties. Payments ranged from €130 to €14,760. A total of €36,837 was paid to seven retired members of An Garda Síochána, who were employed by the Irish Prison Service on specific duties during 2024.

Appropriate procedures were in place with regard to payments to retired staff in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

5.5 Irish Prison Service staffing by pay bands

The number of Irish Prison Service employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	787	746
60,000	69,999	295	354
70,000	79,999	470	490
80,000	89,999	489	598
90,000	99,999	649	704
100,000	109,999	511	397
110,000	119,999	283	139
120,000	129,999	119	43
130,000	139,999	51	24
140,000	149,999	22	8
150,000	159,999	6	7
160,000	169,999	12	3
170,000	179,999	2	1
180,000	189,999	1	1
190,000	199,999	2	1
200,000	209,999	1	1

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	327	733,616	661,494
Recovery plans in place	128	230,497	253,524

Note ^a There was one individual with an overpayment recovery plan who transferred to another Department in 2024. The details listed above include a number of preserved pension cases. A number of additional recovery repayment plans have been put in place in the year to date.

5.7 Severance

There were no severance/redundancy payments to staff during 2024.

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 21 Prisons is also the Accounting Officer for Vote 24 Justice. Her remuneration and benefits are disclosed in the appropriation account for Vote 24.

Note 6 Miscellaneous

6.1 Prison population

The estimated daily average number of prisoners in 2024 was 4,941 (2023: 4,582).

6.2 Compensation and legal costs

Payments/costs paid by the Irish Prison Service in the year

	Claims by				Total 2024	Total 2023
	Employees (for injuries while on duty and other issues)	Prisoners (for injuries and other actions involving prisoners)	Members of the public			
	Civil claims	Criminal Injuries Compensation Tribunal				
Number of cases	91	132	386	25	634	478
	€000	€000	€000	€000	€000	€000
Prison Service's own legal costs	122	—	493	102	717	852
Payments by/on behalf of the Prison Service						
Compensation	733	4,133	526	386	5,778	2,226
Legal costs	215	—	256	148	619	1,288
Other costs	79	—	52	12	143	167
2024 Total ^b	1,149	4,133	1,327	648	7,257	4,533
2023 Total	939	1,201	2,093	300	4,533	

Note ^a At 31 December 2024, the State Claims Agency recorded 623 active claims as outstanding (2023: 713). Legal costs incurred by the Prison Service in relation to 13 non-compensation cases and other minor legal costs amounted to €335,889 (2023: €162,397).

^b The outstanding claims recorded by the State Claims Agency include 188 cases relating to in-cell sanitation. Arising from a related Supreme Court judgement, the State Claims Agency has put in place a scheme to address these claims. The costs of any compensation from this scheme are paid from the Prisons Vote.

The amount of €1.327 million paid in respect of claims by prisoners includes €160,292 (2023: €197,892) in compensation and plaintiff legal costs and €327,934 (2023: €225,909) for IPS legal and other fees for in-cell sanitation cases. The total costs relating to in-cell sanitation cases amounted to €12.515 million at the end of 2024 (2023: €12.065 million). It is estimated by the State Claims Agency that the final cost of in-cell sanitation cases is likely to be in the region of €15 million to €20 million.

At 31 December 2024, the Irish Prison Service has €335,908 (2023: €194,396) outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2024

	Claims by			Total
	Prison staff	Prisoners	Members of the public	
Number of cases	29	228	7	264
	€000	€000	€000	€000
Prison Service's own legal costs	111	487	79	677
Payments by/on behalf of the Prison service				
Compensation	631	466	200	1,297
Legal costs	215	306	119	640
Other costs	54	56	15	125
Total	1,011	1,315	413	2,739

6.3 Prisoner funeral expenses

Ex-gratia payments totalling €4,310 (2023: €9,035) were made towards the funeral expenses of two prisoners who died in prison.

6.4 Cash losses

A number of cash losses totalling €714 (2023: €1,266) were identified across two prisons during 2024.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred in 2024 was €7,595 (2023: €7,713).

6.6 Other financial operations within the Irish Prison Service

Separate to the income and expenditure reflected in the appropriation account, a number of other financial operations arise within the Irish Prison Service in order for it to carry out its functions. These operations relate to the management of prisoner funds, the operation of prison-based shops, the operation of the prisoner assist programme fund (in the process of being phased out) and the operation of staff Voluntary Mess Committees. These operations require additional bank accounts, and the details are as follows.

- **Prisoners' personal funds account** - A bank account is maintained centrally for prisoners' personal funds. The balance as at 31 December 2024 was €2,200,416 (2023: €1,771,323). This represents prisoner funds balances as at the year end and includes the liability for prisoner shop purchases for the month of December (approximately €1 million).
- **Prisoner funds account** - There were 2 bank accounts for the receipt of external funds for prisoners. The Central Prisoner fund account was closed on 16th July 2024, therefore the balance as at 31 December 2024 was €0 (2023: €159,753). The balance on the remaining account as at 31 December was €117,778 (2023: €77,747).

- **Prison shop operation** - Each prison has a shop ('tuck shop') where prisoners can purchase items such as confectionary and toiletry products. The items are paid for from prisoner funds. In recent years there has been reform and modernisation of the shop operation which when completed will result in the replacement of eleven locally managed shop bank accounts with one central bank account. As at the 31 December 2024 there is one remaining local bank account in operation. The balances as at 31 December 2024 were €1,867,932 (2023: €1,842,786) and €15,172 (2023: €25,088). The value of stock on hand was €460,049 (2023: €444,050).
- **Prisoner Assist Programme Fund (PAPF)** - The PAPF was used to fund prisoner hardship and related initiatives. Four locally managed PAPF bank accounts were closed in 2023, with all remaining bank accounts closed during 2024. The balances as at 31 December 2024 was €0 (2023: €150,826).
- **Voluntary mess committees (VMCs)** – VMCs are currently operating in eight prisons to coordinate the administration and operation of canteen facilities for prison staff provided through prisoner training kitchens. VMCs operate as separate and independent entities from the Irish Prison Service. An independent review of the operation of the VMCs concluded in April 2022 and on foot of the review's recommendations, a further assignment aimed at developing an optimal model for the provision of staff meals in prisons, was commissioned to explore a wide range of financial and non-financial issues. This was completed in December 2024 and recommended that the VMCs should continue subject to the implementation of recommendations made.

Appropriation Account 2024

Vote 22

Courts Service

Introduction

As Accounting Officer for Vote 22, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.490 million is liable for surrender to the Exchequer.

The Courts Service is governed by a Board consisting of a chairperson and 17 other members. In accordance with the Courts Service Act 1998, the term of office of the Board is three years. The current Board was established on 9 November 2023. The Board is responsible for determining policies for the Service and for overseeing their implementation. It performs these functions directly and through the committees of the Board.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024, have been applied in the preparation of the account.

This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024 except for the following.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Courts Service has received a derogation in respect of the following standard: paragraphs 14 and 18(a) of CGAS 17 Property, Plant, and Equipment.

The Courts Service has a large portfolio of assets including many historic buildings and an IT portfolio that has been built over a number of years. The work required to validate each of the entities on the register and ensure full compliance with the standard has proven to be complex and it is expected that this work should be completed later in 2025.

In addition, the Courts Service has not included the Criminal Courts of Justice (CCJ) building as an asset on our register, but this will be reviewed and included for 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 capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Land	N/A	Nil
Buildings	50 years	2%
Fixtures and fittings	10 years	10%
IT hardware and software	5 years	20%
Software licences	5 years	20%
Acquired/developed software	10 years	10%

Valuation of land and buildings

Buildings are valued every five years on the basis of depreciated replacement cost. This is the current cost of replacing the asset with its modern equivalent asset less deduction for physical deterioration and all relevant forms of obsolescence and optimisation. Land and buildings not in use but required for future development are valued at market value.

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 Courts Service.

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

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Courts Service and the Financial Shared Services Centre, Killarney for the provision of financial shared services, and the National Shared Services Office for the provision of human resource services and payroll shared services.

I rely on letters of assurance from the Accounting Officers of the National Shared Services Office and from the Financial Shared Service Centre, Killarney that the appropriate controls are exercised in the provision of shared services to the Courts Service.

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 and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Courts Service.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Audit and Risk Committee

The Courts Service has an Audit and Risk Committee which is a sub-committee of the Courts Service Board. The role of the Committee is to oversee, advise and support the Board and the Chief Executive Officer/Accounting Officer by reviewing the assurances on a range of matters including the integrity of internal financial controls, risk management and financial statements. The Committee operates under a written charter and reports to the Courts Service Board. It also reviews and approves the internal audit annual work programme.

Finance Committee

The Courts Service has a Finance Committee which is a sub-committee of the Courts Service Board. The role of the Committee is to provide oversight and scrutiny on financial matters of the Courts Service on behalf of the Board. The Committee is authorised by the Board to investigate any activity within its terms of reference and carry out prescribed duties on behalf of the Board and the Accounting Officer as appropriate. These include the approval and monitoring of the annual budget, approval of contracts above specified thresholds, value for money and financial risks. The Committee is also responsible for reviewing the annual appropriation account.

Internal audit

The Courts Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter that has been approved by the Courts Service Board. Its work is informed by analysis of the financial and operational risks to which the Service 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

The Courts Service 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 and professional and other contracted services amounted to a total of €101.128 million in 2024.

The Courts Service has provided details of 14 non-competitive contracts and nine instances of non-compliance in excess of €25,000 in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Courts Service complied with the guidelines except for nine contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €849,000 (exclusive of VAT) as set out below.

- One contract with a value of €121,685 relating to the provision of courtroom facilities to accommodate a large multiparty court case which commenced in June 2024. Procurements for related services are underway.
- Two contracts with a value of €429,739 for services relating to the Fines (Payment and Recovery) Act 2014, beyond the expiry of the original contract. The Courts Service is awaiting recommendations of a working group from the Department of Justice regarding the future process. There are also two High Court challenges under the fines act ongoing which affect the legislation, and the outcome will influence the procurement strategy.
- One contract with a value of €74,047 for the supply of bulk liquid fuels has been in place since 2017. As the incumbent won subsequent competitions, the signing of notifications to activate goods forms (NAGFs) for subsequent contractual years were overlooked. This matter is being addressed.
- One contract with a value of €68,585 for the supply of electricity which expired in December 2023. The subsequent procurement process resulted a change in provider and an ineffective and inefficient transfer process means some sites remained with the old provider. We are actively working to resolve this issue to ensure a transition of all sites to the new provider
- One contract with a value of €57,582 for costs of telephony services. This is a legacy arrangement which pre-dates the establishment of the Courts Service. Alternative solutions are being explored to address this matter.
- One contract with a value of €34,361 which relates to the removal and the storage of screens that were put in place during COVID as an emergency measure. We are seeking a long-term solution to resolve this arrangement
- One contract with a value of €33,056 for the provision of drafting and legal services related to Court Rules. A contract is now in place.

- One contract with a value of €29,887 for the provision of Irish Sign Language (ISL) in respect of cases before the Courts. A procurement to establish an ISL interpreters panel of service providers commenced in 2024. We expect to award contracts in 2025.

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

Governance

Good governance is fundamental to the effective operation of the Service. The Courts Service's Corporate Governance Framework sets out the statutory basis within which we operate, including the governance arrangements in place, functions and organisational structure, accountability and audit assurance arrangements. This framework was published in 2016 and updated in February 2023. The Courts Service also has an oversight agreement in place with the Department of Justice.

The Governance Framework reflects and is developed in the context of the Courts Service legislative framework under the Courts Service Act 1998, in addition to the Code of Practice for the Governance of State Bodies, developments in the Civil Service Renewal Plan and the Civil Service Code of Standards and Behaviour.

Risk and control framework

The Courts Service 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 Courts Service and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Senior Management Team (SMT) and the Audit and Risk Committee on a quarterly basis. It is also a standing item for the Courts Service Board and the Chief Risk Officer reports to the Board on the operations of risk management. 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 identified risks and assigns responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management and the SMT, where relevant, on a timely basis. 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 Service has procedures to monitor the effectiveness of its risk management and control procedures. The 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 Service responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weakness in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account, or that resulted in, or may result in a material loss. The Service continually reviews and implements recommendations arising from the Comptroller and Auditor General management letter and internal audit to strengthen the control environment, particularly in the areas of procurement and contract management, and ICT security and infrastructure. This is a continuous process and the system, and its effectiveness is kept under ongoing review.

Angela Denning
Accounting Officer
Courts Service

31 March 2025

Comptroller and Auditor General Report for presentation to Dail Éireann

Vote 22 Courts Service

Opinion on the appropriation account

I have audited the appropriation account for Vote 22 Courts Service for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 22 Courts Service for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Courts Service 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.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Seamus McCarthy
Comptroller and Auditor General

29 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 22 Courts Service

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Manage the courts and support the judiciary			
	<i>Original</i>	185,483		
	<i>Supplementary</i>	5,800		
			191,283	188,773
				183,500
	Gross expenditure		191,283	188,773
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	33,833		
	<i>Supplementary</i>	2,500		
			36,333	38,313
				38,148
	Net expenditure			
	<i>Original</i>	151,650		
	<i>Supplementary</i>	3,300		
			154,950	150,460
				145,352

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	4,490,318	1,458,888

Angela Denning
Accounting Officer
Courts Service

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Programme cost		45,180	48,649
Pay		74,974	70,338
Non pay		68,619	64,513
Gross expenditure		188,773	183,500
<i>Deduct</i>			
Appropriations-in-aid		38,313	38,148
Net expenditure		150,460	145,352
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(1,527)		
Depreciation	9,827		
<i>Intangible assets (note 2.2)</i>			
Purchases	(4,116)		
Amortisation	1,408		
		5,592	4,881
Changes in net current assets			
Increase in prepayments	(1,534)		
Decrease in accrued income	563		
Increase in deferred income	38		
Increase in accrued expenses	4,529		
		3,596	1,586
Direct expenditure		159,648	151,819
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		77,987	71,213
Notional rents ^a		3,605	3,605
Net programme cost		241,240	226,637

Note ^a Notional rents for Office of Public Works (OPW) owned buildings occupied by the Courts Service.

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 22 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	231	214
Vote 12	Superannuation and Retired Allowances	21,395	19,314
Vote 13	Office of Public Works	1,214	1,572
Vote 18	National Shared Services Office	135	144
Vote 20	Garda Síochána	254	233
Vote 24	Justice – Financial Shared Services Centre	411	408
Vote 43	Office of the Government Chief Information Officer	46	129
Central Fund – judicial salaries and pensions		54,301	49,199
		77,987	71,213

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	326,601	336,794
Intangible assets	2.2	8,729	6,039
		335,330	342,833
Current assets			
Bank and cash	2.3	(29)	(398)
Prepayments	2.4	6,176	4,642
Accrued income	2.5	89	652
Other debit balances	2.6	3,712	3,568
		9,948	8,464
<i>Less</i>			
Current liabilities			
Deferred income		38	—
Accrued expenses	2.7	8,634	4,105
Other credit balances	2.8	3,573	2,621
Net Exchequer funding	2.9	110	549
		12,355	7,275
Net current (liabilities)/assets		(2,407)	1,189
Net assets		332,923	344,022
Represented by:			
State funding account	2.10	332,923	344,022

2.1 Property, plant and equipment ^a

	Land and buildings	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2024	421,697	53,332	30,953	5,607	511,589
Additions	427	474	17	609	1,527
Revaluations ^b	(2,186)	—	—	—	(2,186)
Brought into use	—	25	—	(25)	—
Adjustments ^c	(450)	(4,361)	(1,887)	(9)	(6,707)
At 31 December 2024	419,488	49,470	29,083	6,182	504,223
Accumulated depreciation					
At 1 January 2024	93,918	50,258	30,619	—	174,795
Depreciation for the year	8,390	1,348	89	—	9,827
Revaluations ^b	(927)	—	—	—	(927)
Depreciation on adjustments ^c	(29)	(4,257)	(1,787)	—	(6,073)
At 31 December 2024	101,352	47,349	28,921	—	177,622
Net assets					
At 31 December 2024	318,136	2,121	162	6,182	326,601
At 31 December 2023	327,779	3,074	334	5,607	336,794

- Note ^a Section 26 of the Courts Service Act 1998 provides for the transfer to the Courts Service of legal title in respect of certain land and buildings.
- ^b Relates to revaluations for the following assets: Ballinamore courthouse, Carlow cottage, Carlow courthouse, Carrickmacross courthouse, Dungloe site, Manorhamilton courthouse, Monaghan courthouse, Naas - Basin Street site, Swords courthouse, Tallaght courthouse and Traffic Court.
- ^c The adjustments relate to 1) assets on the asset register with a value between €1,000 and €10,000 which were adjusted in 2024 to reduce the cost to zero, in line with CGAS 17 and 2) retirements of assets following the revaluations and a review of the register.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	12,662	2,150	14,812
Additions	42	4,074	4,116
Brought into use	2,610	(2,610)	—
Retirements	—	(18)	(18)
At 31 December 2024	15,314	3,596	18,910
Accumulated amortisation			
At 1 January 2024	8,773	—	8,773
Amortisation for the year	1,408	—	1,408
At 31 December 2024	10,181	—	10,181
Net assets			
At 31 December 2024	5,133	3,596	8,729
At 31 December 2023	3,889	2,150	6,039

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	(1,324)	(2,535)
Commercial bank account balance ^a	1,295	2,137
	(29)	(398)

Note ^a Represents the Exchequer-related balances of the bank accounts held by the Courts Service at 31 December each year.

A separate sum of €15.844 million (2023: €13.942 million) is not included in the account balance. This principally consists of non-Exchequer funding relating to lodgements of maintenance payments under family law, bail money lodgements and court poor box receipts.

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
A.2 Administration – non pay	5,980	4,434
A.3 Courthouse (capital works)	196	208
	6,176	4,642

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Fees	43	650
Miscellaneous	46	2
	89	652

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Advances to OPW	1,841	3,311
Recoupment of salaries	77	74
Other debit suspense items	1,752	145
Imprests	42	38
	3,712	3,568

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
A.2 Administration – non pay	3,520	4,105
A.3 Courthouse (capital works)	438	—
Payroll related accruals	2,773	—
Holiday accruals	1,903	—
	8,634	4,105

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	1,022	1,046
Professional services withholding tax	97	132
Value added tax	246	177
Pay related social insurance	684	642
Fines	858	3
Funds for surrender to the Exchequer ^a	385	353
	<u>3,292</u>	<u>2,353</u>
Payroll deductions held in suspense	280	267
Other credit suspense items	<u>1</u>	<u>1</u>
	<u>3,573</u>	<u>2,621</u>

Note ^a This balance represents the balances of the Exchequer-related bank accounts held by the Courts Service at 31 December each year, less income suspense adjustments.

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	4,490	1,459
Exchequer grant undrawn	<u>(4,380)</u>	<u>(910)</u>
Net Exchequer funding	<u>110</u>	<u>549</u>
Represented by:		
Debtors		
Bank and cash	(29)	(398)
Debit balances: suspense	<u>3,712</u>	<u>3,568</u>
	<u>3,683</u>	<u>3,170</u>
Creditors		
Due to the State	(3,292)	(2,353)
Credit balances: suspense	<u>(281)</u>	<u>(268)</u>
	<u>(3,573)</u>	<u>(2,621)</u>
	<u>110</u>	<u>549</u>

2.10 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			344,022	353,801
Disbursements from the Vote				
Estimate provision	Account	154,950		
Surplus to be surrendered	Account	(4,490)		
Net vote			150,460	145,352
Expenditure borne elsewhere	1.1		77,987	71,213
Non-cash items				
Notional rent	1		3,605	3,605
Revaluations			(1,259)	(3,312)
Capital adjustments			(652)	—
Net programme cost	1		(241,240)	(226,637)
Balance at 31 December			332,923	344,022

2.11 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Leases	8,980	13,612
Public private partnership projects	536,852	577,230
Total of legally enforceable commitments	545,832	590,842

b) Multi-annual capital commitments

There are no multi-annual commitments for 2024 above the threshold of €20 million.

c) Capital cost of public private partnership project

Project	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Legally enforceable commitments to be met in subsequent years	Project total 2024	Project total 2023
	€000	€000	€000	€000	€000
Criminal Courts Complex	322,463	23,809	256,951	603,223	603,570
PPP Bundle	115,367	14,873	279,901	410,141	411,489
	437,830	38,682	536,852	1,013,364	1,015,059

Significant variations

PPP Bundle Project Spend 2024 €410.141 million: 2023 €411.489 million

The PPP capital costs are reviewed annually in conjunction with the National Treasury Management Agency. These calculations take into account the charges paid in the period, additional costs and other variables such as the indexed cost of the unitary charges which include the finance charges for the remaining life of the project based on the financial close model. They also adjust for any rebates that may arise on the contracts in the period. Based on these calculations there was a movement of €1.348 million for the year 2024.

2.12 Operating leases

at 31 December	2024
	€000

Operating lease expense for year	<u>5,282</u>

There are no contingent rents payable nor sublease payments receivable

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

Within one year	4,891
Between 1 and 5 years	4,089
Later than 5 years	—
Total non-cancellable operating lease commitments	<u>8,980</u>

Note ^a CGAS 13 Leases

^b The above lease obligations represent the gross operating lease payments for the year.

2.13 Matured liabilities

There were no matured liabilities not discharged at year end (2023: nil).

2.14 Contingent liabilities

There were no contingent liabilities not discharged at year end (2023: nil).

2.15 Impact of accounting policy changes in 2024

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

	Notes	2024 €000
Holiday accrual ^a	2.7	(1,903)
Payroll accrual ^a	2.7	(2,773)
		(4,676)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below are included in Programme A to present complete programme costings

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	73,886		
	Supplementary	2,000		
		75,886	74,974	70,338
ii	Travel and subsistence			
	Original	3,242		
	Supplementary	450		
		3,692	4,111	3,541
iii	Training and development			
	Original	805		
	Supplementary	—		
		805	909	1,010
iv	Operational services, supplies and sundry equipment			
	Original	15,405		
	Supplementary	2,947		
		18,352	19,064	17,260
v	Digital capital investment and IT expenses			
	Original	19,595		
	Supplementary	(248)		
		19,347	22,943	23,416
vi	Premises expenses			
	Original	21,528		
	Supplementary	716		
		22,244	21,450	19,082
vii	Policy reviews, consultancy services and research			
	Original	100		
	Supplementary	(65)		
		35	142	204
		140,361	143,593	134,851

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparatives have been amended accordingly.

Significant variations

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

ii Travel and subsistence

Estimate provision: €3.242 million: outturn: €4.111 million.

The increase in expenditure of €869,000 was due to the increased number of court sittings outside Dublin, travel by staff to cover vacancies in other areas, in addition to an increase in in-person training across the organisation.

iv Operational services, supplies and sundry equipment

Estimate provision: €15.405 million: outturn: €19.064 million.

The increase in expenditure of €3.659 million was due to overspends across a number of budget headings, primarily

- legal services, due to an increase in the number of litigations during 2024
- interpreting, following the introduction of a new contract
- jury meals, due to the increase in Central Criminal Court sittings outside Dublin
- Law Library, due to the large number of accruals in 2024
- legal costs and damages paid in 2024 as part of the on-going Admiralty case.

v Digital capital investment and IT Expenses

Estimate provision: €19.595 million: outturn: €22.943 million.

The additional expenditure of €3.348 million related to the following ICT projects

- equipment for installation during DAR/sound modernisation project in 2025
- accelerated payments for managed service provider invoicing
- advance purchase of replacement video courtroom technology
- software licensing, portal penetration test and hardware support
- contractor days for December on modernisation projects.

Programme A Manage the Courts and Support the Judiciary

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	Original	73,886		
	Supplementary	2,000		
			75,886	74,974
A.2	Administration – non pay			70,338
	Original	60,675		
	Supplementary	3,800		
			64,475	68,619
A.3	Courthouses		11,539	6,498
A.4	PPP costs		39,383	38,682
			191,283	188,773
				183,500

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3. Courthouses

Estimate provision €11.539 million outturn €6.498 million.

The underspend of €5.041 million was mainly due to the following

- €2.4 million capital spend being taken against the 2023 account, in addition to delays in the progress of a number of courthouse projects e.g. Mallow, Ennis and Galway.
- an underspend of €1 million due to the Criminal Courts of Justice (CCJ) lighting project being covered by the PPP managed service provider.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Fees			
	<i>Original</i>	31,693		
	<i>Supplementary</i>	2,093		
		33,786	35,677	34,164
2	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	1,498		
	<i>Supplementary</i>	426		
		1,924	1,950	1,775
3	Miscellaneous			
	<i>Original</i>	642		
	<i>Supplementary</i>	(19)		
		623	686	2,209
		36,333	38,313	38,148

Significant variations

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

1 Fees

Estimate: €31.693 million: Realised €35.677 million.

2024 fee income receipts were higher than the original estimate by €3.984 million (13%) primarily due to an increase in Probate Office and legal cost adjudicators' fee receipts.

2 Receipts from additional superannuation contributions on public service remuneration

Estimate: €1.498 million: Realised €1.950 million.

2024 receipts were higher than the original estimate by €452,000 (30%) due to the increase in staff numbers in 2024.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Road Traffic Act fines ^a	5,815	4,807
Other fines ^a	1,438	2,824
Refunds ^b	(14)	(11)
Other receipts ^c	816	526
Transferred to the Exchequer	(6,976)	(8,146)
Balance at 31 December	1,079	—

- Note ^a The increase of €1.008 million in Road Traffic Act fines and the decrease of €1.386 million in other fines are due to the timing of recoupment of fines.
- ^b This relates to refunds of fines that were successfully appealed.
- ^c The Office of the Accountant of the Courts of Justice holds funds from the Companies Liquidation Account for seven years before they are due to be paid over to the Department of Finance. The 2024 receipts relate to funds lodged in 2017. The balance of these funds as at 31 December 2024 is €3.831 million

4.3 Fines and fees collected on behalf of other Departments

Direct payments were made to the following government departments and offices in respect of fines and fees collected by the Court Service on their behalf.

	2024	2023
	€000	€000
Balance at 1 January	—	—
Revenue Commissioners		
Revenue fines ^a	570	528
Excise duty ^b	2,500	2,375
Department of the Environment, Climate and Communications	45	38
Department of Agriculture, Food and the Marine	13	11
Total transferred	(3,072)	(2,952)
Balance at 31 December	56	—

- Note ^a Monies collected relate to court fines imposed where the prosecutor is the Revenue Commissioners.
- ^b Monies collected relate to fees for certain licensing applications such as extension of opening hours and special exemption orders which are received by the Courts Service on behalf of the Revenue Commissioners.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>1,285</u>	<u>1,269</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	67,134	63,067
Higher, special or additional duties allowances	561	662
Other allowances	857	791
Overtime	315	298
Employer's PRSI	<u>6,107</u>	<u>5,520</u>
Total pay	<u>74,974</u>	<u>70,338</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	148	11	69,291	78,080
Other allowances	193	14	17,050	23,501
Overtime	100	11	31,866	30,955
Extra remuneration in more than one category	79	16	36,362	35,585

5.4 Courts Service employee pay bands

The number of Courts Service employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	913	937
60,000	69,999	89	63
70,000	79,999	69	86
80,000	89,999	79	48
90,000	99,999	42	34
100,000	109,999	25	17
110,000	119,999	13	8
120,000	129,999	5	3
130,000	139,999	2	—
140,000	149,999	3	2
150,000	159,999	1	11
160,000	169,999	11	3
170,000	179,999	2	4
180,000	189,999	4	—
190,000	199,999	1	—
200,000	209,999	—	1
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Other remuneration arrangements

Eight retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of € 52,053. The payments made were consistent with the principles of the Public Service (Single Scheme and Other Provisions) Act 2012.

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	205	334,843	319,497
Recovery plans in place	53	167,258	137,256

5.7 Severance

During 2024 there were no severance payments.

5.8 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	236	227
	236	227

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Civil Service Pension Scheme post 6 April 1995 and her entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Courts Service in the year

	Claims by				Total	Total
	Employees		Members of the public		2024	2023
	Personal injury	Other	Personal injury	Other		
Number of cases	8	3	4	30	45	37
	€000	€000	€000	€000	€000	€000
Court Service's own legal costs	—	38	—	242	280	132
Payments by/on behalf of Courts Service						
Compensation	—	—	—	99	99	46
Legal costs	186	—	18	389	593	362
2024 Total	186	38	18	730	972	540
2023 Total	17	86	40	397	540	

Note ^a at 31 December 2024, there were 26 general litigation cases outstanding

Cumulative costs of cases completed in 2024

	Claims by				Total
	Employees		Members of the public		2024
	Personal injury	Other	Personal injury	Other	
Number of cases	2	—	1	—	3
	€000	€000	€000	€000	€000
Court Service's own legal costs	—	—	—	—	—
Payments by/on behalf of Courts Service					
Compensation	—	—	—	—	—
Legal costs	12	—	16	—	28
2024 Total	12	—	16	—	28

6.2 Arbitration and conciliation costs

Expenditure in 2024 includes payments of €7,000 (nil in 2023) made to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were two cases in 2024 (nil in 2023). Figures include VAT.

6.3 Prompt payment interest

The amount of prompt payment interest and compensation incurred in 2024 was €12,650.

Appropriation Account 2024

Vote 23

An Coimisiún Toghcháin

Introduction

As Accounting Officer for Vote 23, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of An Coimisiún Toghcháin.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.581 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

The useful lives and associated rates of major classes of capital assets are as follows.

Asset class	Useful life	Rate of amortisation
Software licences	Licence term 2-10 years	50%-10%
Developed software	10 years	10%

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 An Coimisiún Toghcháin.

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

Shared services

Payroll and human resources functions are provided to An Coimisiún on a shared services basis by the National Shared Services Office (Vote 18) through the Department of Housing, Local Government and Heritage (Vote 34).

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office provided to the Department of Housing, Local Government and Heritage that the appropriate controls are exercised in the provision of shared services to An Coimisiún.

Financial control environment

A control environment comprising the following elements were in place.

- Financial responsibilities were assigned at management level with corresponding accountability.
- Reporting arrangements were established at all levels where responsibility for financial management has been assigned.
- Formal procedures were established for reporting significant control failures and ensuring appropriate corrective action.
- An Audit and Risk Committee advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes were documented as they were developed, the remaining documented processes are under development.
- There were systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting were in place, including segregation of duties and a system of delegation and accountability.

- There was an appropriate budgeting system with an annual budget which was kept under review by senior management.
- There were regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operated within An Coimisiún.
- There were systems aimed at ensuring the security of the ICT systems.
- There were appropriate capital investment control guidelines and formal project management disciplines.

Internal Audit

The internal audit function was put in place on 25 April 2024 and the audit plan for 2024-2026, which was reviewed by me and by the Audit and Risk Committee, has been drawn up. Procedures are in place to ensure that the reports of the internal audit function are followed up.

Audit and Risk Committee

An Coimisiún Toghcháin has an Audit and Risk Committee. The role of the Committee is to oversee, advise and support An Coimisiún and the Chief Executive/Accounting Officer by reviewing the assurances on a range of matters including the integrity of internal financial controls, risk management and financial statements. It also reviews and approves the internal audit annual work programme.

Procurement

An Coimisiún 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 €7.57 million in 2024.

An Coimisiún has provided details of one non-competitive contract in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

An Coimisiún complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT) totalling €74,811 (exclusive of VAT). The contract was entered to provide urgent legal services in relation to work on two referendums. A contract has been put in place since July 2024 for such services.

The above contract has been included in the 40/2002 annual return referenced above.

Risk and control framework

An Coimisiún 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 this office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Team 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. Control deficiencies are communicated to those responsible for taking corrective action and to the Management Team and the Audit and Risk Committee, where relevant, in a timely way up to and including escalating any issues arising in an appropriate manner. Key risks and related controls were identified and processes put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

An Coimisiún has put in place procedures to monitor the effectiveness of its risk management and control procedures. An Coimisiún's monitoring and review of the effectiveness of the system of internal financial control is informed by the senior management within an Coimisiún responsible for the development and maintenance of the internal financial control framework and is informed by the work of the internal and external auditors.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that resulted in, or may result in, a material loss.

Art O'Leary

Accounting Officer

An Coimisiún Toghcháin

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 23 An Coimisiún Toghcháin Opinion on the appropriation account

I have audited the appropriation account for Vote 23 An Coimisiún Toghcháin for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 23 An Coimisiún Toghcháin for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of An Coimisiún Toghcháin 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

27 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 23 An Coimisiún Toghcháin

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Manage the functions of An Coimisiún Toghcháin	11,799	10,246	3,059
Gross expenditure	11,799	10,246	3,059
<i>Deduct</i>			
B Appropriations-in-aid	80	108	56
Net expenditure	11,719	10,138	3,003

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	1,581,308	2,677,331

Art O'Leary

Accounting Officer
An Coimisiún Toghcháin

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	138	43
Pay	2,466	1,326
Non pay	7,642	1,690
Gross expenditure	10,246	3,059
<i>Deduct</i>		
Appropriations-in-aid	(108)	(56)
Net expenditure	10,138	3,003
Changes in capital assets		
Property, plant and equipment (note 2.1)		
Depreciation	1	
Intangible assets (note 2.2)		
Purchases	(78)	
Amortisation	3	
	(74)	(11)
Changes in net current assets		
Increase in prepayments	(69)	
Increase in accrued expenses	152	
	83	37
Direct expenditure	10,147	3,029
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	49	149
Net programme cost	10,196	3,178

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 23 borne elsewhere.

	2024	2023
	€000	€000
Vote 13 Office of Public Works	—	116
Vote 43 Office of the Government Chief Information Officer	49	33
	49	149

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	10	11
Intangible assets	2.2	75	—
		85	11
Current assets			
Bank and cash	2.3	75	62
Prepayments	2.4	78	9
Other debit balances	2.5	1	13
Net Exchequer funding	2.8	48	(9)
		202	75
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	198	46
Other credit balances	2.7	124	66
		322	112
Net current liabilities		(120)	(37)
Net liabilities		(35)	(26)
Represented by:			
State funding account	2.9	(35)	(26)

2.1 Property, plant and equipment

	Furniture and fittings	Total
	€000	€000
Cost or valuation		
At 1 January 2024	12	12
Additions	—	—
At 31 December 2024	12	12
Accumulated depreciation		
At 1 January 2024	1	1
Depreciation for the year	1	1
At 31 December 2024	2	2
Net assets		
At 31 December 2024	10	10
At 31 December 2023	11	11

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2024	—	—
Additions	78	78
At 31 December 2024	78	78
Accumulated depreciation		
At 1 January 2024	—	—
Amortisation for the year	3	3
At 31 December 2024	3	3
Net assets		
At 31 December 2024	75	75
At 31 December 2023	—	—

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	75	62
	75	62

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Software support	72	1
Administration	6	8
	78	9

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Other debit balances	1	13
	1	13

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Administration expenses	—	14
ICT and telecommunications	1	18
Due for services	30	14
Payroll accrual (note 2.11)	167	—
	198	46

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	45	32
Pay related social insurance	25	17
Professional services withholding tax	12	4
Value Added Tax	15	—
Universal social charge	9	7
	<u>106</u>	<u>60</u>
Payroll deductions held in suspense	18	6
	<u>124</u>	<u>66</u>

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	1,581	2,678
Exchequer grant undrawn	(1,629)	(2,669)
Net Exchequer funding	<u>(48)</u>	<u>9</u>
Represented by:		
Debtors		
Bank and cash	75	62
Debit balances: suspense	1	13
	<u>76</u>	<u>75</u>
Creditors		
Due to the State	(106)	(60)
Credit balances: suspense	(18)	(6)
	<u>(124)</u>	<u>(66)</u>
	<u>(48)</u>	<u>9</u>

2.9 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			(26)	—
Disbursements from the Vote				
Estimate provision	Account	11,719		
Surplus to be surrendered	Account	1,581		
Net vote			10,138	3,003
Expenditure borne elsewhere	1.1		49	149
Net programme cost	1		(10,196)	(3,178)
Balance at 31 December			(35)	(26)

2.10 Commitments

	2024	2023
	€000	€000
Global commitments at 31 December		
Procurement of goods and services	509	1,934

2.11 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday accrual ^a	(68)
Payroll accrual ^a	(99)
	(167)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 23 is classified as administrative expenditure applied towards a single programme.

		2024	2023
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	2,775	1,326
ii	Travel and subsistence	190	25
iii	Training and development	250	140
iv	Operational services, supplies and sundry equipment	125	7
v	Research, education and public engagement	2,460	253
vi	Premises expenses	630	239
vi	Digital capital investment and IT expenses	675	80
vii	Policy reviews, consultancy services and research	1,000	44
viii	Referendum function	3,500	902
		11,605	3,016

Significant variations

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

ii Travel and subsistence

Estimate provision €190,000; outturn €72,000

The underspend of €118,000 arose as planned attendances by staff to conferences and summits did not proceed due to the large number of electoral events occurring in 2024.

iii Training and development

Estimate provision €250,000; outturn €47,000

The underspend of €203,000 arose as a result of the large number of unscheduled electoral events that took place in 2024 that impacted the availability of staff to attend training courses.

v Research, education and public engagement

Estimate provision €2.460 million; outturn €3.768 million

The overspend of €1.308 million occurred because at the time the estimate was prepared in 2023 there was one known electoral event in June 2024. Therefore, the budget was spread evenly between the three categories, research, Education and public engagement. During 2024, it was required to incur additional expenditure on information campaigns for three electoral events.

vi Premises expenses

Estimate provision €630,000; outturn €113,000

The underspend of €517,000 is due to the delay in the second building being made available and also to date there have been no utility bills paid for Dublin Castle Block M. Utilities for the building are recorded by central meters owned by the Revenue Commissioners and a portion of the costs is required to be allocated to An Coimisiún and is due to be paid in 2025.

vi Digital capital investment and IT expenses

Estimate provision €675,000; outturn €281,000

The underspend of €394,000 occurred due to IT infrastructure for the setup of the Dublin Castle building being largely undertaken in 2023, the expenditure incurred in this area consisted of IT equipment for new staff and replacement IT Equipment for staff and website development for the electoral events in 2024. An ICT Strategy was undertaken in 2024 and it is expected the implementation of business systems and the networking and set up of a second premises will increase utilisation of this budget in 2025.

vii Policy reviews, consultancy services and research

Estimate provision €1.000 million; outturn €343,000

The underspend of €657,000 is in the provision for legal costs in relation to a regulatory environment. These parts of the Electoral Reform Act 2022 were not commenced and these legal costs did not materialise.

Programme A Manage the functions of An Coimisiún Toghcháin

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	2,775	2,466	1,326
A.2	Administration – non pay	8,830	7,642	1,690
A.3	An Coimisiún Toghcháin	194	138	43
		11,799	10,246	3,059

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	80	108	56
		80	108	56

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	30	20

5.2 Pay

	2024	2023
	€000	€000
Pay	2,244	1,225
Other allowances	18	1
Overtime	4	1
Employer's PRSI	200	99
Total pay	2,466	1,326

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Other allowances	3	1	12,650	887
Overtime	6	—	2,011	812

5.4 An Coimisiún employee pay band

The number of An Coimisiún employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	17	11
60,000	69,999	4	1
70,000	79,999	1	2
80,000	89,999	1	—
90,000	99,999	3	1
100,000	109,999	3	—
110,000	119,999	1	1
120,000	129,999	1	1
130,000	139,999	1	—
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	—
170,000	179,999	—	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	1
220,000	229,000	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	225	215

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

Appropriation Account 2024

Vote 24

Justice

Introduction

As Accounting Officer for Vote 24, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Justice, Probation Service staff and of certain other services, including payments under cash-limited schemes administered by that Office, and payments of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €21.569 million 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 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 20 of 2024 have been applied in the preparation of the account and this includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for the following.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standards.

CGAS 17 Property, Plant, and Equipment

Property has been revalued but the revalued amount is not yet recorded in the account.

One building which has come into use is not being depreciated in accordance with CGAS 17. This building is a construction in progress asset (CIP) that has not been capitalised.

Following a review on valuations in 2024, it had been identified that five buildings in use were not recorded on the asset register in line with CGAS 17 Property, Plant, and Equipment. When the ownership of the five buildings is confirmed, they will be added to the register in 2025.

With the planned migration to the NSSO's financial management system in 2026, the Department will benefit from a more sophisticated accounting system to record fixed assets accurately.

CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

The Department requested this derogation on the basis that significant further deliberation and collaboration from stakeholders across the Department will be required to determine if there is a requirement to recognise provisions. The Department will focus on identifying any circumstances in which provisions should be recognised, how they should be measured, and the disclosures that should be made about them.

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>
Property	50 years	2%
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	5 years	20%
Developed software	10 years	10%

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 Department.

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

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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

I confirm the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable time period.

The internal audit function is reviewed periodically by the Audit Committee. I am satisfied that these procedures are in place to ensure that the reports of the internal audit function are followed up.

Procurement

I confirm that the Department 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 €413.089 million in 2024.

The Department has provided details of 49 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 21 contracts in excess of €25,000 (exclusive of VAT) totalling €5,113,387 (exclusive of VAT) as set out below.

- Ten contracts with a combined value of €1,089,076 for the provision of services that had previously been awarded under competitive processes but were extended while revised arrangements were being put in place. Compliant contracts are now in place for these services.
- Ten contracts with a value of €3,936,707 for the provision of services were extended pending the completion of current tender processes or necessary preparations being made to draw down from arrangements that are already in place, or to go to market as soon as possible.
- One contract with a value of €87,604 for the provision of services was a direct award to meet increased demand for essential translation services arising from a significant increase in international protection applications.

The above contracts have been included in the 40/2002 annual return referenced above. The Department has strengthened its procurement structures and resources to provide procurement support and guidance across the organisation. This is aimed at improving compliance and supporting business units deliver on their business objectives.

The Department has continued to work towards resolving instances of non-compliance throughout 2024.

Risk and control framework

The Department 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 department and these have been identified, evaluated and graded according to their significance. The risk register is reviewed quarterly by both the Risk Committee and the Management Board. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the appropriate level of management, 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 Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Cyber security

The Department established a Cyber Resilience Programme in 2022 to address information security requirements of confidentiality, integrity and availability and to continue business as usual activities. The Department operates a comprehensive set of perimeter and internal defensive measures to protect its systems under this programme which to date has delivered strategic and operational security works alongside a programme to raise user awareness in this space.

ICT strategy

The Chief Information Officer oversees the implementation of the Information Management and Technology (IMT) Strategy 2021- 2024, which supports and facilitates the Department in achieving the goals and objectives set out in the Statement of Strategy and accompanying Justice Plan.

The key focus of the IMT strategy is to enhance the delivery of modern, secure digital services to the Department and the Agencies on the shared service through digitalisation.

This is achieved through

- working with our colleagues in the Department and across the Justice sector to understand business processes and design systems with our users and customers at the core
- managing the implementation of change through our change management framework, DRIVE
- selecting and procuring platforms and tools to best support digital delivery of services
- working closely with our colleagues in the Office of the Government Chief Information Officer, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, and the Office of Government Procurement to ensure alignment with centrally published guidance and strategies.

Key projects and programmes have been established to implement the objectives of the strategy including

- Cyber Resilience Programme
- Lotus Notes Migration Programme
- Microsoft Power Apps Programme
- Internal Protection Office (IPO) Modernisation Programme
- Immigration Service Delivery (ISD) Modernisation Programme.

The following internal financial control issues were noted in 2024

Supplier payment issue

In 2024, the Department overpaid suppliers to the value of €264,324. The money was subsequently reimbursed to the Department in all instances.

- There were five instances to the value of €134,969 relating to payment made to the incorrect supplier.
- There were four instances to the value of €116,646 where duplicate payments were made in error to suppliers.
- There was one instance where an invoice was overpaid to the value of €12,708.

Grant funding

There were overpayments to three funded Department of Justice, Home Affairs and Migration organisations to the value of €147,086 in 2024. The money was subsequently reimbursed to the Department in all instances.

The procedures around these payments have been reviewed and relevant controls have been revised to minimise the risk of reoccurrence

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Oonagh McPhillips

Accounting Officer

Justice

10 September 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 24 Justice

Opinion on the appropriation account

I have audited the appropriation account for Vote 24 Justice for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 24 Justice for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Justice, Home Affairs and Migration 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.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with procurement rules occurred in respect of contracts that operated in 2024.

The Criminal Justice Operational Hub

Chapter 9 of my *Report on the Accounts of the Public Services* for 2024 examines the progress achieved in the development of the Criminal Justice Operational Hub and the related individual projects.

Seamus McCarthy

Comptroller and Auditor General

19 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 24 Justice

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Criminal justice pillar			
	<i>Original</i>	390,381		
	<i>Deferred surrender</i>	1,400		
	<i>Supplementary</i>	17,520		
			409,301	404,013
				337,470
B	Civil justice pillar			
	<i>Original</i>	226,476		
	<i>Supplementary</i>	29,480		
			255,956	256,905
				213,691
Gross expenditure				
	<i>Original</i>	616,857		
	<i>Deferred surrender</i>	1,400		
	<i>Supplementary</i>	47,000		
			665,257	660,918
				551,161
<i>Deduct</i>				
C	Appropriations-in-aid			
	<i>Original</i>	93,796		
	<i>Supplementary</i>	44,000		
			137,796	155,026
				129,913
Net expenditure				
	<i>Original</i>	523,061		
	<i>Deferred surrender</i>	1,400		
	<i>Supplementary</i>	3,000		
			527,461	505,892
				421,248

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 spending in the following year.

	2024 €	2023 €
Surplus	21,569,324	31,475,594
Deferred surrender	—	(1,400,000)
Surplus to be surrendered	<u>21,569,324</u>	<u>30,075,594</u>

Oonagh McPhillips

Accounting Officer

Justice

10 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
€000	€000	€000
Programme cost	453,505	372,734
Pay	121,516	102,702
Non pay	85,897	75,725
Gross expenditure	660,918	551,161
<i>Deduct</i>		
Appropriations-in-aid	155,026	129,913
Net expenditure	505,892	421,248
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(2,562)	
Depreciation	3,747	
Disposals cash	15	
Loss on disposals	17	
<i>Intangible assets (note 2.2)</i>		
Purchases	(208)	
Amortisation	3,478	
	4,487	(5,810)
Changes in net current assets		
Decrease in inventories	355	
Decrease in prepayments	4,980	
Increase in accrued income	(1,056)	
Increase in accrued expenses	32,253	
Increase in deferred income	5,692	
	42,224	16,395
Direct expenditure	552,603	431,833
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	70,195	61,966
Notional rents	5,122	5,122
Net programme cost	627,920	498,921

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 24 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	335	400
Vote 12	Superannuation and Retired Allowances	61,355	54,894
Vote 13	Office of Public Works	12,636	10,997
Vote 18	National Shared Services Office	321	292
Vote 20	Garda Síochána	265	236
Vote 43	Office of the Government Chief Information Officer	349	409
Central Fund – Ministerial pensions		167	167
Cost of shared services provided to other Votes		(5,233)	(5,429)
		70,195	61,966

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	118,727	121,564
Intangible assets	2.2	6,416	8,066
		125,143	129,630
Current assets			
Bank and cash	2.3	11,663	23,996
Inventories	2.4	1,755	2,110
Prepayments	2.5	9,021	14,001
Accrued income	2.6	1,643	587
Other debit balances	2.7	5,917	1,004
		29,999	41,698
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	45,434	13,181
Deferred income	2.9	17,572	11,880
Other credit balances	2.10	13,510	12,297
Net Exchequer funding	2.11	4,070	12,703
		80,586	50,061
Net current liabilities		(50,587)	(8,363)
Net assets		74,556	121,267
Represented by:			
State funding account	2.12	74,556	121,267

2.1 Property, plant and equipment ^a

	Buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^b						
At 1 January 2024	7,019	2,657	35,252	2,221	103,249	150,398
Adjustments ^c	—	—	(1,160)	—	(459)	(1,619)
Additions	—	105	2,442	15	—	2,562
Disposals	—	(270)	(527)	(686)	—	(1,483)
At 31 December 2024	7,019	2,492	36,007	1,550	102,790	149,858
Accumulated depreciation						
At 1 January 2024	2,138	1,947	22,686	2,064	—	28,835
Depreciation for the year	140	245	3,330	32	—	3,747
Depreciation on disposals	—	(270)	(525)	(656)	—	(1,451)
At 31 December 2024	2,278	1,922	25,491	1,440	—	31,131
Net assets						
At 31 December 2024	4,741	570	10,516	110	102,790	118,727
At 31 December 2023	4,881	710	12,567	157	103,249	121,564

Note ^a The statement of capital assets reflects assets for the entire Department including a number of agencies in Vote 24 who also prepare separate financial statements.

^b Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^c Acquired and developed software assets reclassified as intangible assets with effect from 1 January 2024 (note 2.2)

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	86,735	—	86,735
Adjustment(s)	1,160	459	1,619
Additions	142	66	208
Disposals	(10)	—	(10)
At 31 December 2024	88,028	525	88,553
Accumulated amortisation			
At 1 January 2024	78,669	—	78,669
Amortisation	3,478	—	3,478
Amortisation of disposals	(10)	—	(10)
At 31 December 2024	82,136	—	82,136
Net assets			
At 31 December 2024	5,891	525	6,416
At 31 December 2023	8,066	—	8,066

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	8,007	14,601
Commercial bank account balances	3,656	9,395
	11,663	23,996

Note ^a There are 29 commercial bank account balances including 15 bank balances with a value of €2.6 million for a number of agencies funded by Vote 24, who also prepare separate financial statements.

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Forensic consumables	1,105	1,249
IT consumables	56	115
Residence permits/travel documents	520	673
Miscellaneous	29	19
Equipment/clothing	45	54
	1,755	2,110

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Department administration ^a	5,802	9,612
Forensic Science Ireland ^b	1,572	2,829
Garda Síochána Ombudsman Commission ^{a c}	606	674
Insolvency Service of Ireland ^a	374	336
Criminal Assets Bureau	158	265
Property Services Regulatory Authority ^{a c}	115	146
Private Security Authority ^c	18	67
Other subheads ^{a c}	376	72
	9,021	14,001

Note ^a ICT system maintenance and support, and licencing

^b Maintenance of equipment

^c Other administration

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Immigration registration fees	388	—
Visa fees	480	—
Private Security Authority fees	—	200
Other accrued income	775	387
	1,643	587

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Imprests	51	53
Recoupable travel pass scheme expenditure	218	246
Criminal Assets Bureau receivership	105	235
Other debit suspense items	5,543	470
	5,917	1,004

2.8 Accrued expenses

at 31 December	2024	2023
	€000	€000
Criminal legal aid schemes	12,511	5,634
Compensation for personal injuries criminal	3,766	669
Operational services supplies and sundry equipment	3,245	2,210
Digital capital investment and IT expenses	2,932	854
Forensic Science Ireland	1,461	267
Coroners Service	1,424	1,173
Office premises expenses	448	218
Criminal Assets Bureau	146	149
Training and development and incidental expenses	55	15
Commissions and special inquiries	3	1,341
Other subheads	4,698	651
Holiday pay (note 2.17)	8,954	—
Payroll (note 2.17)	5,791	—
	45,434	13,181

The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. The comparative figures for 2023 in the table above have been reclassified to align with the new subheads.

2.9 Deferred income

at 31 December	2024	2023
	€000	€000
Immigration registration fees	3,126	4,925
Nationality and citizenship certificate fees	14,136	5,976
Visa fees	195	741
Film censorship fees	114	234
Insolvency Service of Ireland fees	1	3
Miscellaneous receipts	—	1
	17,572	11,880

2.10 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	3,093	2,768
Pay related social insurance	2,176	1,806
Professional services withholding tax	1,699	2,971
Value added tax	199	502
Balances in departmental accounts	3,656	1,741
	<u>10,823</u>	<u>9,788</u>
Suspense		
Payroll deductions held in suspense	730	678
ESF advance of social inclusion project funding 2014–2020	1,374	1,374
Extra receipts payable to the Exchequer	7	37
Advances to the Office of Public Works	371	371
Other credit suspense items	205	49
	<u>13,510</u>	<u>12,297</u>

2.11 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	21,569	30,075
Deferred surrender	—	1,400
Exchequer grant undrawn	(17,499)	(18,772)
Net Exchequer funding	<u>4,070</u>	<u>12,703</u>
Represented by:		
Debtors		
Bank and cash	11,663	23,996
Debit balances: suspense	5,917	1,004
	<u>17,580</u>	<u>25,000</u>
Creditors		
Due to the State	(10,823)	(9,788)
Credit balances: suspense	(2,687)	(2,509)
	<u>(13,510)</u>	<u>(12,297)</u>
	<u>4,070</u>	<u>12,703</u>

2.12 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			121,267	131,852
Disbursements from the Vote				
Estimate provision	Account	527,461		
Surplus to be surrendered	Account	(21,569)		
Net vote			505,892	421,248
Expenditure borne elsewhere	1.1		70,195	61,966
Non-cash items: Notional rent			5,122	5,122
Net programme cost	1		(627,920)	(498,921)
Balance at 31 December			74,556	121,267

2.13 Commitments

	2024	2023
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	10,148	10,431
Capital projects	276	383
Total of legally enforceable commitments	10,424	10,814

b) Major capital projects

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years ^a	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Forensic Science Ireland	102,790	—	—	102,790	102,790

Note ^a Commitments in 2024 and subsequent years are dependent on ongoing negotiations between the contractor and the OPW, the outcome of which at this stage is not known.

2.14 Operating lease

	2024
	€000
Operating lease expense for year ^a at 31 December	542
Future aggregate minimum lease payments under non-cancellable operating leases are	
Within one year	304
Between 1 and 5 years	—
Later than 5 years	—
Total non-cancellable operating lease commitments	304

Note ^a The operating lease falls under the scope of CGAS 13. The Department of Justice, Home Affairs and Migration is responsible for two operating leases, which pertain to the Coroner Service and the Probation Service. There are no contingent rent payments due, and no sublease income is receivable

2.15 Matured liabilities

There were matured liabilities un-discharged at year end 2024 to the value of €36,872.

2.16 Contingent liabilities

Please refer to note 6.1 in relation to committees, commissions and special inquiries.

2.17 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday accrual ^a	(8,954)
Payroll accrual ^a	(5,791)
	(14,745)

Note ^a CGAS 39A Employee Benefits Part A

^b CGAS 13 Leases (note 2.14) has nil impact on the State funding balance

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	102,725		
	Supplementary	8,000		
		110,725	115,879	97,720
ii	Travel and subsistence			
	Original	1,065		
	Supplementary	(261)		
		804	1,034	986
iii	Training and development	1,148	1,248	1,028
iv	Operational services, supplies and sundry equipment			
	Original	20,013		
	Supplementary	9,781		
		29,794	30,043	18,612
v	Digital capital investment and IT expenses			
	Original	33,764		
	Supplementary	8,011		
		41,775	42,335	41,217
vi	Premises expenses			
	Original	3,405		
	Supplementary	1,579		
		4,984	6,303	5,897
vii	Policy reviews, consultancy services and research			
	Original	1,404		
	Supplementary	(1,131)		
		273	695	737
ix	Financial shared services			
	Original	7,378		
	Supplementary	(377)		
		7,001	7,110	7,398
x	Justice and policing transformation programme	10,000	2,766	4,832
		206,504	207,413	178,427

Note ^a The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. The comparative figures for 2023 have been reclassified to align with the new subheads.

Significant variations

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

iv. Operational services supplies and sundry equipment

Estimate provision €20.013 million; outturn €30.043 million

The excess expenditure of €10.030 million relative to the original allocation was due to increased services provided by the International Protection Office (IPO) and Immigration Service Delivery (ISD) mainly in relation to translation, interpretation and legal fees. An additional €9.781 million was provided in the supplementary budget to deliver on these services.

v. Digital capital investment and IT expenses

Estimate provision €33.764 million; outturn €42.335 million

The excess expenditure of €8.571 million compared with the original allocation was mainly due to the digital modernisation across the immigration function, in particular the IPO modernisation, and the Digital Contact Centre. Other projects included the Lotus Notes migration projects (€4 million) and associated support activities for these and other IT projects (€4.57 million). An additional €8.011 million was provided in the supplementary budget to facilitate the investment in IT projects.

vi. Premises expenses

Estimate provision €3.405 million; outturn €6.303 million

The €2.898 million additional spend compared to the original €3.405 million allocation was primarily driven by increased expenditure across all budget categories to support the expansion of ISD. The growth of the IPO, including additional staffing and office accommodation, led to higher-than-expected costs, particularly for security. Additionally, increased spending on energy and office furniture due to the IPO's expansion into new locations contributed to the overall expenditure. An additional €1.579 million was provided in the supplementary budget to offset some of this overspend.

vii. Policy reviews, consultancy services and research

Estimate provision €1.404 million; outturn €695,000

The saving of €709,000 compared with the original allocation was primarily due to a delay in the commencement of a number of research projects in 2024. This budget was reduced by €1.131 million in the supplementary to reflect the expected underspend.

x. Justice and policing transformation programme

Estimate provision €10 million; outturn €2.766 million

The saving of €7.234 million compared with the original allocation was mainly due to less expenditure than expected, as the focus was on other priorities, including ICT projects funded from the digital capital and investment programmes.

Programme A Criminal Justice Pillar

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	33,260		
	<i>Supplementary</i>	2,840		
			36,100	39,068
				34,523
A.2	Administration – non pay			
	<i>Original</i>	22,635		
	<i>Supplementary</i>	5,357		
			27,992	28,405
				26,160
A.3	Office of the Inspector of Prisons			
	<i>Original</i>	2,633		
	<i>Supplementary</i>	(395)		
			2,238	1,754
				1,466
A.4	Garda Síochána Ombudsman Commission			
	<i>Original</i>	19,596		
	<i>Supplementary</i>	(1,210)		
			18,386	17,603
				16,121
A.5	Garda Síochána Inspectorate		1,446	1,229
				1,240
A.6	Criminal Assets Bureau			
	<i>Original</i>	11,932		
	<i>Supplementary</i>	(262)		
			11,670	12,391
				10,784
A.7	Probation Service– salaries, wages and allowances			
	<i>Original</i>	29,031		
	<i>Supplementary</i>	1,260		
			30,291	29,589
				26,432
A.8	Probation Service – operating expenses		4,325	5,141
				4,983
A.9	Probation Service – services to offenders		20,032	19,996
				18,531
A.10	Community Service Order Scheme			
	<i>Original</i>	3,610		
	<i>Supplementary</i>	200		
			3,810	2,852
				2,731
A.11	Youth Justice Interventions			
	<i>Original</i>	29,986		
	<i>Supplementary</i>	576		
			30,562	30,322
				24,068

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.12	Victims of crime including sexual crimes and domestic abuse			
	Original	3,324		
	Supplementary	553		
			3,877	6,069
A.13	Mental Health (Criminal Law) Review Board		439	315
A.14	Compensation for personal injuries criminally inflicted			
	Original	5,016		
	Supplementary	5,000		
			10,016	7,527
A.15	Legal aid – criminal			
	Original	82,000		
	Supplementary	7,537		
			89,537	89,205
A.16	Legal aid – custody issues			
	Original	5,070		
	Supplementary	649		
			5,719	6,281
A.17	Parole Board			
	Original	2,500		
	Supplementary	(217)		
			2,283	2,168
A.18	Crime prevention measures			
	Original	1,697		
	Supplementary	(170)		
			1,527	1,290
A.19	Private Security Authority			
	Original	4,640		
	Supplementary	(101)		
			4,539	4,280
A.20	Domestic, sexual and gender based violence – awareness raising and training		54,210	54,562
A.21	Forensic Science Ireland			
	Original	26,037		
	Deferred surrender	1,400		
	Supplementary	200		
			27,637	28,059
A.22	Office of the State Pathologist		1,672	1,671

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.23	Commissions and special inquiries			
	<i>Original</i>	4,359		
	<i>Supplementary</i>	<u>(1,000)</u>		
			3,359	4,673
A.24	Social disadvantage measure (dormant accounts funded)		7,000	6,074
A.25	Community Safety Innovation Fund		3,750	3,170
A.26	Domestic, Sexual and Gender Based Violence (DSGBV) Agency			2,864
	<i>Original</i>	4,839		
	<i>Supplementary</i>	<u>(1,622)</u>		
			3,217	2,737
A.27	Irish Passenger Information Unit (IPIU)			153
	<i>Original</i>	1,822		
	<i>Supplementary</i>	<u>(600)</u>		
			1,222	837
A.28	Appellate Bodies (Criminal Justice)		10	5
A.29	Office of the Independent Examiner			168
	<i>Original</i>	760		
	<i>Supplementary</i>	<u>(375)</u>		
			385	42
A.30	National Office of Community safety			—
	<i>Original</i>	2,750		
	<i>Supplementary</i>	<u>(700)</u>		
			2,050	766
			<u>409,301</u>	<u>404,013</u>
				<u>337,470</u>

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Office of the Inspector of Prisons

Estimate provision €2.633 million; outturn €1.754 million

The saving of €879,000 compared with the original allocation was primarily due to delays in staff recruitment and the consequential impact on the work programme, including the project related to the development of a case management system.

A.4 Garda Síochána Ombudsman Commission

Estimate provision €19.596 million; outturn €17.603 million

The saving of €1.993 million compared with the original allocation relates to payroll costs, arising from delays in filling staff vacancies. The recruitment process was slower than anticipated in 2024.

A.5 Garda Síochána Inspectorate

Estimate provision €1.446 million; outturn €1.229 million

The saving of €217,000 compared with the original allocation was mainly due to a reduction in office running costs, staff development and training costs in 2024.

A.8 Probation Service – operating expenses

Estimate provision €4.325 million; outturn €5.141 million

The excess expenditure of €816,000 relative to the original allocation was primarily due to increased expenditure on the ICT managed service, increased travel and subsistence expenditure arising from increased rates and a general increase in the cost of the provision of estates and facilities.

A.10 Community Service Order Scheme

Estimate provision €3.610 million; outturn €2.852 million

The saving of €758,000 compared with the original allocation was primarily related to pay and arose due to vacancies within the Probation Service and subsequent delays in filling these posts.

A.12 Victims of crime including sexual crimes and domestic abuses

Estimate provision €3.324 million; outturn €3.698 million

The excess expenditure of €374,000 compared to the original budget allocation was due to increased funding requests from organisations supporting victims of crime. The increases sought were required to sustain vital services amid increasing demands for specialised support services.

A.13 Mental Health (Criminal Law) Review Board

Estimate provision €439,000; outturn €315,000

The saving of €124,000 compared with the original allocation was due to lower than anticipated workload in 2024. The Central Mental Hospital campus has capacity for an increase in the number of patients detained under the Criminal Law (Insanity) Act 2006, as amended. However, the anticipated bed capacity was not realised in 2024, resulting in an underspend in the MHRB budget.

A.14 Compensation for personal injuries criminally inflicted

Estimate provision €5.016 million; outturn €10.016 million

The excess expenditure of €5 million compared with the original allocation was due to two large awards totalling €7.5 million made to victims who experienced serious and life changing injuries because of violent assaults made on them. A supplementary provision of €5 million was secured to help address this deficit in funding. The revised allocation of €10.016 million was fully expended in 2024.

A.15 Legal aid – criminal

Estimate provision €82 million; outturn €89.251 million

The excess expenditure of €7.251 million relative to the original allocation reflects increasing demand. Under the Criminal Justice (Legal Aid) Act 1962, the Courts are responsible for granting legal aid. Consequently, predicting the cost of the Criminal Legal Aid Scheme and other *ad hoc* legal aid schemes is difficult because the schemes are demand-led. A supplementary estimate of €7.537 million was secured to address this deficit. The Department is closely monitoring expenditure in this area. The new Criminal Legal Aid Bill will update and strengthen the system of granting legal aid.

A.16 Legal aid – custody issues

Estimate provision €5.07 million; outturn €6.63 million

The excess expenditure of €1.56 million relative to the original allocation was due to higher than expected demand. As a demand-led scheme, the timing and quantum of costs can be difficult to predict with accuracy.

A.17 Parole Board

Estimate provision €2.5 million; outturn €2.332 million

The saving of €168,000 compared with the original allocation was due to less than anticipated spend on consultancy services in 2024.

A.18 Crime prevention measures

Estimate provision €1.697 million; outturn €756,000

The €941,000 saving compared with the original allocation resulted from a public awareness campaign on hate crime not proceeding as planned, as the Criminal Justice (Hate Offences) Act 2024 was not commenced until 31 December 2024.

A.21 Forensic Science Ireland

Estimate provision €26.037 million; outturn €24.772 million

The saving of €1.265 million compared with the original allocation was primarily due to challenges in recruiting new staff. In addition, the capital carryover of €1.4 million from 2023 remained unspent, pending the resolution of outstanding contractor claims.

A.23 Commissions and special inquiries

Estimate provision €4.359 million; outturn €3.432 million

The saving of €927,000 was due to a number of factors relating to pay and non-pay. The saving in the pay element was due to the reduction of staff numbers in 2024 and the non-pay element was mainly due to the timing of third-party legal costs in the Tribunals and legal costs incurred by the State in dealing with legal challenges to the Criminal Injuries Compensation Scheme. The timing and quantum of these can be difficult to predict with accuracy. The allocated provision was reduced in the supplementary budget by €1 million to reflect the expected savings.

A.24 Social disadvantage measure (dormant accounts funded)

Estimate provision €7 million; outturn €6.074 million

The underspend of €926,000 compared with the original allocation of €7 million arose due to less than forecasted expenditure in the Paths to Employment measure. Further expenditure on programmes planned for 2024 could not progress as The Building Pathways Together 2025 – 2027 Strategy did not launch until November 2024.

A.25 Community Safety Innovation Fund

Estimate provision €3.750 million; outturn €3.170 million

The saving of €580,000 compared with the original allocation was mainly attributable to timing issues relating to stage payments for projects. The final payment (20% of total allocation) is retained, pending the relevant project reaching agreed milestones.

A.26 Domestic, Sexual and Gender Based Violence (DSGBV) Agency

Estimate provision €4.839 million; outturn €2.737 million

The saving of €2.102 million compared with the original allocation was due to the onboarding of staff incrementally during 2024. Cuan was established with effect from 1 January 2024 thus other areas of expenditure will occur as the agency develops its functions and capacity in line with legislative requirements. A reduction of €1.622 million on the original provision, was made in the supplementary estimate to reflect this expected savings.

A.27 Irish Passenger Information Unit (PIU)

Estimate provision €1.822 million; outturn €837,000

The saving of €985,000 compared with the original allocation was due to the amendment of the Irish Passenger Name Record (PNR) Regulations to give effect to certain operational requirements, not being progressed in 2024. The delays in the legislation changes led to a delayed recruitment during 2024. These staff vacancies will be filled in 2025. The original provision was reduced by €600,000 in the supplementary estimate.

A.29 Office of the Independent Examiner

Estimate provision €760,000; outturn €42,000

The savings of €718,000 compared with the original allocation was due to the delay in the establishment of this office while awaiting commencement of the Policing, Security and Community Safety Act 2024. The original provision was reduced by €375,000 in the supplementary budget to reflect the expected savings.

A.30 National Office of Community Safety

Estimate provision €2.750 million; outturn €766,000

The saving of €1.984 million compared with the original allocation was due to the ongoing implementation of the Policing, Security and Community Safety Act 2024. The associated costs and staffing complement for the National Office for Community Safety and funding for local community safety partnerships were not required as anticipated. Funding for local community safety partnerships in over 30 locations did not progress in 2024 as the Act was not commenced in that year.

Programme B Civil Justice Pillar

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	74,739		
	<i>Supplementary</i>	5,360		
			80,099	82,448
B.2	Administration – non pay			68,179
	<i>Original</i>	50,268		
	<i>Supplementary</i>	12,045		
			62,313	57,492
B.3	Central authorities		135	83
B.4	Legal Services Regulatory Authority		1,001	1,000
B.5	Property Services Regulatory Authority			
	<i>Original</i>	3,598		
	<i>Supplementary</i>	(464)		
			3,134	3,561
B.6	Insolvency Service Ireland			3,401
	<i>Original</i>	8,494		
	<i>Supplementary</i>	(576)		
			7,918	7,739
B.7	Gambling Regulatory Authority			7,451
	<i>Original</i>	4,091		
	<i>Supplementary</i>	(995)		
			3,096	3,111
B.8	Judicial Appointments Commission			1,632
	<i>Original</i>	712		
	<i>Supplementary</i>	(495)		
			217	361
B.9	Judicial Council			79
	<i>Original</i>	1,795		
	<i>Supplementary</i>	(996)		
			799	1,027
B.10	Coroner Service			1,047
	<i>Original</i>	8,268		
	<i>Supplementary</i>	26,200		
			34,468	33,985
B.11	Legal Aid Board			12,683
	<i>Original</i>	59,122		
	<i>Supplementary</i>	(5,000)		
			54,122	55,067
B.12	Free Legal Advice Centres		444	444
				294

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.13	Immigration and international protection programmes			
	Original	3,783		
	Supplementary	(2,000)		
			1,783	4,102
				9,799
B.14	International Protection Appeals Tribunal			
	Original	9,228		
	Supplementary	(3,472)		
			5,756	5,810
				3,805
B.15	Irish Film Classification Office			
	Original	738		
	Supplementary	(127)		
			611	628
				583
B.16	Appellate bodies (civil justice)			
			60	47
				58
			255,956	256,905
				213,691

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.6 Insolvency Service Ireland

Estimate provision €8.494 million; outturn €7.739 million

The saving of €755,000 compared with the original allocation was due to a number of factors, including an underspend on staff costs as a result of ongoing delays on filling vacancies, and a deferral of costs related to a number of items including a procurement exercise, and an office relocation. Additionally, legal expenses were lower than initially anticipated, further contributing to the overall variance.

B.7 Gambling Regulatory Authority

Estimate provision €4.091 million; outturn €3.111 million

The saving of €980,000 compared with the original allocation was due to a significant saving in payroll costs due to the lower than anticipated increase in headcount. The savings were considered in the supplementary estimate with a reduction of €995,000 to the budget.

B.8 Judicial Appointments Commission

Estimate provision €712,000; outturn €361,000

The saving of €351,000 compared with the original allocation arose owing to a delay in the establishment of the Judicial Appointments Commission following a referral of the legislation to the Supreme Court.

B.9 Judicial Council

Estimate provision €1.795 million; outturn €1.027 million

The saving of €768,000 compared with the original allocation arose due to delays in recruiting staff, with consequential impact on pay and the capacity to commence a number of projects/procure certain services. In addition, through ongoing innovation, further savings were realised by carrying out a number of functions in-house (primarily judicial training) without the necessity to procure third party contractors as originally anticipated. The budget was reduced by €996,000 in the supplementary.

B.10 Coroner Service

Estimate provision €8.268 million; outturn €33.985 million

The excess expenditure of €25.717 million compared to the original allocation relates to the Stardust inquests and the subsequent redress scheme. The inquests themselves ultimately concluded later than anticipated, thereby resulting in increased costs for facilities, legal fees etc. In addition, following conclusion of the inquests, the Government made a commitment to launch a redress scheme for the Stardust families. The cost of redress to the families was €24 million, excluding legal fees with most of the payments under the redress scheme being transacted during 2024. The redress scheme, pending conclusion of the inquests was not provided for in the 2024 Vote allocation, and was addressed in the supplementary estimate. Claims totalling €3.5 million were not finalised prior to year end 2024. As the Department had derogation from CGAS 19 in 2024, this provision was not recognised in the accounts.

B.11 Legal Aid Board

Estimate provision €59.122 million; outturn €55.067 million

The saving of €4.055 million compared with the original allocation was due to the final drawdown not being processed in 2024 as the Legal Aid Board had sufficient funds on hand.

B.13 Immigration and international protection programmes

Estimate provision €3.783 million; outturn €4.102 million

The excess expenditure of €319,000 compared with the original allocation was attributable to the costs associated with the high volume of departures from the State under various mechanisms (i.e. enforced return, voluntary return etc.). In 2024 1,116 people departed from the State, an increase of 252%, compared to 317 in 2023. This upward trend in returns is expected to continue in 2025.

B.14 International Protection Appeals Tribunal

Estimate provision €9.228 million; outturn €5.810 million

The saving of €3.418 million compared to the original allocation was due to recruitment competitions not yielding the expected number of whole-time or part-time members and legal researchers in 2024. With new recruits not in place until later in the year, the level of members fees paid was lower than anticipated. This subhead saw a reduction of €3.472 million in the supplementary, to reflect expected savings.

B.15 Irish Film Classification Office

Estimate provision €738,000; outturn €628,000

The saving of €110,000 compared with the original allocation is mainly due to the timing of receipt of invoices from Coimisiún na Meán relating to secondee costs.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Film classification fees			
	Original	800		
	Supplementary	(54)		
		746	853	806
2	EU receipts			
	Original	1		
	Supplementary	14,000		
		14,001	14,338	—
3	Immigration registration fees			
	Original	53,401		
	Supplementary	14,308		
		67,709	78,488	77,225
4	Visa fees			
	Original	7,600		
	Supplementary	1,220		
		8,820	10,595	11,544
5	Dormant accounts receipts	7,000	6,087	9,202
6	Private Security Authority fees			
	Original	2,564		
	Supplementary	370		
		2,934	3,184	3,287
7	Nationality and citizenship certificates fees			
	Original	13,500		
	Supplementary	13,482		
		26,982	31,327	18,445
8	Legal Services Regulatory Authority levy on professional bodies			
	Original	1,500		
	Supplementary	(167)		
		1,333	1,000	1,200
9	Property Services Regulatory Authority fees			
	Original	2,250		
	Supplementary	(1,023)		
		1,227	2,350	2,290

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
10	Insolvency Service Ireland fees			
	Original	1		
	Supplementary	19		
		20	20	151
11	Receipts from additional superannuation contributions on public service remuneration			
	Original	4,506		
	Supplementary	1,452		
		5,958	5,928	5,250
12	Miscellaneous receipts			
	Original	673		
	Supplementary	393		
		1,066	856	513
		137,796	155,026	129,913

Significant variations

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

2 EU receipts

Estimate provision €1,000; realised €14.338 million

A surplus of €14.337 million arose compared with the original estimate provision due to an earlier than anticipated European Social Fund Plus (ESF+) claim being submitted and paid in 2024.

3 Immigration registration fees

Estimate provision €53.401 million; realised €78.488 million

A surplus of €25.087 million arose compared with the original estimate provision due to the transfer of the registration renewal applications from local Garda immigration offices to the Department's Immigration Service Delivery online platform. This occurred in phases throughout the year. Fees are received in advance on the online platform resulting in increases in applications generating income.

4 Visa fees

Estimate provision €7.6 million; realised €10.595 million

The surplus of €2.995 million for visa application fees can be attributed to a significant increase in applications in 2024, reaching a total of 201,000, 21% higher than in 2023. A key factor in this rise was the introduction of a visa requirement for South Africa and Botswana in July 2024.

5 Dormant accounts receipts

Estimate provision €7 million; realised €6.087 million

The shortfall of €913,000 can be attributed to the Paths to Employment measure. This measure did not incur expenditure under the Dormant Accounts Fund as originally expected. The *Building Pathways Together 2025 – 2027 Strategy* was launched in November 2024, and some programmes could not be progressed in 2024.

6 Private Security Authority fees

Estimate provision €2.564 million; realised €3.184 million

A surplus of €620,000 arose compared with the estimate provision and was primarily due to increased volume of fees across most sectors, driven by a strong demand for security services across the economy.

7 Nationality and citizenship certificates fees

Estimate provision €13.5 million; realised €31.327 million

A surplus of €17.827 million arose compared with the original estimate was primarily related to an increase in the number of naturalisations undertaken in 2024. This increase in numbers can be contributed to a significant rationalisation of the application processing system.

8 Legal Services Regulatory Authority levy on professional bodies

Estimate provision €1.5 million; realised €1 million

The shortfall of €500,000 in receipts compared to the original estimate relates to the expected recoupment of a portion of the historic advance payments owed to the Department by the LSRA. However, in June 2024, it was agreed that no recoupment would take place that year, in respect of the outstanding amount. This decision was made to allow for a bedding-in period for the new fee levy model and given the substantial increase in the levy already payable by the sector that year.

11 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €4.506 million; realised €5.928 million

A surplus of €1.422 million compared with the original estimate provision was primarily related to increased salary costs caused by a higher than anticipated headcount.

12 Miscellaneous receipts

Estimate provision €673,000; realised €856,000

A surplus of €183,000 arose compared with the original estimate provision due mainly to greater than expected illness benefit payments from the Department of Social Protection.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	37	37
Collected	7	37
Transferred to the Exchequer	(37)	(37)
Balance at 31 December	7	37

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	2,360	1,860
Agencies	1,837	1,682
	4,197	3,542

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	103,380	88,017
Higher, special or additional duties allowances	351	423
Other allowances	4,917	4,676
Overtime and extra attendance	3,042	2,333
Employer's PRSI	10,577	8,460
Total pay^a	122,267	103,909

Note ^a The total pay figure is distributed across subheads A.1, A.23 and B.1.

Remuneration of Agency staff		
	2024	2023
	€000	€000
Pay	111,881	99,800
Higher, special or additional duties allowances	129	220
Other allowances	3,213	3,258
Overtime and extra attendance	2,107	1,883
Employer's PRSI	8,232	6,944
Total pay^a	125,562	112,105

Note ^a A.3, A.4, A.5, A.6, A.7, A.10, A.17, A.19, A.21, A.22, A.27, A.28, A.29, A.30, B.4, B.5, B.6, B.7, B.8, B.9, B.10, B.11, B.13, B.14, B.15, and B.16.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	84	9	23,456	37,446
Overtime and extra attendance	709	85	46,850	39,833
Shift and roster allowances	281	148	25,702	23,896
Foreign service allowances	6	4	56,188	80,863
Miscellaneous	274	8	49,995	26,664
Extra Remuneration in more than one category	293	218	58,809	47,566
Agency staff				
Higher, special or additional duties allowances	25	4	25,523	31,060
Overtime and extra attendance	130	8	18,592	37,039
Miscellaneous	284	82	16,694	34,576
Extra Remuneration in more than one category	38	12	22,147	36,235

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	2,509	2,266
60,000	69,999	402	332
70,000	79,999	340	295
80,000	89,999	231	172
90,000	99,999	142	117
100,000	109,999	81	35
110,000	119,999	43	53
120,000	129,999	33	13
130,000	139,999	8	3
140,000	149,999	6	6
150,000	159,999	1	5
160,000	169,999	6	6
170,000	179,999	3	6
180,000	189,999	7	2
190,000	199,999	2	1
200,000	209,999	1	1
210,000	219,999	2	1
220,000	229,999	—	1
230,000	239,999	1	1
240,000	249,999	—	—
250,000	259,999	1	1
260,000	269,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2024	2023
	€000	€000
Gross salary	238	227
	238	227

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

5.6 Other remuneration arrangements

Payments totalling €407,557 were paid to 37 retired civil servants who were in receipt of civil service pensions in 2024. In addition, an amount of €483,042 was paid to 26 former public servants and €41,304 to three former judiciary members who were engaged in various roles in 2024.

A total of €7,340,924 was paid through payroll to 301 individuals in respect duties performed in relation to various boards, committees, commissions and panels, etc.

This account includes expenditure of €1,158,922 in respect of fifteen officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

This account does not include expenditure in respect of fifteen officers who were serving outside the Department for all or part of 2024 in other Government Departments/Offices and whose salaries were not recouped by the Department.

5.7 Severance

There were two severance payments to staff during 2024 amounting to €43,580.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments ^a	440	826,917	623,987
Recovery plans in place	127	437,608	333,212

Note ^a There were no overpayments transferred to other Departments in 2024

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2024	2024 €000	2023 €000
Permanent commissions				
Criminal Injuries Compensation Tribunal ^a	1974	n/a	997	361
Fixed purpose commissions				
Morris Tribunal ^b	2002	68,793	3	5
Location of Victims Remains ^c	2007	9,200	329	537
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 ^d	2014	2,395	16	140
Disclosures Tribunal ^e	2017	26,711	1,334	2,828
Independent Reporting Commission ^f	2017	207	26	26
South East Commission of Investigation ^g	2018	4,241	727	773
Shane O' Farrell – scoping review of circumstances leading to his death ^h	2019	513	—	3
			112,060	4,673

Note ^a The costs in relation to the Criminal Injuries Compensation Tribunal continue as the work of the Tribunal is ongoing, with a significant number of new applications received under the Criminal Injuries Compensation Scheme each year. For example, a total of 229 new applications under the Scheme were received in 2024.

The costs in 2024 relate to the operational costs of running the Scheme. Typically these costs involve items such as the standard fees paid to the Tribunal members and any travel and subsistence costs incurred by them as well as the costs associated in obtaining expert reports (such as medical and actuarial reports) to help the Tribunal in their assessment of claims. Other costs incurred include training costs and legal costs incurred by the State in dealing with legal challenges to the Scheme as well as the other day to day costs which arise in the administration of the Scheme.

^b The Morris Tribunal was established in 2002 and it published its final report in 2008. The cost of the Tribunal to date is almost €68.8 million with expenditure in 2024 amounting to circa €3,000 with regards to minor administrative costs.

- c The work of the Independent Commission for the Location of Victims Remains is ongoing, with four victims' remains still to be recovered. Substantial costs can arise with regard to excavations for remains where sites can be identified. The Commission's activity and associated costs are largely dependent on the information made available to it with regard to the victims whose remains it is seeking to locate. Expenditure in 2024 of approximately €329,000 was incurred, almost two fifths was discharged for ongoing administrative expenses (which includes payments to the investigators), the remainder associated with searches. This brings the total spend to date to just over €9.2 million and further payments are anticipated.
- d Following the work of the Independent Review Mechanism, the Minister for Justice set up five inquiries under section 42 of the Garda Síochána Act 2005 in 2017 to inquire into five separate Garda investigations. Since their inception, the five inquiries have shared accommodation and administrative support. Two of these inquiries were concluded in April 2018, one concluded in October 2020, one concluded in October 2021 and the final one was concluded in July 2023. Expenditure of circa €16,000 was incurred in 2024 mainly in relation to third party legal costs.
- e The Disclosures Tribunal was established in February 2017 with Mr Justice Peter Charleton, a judge of the Supreme Court, as the sole member. The Tribunal was established following a review by Mr Justice Iarfhliath O'Neill of two protected disclosures made to the then Tánaiste alleging a campaign at the highest level in An Garda Síochána to discredit the whistleblower, Sgt Maurice McCabe, who made allegations of wrongdoing in the Gardaí. Judge Charleton laid his 3rd interim report before the Dáil in October 2018.
Mr Justice Seán Ryan took up his appointment in December 2018 to conduct the inquiry into the remaining terms of reference as provided for in the instrument establishing the Tribunal. Justice Ryan finalised the 4th interim report regarding Garda Nicholas Keogh in July 2021. The fifth interim report and the sixth and final report of the Tribunal concerning retired Sergeants Paul Barry and William Hughes were published in March and April 2023 respectively.
Expenditure of circa €1.334 million for third party legal costs was incurred in relation to this module in 2024.
- f The Independent Reporting Commission (IRC) was established in 2017 under the Fresh Start Agreement. It is a four-member cross border body engaging in wide ranging consultations in order to report annually on the progress in Northern Ireland on implementing the agreed initiatives to counter all forms of paramilitarism. The seventh report from the IRC was presented to the Irish and UK Governments in February 2025. Expenditure in the region of €26,000 on administrative costs was incurred in 2024, which is in keeping with the expenditure levels in previous years. Further payments are anticipated.
- g The South East Commission of Investigation (formerly known as the Hickson Commission and subsequently the White Commission) was established in November 2018 in response to complaints or allegations of child sexual abuse made against Bill Kenneally and related matters. This Commission was to establish what, if any, level of knowledge of the offences committed by Bill Kenneally was held by a number of organisations including An Garda Síochána, the Roman Catholic Diocese of Waterford, the South Eastern Health Board, Basketball Ireland and certain political figures in the relevant time period. While it was initially expected that the Commission would run for one year with an approximate cost of €1.3 million, initial preparatory work was more significant than expected. Hearings commenced in 2019 but were suspended pending consultations with parties. Mr Justice Barry Hickson, stepped down from his role in the Commission with effect from 30 June 2021 and has been replaced by Mr Justice Michael White. Justice White provided a comprehensive update to the Minister in June 2024 setting out the progress made by the Commission following the completion of related criminal trials in May 2023. Expenditure in the region of €727,000 was incurred in relation to the module in 2024 for staff costs, administration and legal expenses.

- ^h In January 2019, the then Minister for Justice appointed retired District Court Judge Gerard Haughton to carry out a scoping exercise into a number of matters surrounding the circumstances leading to the death of Shane O'Farrell. On 1 June 2022, Judge Haughton submitted his report to the Minister. The report was published on the Department's website on 3 July 2023 and laid before both Houses of the Oireachtas. There were no expenses incurred in 2024.

6.2 Ex-gratia payments

Ex-gratia payments amounting to €76,436 (2023: €49,740) were made in respect of the non-statutory Legal Aid Scheme for Criminal Assets Bureau type actions. This scheme is applicable to persons who are respondents and/or defendants in any court proceedings brought by, or in the name of, the Criminal Assets Bureau, including court proceedings under the Proceeds of Crime Act 1996, the Revenue Acts and the Social Welfare Acts and applications made by the Director of Public Prosecutions under Section 39 of the Criminal Justice Act 1994.

Ex-gratia payments amounting to €1,332,857 (2023: €1,439,567) were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme. This scheme provides that where a person is detained in a Garda station for the purpose of the investigation of an offence and s/he has a legal entitlement to consult with a solicitor and the person's means are insufficient to enable him/her to pay for such consultation, that consultations with solicitors will be paid for by the State.

Ex-gratia payments amounting to €102,902 (2023: €9,441) were made in respect of six other cases related to other legal proceedings.

6.3 Drugs Initiative Fund

An amount of €371,288 (2023: €379,834) was received from the Drugs Initiative Fund and is accounted for through a suspense account. The funding is provided under the National Drugs Strategy 2009 – 2016 and relates to a number of Local Drug Task Force owned projects which are Probation Service supported initiatives.

6.4 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023
Number of cases	5	403	408	370
	€000	€000	€000	€000
Department's own legal costs	46	500	546	995
Payments by/on behalf of Department/Office				
Compensation	—	237	237	63
Legal costs	—	11,285	11,285	9,558
Other costs	—	42	42	2
2024 Total ^b	46	12,064	12,110 ^a	10,618
2023 Total	8	10,610	10,618	

- Note ^a Of the total of €12.110 million, €10.58 million (87.4%) relates to the Immigration areas of the Department. The remaining legal costs were incurred across a number of areas including the Department's Criminal Injuries Compensation Tribunal, Garda Ombudsman Commission, Coroners Service and Insolvency Service Ireland.
- ^b At 31 December 2024, it is estimated that there are 1,662 cases outstanding. The comparative figure for 2023 is 1,308.
- ^c Costs are reimbursed to the State Claims Agency on receipt of periodic invoices and any costs for cases settled near the end of the prior year are reimbursed on receipt of invoices in the new financial year. Details of any outstanding costs at year end are not readily available.

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	4	363	367
	€000	€000	€000
Department's own legal costs	27	687	714
Payments by/on behalf of Department/Office			
Compensation	125	28	153
Legal costs	—	10,919	10,919
Other costs	11	45	56
Total	163	11,679	11,842 ^a

- Note ^a Generally, the total cost impacts at the time and year of settlement. This is particularly the position in relation to immigration cases which account for the majority of expenditure in this area.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred by the Department in 2024 was €22,256 (2023: €15,672).

6.6 EU funding ^a

The outturns shown in appropriations in aid subhead 2 include payments in respect of activities which are co-financed by the EU. Estimates of receipts and actual outturns were as follows.

Subhead description	2024		2023
	Estimate	Outturn	Outturn
	€000	€000	€000
ESF - Programme for Employability, Inclusion and Learning (PEIL) 2014 – 2020 (ESF)	1	14,338	1

Note ^a The European Social Fund is the European Union (EU)'s main instrument for investing in people, a new ESF programme called the ESF+ 2021-2027 has commenced.

6.7 Write-off

	2024	2023
	€000	€000
Irish Film Classifications Office (IFCO) bad debt write-off	58	—
	58	—

Appropriation Account 2024

Vote 25

Irish Human Rights and Equality Commission

Introduction

As Accounting Officer for Vote 25, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Irish Human Rights and Equality Commission and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €154,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Role of the Commission

The Irish Human Rights and Equality Commission (IHREC) is an independent statutory body, established on 1 November 2014 under the Irish Human Rights and Equality Commission Act 2014. The statutory mandate of the Commission is to protect and promote human rights and equality in Ireland and to build a culture of respect for human rights, equality and intercultural understanding. The Commission is Ireland's National Human Rights Institution and National Equality Body. It is the Independent Monitoring Mechanism for Ireland under the United Nations Convention on the Rights of Persons with Disabilities; the independent National Rapporteur on the Trafficking of Human Beings; and will be assigned the role of the Co-ordinating National Preventive Mechanism under the Optional Protocol to the Convention against Torture, pending ratification. The Commission is mandated to work with the Northern Ireland Human Rights Commission and Equality Commission for Northern Ireland on issues with an island of Ireland dimension. We also have legal powers under the Gender Pay Gap Information Act 2021 and are a fundamental rights monitoring body for the purpose of Article 77 of the EU Artificial Intelligence Act.

The Commission has fifteen members, one of whom is the Chief Commissioner. The provisions of the Act are designed to ensure the independence of the Commission in its work. Members of the Commission are appointed by the President of Ireland, following a resolution by both Houses of the Oireachtas. The Commission is a body corporate. It accounts directly to the Oireachtas for its statutory functions and the members independently determine its strategy and policies. The executive, led by the Director as Accounting Officer, implements the strategy and policies of the Commission.

The Commission must prepare every three years a strategy statement which must be laid before the Houses of the Oireachtas. The Commission's *Strategy Statement 2022-2024* was laid before the Oireachtas in December 2021. (A new *Strategy Statement 2025-2027* is in place). The Commission must also, no later than six months after the end of each financial year, prepare an annual report on its activities which is laid before the Houses of the Oireachtas and is subsequently published. The annual report for 2024 was laid on 30 June 2025.

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

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful Life</i>	<i>Rate of depreciation/ amortisation</i>
Leasehold improvements	20 years	5%
IT and office equipment	5 years	20%
Furniture and fittings	10 years	10%
Intangible: elearning tool	10 years	10%

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 Irish Human Rights and Equality Commission.

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

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.

Shared services

Payroll and human resources services are provided to the Irish Human Rights and Equality Commission on a shared services basis by the National Shared Services Office. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Service Office for the provision of payroll and human resources 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 the Commission.

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 and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Irish Human Rights and Equality Commission.
- 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

The Irish Human Rights and Equality Commission has an internal audit function (currently outsourced) with appropriately trained personnel. Its work is informed by analysis of the financial risks to which the Irish Human Rights and Equality Commission is exposed and its annual internal audit plans, approved by me and the Audit and Risk Committee, 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

The Irish Human Rights and Equality Commission 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 €3 million in 2024.

The Irish Human Rights and Equality Commission has provided details of five non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Irish Human Rights and Equality Commission 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 Irish Human Rights and Equality Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Audit and Risk Committee 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 are communicated to those responsible for taking corrective action and to management, the Audit and Risk Committee and the Commission, where relevant, in a timely manner. 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 Irish Human Rights and Equality Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Commission'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 Commission responsible for the development and maintenance of the internal financial control framework.

An internal audit of risk management policy was undertaken in 2024 which made a number of recommendations, and the Commission is implementing these.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Deirdre Malone

Accounting Officer

Irish Human Rights and Equality Commission

27 August 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 25 Irish Human Rights and Equality Commission

Opinion on the appropriation account

I have audited the appropriation account for Vote 25 Irish Human Rights and Equality Commission for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 25 Irish Human Rights and Equality Commission for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Irish Human Rights and Equality Commission 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

29 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 25 Irish Human Rights and Equality Commission

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Irish Human Rights and Equality Commission function			
	<i>Original</i>	8,789		
	<i>Supplementary</i>	304		
			9,093	8,386
			8,916	
				8,386
Gross expenditure			9,093	8,386
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	101		
	<i>Supplementary</i>	102		
			203	118
			180	
				118
Net expenditure				
	<i>Original</i>	8,688		
	<i>Supplementary</i>	202		
			8,890	8,268
			8,736	
				8,268

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	153,988	31,042

Deirdre Malone

Accounting Officer

Irish Human Rights and Equality Commission

27 August 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Pay		5,529	4,958
Non pay		3,039	3,428
Grants		348	—
Gross expenditure		8,916	8,386
<i>Deduct</i>			
Appropriations-in-aid		180	118
Net expenditure		8,736	8,268
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(34)		
Depreciation	162		
Loss on disposals	9		
<i>Intangible assets (note 2.2)</i>			
Purchases	(38)		
Amortisation	12		
		111	109
Changes in net current assets			
Increase in prepayments	(141)		
Increase in accrued expenses	311		
		170	200
Direct expenditure		9,017	8,577
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		334	157
Net programme cost		9,351	8,734

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 25 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	195	—
Vote 18	National Shared Services Office	11	12
Vote 43	Office of the Government Chief Information Officer	128	145
		<u>334</u>	<u>157</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	1,132	1,269
Intangible assets	2.2	121	95
		1,253	1,364
Current assets			
Bank and cash	2.3	201	184
Prepayments	2.4	354	214
Net Exchequer funding	2.8	1	9
Other debit balances	2.5	—	3
		556	410
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	357	46
Other credit balances	2.7	201	196
		558	242
Net current (liabilities)/assets		(2)	168
Net assets		1,251	1,532
Represented by:			
State funding account	2.9	1,251	1,532

2.1 Property, plant and equipment

	Leasehold improvements	Furniture and fittings	Office and IT equipment	Total
	€000	€000	€000	€000
Cost or valuation ^b				
At 1 January 2024	1,746	360	420	2,526
Additions	—	34	—	34
Disposals	—	—	(39)	(39)
At 31 December 2024	1,746	394	381	2,521
Accumulated depreciation				
At 1 January 2024	683	276	298	1,257
Depreciation for the year	87	38	36	161
Depreciation on disposals	—	—	(29)	(29)
At 31 December 2024	770	314	305	1,389
Net assets				
At 31 December 2024	976	80	76	1,132
At 31 December 2023	1,063	84	122	1,269

Note ^a IHREC does not control or manage any State-owned lands and buildings.

^b Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	120	—	120
Additions	—	38	38
At 31 December 2024	120	38	158
Accumulated amortisation			
At 1 January 2024	25	—	25
Amortisation for the year	12	—	12
At 31 December 2024	37	—	37
Net assets			
At 31 December 2024	83	38	121
At 31 December 2023	95	—	95

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	201	184
	201	184

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Training and development	50	25
Operational services, supplies and sundry equipment	60	167
Digital capital investment and IT expenses	97	19
Premises expenses	75	3
Consultancy services and value for money and policy reviews	3	—
Legal fees	69	—
	354	214

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Cycle to work scheme	—	2
Payroll debtors	—	1
	—	3

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Salaries, wages and allowances	167	—
Holiday pay accrual	84	—
Travel and subsistence	—	1
Training and development	—	4
Operational services, supplies and sundry equipment	27	8
Digital capital investment and IT expenses	2	10
Premises expenses	49	17
Consultancy services and value for money and policy reviews	10	5
Legal fees	9	1
Grants	9	—
	357	46

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Professional services withholding tax	47	49
Value added tax	15	68
Income tax	68	54
Pay related social insurance	57	13
Universal social charge	13	12
Cycle to work scheme	1	—
	201	196

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	154	31
Exchequer grant undrawn	(153)	(40)
Net Exchequer funding	1	(9)
Represented by:		
Debtors		
Bank and cash	202	184
Debit balances	—	3
	202	187
Creditors		
Due to the State	(201)	(196)
	(201)	(196)
	1	(9)

2.9 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		1,532	1,841
Disbursements from the Vote			
Estimate provision	Account	8,890	
Surplus to be surrendered	Account	154	
Net vote		8,736	8,268
Expenditure borne elsewhere	1.1	334	157
Net programme cost	1	(9,351)	(8,734)
Balance at 31 December		1,251	1,532

2.10 Operating lease ^a

at 31 December	2024	2023
	€000	€000
Operating lease expense for year	259	265
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows		
Not later than one year	281	265
Between 1 year and 5 years	1,286	88
Later than 5 years	—	—

Note ^a The operating lease relates to CGAS 17. There are no contingent rents payable nor sublease payments receivable.

2.11 Commitments

Global commitments	2024	2023
at 31 December	€000	€000
Procurement of goods and services ^a	162	647
Non-capital grant commitments	256	278
Legal and other projects	—	216
Total of legally enforceable commitments	418	1,141

Note ^a **Procurement of goods and services**
Procurement of goods and services in prior year included operational lease commitments of €343,000. The operating lease commitments at 31 December 2023 are calculated over 16 months as there was a break clause in May 2025.

2.12 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(167)
Holiday accrual ^a	(84)
	(251)

Note ^a CGAS 39A Employee Benefits Part A
^b CGAS 17 Property, Plant, and Equipment (Note 2.10)
has nil impact on the State funding balance

Note 3 Vote Expenditure

Analysis of administration expenditure ^a

All of the allocation for Vote 25 Irish Human Rights and Equality Commission is classified as administration expenditure applied towards a single programme: Irish Human Rights and Equality Commission function.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	5,506		
	Supplementary	167		
			5,673	4,958
ii	Travel and subsistence			
	Original	30		
	Supplementary	17		
			47	49
iii	Training and development			
	Original	150		
	Supplementary	13		
			163	558
iv	Operational services, supplies and sundry equipment			
	Original	1,259		
	Supplementary	(354)		
			905	875
v	Digital capital investment and IT expenses			
	Original	244		
	Supplementary	113		
			357	378
vi	Premises expenses			
	Original	600		
	Supplementary	59		
			659	537
vii	Policy reviews, consultancy services and research			
	Original	200		
	Supplementary	(6)		
			194	193

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
viii	Contract legal expertise			
	<i>Original</i>	450		
	<i>Supplementary</i>	295		
		745	724	838
		8,743	8,568	8,386

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts in 2024. The 2023 comparative figures have been reclassified to reflect the new structure.

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €1.259 million; outturn €895,000

The decrease on expenditure of €364,000 on operational services, supplies and sundry equipment was due to significant savings being identified. Savings in this subhead were offset against increased expenditure incurred in subhead viii contract legal expertise.

v Digital capital Investment and IT expenses

Estimate provision €244,000; outturn €357,000

The increase on expenditure of €113,000 on digital capital investment and IT expenses was due to increased software licence costs and the initiation of a website development project.

viii Contract legal expertise

Estimate provision €450,000; outturn €724,000

The increase on expenditure of €274,000 on contract legal services was due to increased specialist legal assistance required to support our increased human rights and equality litigation activity pursued by IHREC in accordance with its statutory functions.

Programme A Irish Human Rights and Equality Commission Function

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	Outturn
			€000	€000
A.1	Administration – pay			
	<i>Original</i>	5,506		
	<i>Supplementary</i>	<u>167</u>		
			5,673	4,958
A.2	Administration – non pay			
	<i>Original</i>	2,933		
	<i>Supplementary</i>	<u>137</u>		
			3,070	3,428
A.3	Grants		350	—
			<u>348</u>	
			9,093	8,386

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

		2024		2023
		Estimate provision		Realised
		€000	€000	€000
			Realised	Realised
			€000	€000
1	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	100		
	<i>Supplementary</i>	<u>2</u>		
			100	96
			102	
2	Miscellaneous			
	<i>Original</i>	1		
	<i>Supplementary</i>	<u>100</u>		
			101	22
			<u>80</u>	
			203	118

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>83</u>	<u>87</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	4,975	4,469
Higher, special or additional duties allowances	20	15
Overtime	—	4
Employer's PRSI	534	470
Total pay	<u>5,529</u>	<u>4,958</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	2	1	14,790	8,583
Overtime	—	—	—	2,947

5.4 Commission staffing pay bands

The number of Commission employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	66	54
60,000	69,999	5	5
70,000	79,999	10	8
80,000	89,999	5	6
90,000	99,999	3	1
100,000	109,999	1	1
110,000	119,999	1	1
120,000	129,999	1	1
130,000	139,999	1	—
140,000	169,999	—	—
170,000	179,999	—	1

5.5 Remuneration and taxable benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	123	70
Outgoing Director 2023	—	50
Allowances	15	15
	138	135

The Accounting Office is not in receipt of any benefit in kind.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of Single Public Service Pension Scheme and her entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

5.6 Other remuneration arrangements

There was no retired civil servants in receipt of a civil service pension re-engaged on a fee basis.

5.7 Severance

During 2024, there was no staff member whose employment was terminated.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	10	28,918	37,420
Overpayments with recoupment plans in place	8	21,141	19,942

Note ^a The Irish Human Rights and Equality Commission's Local HR is engaging with the National Shared Services Office monthly to implement the recoupment plans in place.

There are ten Individuals with overpayments as at 31 December 2024 of whom eight individuals have recoupment plans in place.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Commission in the year

	Claims by		Total 2024	Total 2023
	Employees	Members of the public		
Number of cases	1	—	1	—
	€000	€000	€000	€000
Commission own legal costs	66	—	66	—
Payments to/on behalf of the Commission				
Compensation	10	—	10	—
Legal costs	20	—	20	—
Other costs	—	—	—	—
Total	96	—	96	—

Appropriation Account 2024

Vote 26

Education

Introduction

As Accounting Officer for Vote 26, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office, and for the payments of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €25.358 million 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for aspects of CGAS 17, as outlined in the paragraph below.

Recognition of property assets

To facilitate the transition of the appropriation account to the CGAS, the Department has received a temporary derogation in respect of CGAS 17 Property, Plant, and Equipment.

Minister-owned school buildings and the land on which they were built are treated as asset disposals when control passes to the Board of Management. Under CGAS 17, they should continue to be recognised as assets of the Vote, based on their ownership by the Minister. The Department has engaged with Tailte Éireann to determine the appropriate approach to the valuation of these Minister-owned properties in accordance with the requirements of CGAS 17.

It is the Department's goal to fully comply with CGAS 17 within three years. This will encompass a phased approach towards implementation.

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 capital assets are as follows.

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

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 Department.

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

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.

Shared services

National Shared Services Office

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services. I rely on a letter of assurance from the Accounting Officer for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Department of Further and Higher Education, Research, Innovation and Science

The Department provides a shared service to the Department of Further and Higher Education, Research, Innovation and Science across a number of business and corporate areas. A notional charge has been applied under note 1.1 Net allied services to reflect the use of assets and costs attributable to the shared service.

The detailed arrangements governing these shared services are subject to a process of on-going joint development and documentation. This includes memorandums of understanding currently in place between the two Departments in relation to a number of areas including ICT provision and shared services delivery to the tertiary sector; capital planning; finance and agency governance; procurement; mobile phones; child protection; FOI and data protection; records management; health and safety; payrolls and pensions administration.

Department of Children, Disability and Equality

Tusla is an aegis body of the Department of Children, Disability and Equality. Functions under section 10 of the Education (Welfare) Act 2000, performed by Tusla, and the administration of the School Completion Programme and the Home School Community Liaison scheme, are under the remit of the Minister for Education with effect from 1 January 2021. The Department's arrangements for governing these services are set out in the Child and Family Agency Act 2013, and in a memorandum of understanding and administrative agreement agreed between both Departments and in an oversight agreement between the Department of Education and Youth and Tusla.

Education Shared Business Services

In 2024, the Department continued the roll out of shared services to the education sector. This included the finalisation of the rollout of payroll shared services to the education and training boards (ETBs) with the onboarding of the sixteenth and final ETB to the shared payroll in February 2024. This also included the continuing rollout of payroll shared services to higher education institutions and finance shared services for the ETB sector. It also continued to explore opportunities for further shared service initiatives across the education sector and promote ongoing procurement reforms through the work of the Education Procurement Programme Board and engagement with the funded entities. A Programme Management Office oversees and sets priorities for the work on the major shared services and IT programmes.

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 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 Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department 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.

Internal audit and Audit Committee

The Internal and EU Audit function within the Department also acts as the Audit Authority for ESF in Ireland. The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit plan is reviewed periodically by the Accounting Officer and by the Audit Committee. Procedures are in place to ensure that recommendations included in internal audit reports are tracked for implementation by management.

The ESF Audit Authority is a section within the Internal and EU Audit Unit and is functionally independent. It operates with the direct authority of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in line with the terms of SI No. 681/2023 and SI No. 694/2023 and in accordance with its own written charter. It reports to the European Commission on the conduct of its audit programme in respect of compliance with the regulatory requirements of the European Union in relation to the management, control and audit of European Social Fund (ESF) funds in Ireland.

As the European Social Fund is managed by a unit within the Department of Further and Higher Education, Research, Innovation and Science (Vote 45), the ESF Audit Authority reports to that Department's Audit Committee in accordance with its charter.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of 27 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 26 contracts in excess of €25,000 (exclusive of VAT) totalling €8,950,581 (exclusive of VAT) as set out below.

- 14 contracts with a value of €7,619,521 were extended for business continuity reasons.
- Four contracts with a value of €289,136 were awarded without a competitive procurement process in circumstances where there was a very limited availability of suppliers.
- Five contracts with a value of €254,496 were awarded following limited competitive procurement processes but all contracts should have been openly tendered for.
- Two contracts worth €98,879 were awarded for IT and project support that relied in error on a non-compliant framework agreement.
- One contract with a non-compliant spend of €688,549 due to spend exceeding estimated contract value.

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

Of these contracts

- Nine of these contracts, with a value of €2,098,171 have now expired.

- Seven contracts with a value of €3,583,142 have a procurement process underway.
- Seven contracts with a value of €3,156,624 are ongoing, but either competitive tendering arrangements are in preparation, or the current procurement arrangements are scheduled for review.
- Two contracts with a value of €61,245 will continue until their expiry dates.
- One contract with a value of €51,399 is for a licence embedded in the education system.

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The risks are signed off at head of business unit level and noted by the Management Board member responsible for that business area. The register details the controls and actions needed to mitigate risks and the register is used, along with other relevant processes, to ensure that risks are managed or mitigated.

In addition, the Department has a Risk Committee, which assists me and the Management Board to fulfil our risk management responsibilities. The risk committee has a number of functions including

- defining and maintaining risk management policy and standards for the management of corporate risks
- ensuring that roles and responsibilities for risk management are clearly defined and communicated across the Department
- reviewing new risks which carry a medium (amber) or high (red) risk rating and the proposed mitigations
- presenting periodic reports to the Management Board summarising the status of the risk management programme and highlighting major areas of risk (if any).

The Department's governance framework sets out the governance procedures, processes and principles that underpin the work of the Department. The Governance Framework was revised in 2023 and is kept under ongoing review.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework. In 2022, a review of risk management policy and practices in the Department was commissioned. The final report of this review was received in 2024 with an action plan being implemented to address the recommendations in the review.

ICT security

The Department has a strong commitment to the security of its ICT systems and has developed an evolving cyber-security readiness framework based on the National Cyber Security Centre (NCSC) baseline standards. The ICT unit also works closely with the National Computer Security Incident Response Team (CSIRT), which provides assistance in detecting and counteracting, or remediating security risks for the Department's information, computer systems, physical property and other assets.

The Department's cyber security controls are supported by the work of NCSC and CSIRT, which provide early warnings, alerts, announcements and dissemination of information about risk and incidents. This is complemented by additional security expertise provided by multiple third party security organisations.

In 2023, the Department established a dedicated Information Security (InfoSec) team, consisting of Department staff and external contractors. This team manages the day-to-day security issues through a dedicated case management system while also reviewing and implementing new security processes and policies.

Internal financial control issues

An Internal Audit report on the Department's Pensions Unit in December 2024 identified a number of control issues in relation to the preparation of superannuation entitlements. A number of errors were identified (five underpayments totalling €1,547 and two overpayments totalling €2,057). These have been addressed over the course of 2025. Each underpayment identified has been repaid, one overpayment is fully recouped, and a repayment plan is in place for the second overpayment.

The Department has acted on the recommendations contained in this report and also conducted an internal review of processes in the area. Plans to rectify the weaknesses highlighted in the report are already in place but due to the timing of the report are a work in progress.

Education sector corporate governance

The state bodies under the aegis of the Department of Education and Youth are overseen by relevant policy divisions within the Department, who are supported by other relevant divisions across the Department, including the Department's Sectoral Governance Unit.

Responsibility for delivery on the mandate and functions of the Department's aegis bodies rests in the first instance with each board and the chairperson of the respective board. The relationship between the Department and each of the bodies under the aegis is typically governed by

- the legislative underpinning of the body, and
- Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Code of Practice for the Governance of State Bodies* in conjunction with the supporting annexes to that code.

During 2024, the Department continued to roll-out a formal review process, the Compliance Assurance Return (CAR) to aid the Department in being assured as to the extent to which its in-scope aegis bodies adhere to the core components of the Code of Practice. This review process also provided assurance on the extent to which the aegis bodies are complying with evolving governance and statutory requirements.

The governance material gathered from the assurance return process is utilised to enable the Department to further consider appropriate governance work programmes to roll out in future years. It is intended that the assurance return will remain as a feature of the governance oversight work programme in 2025. The Department continues to work with its aegis bodies to ensure, where appropriate, that the oversight conditions laid out in the Code of Practice are satisfied and that robust performance delivery agreements or equivalent are in place for each body. As appropriate, the Department works with its aegis bodies to ensure that time-limited or full derogations from aspects of the Code have been agreed and documented to satisfy the code's "comply or explain" requirements.

In relation to the education and training boards sector, a sectoral code of practice aligned to the Code of Practice and the specific regulatory frameworks of the ETBs is in place.

The Department continues to avail of membership of a Governance Forum for Civil and Public Servants. The forum, which is run by the Institute of Public Administration, promotes good governance and aids the Department with the supply of timely advice and information supports to enhance good governance and to aid in the continuing professional development of the Department's staff.

Bernie McNally
Accounting Officer
Education

22 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 26 Education

Opinion on the appropriation account

I have audited the appropriation account for Vote 26 Education for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 26 Education for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Education and Youth 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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement of internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Payroll write-offs and overpayments

Note 5.8 to the appropriation account concerns payroll and pension overpayments. It discloses that, at the end of 2024, overpayments identified as due for recovery amounted to €8.4 million, of which €0.2 million related to deceased individuals. At the year end, repayment arrangements were in place with employees and pensioners in respect of overpayments to the value of €3 million, or 36% of the outstanding balance. Separately, note 6.6 to the appropriation account discloses that the Department wrote off payroll overpayments to the value of €495,000 in 2024.

Control of grant payments to schools

Chapter 11 of my *Report on the Accounts of the Public Services* for 2024 examines the Department's systems to manage and control grant payments to schools that are based on reported enrolment numbers.

Seamus McCarthy

Comptroller and Auditor General

23 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's Public Financial Procedures, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 26 Education

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	First, second and early years education			
	<i>Original</i>	10,853,026		
	<i>Supplementary</i>	<u>1,088,200</u>		
		11,941,226	11,907,788	<u>10,808,822</u>
	Gross expenditure	11,941,226	11,907,788	10,808,822
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	386,553		
	<i>Supplementary</i>	<u>128,000</u>		
		514,553	506,473	<u>408,779</u>
	Net expenditure			
	<i>Original</i>	10,466,473		
	<i>Supplementary</i>	<u>960,200</u>		
		<u>11,426,673</u>	<u>11,401,315</u>	<u>10,400,043</u>

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>25,357,528</u>	<u>70,232,968</u>

Bernie McNally
Accounting Officer
Education

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	11,744,534	10,669,804
Pay	130,725	112,611
Non pay	32,529	26,407
Gross expenditure	11,907,788	10,808,822
<i>Deduct</i>		
Appropriations-in-aid	506,473	408,779
Net expenditure	11,401,315	10,400,043
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(156,066)	
Depreciation	2,603	
<i>Intangible assets (note 2.2)</i>		
Purchases	(3,897)	
Amortisation	516	
	(156,844)	(254,077)
Changes in net current assets		
Increase in prepayments	(83,795)	
Increase in accrued income	(2,808)	
Increase in overpayments for recoupment	(309)	
Decrease in secondments for recoupment	138	
Increase in accrued expenses	217,216	
	130,442	23,105
Direct expenditure	11,374,913	10,169,071
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	31,224	29,285
Notional rents	3,217	3,217
Net programme cost	11,409,354	10,201,573

1.1 Net allied services expenditure ^a

The net allied services expenditure amount is made up of the following amounts in relation to Vote 26 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	137	171
Vote 12	Superannuation and Retired Allowances	29,260	28,929
Vote 13	Office of Public Works	3,974	2,157
Vote 18	National Shared Services Office	195	193
Vote 20	Garda Síochána	274	249
Vote 43	Office of the Government Chief Information Officer	71	140
	Central Fund – ministerial pensions	261	260
	Apportioned cost of shared services for Vote 45	(2,948)	(2,814)
		31,224	29,285

Note ^a The net allied services expenditure figures do not include figures related to aegis bodies or agencies of the Department. The net allied services expenditure has been assigned directly to the Vote and where this was not appropriate, it was apportioned based on an agreed allocation of costs between Vote 26 and Vote 45.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	524,316	357,760
Intangible assets	2.2	8,132	6,086
		532,448	363,846
Current assets			
Bank and cash	2.3	54,953	188,282
Prepayments	2.4	107,799	24,004
Overpayments for recoupment	5.8	8,133	7,824
Secondment costs for recoupment		423	561
Amounts due from the EU		11	10
Accrued income	2.5	5,578	2,770
Other debit balances	2.6	147,370	564
Net Exchequer funding	2.9	5,678	(6,725)
		329,945	217,290
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	321,284	104,068
EU moneys for distribution		1	8,508
Other credit balances	2.8	208,011	173,623
		529,296	286,199
Net current liabilities		(199,351)	(68,909)
Net assets		333,097	294,937
Represented by:			
State funding account	2.10	333,097	294,937

2.1 Property, plant and equipment ^a

	Land	Buildings	Office and IT equipment	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2024	216,141	—	9,932	141,387	367,460
Additions	15,066	—	42	140,958	156,066
Assets brought into use	—	120,878	—	(120,878)	—
Disposals	—	—	(1,028)	—	(1,028)
Adjustment ^{a, b}	—	—	308	12,880	13,188
At 31 December 2024	231,207	120,878	9,254	174,347	535,686
Accumulated depreciation					
At 1 January 2024	—	—	9,700	—	9,700
Depreciation for the year	—	2,418	185	—	2,603
Depreciation on disposals	—	—	(1,028)	—	(1,028)
Adjustment	—	—	95	—	95
At 31 December 2024	—	2,418	8,952	—	11,370
Net assets					
At 31 December 2024	231,207	118,460	302	174,347	524,316
At 31 December 2023	216,141	—	232	141,387	357,760

Note ^a The net adjustment of €213,000 under furniture and fittings, office equipment and IT equipment refers to five IT assets which had been incorrectly reported as intangible assets under note 2.2 in the 2023 appropriation accounts.

^b The adjustment of €12.88 million in assets under development primarily relates to one project that was omitted in error from the 2023 appropriation account (€9.642 million). The balance of €3.546 million relates to design team and project management costs on three projects (€1.621 million), and costs incurred on two projects prior to the sites coming into the ownership of the Minister (€1.643 million).

General Information note

There are no State-owned lands or buildings controlled by the Department of Education without a valuation with the exception of eleven education support centres that are in the ownership of the Minister. The Department plans to engage with Tailte Éireann as part of the wider CGAS 17 implementation project to agree an approach for the valuation of these education support centres.

1 Transfer of school properties 2024

Prior to 2024, the Department treated the transfer of the control of an asset to a school authority as a disposal for accounting purposes in this account. With effect from 2024 and pending the transition to CGAS 17, school projects on Minister-owned land which were completed during 2024 have been transferred from assets under development to buildings. Details of these projects are set out below.

Name of school	Valuation ^a €000
Blackwater Community School, Lismore, Co. Waterford	20,129
St Peters National School, Dunboyne, Co Meath	8,117
Stepaside ET Secondary School, Leopardstown, Dublin 18 (Phase 1)	43,724
Harcourt Terrace ET National School, Dublin 2	19,943
Gaelscoil na Laochra, Birr, Co. Offaly	9,274
Paradise Place ET National School, Dorset Street, Dublin 7	575
North Wicklow ET Secondary School, Co. Wicklow	2,400
Rosmini Community School, Drumcondra, Dublin 9	22,858
Rush and Lusk ET National School, Co Dublin (Phase 2)	10,908
	137,928

Note ^a €137.928 million is comprised of €120.878 million which are the costs of the school building projects additions that were transferred from assets under development in 2024, and the cost of the Minister-owned sites on which these projects were built (€17.05 million). Six of these sites with a cost of €14.075 million were acquired prior to 2024 and are reflected in the opening balance of €216.141 million under the land column for plant, property and equipment. The remaining two sites with a cost of €2.975 million were acquired in 2024, and are included in land additions of €15.066 million, as well as being included in the list of schools above which came into use in 2024.

2 Primary level

There were 3,226 national schools in operation on 31 December 2024. The majority of these schools are denominational and are owned by the relevant diocesan authority. The exceptions are as follows.

- Sites for 56 first-level schools are owned and controlled/managed by the Minister for Education.
- In the case of 239 schools, the schools are operating on sites or buildings owned or leased by the Department but the school is controlled/managed by the Board of Management.

3 Post-primary level

There are a total of 722 post primary schools. 581 of these schools are non-Minister owned. The non-Minister owned schools comprise 355 secondary schools controlled/managed by Boards of Management and 226 post primary schools which are primarily vested in education and training boards under the Education and Training Board Act 2013.

141 post-primary schools are owned by the Minister. These comprise 14 comprehensive schools, 77 community schools, 24 secondary schools controlled/managed by Boards of Management and 26 schools which are vested in education and training boards under the Education and Training Board Act 2013.

Sites for 30 second-level schools are owned and controlled/managed by the Minister.

4 Other

The proposed educational usage for seven additional sites in the Minister's ownership will be determined in due course.

The Minister is one of two guarantors of the Middletown Centre for Autism (Holdings) Limited, a company limited by guarantee, which owns and holds a property in Co. Armagh which is used for the Middletown Centre for Autism. (See also note 2.13)

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	7,515	3,204	10,719
Additions	—	3,897	3,897
Assets brought into use	53	(53)	—
Adjustments ^{a,b}	(1,388)	(552)	(1,940)
At 31 December 2024	6,180	6,496	12,676
Accumulated amortisation			
At 1 January 2024	4,633	—	4,633
Amortisation for the year	516	—	516
Adjustments ^a	(605)	—	(605)
At 31 December 2024	4,544	—	4,544
Net assets			
At 31 December 2024	1,636	6,496	8,132
At 31 December 2023	2,882	3,204	6,086

Note ^a The net adjustment of €783,000 under acquired and developed software includes two projects which should not have been included as intangible assets (€474,000), four items transferred to PPE (€213,000) and one asset where there has been a change in accounting estimate (€96,000).

^b The adjustment of €552,000 under assets under development relates to the removal of staff costs in accordance with CGAS 31.

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	42,796	186,910
Commercial bank account balances	12,154	1,369
Petty cash	3	3
	54,953	188,282

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Advance to Bus Éireann – school transport	62,664	17,751
Advance to State Examinations Commission	12,000	46
ICT support and licensing contracts	2,784	1,869
Pre-funding of school building projects	18,265	—
Rental of temporary school accommodation	5,276	1,842
Shared services implementation	1,313	910
School broadband contracts	695	296
Advance to NCCA	1,850	—
Other administration	86	566
Other programme	2,866	724
	107,799	24,004

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Additional superannuation contributions	19	19
School salary grant	262	675
Planning and building recoupments	4,019	2,068
Grant recoupments	1,180	—
Miscellaneous	98	8
	5,578	2,770

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll suspense	145,703	—
PV panels	970	—
Agency payments OPW	130	137
Cycle to work scheme	56	45
Travel pass scheme	221	221
Travel and subsistence suspense	167	—
Recoupable salaries	66	—
Shared offices' costs recoupment	53	119
Transfer of functions	—	38
Superannuation-related pay overs	3	3
Miscellaneous	1	1
	147,370	564

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Schools capital programme	20,434	83,646
Schools PPP unitary charges	4,621	4,720
Bus Éireann	12,040	9,581
Other programme	3,926	4,437
Other administration	1,441	1,684
Payroll accrual	3,000	—
Holiday pay accrual	2,699	—
School payrolls: teaching, non-teaching and retired staff ^a	273,123	—
	321,284	104,068

Note a These payments represent amounts paid in early January 2025 due in respect of the 2024 calendar year to schoolteachers, SNAs, other school staff and superannuation in respect of retired teaching and non-teaching staff whose salaries or pensions are funded on an ongoing basis by the Department.

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	84,470	78,647
Pay related social insurance	62,968	56,870
Universal social charge	15,932	15,788
Local property tax	350	341
Professional services withholding tax	1,681	1,105
Value added tax	12,980	6,914
Pension contributions	54	102
	<u>178,435</u>	<u>159,767</u>
Agency payments to OPW	14	—
Energy Building Programme	17,584	12,422
Payroll suspense	11,652	1,051
Miscellaneous	302	383
Exchequer extra receipts	24	—
	<u>208,011</u>	<u>173,623</u>

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	25,358	70,233
Exchequer grant undrawn	(31,036)	(63,508)
Net Exchequer funding	<u>(5,678)</u>	<u>6,725</u>
Represented by:		
Debtors		
Bank and cash	54,953	188,282
Other debit balances	147,370	564
Amounts due from the EU	11	10
	<u>202,334</u>	<u>188,856</u>
Creditors		
Due to the State	(178,435)	(159,766)
EU moneys for distribution	(1)	(8,508)
Other credit balances	(29,576)	(13,857)
	<u>(208,012)</u>	<u>(182,131)</u>
	<u>(5,678)</u>	<u>6,725</u>

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		294,937	492,054
Disbursements from the Vote			
Estimate provision	Account	11,426,673	
Surplus to be surrendered	Account	(25,358)	
Net vote		11,401,315	10,400,043
Expenditure borne elsewhere	1.1	31,224	29,285
Non-cash items			
Property, plant and equipment adjustment	2.1	13,093	
Intangible assets adjustment	2.2	(1,335)	
		11,758	(428,089)
Notional rent	1	3,217	3,217
Net programme cost	1	(11,409,354)	(10,201,573)
Balance at 31 December		333,097	294,937

2.11 Commitments

	2024	2023
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	11,258	19,237
Non-capital grant programmes ^a	—	2,583,310
Capital grant programmes ^a	—	35,500
Capital projects ^b	924,685	723,473
Public private partnership projects	885,331	957,259
Total of legally enforceable commitments	1,821,274	4,318,779

Note ^a The Department revised its methodology for the calculation of non-capital and capital grant programme commitments in 2024. In previous years, the commitments figure was calculated based on the estimate provision for the following year. Following a review of this approach, on foot of guidance issued for the 2024 Appropriation Accounts, the Department concluded that payments that are likely to be made in the following calendar year do not represent an actual contractual obligation to pay any specific organisation or body at the end of the current year.

^b Capital projects are those managed and overseen by the Department itself.

b) Major capital projects involving total expenditure of €20 million or more

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of projects 2024	Expected total spend lifetime of projects 2023
	€000	€000	€000	€000	€000
Primary and post primary schools (subhead A.15) ^{a,b,c}	702,783	305,162	531,630	1,539,575	1,049,385

- Note
- ^a A breakdown of the above table is presented in Appendix A.
 - ^b Nine new schools' projects were contractually committed to in 2024.
 - ^c The cumulative expenditure to 31 December 2023 and the expected total spend 2023 lifetime spend have been restated primarily due to the following:
 - nine new projects contractually committed in 2024 and pre-2024 expenditure has now been included
 - 55 projects which are now under the €20 million threshold have been excluded
 - nine projects which were removed in 2024 as the total outstanding commitment is less than €50,000
 - following a review of the cumulative spend to 31 December 2023 four ongoing projects were restated. The net effect of these adjustments was a fall of €19,000 in the cumulative spend at 31 December 2023.

Unitary payments of public private partnership projects

The Department has to date entered into six separate contracts to design, build, finance, maintain and operate bundles of schools under the public private partnership (PPP) model. PPPs are structured arrangements between public sector bodies and private sector investors for the purpose of providing infrastructure projects that would otherwise be delivered through traditional procurement mechanisms with all related construction expenditure being made up front. The costs are paid by the Department in the form of monthly unitary charges spread over 25 years, with the first unitary charge payable once construction has been completed. In addition to the table below, a brief summary of each PPP project is provided at Appendix B.

Name of PPP project	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Legally enforceable commitments to be met in subsequent years	Project total 2024	Project total 2023
	€000	€000	€000	€000	€000
Five pilot schools	237,883	11,496	34,868	284,247	284,202
1st bundle	128,412	9,894	111,046	249,352	249,544
2nd bundle	162,055	13,322	164,784	340,161	340,614
3rd bundle	160,958	15,542	238,265	414,765	416,108
4th bundle	67,040	7,777	137,570	212,387	213,205
5th bundle	54,663	10,182	198,798	263,643	264,597
	811,011	68,213	885,331	1,764,555	1,768,270

Note ^a The expenditure reflected at the end of 2024 relates specifically to capital payments. The expenditure in the table above is included in the overall outturn of €66.818 million on subhead A.16. Total expenditure per the A.16 subhead is net of the 2024 unitary charge recoupment of €1.67 million from Vote 45 in respect of the 5th bundle. The subhead also includes certain grant payments to PPP provided schools.

Significant variations

An explanation is provided below where projected total expenditure increased/decreased by more than €1,000,000 from 2023 to 2024.

Indexation

The Department makes monthly unitary charge payments to the relevant PPP company on all operational PPP projects. The unitary charge payment is made up of two elements, a fixed cost element and a variable (indexed) element which changes in line with the Consumer Price All Item Index (CPI) and Harmonised Indices of Consumer Prices (HICP). An indexation review date is specified in each contract. Once the indexation factor is determined, the annual unitary charge is calculated by adding the fixed and adjusted variable values.

Schools bundle 3

The fall in expected total project costs from 2023 to 2024 of €1.343 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Expenditure on rental of temporary school premises

During 2024, expenditure under subhead A.15 included amounts totalling €42.885 million in respect of the rental of temporary school premises (2023: €42.902 million).

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	302	17,155
	302	17,155

2.13 Contingent liabilities

Middletown Centre for Autism

Under an agreement dated 16 November 2007 between the Department of Education for Northern Ireland Local Government Pension Scheme and the Department of Education, the Departments guaranteed payment in full of any pension liabilities of Middletown Centre for Autism Ltd in the event that the Centre ceases to exist or is otherwise unable to discharge its pension liabilities. The most recent actuarial valuation of the Centre's pension scheme (carried out on 31 March 2023) found that the scheme is in a net asset position.

Schools remediation programme

The Department continues to pursue legal proceedings in relation to defects discovered in 40 schools built by Western Building Systems. 40 schools were assessed as requiring remediation work due to the identification of structural defects.

Remediation work has taken place on the schools, and the Department is continuing to complete the required remediation. The Department has paid for the remediation works. The recovery of costs to the Exchequer of the remediation is subject to ongoing legal proceedings outlined above.

Legal cases

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

2.14 Impact of accounting policy changes in 2024

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

	Note	2024 €000
Building assets brought into use ^a	2.1	120,878
Depreciation on buildings ^a	2.1	(2,418)
Payroll accrual ^b	2.7	(3,000)
Holiday accrual ^b	2.7	(2,699)
School payrolls: teaching, non-teaching and retired staff ^c	2.7	(273,123)
		(160,362)

- Note a CGAS 17 Property, Plant, and Equipment
- b CGAS 39A Employee Benefits Part A
- c This accrual anticipates the application of CGAS 1 Presentation of Financial Statements which has yet to be published but will contain a definition of liabilities that is likely to recognise all such payments as accruals.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure has been allocated to Programme A to present a complete programme costing

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances ^a	131,005	130,725	112,611
ii	Travel and subsistence	1,959	1,869	1,645
iii	Training and development and incidental expenses ^b	675	747	724
iv	Operational services, supplies and sundry equipment ^b	4,244	5,600	6,038
v	Digital capital investment and IT expenses ^b	17,443	15,975	10,901
vi	Premises expenses ^b	2,585	2,356	1,832
vii	Policy reviews, consultancy services and research	176	291	96
viii	National Educational Psychological Service ^a	10,508	5,691	5,171
		168,595	163,254	139,018

Note ^a For 2024, the National Educational Psychological Service subhead is a non-pay subhead. Pay expenditure which was previously reported under subhead viii is now reported under subhead i Salaries, wages and allowances. The prior year comparators have been restated to reflect this change.

^b The 2023 comparatives for subheads iii to vi have been restated to reflect the administrative subhead changes that were introduced for all Votes in 2024.

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 25% and €100,000).

iv Operational services, supplies and sundry equipment

Estimate provision €4.244 million; outturn €5.600 million

The increase in expenditure of €1.356 million relative to the estimate provision was primarily due to the initial reallocation of the estimate provision under the new administration subhead structure. Additional spending on this subhead was offset by saving arisings in administration subhead v Digital capital investment and IT expenses. The allocations for both subheads were adjusted in the estimate for 2025.

vii Policy reviews, consultancy services and research

Estimate provision €176,000 outturn €291,000

The increase in expenditure of €115,000 was due to the change in the definition of consultancy to include policy reviews and research which were previously accounted for under the former subhead iv postal and telecommunications services.

viii National Educational Psychological Service

Estimate provision €10.508 million; outturn €5.691million

The decrease in expenditure of €4.817 million relative to the estimate provision was primarily due to slower than planned recruitment of counsellors on a contract basis under the Counselling in Primary Schools Pilot Programme during 2024.

Programme A First, Second and Early Years Education

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay	131,005	130,725	112,611
A.2	Administration – non pay	37,590	32,529	26,407
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers			
	<i>Original</i>	3,254,982		
	<i>Supplementary</i>	<u>126,000</u>		
		3,380,982	3,376,460	3,142,476
A.4	Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers			
	<i>Original</i>	1,730,974		
	<i>Supplementary</i>	<u>68,700</u>		
		1,799,674	1,780,378	1,656,098
A.5	Grants to education and training boards in respect of ETB teachers' salaries			
	<i>Original</i>	797,908		
	<i>Supplementary</i>	<u>75,000</u>		
		872,908	869,598	787,429
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools			
	<i>Original</i>	871,127		
	<i>Supplementary</i>	<u>62,500</u>		
		933,627	935,399	821,958
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)			
	<i>Original</i>	188,377		
	<i>Supplementary</i>	<u>8,000</u>		
		196,377	191,374	138,834

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.8	Superannuation etc. in respect of teaching and non-teaching staff			
	<i>Original</i>	1,542,158		
	<i>Supplementary</i>	<u>23,000</u>		
		1,565,158	1,561,398	1,475,096
A.9	School transport services			
	<i>Original</i>	380,669		
	<i>Supplementary</i>	<u>129,000</u>		
		509,669	512,153	382,028
A.10	Grants (including capitation) payable to primary and post primary schools, education and training boards and other educational organisations and institutions			
	<i>Original</i>	632,644		
	<i>Supplementary</i>	<u>65,000</u>		
		697,644	708,633	666,296
A.11	Grants to education bodies working in the primary and post primary sectors			
	<i>Original</i>	220,787		
	<i>Supplementary</i>	<u>21,000</u>		
		241,787	241,857	202,251
A.12	Teacher education			
		42,268	45,409	37,903
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission			
		6,991	2,060	1,305
A.14	Miscellaneous grants and services			
	<i>Original</i>	75,546		
	<i>Supplementary</i>	<u>8,000</u>		
		83,546	78,750	58,593
A.15	Primary and post primary infrastructure			
	<i>Original</i>	870,000		
	<i>Supplementary</i>	<u>502,000</u>		
		1,372,000	1,374,247	1,232,915
A.16	Public private partnership costs			
		70,000	66,818	66,622
		<u>11,941,226</u>	<u>11,907,788</u>	<u>10,808,822</u>

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

A.5 Grants to education and training boards in respect of ETB teachers' salaries

Estimate provision €797.908 million; outturn €869.598 million

The increase in expenditure of €71.69 million relative to the estimate provision was primarily due to costs associated with the following.

- The demand-led nature of such payroll costs that are impacted by increased enrolments numbers, including pupils from Ukraine, and educational needs being greater than previously projected (€42.39 million).
- Original estimate provision not fully providing for public sector pay deals that were subsequently agreed (€29.3 million).

A.6 Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools

Estimate provision €871.127 million; outturn €935.399 million

The increase in expenditure of €64.272 million relative to the estimate provision was primarily due to:

- the cost associated with the increasing demands for SNA posts, including those allocated due to the Ukraine crisis (€51.650 million)
- original estimate provision not fully providing for public sector pay deals that were subsequently agreed (€12.622 million).

A.9 School transport services

Estimate provision €380.669 million; outturn €512.153 million

The increase in expenditure of €131.484 million relative to the estimate provision was primarily due to costs associated with the following.

- Cost of living measures, including the advance payment for 2025 that provided for the continuation of reduced school transport fees (€66.664 million).
- Additional school transport services provided for Ukrainian pupils enrolled in schools (€5.383 million).
- A range of existing expenditure pressures on the core services of the school transport scheme, including increased contractor costs and additional pupils on special educational needs services (€59.441 million).

A.10 Grants (including capitation) payable to primary and post primary schools, education and training boards and other educational organisations and institutions

Estimate provision €632.644 million; outturn €708.633 million

The increase in expenditure of €75.989 million relative to the estimate provision was primarily due to cost associated with the following.

- Advance payment of the 2025 cost of living measure was paid to schools to assist with school running costs (€45.202 million).
- Payment of schools ICT grant in line with funding provided in previous years and increased costs under the Schools Broadband Programme (€18.509 million).
- Payment of the Primary Curriculum Framework and Science Implementation Support grants (€12.107 million).

- Net savings in ancillary grant paid as a result of secretaries' costs moving to the school payroll subheads in 2024 (€8.55 million).
- A range of school capitation and ETB expenditure pressures along with other net spending pressures.

A.11 Grants to education bodies working in the primary and post primary sectors

Estimate provision €220.787 million; outturn €241.857 million

The increase in expenditure of €21.070 million relative to the estimate provision was primarily due to cost associated with the following.

- Increased funding provided to the State Examinations Commission (SEC) mainly to address increased costs of delivering the 2024 State Examinations and an advance cost of living payment to facilitate the continued waiver of entry fees for the 2025 state examinations (€30.185 million).
- Savings recorded in the National Council for Special Education (NSCE) which arose from slower than planned recruitment of additional staff and savings under the School Inclusion Model and In-School Therapy Projects (€8.537 million).

A.12 Teacher education

Estimate provision €42.268 million; outturn €45.409 million

The increase in expenditure of €3.141 million relative to the estimate provision was primarily due to costs associated with the following.

- Additional costs associated with the continued roll-out of Teacher Professional Learning (TPL) for the Primary Curriculum Framework and Senior Cycle Redevelopment and the new Bí Cinealta Anti-Bullying TPL for all schools. (€3.097 million).

A.13 Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission

Estimate provision €6.991 million outturn €2.060 million

The savings of €4.931 million relative to the estimate provision was primarily due to the following.

- Costs provided for a range of health and educational supports services for survivors of institutional abuse did not materialise in 2024 (€4.072 million).
- Capital Expenditure allocated for the victims of institutional abuse not being carried out (€500,000).
- Lower than anticipated running costs of the Redress Board and Commission to Inquire into Child Abuse (€358,000).

A.15 Primary and post primary infrastructure

Estimate provision €870 million; outturn €1,374.247 million

The increase in expenditure of €504.247 million relative to the estimate was due to significant budgetary pressures arising from strong delivery on the School Building Programme to keep the essential project pipeline moving forward ensuring that every child had a school place in September 2024: the need for accelerated delivery of accommodation, in particular for children with special education needs.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
B.1	Education disadvantage – dormant accounts funding		3,310	2,900
B.2	Superannuation contributions payroll section			3,691
	<i>Original</i>	167,649		
	<i>Supplementary</i>	9,000		
		176,649	173,015	170,155
B.3	Repeat leaving cert fees		50	4
B.4	Pensions section		3,824	4,389
B.5	Miscellaneous - current		6,504	6,687
B.6	Miscellaneous bodies including Teaching Council		525	528
B.7	Miscellaneous capital			525
	<i>Original</i>	250		
	<i>Supplementary</i>	2,300		
		2,550	3,008	797
B.8	Receipts from additional superannuation contributions from remuneration			
	<i>Original</i>	201,140		
	<i>Supplementary</i>	37,700		
		238,840	232,592	209,684
B.9	Secondments/overpayments primary		969	1,452
B.10	EU educational project receipts ^a			1,182
	<i>Original</i>	1,000		
	<i>Supplementary</i>	79,000		
		80,000	80,874	1,443
B.11	Secondments/overpayments post primary		1,332	1,024
		514,553	506,473	408,779

Note ^a A breakdown of EU receipts of €80.874 million under B.10 is provided in the table under Note 6.5 EU funding.

Significant variations

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

B.1 Education disadvantage – dormant accounts funding

Estimate €3.31 million; realised €2.9 million

The reduction of €410,000 relative to the estimate provision was primarily due to expenditure on projects not progressing as planned. These expenditure savings had a direct impact on dormant accounts funding received.

B.4 Pensions Section

Estimate €3.824 million; realised €4.389 million

The increase of €565,000 relative to the estimate provision was due to the specific nature of receipts in this category making it difficult to predict with any degree of certainty the level of receipts that may fall to be collected in a particular year.

B.7 Miscellaneous capital

Estimate €250,000; realised €3.008 million

The increase of €2.758 million relative to the estimate was primarily due to

- a contribution received towards the costs of access roadworks to a site acquired by the Department (€1.3 million)
- the return to the Department of unused advance funding (€1.21 million)
- the varied nature of receipts in this category making it difficult to predict with any degree of certainty the level of other net receipts that may fall to be collected in a particular year.

B.8 Receipts from additional superannuation contributions on public service remuneration

Estimate €201.14 million; realised €232.592 million

The increase of €31.452 million relative to the estimate provision was due to additional teaching and SNA posts recruited in the education sector and the effect of pay increases during 2024.

B.9 Secondments/overpayments - primary

Estimate €969,000; realised €1.452 million

The increase of €483,000 relative to the estimate provision was primarily due to overpayment recoupments being higher than anticipated by €402,000.

Secondment recoupments were also higher than anticipated by €81,000. Receipts from overpayment recoupments are difficult to estimate from year to year.

B.10 EU educational project receipts

Estimate €1 million; realised €80.874 million

The increase of €79.874 million relative to the estimate provision was primarily due to the receipt of once-off funding under the ReactEU operational programme of some of the Covid-19 financial supports previously provided to schools.

B.11 Secondments/overpayments post primary

Estimate €1.332 million; realised €1.024 million

The reduction of €308,000 relative to the estimate provision was primarily due to overpayment recoupments being lower than anticipated by €199,000. Secondment recoupments were also lower than anticipated by €109,000. Receipts from overpayment recoupments are difficult to estimate from year to year.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	30
Disposal of assets ^a	24	—
Transferred to the Exchequer	—	(30)
Balance at 31 December ^a	24	—

Note ^a The balance at the end of 2024 relates to the disposal of a piece of land, the proceeds of which were transferred to the Exchequer during Q1 2025.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	1,998	1,813
First and second level	105,161	100,011
Agencies	914	738
	108,073	102,562

5.2 Pay

Remuneration of Departmental staff		
	2024	2023
	€000	€000
Pay	118,143	103,882
Higher, special or additional duties allowances	556	493
Other allowances	45	21
Overtime	1,069	997
Employer's PRSI	10,912	7,218
Total pay	130,725	112,611

Note ^a The financial details in this table relate solely to salaries and allowances paid to employees of the Department and staff in the National Educational Psychological Service.

^b The total pay figure is reflected under A.1 (€130.725 million).

Remuneration of First and second level education staff

	2024	2023
	€000	€000
Pay	6,452,753	5,918,824
Allowances	5,738	5,780 ^a
Overtime	886	1,010
Employer's PRSI	643,253	581,644
Total pay	7,102,630	6,507,258^a

Note ^a Figures have been restated to correct for the understatement in error by €18,000 of the allowances figure for one ETB in the 2023 appropriation accounts.

Remuneration of Agencies' staff ^a

	2024	2023
	€000	€000
Pay	48,704	39,386 ^b
Higher, special or additional duties allowances	226	245
Other allowances	61	87
Overtime	2,079	2,308
Employer's PRSI	4,868	3,991
Total pay	55,938	46,017^b

Note ^a Includes pay costs for agencies under the remit of this Vote, based primarily on returns from the agencies.

^b Figures have been restated to correct for the understatement in error by €92,000 of the pay figure in the 2023 appropriation accounts.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	87	24	40,802	23,481
Other allowances	11	1	23,633	5,947
Overtime and extra attendance	369	12	17,703	15,589
Extra remuneration in more than one category	16	6	17,264	18,757
First and second level staff				
Allowances	2,956	7	18,347	19,752
Overtime	259	26	31,555	28,011
Extra remuneration in more than one category	5	—	4,613	32,660
Agencies' staff				
Higher, special or additional duties allowances	57	8	15,170	22,000
Other allowances	32	—	6,948	9,487
Overtime	255	71	44,632	47,128
Extra remuneration in more than one category	49	—	50,912	48,864

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	1,187	1,049
60,000	69,999	188	159
70,000	79,999	131	134
80,000	89,999	138	117
90,000	99,999	109	115
100,000	109,999	131	97
110,000	119,999	51	28
120,000	129,999	22	10
130,000	139,999	4	1
140,000	149,999	2	—
150,000	159,999	1	—
160,000	169,999	—	4
170,000	179,999	2	5
180,000	189,999	5	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	238	227
	238	227

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

5.6 Other remuneration arrangements

The Department re-engaged 46 retired civil servants in receipt of civil service pensions on a fee basis at a total cost of €237,000 (2023: €177,000) which included travel and subsistence costs of €26,000 (2023: €16,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

This account includes expenditure of €97,000 in respect of 1 officer who was serving outside the Department for all or part of 2024 and whose salary was paid by the Department.

This account does not include expenditure in respect of the salaries of 13 officers who were serving outside the Department for all or part of 2024 in other government departments/offices.

5.7 Severance/redundancy

During 2024, five staff members, whose employment was terminated, were paid redundancy payments totalling €130,881. There were no severance payments made, no early payment of pensions without an actuarial reduction and no added years of notional service were provided.

5.8 Payroll and pension overpayments

at 31 December	Number of recipients	2024 €000	2023 €000
Administration staff			
Salary overpayments	152	340	280
Recovery plans in place	41	113	48
Teacher/non-teacher and retired personnel			
Salary/pension overpayments	3,543	6,800	6,878
Recovery plans in place	692	2,216	1,576
Supplementary pensions			
Overpayments	67	634	665
Recovery plans in place	53	503	526
Public service pensioners			
Pension overpayments	80	591	672
Recovery plans in place	28	196	—
Coding error			
Pension overpayments	1	1	1
Recovery plans in place	1	1	—
Total overpayments			
Overpayments	3,843	8,366	8,496
Recovery plans in place	815	3,029	2,150

Overpayments as a result of an under-deduction of the public service pension reduction

Some 89 pension overpayment cases were identified in 2018, where an insufficient public service pension reduction had occurred. The gross overpayment was estimated at €1 million in the 2023 appropriation accounts. However, given that the retiree would not be eligible to recover overpayments of income tax in excess of 4 years, and as the exchequer has benefited from the revenue already collected, the net value of the overpayments for recoupment amounted to €672,162 at 31 December 2023. The value of the overpayments in respect of the deceased individuals amounted to €233,330 (net). It should be noted that this amount has not been accrued for in the statement of financial position. Work commenced in 2024 to recover the remaining overpayments in respect of active retirees amounting to €438,742. A total of €81,455 was recouped during 2024 resulting in an outstanding balance of €357,287 for active retirees at 31 December 2024. Nine retirees have repaid in full, twenty-eight have agreed recovery plans in place and twenty-one retirees have yet to agree a repayment method. The remaining thirty-one individuals are deceased. The Department are engaging with the Department of Public Expenditure, National Development Plan Delivery and Reform in regard to the deceased cases, with a view to bringing this matter to conclusion.

Lump sum overpayment as a result of a coding error

In 2023, some 140 retirees were identified where an overpayment of lump sum took place to the value of €106,037. The error occurred due to the incorrect coding of a pensionable allowance.

The Department of Education contacted each retiree and to date 139 retirees have repaid in full with a total amount of €105,131 recouped to date. The remaining retiree has a repayment plan in place with an outstanding balance at end 2024 of €906. The repayment plan will commence in 2025.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2024 €000	Expenditure in 2024 €000	Expenditure in 2023 €000
Commission to Inquire into Child Abuse	1999	85,779	289	278
Residential Institutions Redress Scheme ^{a, b}	2002	1,247,328	644	634
		1,333,107	933	912

Note ^a In addition to the overall expenditure of €1.247 billion on the Residential Institutions Redress Scheme at the end of 2024, a further €10.291 million expenditure was incurred in respect of court settlements pursuant to the 2002 indemnity agreement, whereby religious congregations are not liable for any cases settled in court and outside of the redress scheme.

^b At the end of 2024, the cumulative administration costs for the Residential Institutions Redress Board were €66.29 million and €10.17 million for the Residential Institutions Review Committee.

Total contributed by religious congregations

Contributions from the 18 religious congregations that managed most of the children's residential institutions have been made under two distinct rounds. They are the legally binding 2002 indemnity agreement that provided for contributions of €128 million, and the additional voluntary offers made in the aftermath of the publication of the Ryan Report in 2009, including cash and properties, which at the time were valued by the congregations at €352.61 million.

The table below summarises the total amounts offered under the two rounds and the amounts received to date. These amounts comprise both cash contributions and the value of property transfers.

	Offered €million	Realised €million
2002 indemnity agreement	128.00	124.94
2009 voluntary offers	352.61 ^a	124.41
Total	480.61	249.35

Note ^a The €352.61 million figure is as valued by the congregations

Total amount outstanding from religious congregations

All cash offered under the 2002 indemnity agreement, amounting to €65 million, has been received. Two properties have yet to fully transfer under the terms of the agreement.

By the end of 2024, voluntary cash contributions offered in 2009 or subsequent years, amounting to €111.594 million have been received, of which €1.594 million has been contributed towards the development of the National Children's Hospital as provided for in Section 43 of the Residential Institutions Statutory Fund (RISF) Act 2012.

All 18 properties offered voluntarily in 2009 have now fully transferred. The Department continues to engage with the Congregation of the Christian Brothers to progress their offer which involved an arrangement relating to a number of playing fields.

The full 2009 value of the voluntary offers is unlikely to be achieved because certain offers were not accepted and because the value of the properties transferred, or disposed of, was in most cases lower than the value placed on them by the congregations.

Total future commitments

The Redress Board and the Commission to inquire into Child Abuse are expected to close over the coming period. It is expected that the additional expenditure will be in the order of €2 million.

The legislation establishing the Commission to Inquire into Child Abuse and the Residential Institutions Redress Board provided that the records of individuals would be kept confidential and destroyed on the dissolution of the bodies. However, the Government subsequently decided that the records were of such potential historical significance that they should be retained and sealed in the National Archives. As a result, the Redress bodies cannot be dissolved until the matter of the final destiny of their records is resolved. In October 2020, the Government announced that a National Centre of Research and Remembrance would be established, which would be given responsibility for records relating to institutional abuse, and the future of the records of the redress bodies is being considered in that context.

Special account established under Section 43 of the RISF Act 2012

Section 43 of the 2012 Act provides that contributions from congregations that are in excess of the €110 million limit set down in Section 29 of that Act are to be placed in a special account in the name of the Minister for Health to be used only for purposes related to the development of a new national paediatric hospital. The total lodged to the account to date is €1.594 million.

6.2 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023 ^b
Number of cases ^a	—	132	132	143
	€000	€000	€000	€000
Department's own legal costs	—	1,041	1,041	768
Payments by/on behalf of Department				
Compensation	—	1,764	1,764	3,990
Legal costs	—	1,047	1,047	1,400
Other costs	—	192	192	520
2024 Total ^b	—	4,044	4,044	6,678
2023 Total	—	6,678	6,678	

Note ^a At 31 December 2024, there were 280 claims outstanding.

^b In 2023, Department's own legal costs amounting to €186,000 were categorised as other costs. The 2023 comparative costs have been restated to reflect the correct position.

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases ^a	1	107	108
	€000	€000	€000
Department's own legal costs	—	681	681
Payments by/on behalf of Department			
Compensation	—	1,652	1,652
Legal costs	—	519	519
Other costs	—	122	122
Total ^{b,c}	—	2,974	2,974

Note ^a At 31 December 2024, there were 280 claims outstanding.

^b In addition to the costs reported above (€2.974 million), €329,000 was due in respect of finalised claims as at 31 December 2024. These costs are included under accrued expenses.

^c Total costs reported above do not include 53 claims completed prior to 2024 with cumulative costs of €2.669 million that were reported as ongoing in the published 2023 appropriation accounts.

6.3 Fraud and suspected fraud

During 2024, no cases of fraud or suspected fraud were identified within the Department. In addition, no cases which were material in nature or of significant public interest were identified in any agencies under the remit of the Department.

6.4 Arbitration and conciliation

During 2024, conciliation fees totalling €7,060,275 were paid in respect of fourteen cases which included payments to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were eleven cases in 2023 with total expenditure of €6,000,884.

6.5 EU funding

Receipts in relation to EU funding received during 2024 and lodged to appropriations-in-aid is detailed in the table below

	2024	2023
	€000	€000
B.10 React EU	79,501	—
B.10 EC education projects	327	454
B.10 Miscellaneous PEACE IV Programme refund	1,046	989
	80,874	1,443

React EU

Receipts totalling €79.501 million in 2024 were once-off funding amounts received under the React EU operational programme of some of the Covid-19 financial supports previously provided to schools.

European Commission education projects

Receipts in 2024 under European Commission education projects were

- A financial contribution in respect of the children of EU officials of the nearby EU Food and Veterinary Office who attend the Centre for European Schooling, Dunshaughlin, Co. Meath.
- Grant funding received under the Eurydice call 2023-2025 from the Educational, Audiovisual and Cultural Executive Agency (EACEA) for Ireland's participation in the EC Eurydice Network.

PEACE IV Programme refund

Receipts received in 2024 related to expenditure incurred as part of the PEACE IV programme. Ireland contributes 21% (ERDF + Match) of overall programme costs, while the Northern Ireland Executive contributes the remainder. 85% of Ireland's contribution (ERDF) is recoupable from the EU.

6.6 Write-offs

	2024	2023
	€000	€000
Payroll overpayments	495	283
	495	283

6.7 Late payment interest

	2024	2023^a
	€000	€000
Total net interest paid	16	15
	16	15

Note ^a Late payment interest of €3,000 reported in the 2023 accounts has been re-stated.

6.8 Educational trusts

Educational trusts totalling €2.091 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2024 (2023: €2.137million). The Minister for Education remains the trustee of these educational trusts.

Appendix A Major capital commitment projects involving total expenditure of €20 million or more

		Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
Subhead A.15		€000	€000	€000	€000	€000
1	Bremore Educate Together, Balbriggan, Co. Dublin	22,835	—	1,226	24,061	24,061
2	Le Chéile Secondary School, Mulhuddart, Dublin 15	20,001	—	201	20,202	20,202
3	Stewarts School, Palmerstown, Dublin 20	20,123	—	69	20,192	20,192
4	Maynooth Post Primary Schools, Co. Kildare	52,945	54	506	53,505	53,493
5	Gaelcholaiste Charrig Ui Leighin, Carrig Ui Leighin, Co. Corcaigh	39,012	195	837	40,044	39,902
6	Naas Community College, Naas, Co. Kildare	25,481	239	525	26,245	26,034
7	Colaiste Chiaran Croom, Co. Limerick	21,858	103	93	22,054	21,951
8	Presentation College Athenry, Co. Galway	20,599	75	168	20,842	20,833
9	St Pauls' Secondary School, Monasterevin, Co. Kildare	24,207	614	511	25,332	24,952
10	Mercy Convent Primary School, Naas, Co. Kildare	10,248	3,174	8,594	22,016	10,643
11	Edmund Rice College Carpenterstown/Castleknock, Dublin 15	30,637	442	82	31,161	31,141
12	St Davids Holy Faith Secondary, Kimberly Road, Greystones, Co. Wicklow	19,237	950	208	20,395	19,407
13	St Conleth's and Mary's National School, Newbridge, Co. Kildare	19,707	5,780	156	25,643	21,582
14	Gaelcholaiste Chiarraí, Tralee, Co. Kerry ^b	19,455	2,587	181	22,223	19,826
15	Ennistymon Community School, Co. Clare	24,424	6,449	3,354	34,227	31,982
16	Douglas/Rochestown Educate Together, Carr's Hill, Co. Cork	21,714	767	538	23,019	22,583

		Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
Subhead A.15		€000	€000	€000	€000	€000
17	Gaelcholaiste Luimnigh, Meal Sior Anraí, Luimneach	23,553	2,675	739	26,967	26,208
18	Mungret Community College, Co. Limerick	20,833	13,927	284	35,044	34,830
19	Scoil Mhuire Naofa, Carrigtwohill, Co. Cork ^b	27,223	2,392	612	30,227	28,674
20	Scoil Chliodhna Community National School, Carrigtwohill, Co. Cork ^b	25,740	113	358	26,211	26,098
21	Stepaside Educate Together Secondary School, Leopardstown, Dublin 18 ^b	27,100	3,469	376	30,945	30,178
22	Limerick Educate Together Secondary School, Limerick	38,280	592	625	39,497	39,215
23	Belmayne Educate Together Secondary School, Dublin 13	22,805	15,006	1,997	39,808	37,536
24	Colaiste na Mí, Phase 2 & Campus Project with St Marys Special School, Co.Meath	20,822	17,004	5,848	43,674	41,013
25	Carrigtwohill Community College, Co. Cork	49,555	2,580	646	52,781	52,122
26	St Joseph's College Lucan, Co. Dublin	10,422	10,913	666	22,001	19,329
27	Rosmini Community School, Drumcondra, Dublin 9	9,650	12,896	238	22,784	20,873
28	O Carolan College, Nobber, Co. Meath	7,477	14,924	8,520	30,921	29,421
29	St Mark's Special School, Newbridge, Co.Kildare	1,397	13,399	6,013	20,809	20,552
30	St. Canice's National School, Co. Kilkenny	3,141	14,825	12,345	30,311	29,948
31	Kilkenny CBS, Co. Kilkenny	5,978	33,520	18,186	57,684	56,867
32	Presentation Secondary School, Kilkenny	3,943	25,809	14,710	44,462	43,906
33	St. Finian's, Mullingar, Co. Westmeath	4,193	25,109	50,341	79,643	80,146
34	Setanta Special School, Beechpark, Stillorgan, Co. Dublin	4,001	11,892	8,527	24,420	16,916

		Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
		€000	€000	€000	€000	€000
Subhead A.15						
35	St. Patrick's Junior National School, Corduff, Dublin 15 a,b	81	4,407	16,742	21,230	81
36	Kilcoole Primary School, Co. Wickow a&b	631	488	20,942	22,061	1,264
37	Sandymount Park Educate Together Secondary School, Dublin 4 a&b	618	8,307	96,966	105,891	618
38	Malahide & Portmarnock Secondary School, Co. Dublin a,b	51	8,989	13,419	22,459	51
39	Harolds Cross Educate Together Secondary School, Dublin 6W a&b	302	15,067	57,263	72,632	302
40	Greystones Community College, Co. Wicklow a&b	131	10,584	44,429	55,144	131
41	Coláiste Pobail Fóla, Saggart, Co. Dublin a&b	381	11,048	78,603	90,032	381
42	Holy Family Community School, Rathcoole Co. Dublin a&b	756	3,352	33,777	37,885	2,151
43	Coláiste Chilliaín, Clondalkin, Dublin 22 a&b	1,236	446	21,209	22,891	1,790
		702,783	305,162	531,630	1,539,575	1,049,385

Note a Nine new schools' projects were contractually committed to in 2024.

- b The cumulative expenditure to 31 December 2023 and the expected total spend 2023 lifetime spend have been restated primarily due to the following:
- nine new projects contractually committed in 2024 and pre-2024 expenditure has now been included
 - 55 projects which are under the (revised) €20 million threshold have been excluded
 - nine projects which were removed in 2024 as the total outstanding commitment is less than €50,000
 - following a review of the cumulative spend to 31 December 2023 four ongoing projects were restated. The net effect of these adjustments was a fall of €19,000 in the cumulative spend at 31 December 2023.

Significant variations subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €1,000,000 from 2023 to 2024

10 Mercy Convent Primary School, Naas, Co. Kildare

The increase in commitments of €11.373 million is primarily due to the project having to be retendered when the original contractor was no longer in a position to continue, and a completion project of €10.7 million was put in place. The balance primarily relates to costs incurred for the inclusion of classrooms for children with special educational needs and associated alterations to the external play spaces.

13 St Conleth's and Mary's National School, Newbridge, Co. Kildare

The primary increase in commitments of €4.061 million is due to additional costs of €2.5 million for additional temporary accommodation. The balance relates to change orders for additional electrical and building works.

14 Gaelcholaiste Chiarraí, Tralee, Co. Kerry

The increase in commitments of €2.397 million is mainly due to conciliation agreement costs and to Covid ex gratia costs as determined by OGP guidance.

15 Ennistymon Community School, Co. Clare

The increase in commitments of €2.245 million is primarily related to unforeseen ground conditions and associated change orders for revised utility and services works.

19 Scoil Mhuire Naofa, Carrigtwohill

The increase in commitments of €1.553 million is mainly due to the construction of an alternative access, increase to SEN provision and OGP inflation claim.

23 Belmayne ETSS, Co. Dublin

The increase in commitments of €2.272 million mainly relates to inflation/supply chain delay co-operation framework agreement costs as determined by OGP guidance. There are also additional commitments relating to consultancy fees.

24 Colaiste na Mí, phase 2 and campus project with St Marys Special School, Co. Meath

The increase in commitments of €2.661 million is primarily related to unforeseen ground conditions and change orders for the design/provision of an additional specialist accommodation.

26 St Joseph's College Lucan, Co. Dublin

The increase in commitments of €2.672 million is associated mainly with additional works to the existing building, including the roof, at a cost of €2.2 million.

27 Rosmini Community School, Drumcondra, Dublin 9

The increase in commitments of €1.911 million is primarily associated with removal of hazardous chemicals and contaminated soil/materials on site, and additional electrical works including diversion of ESB cables.

28 O Carolan College, Nobber, Co. Meath

The increase in commitments of €1.5 million is mainly due to a change order approved for the provision of an additional two classrooms for children with special educational needs.

34 Setanta Special School, Beechpark, Stillorgan, Co. Dublin

The increase in commitments of €7.504 million is due to the re-phasing of the project, which was originally planned to construct two special schools — Setanta and Ballyowen Meadows — concurrently on a shared campus. However, due to the complexities of the construction programme, challenges of working within a live school environment on a constrained site, the project was adjusted to build the schools separately, leading to an extended timeline.

Further to this, unforeseen site conditions also occurred, including the discovery of Japanese Knotweed, environmental impact assessments concerning protected species, and the presence of live ESB cables running through the site.

The project was referred to conciliation, which resulted in a settlement covering all the above issues.

Appendix B Information Note on Public Private Partnerships Projects (PPPs)

As at the end of 2024, the Department has six separate contracts to design, build, finance and maintain education accommodation under the Public Private Partnership (PPP) model. PPPs are a structured arrangement between public sector bodies and private sector investors for providing infrastructure projects which would otherwise be delivered through traditional procurement mechanisms with all related construction expenditure being made upfront. The costs are paid by the Department in the form of a monthly Unitary Charge spread over 25 years. The first Unitary Charge is payable once construction has been completed.

Education PPP projects to date have been, and continue to be, designed, built, financed and maintained (DBFM) by the selected tenderer.

Five Pilot Schools PPP

The five post primary schools in the Pilots School PPP bundle are located in Dunmanway and Ballincollig, Co. Cork; Tubbercurry, Co. Sligo; Clones, Co. Monaghan and Shannon, Co. Clare. The contract for the Five Pilot Schools PPP was signed with Jarvis Projects Ltd in November 2001. The operational phase of the schools commenced in January 2003.

1st Bundle PPP schools

A contract for the design, build, financing and operation of the four post primary schools located in Portlaoise, Co. Laois (two schools); Banagher and Ferbane (both in Co. Offaly) was signed with Maquarie Partnerships for Ireland in March 2009. All four schools became operational in September 2010.

2nd Bundle PPP schools

A contract for the design, build, financing and operation of five post primary schools and one primary school in Burkeen, Wicklow Town, Co. Wicklow; Athboy, Co. Meath; Kildare Town, Co. Kildare; Abbeyfeale, Co. Limerick and Bantry, Co. Cork (two schools) was signed with Maquarie Partnerships for Ireland in June 2010. These schools became operational between July 2011 and October 2011.

3rd Bundle PPP schools

There are seven post primary schools and one primary school in the 3rd Bundle PPP Project. They are located in Ballinamore, Co. Leitrim; Letterkenny, Co. Donegal; Gorey, Co. Wexford; Doughiska, Co. Galway (two schools); Doon, Co. Limerick; Tramore, Co. Waterford and Athlone, Co. Westmeath. The contract for the design, build, financing, operation and maintenance of the schools was signed with BAM PPP PGGM Infrastructure Cooperative UA in November 2012. All eight schools became operational between November 2013 and May 2014.

4th Bundle PPP schools

There are four post primary schools in the 4th Bundle PPP Project. They are located in Tulla, Co. Clare; Skibbereen, Co. Cork; Dundalk, Co. Louth and Carrick-on-Suir, Co. Tipperary. The contract for the design, build, financing, operation and maintenance of four post primary schools was signed with BAM PPP in December 2014. These schools became operational between March and May 2016.

5th Bundle PPP schools

There are four post primary schools, one primary school and one further education college in the 5th Bundle PPP Project. They are located in Carlow (one school and one IFE); Kells, Co. Meath; Bray, Co. Wicklow (two schools) and Wexford. The contract for the design, build, financing and maintenance of the schools was signed in July 2016 with Inspired Spaces Bundle 5 (Ireland) Ltd. Two schools in Bray and one in Wexford achieved service commencement in 2018. The school in Kells achieved service commencement in June 2019, the remaining school and IFE in Carlow achieved service commencement in July and August 2019 respectively.

Appendix C Direct funding from Vote 26 to education and training boards (by subhead)

The following table lists the direct funding to education and training boards (ETBs) during 2024 by subhead with comparative figures for 2023.

		2024	2023
		€000	€000
Programme A - First, second and early years education			
A.3	Salaries, wages and allowances (including incidental payments) of primary teachers	2,553	2,104
A.4	Secondary / C&C Teachers' Salaries	4	—
A.5	Grants to education and training boards in respect of ETB teachers' salaries	869,835	787,496
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	70,146	61,572
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	88,929	82,038
A.9	School transport services	3,470	1,562
A.10	Grants (including capitation) payable to education and training boards	129,178	100,976
A.11	Grants to education bodies working in the primary and post primary sectors	—	755
A.12	Teacher education	2,384	2,149
A.14	Miscellaneous grants and services	5,061	3,739
A.15	Primary and post primary infrastructure	241,823	212,571
A.16	Public private partnerships costs (PPP)	4	—
Total paid to ETBs		1,413,387	1,254,962

Appropriation Account 2024

Vote 27

International Co-operation

Introduction

As Accounting Officer for Vote 27, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for certain official development assistance, including certain grants, and for contributions to certain international organisations involved in development assistance and for the salaries and expenses in connection therewith.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.62 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Capital assets

The carrying value of land and buildings included in capital assets is based on a valuation exercise carried out every seven years, with subsequent additions and improvements to land and buildings carried at cost. The revaluation method used is the current market value based on local market conditions.

Depreciation of capital assets

Depreciation of property, plant and equipment are calculated and charged in accordance with CGAS 17 Property, Plant and Equipment.

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation</i>
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Vehicles	5 years	20%

Foreign exchange transactions

Transactions arising in foreign currencies are translated into euro at the rate of exchange prevailing at the date of settlement. At programme country mission level, transactions arising in foreign currencies are translated into euro at the market rate of exchange prevailing at the beginning of that month. Unrealised exchange differences arising from the revaluation of year end foreign currency balances are recognised in the statement of financial position at the year end.

Grant refund

Refunds of grants which were funded out of the bilateral co-operation and humanitarian assistance fund are returned to the fund on receipt.

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 Department.

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

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.

Assurance on shared services

Payroll, expenses and human resource functions are provided on a shared services basis by the National Shared Services Office. The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the shared services centres.

The Accounting Officer for the National Shared Services Office has provided me with a letter of assurance on the internal control and audit arrangements and reports on the audits of the operation of controls during 2024.

I take assurance from the system of control within for the National Shared Services Office as reported to me by the Accounting Officer for the National Shared Services 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 key business processes have been documented.

- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of five non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT). The contract (€50,637 inclusive of VAT) which had previously been awarded under a competitive tender process was extended beyond the original contract date without a competitive process. This contract is currently under review by the Department.

The above contract has been included in the 40/2002 annual return referenced above.

Missions' tax compliance

It is the Department's policy to comply with local tax and social insurance obligations where missions are located. Compliance with the tax obligations of host countries are reviewed on an ongoing basis by both Finance Unit and Human Resources Division, through desktop reviews by teams at headquarters and by regular mission visits. In addition, the Department's annual externally conducted audit of the larger bilateral missions includes a review of compliance with local tax obligations. The Department also includes awareness raising on local tax and social insurance obligations as part of its training programme for staff in advance of overseas postings.

In addition, appropriately qualified accountants and internal auditors in the larger bilateral missions keep this compliance under review.

Significant financial risks

By its nature, development assistance carries inherent risks, which I acknowledge and seek to manage and mitigate. Robust controls are in place at head office, as outlined above, which are supplemented by additional controls in partner countries as set out below.

Enhancing internal control environment

In addition to the controls in place at head office, the following controls are operated in partner countries to mitigate the risks inherent in development assistance.

- Embassies, in addition to the ambassador, have managers with designated responsibility for the management of the aid programme.
- In addition to the ambassador, the embassy management structure includes appropriately qualified and experienced development specialists and programme managers/advisers.
- The Embassy Strategy Management Cycle Guidance outlines the four phases of the strategy from analysis, formulation, implementation and evaluation; with evidence generation, monitoring and learning as integral parts of each phase. A whole of Government approach to the strategy covers Ireland's political, trade and development interests as relevant to the context. The Strategy period is usually 5 or 6 years, but may be shorter if deemed necessary. Each mission strategy is reviewed through internal and independent external quality assurance processes prior to approval; is subject to a mid-term review process; and is ordinarily assessed via a final independent evaluation in advance of the next strategy cycle. Force majeure or other exceptional circumstance are managed on case by case basis.
- Robust annual business planning processes are in place at all missions to ensure effective planning as well as a risk matrix and associated controls to manage these risks. Business plans and risk registers are developed in consultation with head office, and are monitored and updated, as necessary, on a regular basis. Significant mission risks are reported upward to the Risk Management Committee and Management Board in line with the Department's Risk Management Policy.
- Each embassy has a locally-based finance function, led by an appropriately qualified head of finance, who reports both to the ambassador and to the Finance Division at head office.
- A detailed financial procedures manual is in place which sets out the procedures to be followed in respect of all administration and grant-related transactions.
- Internal auditors are in place in a number of embassies with larger ODA budgets, reporting directly to the ambassador, and whose internal audit work is undertaken as part of the Department's overall evaluation and audit strategy/work plan which is managed by the Department's independent Evaluation and Audit Unit. The Evaluation and Audit Unit oversees the work and ensures that it is undertaken in accordance with the internationally accepted Internal Audit Standards. In addition, some larger embassies are subject to an annual internal financial audit carried out by third party firms of auditors.

In addition, in respect of head office payments for overseas development assistance (including humanitarian, multilateral and civil society funding), robust business planning mechanisms are in place, including approval of the overall budget by the Interdepartmental Committee for Development Assistance, monitoring of expenditure by the Senior Management Group at least monthly, and robust pre and post disbursement grant management procedures.

Continued emphasis is placed on ensuring there is robust risk management system in operation across the aid programme, including controls to alert management to changes in the perceived risk profile of any aspect of the programme so that appropriate action can be taken at the earliest opportunity.

All grants are awarded and monitored using the Standard Approach to Grant Management, which should ensure consistency of approaches to grant management across the programme.

I am committed to ensuring that we continue to review and strengthen where necessary, our systems of risk identification and management and to ongoing monitoring and audit to minimise the potential for the misuse of funds in the future.

Grant commitments

The Department is in the process of developing an electronic grant management system, which will seek to track all grant commitments and provide up to date information on the obligations of the Department in relation to such contractual commitments. In the absence of such a system, the detailed disclosure sought in the appropriation accounts of the movement on grant commitments could not be provided. However, an estimate of the obligations outstanding at 31 December 2024 has been provided in note 2.9.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks, their ownership 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 high-level risks facing the department and these have been identified, evaluated and graded according to their significance. These risks are reviewed and updated by the Management Board on a regular basis.

The Evaluation and Audit Unit also carries out periodic reviews of the Department's risk management system as part of its rolling evaluation and audit work plan.

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Risk Management Committee and the Management Board. 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 Department has procedures to monitor the effectiveness of its risk management and control procedures. These include regular meetings of the Risk Management Committee, comprising Heads of Business Units and chaired by the Chief Risk Officer, which advises the Management Board. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Joe Hackett

Accounting Officer

International Co-operation

27 March 2025

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 27 International Co-operation

Opinion on the appropriation account

I have audited the appropriation account for Vote 27 International Co-operation for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 27 International Co-operation for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Department of Foreign Affairs 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

12 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 27 International Co-operation

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Work on poverty and hunger reduction	775,349	773,485	738,521
Gross expenditure	775,349	773,485	738,521
<i>Deduct</i>			
B Appropriations-in-aid	1,030	1,786	1,578
Net expenditure	774,319	771,699	736,943

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	2,619,978	3,542,837

Joe Hackett

Accounting Officer

International Co-operation

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	730,063	695,639
Pay	26,317	23,669
Non pay	17,105	19,213
Gross expenditure	773,485	738,521
<i>Deduct</i>		
Appropriations-in-aid	1,786	1,578
Net expenditure	771,699	736,943
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(700)	
Depreciation	301	
Disposals cash	37	
Profit on disposals	(37)	
	(399)	(2,896)
Changes in net current assets		
Decrease in prepayments	148	
Increase in accrued expenses	922	
	1,070	(186)
Direct expenditure	772,370	733,861
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	241	438
Net programme cost	772,611	734,299

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 27 borne elsewhere ^a.

		2024	2023
		€000	€000
Vote 13	Office of Public Works	211	406
Vote 18	National Shared Services Office	30	32
		241	438

Note ^a Staff pensions incurred in respect of this Vote and charged to Vote 12 Superannuation and Retired Allowances are recognised on the Vote 28 net allied services note.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	15,580	15,972
		15,580	15,972
Current assets			
Bank and cash	2.2	4,555	3,231
Prepayments	2.3	2,456	2,604
Other debit balances	2.4	1,316	1,729
Net Exchequer funding	2.7	840	697
		9,167	8,261
<i>Less</i>			
Current liabilities			
Accrued expenses	2.5	1,353	431
Other credit balances	2.6	1,029	854
Bilateral and other co-operation fund (grant) account	7.1	5,682	4,803
		8,064	6,088
Net current assets		1,103	2,173
Net assets		16,683	18,145
Represented by:			
State funding account	2.8	16,683	18,145

2.1 Property, plant and equipment

	Buildings	Equipment	Furniture and fittings	Vehicles	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	14,523	1,891	776	3,484	791	21,465
Additions	37	23	—	640	—	700
Disposals	—	(24)	—	(153)	—	(177)
Transferred to Vote 28 ^a	—	—	—	—	(791)	(791)
Adjustment ^b	—	(853)	(484)	(7)	—	(1,344)
At 31 December 2024	14,560	1,037	292	3,964	—	19,853
Accumulated depreciation						
At 1 January 2024	—	1,783	732	2,978	—	5,493
Depreciation for the year	—	46	12	243	—	301
Depreciation on disposals	—	(24)	—	(153)	—	(177)
Adjustment ^b	—	(853)	(484)	(7)	—	(1,344)
At 31 December 2024	—	952	260	3,061	—	4,273
Net assets						
At 31 December 2024	14,560	85	32	903	—	15,580
At 31 December 2023	14,523	108	44	506	791	15,972

Note ^a Design fees and other costs paid in respect of a construction project in Abuja totalling €791,000 were transferred in 2024 from Vote 27 International Co-operation to Vote 28 Foreign Affairs as the project is being managed and funded by Vote 28.

^b Assets totalling €1,344 million, which originally cost less than €10,000 each and have a nil net book value, were removed from capital assets in 2024, in accordance with Department of Public Expenditure, National Development Plan Delivery and Reform circular 21 of 2020.

2.2 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	2,226	847
Commercial bank account balance	314	299
Mission bank balances and cash	2,015	2,085
	4,555	3,231

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Mission rents	1,250	1,411
Other	1,206	1,193
	2,456	2,604

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Other debit balances	1,179	1,729
Unrealised exchange difference ^a	137	—
	1,316	1,729

Note ^a From 2024, unrealised exchange differences are treated as a statement of financial position movement.

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Administration expenses	225	431
Payroll related accruals (note 2.10)	1,128	—
	1,353	431

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Professional services withholding tax	29	64
Value added tax	26	55
	<u>55</u>	<u>119</u>
Other credit balances	974	735
	<u>1,029</u>	<u>854</u>

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	2,620	3,543
Exchequer grant undrawn	(3,460)	(4,240)
Net Exchequer funding	<u>(840)</u>	<u>(697)</u>

Represented by:**Debtors**

Bank and cash	4,555	3,231
Debit balances: suspense	1,316	1,729
	<u>5,871</u>	<u>4,960</u>

Creditors

Due to the State	(55)	(119)
Other credit balances	(974)	(735)
Bilateral and other co-operation fund (grant) account	(5,682)	(4,803)
	<u>(6,711)</u>	<u>(5,657)</u>
	<u>(840)</u>	<u>(697)</u>

2.8 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			18,145	15,063
Disbursements from the Vote				
Estimate provision	Account	774,319		
Surplus to be surrendered	Account	(2,620)		
Net vote			771,699	736,943
Expenditure borne elsewhere	1.1		241	438
Non-cash items: Capital asset net adjustments	2.1		(791)	—
Net programme cost	1		(772,611)	(734,299)
Balance at 31 December			16,683	18,145

2.9 Commitments

		2024	2023
		€000	€000
Global commitments			
at 31 December			
Procurement of goods and services, including rental commitments		2,458	7,118
Non-capital grant programmes		588,662	722,976
Total of legally enforceable commitments		591,120	730,094

2.10 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. In addition, the treatment of unrealised exchange rate differences has been brought in line with CGAS 4 - The effects of changes in foreign exchange rates due to be implemented in 2025. The implementation had the following impact on the State funding balance.

at 31 December	2024
	€000
Unrealised exchange rate differences ^a	137
Payroll accrual ^b	(701)
Holiday accrual ^b	(427)
	(991)

Note ^a CGAS 4 - The Effects of Changes in Foreign Exchange Rates

^b CGAS 39A Short Term Employee Benefits

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn ^a
		€000	€000	€000
i	Salaries, wages and allowances	26,647	26,317	23,669
ii	Travel and subsistence	3,000	2,421	2,419
iii	Training and development	500	424	423
iv	Operational services, supplies and sundry equipment	2,850	3,344	3,256
v	Digital capital investment and IT expenses	2,200	1,124	1,140
vi	Premises expenses	6,500	5,921	8,411
vii	Policy reviews, consultancy services and research	500	245	361
viii	Promotional and posting supports	3,000	3,626	3,203
		45,197	43,422	42,882

Note ^a The comparative figures have been reanalysed to align with the new subhead structure in 2024

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Administration expenditure has been apportioned across the programmes, to present complete programme costings.

v. Digital capital investment and IT expenses

Estimate provision €2.2 million; outturn €1.124 million

The decrease of €1.076 million on digital capital investment and IT expenses was due to the reclassification of costs arising from the realignment of administration subheads.

vii. Policy reviews, consultancy services and research

Estimate provision €500,000; outturn €245,000

The decrease of €255,000 on policy reviews, consultancy services and research was due to lower than expected requirement for such services, which are demand led.

Programme A Work on poverty and hunger reduction

		2024	2023
		Estimate provision	Outturn
		€000	€000
A.1	Administration – pay	26,647	23,669
A.2	Administration – non pay	18,550	19,213
A.3	Bilateral co-operation and humanitarian assistance	659,845	618,290
A.4	Contributions to international funds for the benefit of developing countries	22,432	30,486
A.5	Contributions to United Nations and other development agencies	47,875	46,863
		775,349	738,521

Note 4 Receipts

4.1 Appropriations-in-aid

		2024	2023
		Estimate provision	Realised
		€000	€000
1	Appropriations-in-aid	449	939
2	Receipts from additional superannuation contributions on public service remuneration	580	639
3	Miscellaneous	1	—
		1,030	1,578

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €756,000 higher than originally forecast

1 Appropriations-in-aid

Estimate provision €449,000; realised €1.095 million

The increase of €646,000 was due to increased visa fees received due to an unanticipated general increase in travel. The level of visa fees is demand driven and can be difficult to predict.

2 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €580,000; realised €691,000

The increase of €111,000 was due to increased superannuation contributions arising on increased salary costs.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>622</u>	<u>626</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	21,413	19,382
Higher, special or additional duties allowances	29	53
Other allowances	2,431	2,141
Overtime	36	27
Employer's PRSI	1,786	1,577
Foreign social security and other costs	622	489
Total pay ^a	<u>26,317</u>	<u>23,669</u>

Note ^a In addition, staff costs are incurred for staff employed by missions in providing security and who are engaged for the purposes of delivering the programme. These costs are charged to security costs in non-pay administration costs and to programme costs, as appropriate.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €000	2023 €000
Higher, special or additional duties allowances	3	1	23,183	22,309
Other allowances	115	71	77,768	75,114
Overtime	27	—	7,762	8,337
Extra remuneration in more than one category	3	2	13,716	13,456

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000, from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	139	138
60,000	69,999	26	19
70,000	79,999	21	27
80,000	89,999	26	13
90,000	99,999	23	20
100,000	109,999	8	12
110,000	119,999	10	11
120,000	129,999	9	10
130,000	139,999	8	8
140,000	149,999	6	3
150,000	159,999	4	4
160,000	169,999	4	1
170,000	179,999	2	2
180,000	189,999	2	1
190,000	199,999	—	—
200,000	209,999	2	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer's salary is not charged to this Vote, and is accounted for in the appropriation account for Vote 28 Foreign Affairs.

5.6 Other remuneration arrangements

Five (2023: six) retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €122,760 (2023: €12,598). The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.7 Severance

During 2024, thirteen (2023: one) staff members whose employment was terminated, were paid redundancy payments totalling €47,179 (2023: €6,723).

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	14	31,061	28,994
Recovery plans in place	3	10,019	1,678

Note 6 Miscellaneous

6.1 Contributions to United Nations and other development agencies (A.5)

The following is a breakdown of payments under subhead A.5. Additional payments may be made to the partner bodies listed from subhead A.3.

	2024	2023
	€000	€000
United Nations Development Programme (UNDP)	7,750	8,250
United Nations Children's Fund (UNICEF)	7,700	7,700
United Nations High Commissioner for Refugees (UNHCR)	12,500	11,500
United Nations Population Fund	4,500	4,500
Office of the United Nations High Commissioner for Human Rights	5,000	3,830
UNAIDS	2,500	2,500
United Nations Development Fund for Women (UNIFEM)	2,000	2,000
UN General Trust Fund	1,560	1,600
UN Industrial Development Organisation	578	422
UN Peacebuilding Fund	4,250	3,000
United Nations volunteers	1,100	1,100
Other – various	574	461
	50,012	46,863

Note 7 Bilateral and other co-operation fund (grant) account

7.1 Account of receipts and payments during the year ended 31 December 2024

	2024	2023
	€000	€000
Balance at 1 January	4,803	3,986
Grant funding received	657,845	618,290
Amounts recovered during the year	1,276	721
Expenditure for the year	(658,304)	(618,266)
Movement in bank balances held in partner countries	62	72
Balance at 31 December	5,682	4,803

Appropriation Account 2024

Vote 28

Foreign Affairs

Introduction

As Accounting Officer for Vote 28 I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Foreign Affairs, and for certain services administered by that Office, including grants and contributions to International Organisations.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €16.73 million is liable for surrender to the Exchequer.

The statement of accounting policies, 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Capital assets

The carrying value of land and buildings included in capital assets is based on a valuation exercise carried out every seven years, with subsequent additions and improvements to land and buildings carried at cost. The revaluation method used is the current market value based on local market conditions.

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 major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation</i>
Vehicles	5 years	20%
Office and IT equipment	5-10 years	10 - 20%
Fixtures and fittings	10 years	10%

Foreign exchange transactions

Transactions arising in foreign currencies are translated into euro at the rate of exchange prevailing at the date of settlement. At programme country mission level, transactions arising in foreign currencies are translated into euro at the market rate of exchange prevailing at the beginning of that month. Unrealised exchange differences arising from the revaluation of year end foreign currency balances, are recognised on the year end statement of financial position.

Accrued expenses, prepayments, inventories, and commitments at diplomatic missions

Accrued expenses, prepayments, inventories, and commitments do not include amounts in respect of the Department's diplomatic missions other than those relating to property leases.

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 Department.

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

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.

Assurance on shared services

Payroll, expenses, and human resource function are provided on a shared services basis by the National Shared Services Office (Vote 18). The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the shared service centres.

The Accounting Officer for the National Shared Services Office has provided me with a letter of assurance on the internal control and audit arrangements and reports on the audits of the operation of controls during 2024. I take assurance from that system of control, as reported to me by the Accounting Officer.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget, which is kept under review by senior management.
- There is segregation of duties and system of delegation and accountability.
- 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 Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department 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. The Department has provided details of 51 non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The Department complied with the relevant guidelines, with the exception of four contracts (in excess of €25,000 exclusive of VAT), totalling €452,190 (inclusive of VAT).

- Three contracts (€177,968) which had previously been awarded under a competitive tender process were extended beyond the original contract date without a competitive process. These contracts are currently under review by the Department.
- One contract for ICT headsets, large commercial grade screens and ancillary items to meet the new Bishop's Square office development, other HQ and international mission requirements amounting to €274,222 was secured through package pricing for multiple Department requirements. A tender will issue for these combined goods and services in 2025.

Missions' tax compliance

It is the Department's policy to comply with local tax and social insurance obligations where missions are located. Compliance with the tax obligations of host countries are reviewed on an ongoing basis by both the Finance Unit and the Human Resources Division, through desktop reviews by teams at headquarters and by regular mission visits. In addition, the Department's Internal Audit function includes a review of compliance with local taxes in each mission's internal audit review. The Department also provides guidance on local tax rules as part of its training programme for staff in advance of overseas postings.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks, their ownership 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 high-level risks facing the department and these have been identified, evaluated, and graded according to their significance. These risks are reviewed and updated by the Management Board on a regular basis.

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action to management and the Risk Management Committee and Management Board. 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 Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues***Tax compliance***

The Department made an unprompted voluntary disclosure to Revenue in 2025 regarding an underpayment of benefit-in-kind (BIK) charge for taxi journeys. Taxi journeys are required for a small cohort of staff for operational and health and safety reasons relating to the opening and closing of buildings outside of core hours. A measure was implemented during the Covid-19 pandemic that ceased the requirement to pay BIK on these taxi journeys. However, when this Revenue exemption expired, the Department did not reinstate the practice. The Department made a payment of €32,809 to Revenue which included interest on late payment of €4,191 and reinstated the practice in 2025.

No other weaknesses in internal control were identified in relation to 2024 that require disclosure in the appropriation account.

Joe Hackett
Accounting Officer
Foreign Affairs

1 August 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 28 Foreign Affairs Opinion on the appropriation account

I have audited the appropriation account for Vote 28 Foreign Affairs for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 28 Foreign Affairs for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Foreign Affairs and Trade and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

12 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 28 Foreign Affairs

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Advancing Ireland's foreign policy goals			
	<i>Original</i>	285,175		
	<i>Supplementary</i>	93,300		
			375,564	342,811
B	Passport service			
	<i>Original</i>	52,616		
	<i>Supplementary</i>	5,000		
			54,016	47,962
		57,616		
Gross expenditure				
	<i>Original</i>	337,791		
	<i>Supplementary</i>	98,300		
			429,580	390,773
		436,091		
<i>Deduct</i>				
C	Appropriations-in-aid			
	<i>Original</i>	65,000		
	<i>Supplementary</i>	10,000		
			85,219	74,706
		75,000		
Net expenditure				
	<i>Original</i>	272,791		
	<i>Supplementary</i>	88,300		
			344,361	316,067
		361,091		

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	16,729,989	7,811,297

Joe Hackett
Accounting Officer
Foreign Affairs

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Programme cost		150,234	138,966
Pay		143,168	129,345
Non pay		136,178	122,462
Gross expenditure		429,580	390,773
<i>Deduct</i>			
Appropriations-in-aid		85,219	74,706
Net expenditure		344,361	316,067
Changes in capital assets			
<i>Property, plant, and equipment (note 2.1)</i>			
Purchases	(12,860)		
Depreciation	793		
Disposals cash	7,031		
Profit on disposals	(36)		
<i>Intangible assets (note 2.2)</i>			
Purchases	(2,348)		
		(7,420)	(20,775)
Changes in net current assets			
Decrease in inventories	605		
Increase in prepayments	(26,186)		
Increase in accrued expenses	6,424		
		(19,157)	(4,863)
Direct expenditure		317,784	290,429
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		33,295	31,580
Notional rents		2,992	3,311
Net programme cost		354,071	325,320

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 28 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	82	80
Vote 12	Superannuation and Retired Allowances	26,345	24,574
Vote 13	Office of Public Works	6,033	6,110
Vote 18	National Shared Services Office	206	220
Vote 20	Garda Síochána	89	81
Vote 43	Office of the Government Chief Information Officer	206	272
	Central Fund – ministerial pensions	410	417
	Costs of shared services provided to Vote 1 (President's establishment)	(76)	(174)
		33,295	31,580

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	224,875	219,012
Intangible assets	2.2	2,993	645
		227,868	219,657
Current assets			
Inventories	2.4	7,816	8,421
Prepayments	2.5	39,367	13,181
Debit balances	2.6	10,037	8,604
		57,220	30,206
<i>Less</i>			
Current liabilities			
Bank and cash	2.3	7,781	4,537
Accrued expenses	2.7	8,474	2,050
Other credit balances	2.8	880	4,401
Net Exchequer funding	2.9	1,376	(334)
		18,511	10,654
Net current assets		38,709	19,552
Net assets		266,577	239,209
Represented by:			
State funding account	2.10	266,577	239,209

2.1 Property, plant and equipment

	Buildings	Vehicles	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	199,202	3,349	33,352	4,996	16,524	257,423
Additions	7,777	485	847	—	3,751	12,860
Disposals	(6,994)	(246)	—	(1,009)	—	(8,249)
Transfers under development	—	—	334	—	(334)	—
Transfers from Vote 27 ^a	—	—	—	—	791	791
Adjustment ^b	—	—	(3,606)	(1,818)	—	(5,424)
At 31 December 2024	199,985	3,588	30,927	2,169	20,732	257,401
Accumulated depreciation						
At 1 January 2024	—	2,476	31,797	4,139	—	38,412
Depreciation for the year	—	360	400	33	—	793
Depreciation on disposals	—	(246)	—	(1,009)	—	(1,255)
Adjustment ^b	—	—	(3,606)	(1,818)	—	(5,424)
At 31 December 2024	—	2,590	28,591	1,345	—	32,526
Net assets						
At 31 December 2024	199,985	998	2,336	824	20,732	224,875
At 31 December 2023	199,202	873	1,555	857	16,525	219,012

Note ^a In 2024, design fees and other costs in respect of a construction project in Abuja totalling €791,000 charged to Vote 27 International Co-operation were transferred to Vote 28 as the project is being managed and funded by Vote 28.

^b Assets totalling €5.424 million, which originally cost less than €10,000 and have a nil net book value, were removed from capital assets in 2024 in accordance with circular 21/20.

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	31,516	645	32,161
Additions	—	2,348	2,348
At 31 December 2024	31,516	2,993	34,509
Accumulated amortisation			
At 1 January 2024	31,516	—	31,516
Amortisation for the year	—	—	—
At 31 December 2024	31,516	—	31,516
Net assets			
At 31 December 2024	—	2,993	2,993
At 31 December 2023	—	645	645

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances	(40,816)	(31,701)
Commercial bank account balances	4,309	5,833
Mission bank balances and cash	28,726	21,331
	(7,781)	(4,537)

2.4 Inventories

at 31 December	2024 €000	2023 €000
Passport books and cards	7,778	8,381
Protocol stocks	38	40
	7,816	8,421

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Mission leases	2,574	1,283
Contributions to international organisations	33,182	7,237
Other prepayments	3,611	4,661
	39,367	13,181

2.6 Debit balances

at 31 December	2024	2023
	€000	€000
Departmental and agency accounts	5,585	4,599
Imprest and personal suspense accounts	1,816	1,514
Repatriations	120	121
Payroll control accounts	624	603
Honorary consulate debtors	(86)	70
Other balances	1,978	1,697
	10,037	8,604

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Administration accruals	2,268	1,571
Payroll accruals (note 2.13)	5,770	—
Programme accruals	380	316
Travel and subsistence accruals	56	163
	8,474	2,050

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	1,586	1,522
Pay related social insurance	1,299	1,219
Universal social charge	332	332
Local property tax	7	8
Value added tax	49	54
Professional services withholding tax	161	153
	3,434	3,288
Unrealised exchange rate differences ^a	(169)	—
Sundry creditors	(2,385)	1,113
	(2,554)	1,113
	880	4,401

Note ^a Since 2024, unrealised exchange rate differences are treated as a statement of financial position movement.

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	16,730	7,811
Exchequer grant undrawn	(15,354)	(8,145)
Net Exchequer funding	1,376	(334)
Represented by:		
Debtors		
Other debit balances	10,037	8,604
Creditors		
Bank and cash	(7,781)	(4,537)
Due to the state	(3,434)	(3,288)
Other credit balances	2,554	(1,113)
	(8,661)	(8,938)
	1,376	(334)

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		239,209	214,974
Disbursements from the Vote			
Estimate provision	Account	361,091	
Surplus to be surrendered	Account	(16,730)	
Net vote		344,361	316,067
Expenditure borne elsewhere	1.1	33,295	31,580
Non-cash items			
Capital asset net adjustments	2.1	791	(1,185)
Intangible assets write off		—	(218)
Notional rent	1	2,992	3,311
Net programme cost	1	(354,071)	(325,320)
Balance at 31 December		266,577	239,209

2.11 Commitments

	2024	2023
	€000	€000
Global commitments		
at 31 December		
Lease commitments	66,167	119,807
Total	66,167	119,807

2.12 Contingent liabilities

While contingent liabilities in relation to legal cases were likely, they were not recognised in the appropriation account (i.e. had a value of zero) because the amounts involved could not be reliably estimated until the cases were concluded and were unlikely to be material.

2.13 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. In addition, the treatment of unrealised exchange rate differences has been brought in line with CGAS 4 - The effects of changes in foreign exchange rates due to be implemented in 2025.

The implementation had the following impact on the State funding balance.

at 31 December	2024
	€000
Unrealised exchange rate differences ^a	169
Payroll accrual ^b	(3,359)
Holiday accrual ^b	(2,411)
	(5,601)

Note ^a CGAS 4 - The Effects of Changes in Foreign Exchange Rates

^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, and allowances			
	<i>Original</i>	137,883		
	<i>Supplementary</i>	4,000		
		141,883	143,168	129,345
ii	Travel and subsistence	8,300	8,691	8,684
iii	Training and development	1,200	1,342	1,203
iv	Operational services, supplies, and sundry equipment			
	<i>Original</i>	13,300		
	<i>Supplementary</i>	4,000		
		17,300	18,054	14,314
v	Digital capital investment and IT expenses	22,735	21,574	22,551
vi	Premises expenses			
	<i>Original</i>	59,517		
	<i>Supplementary</i>	10,000		
		69,517	67,715	59,572
vii	Policy reviews, consultancy services and research	100	81	58
viii	Posting supports			
	<i>Original</i>	16,000		
	<i>Supplementary</i>	2,000		
		18,000	18,721	16,080
		279,035	279,346	251,807

Significant variations

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

iv Operational services, supplies, and sundry equipment

Estimate provision €13.3 million; outturn €18.054 million

The increase in expenditure in this subhead was driven mainly by the need to acquire additional passport books to meet demand. A supplementary estimate was provided to cover this additional spend.

Programme A - Advancing Ireland's foreign policy goals

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	115,417		
	<i>Supplementary</i>	3,000		
			118,417	119,979
				107,140
A.2	Administration – non pay			
	<i>Original</i>	101,002		
	<i>Supplementary</i>	12,000		
			113,002	115,038
				106,330
A.3	Reconciliation and North-South cooperation			
	<i>Original</i>	9,845		
	<i>Supplementary</i>	4,300		
			14,145	12,939
				4,959
A.4	International Fund For Ireland		4,650	4,150
A.5	Support for the diaspora		16,495	17,515
A.6	Contributions to multilateral organisations			18,651
	<i>Original</i>	18,132		
	<i>Supplementary</i>	74,000		
			92,132	88,062
				79,267
A.7	Measures in support of the EU common foreign and security policy		418	414
				333
A.8	Measures in support of EU enlargement and fundamental rights in Europe		1,000	960
				—
A.9	EU engagement		2,215	1,996
A.10	Irish personnel in EU and international institutions		4,000	3,743
				2,881
A.11	Promoting Ireland		9,116	8,172
A.12	Communications		2,402	2,165
				2,395
A.13	Fulbright Commission		404	404
A.14	Emergency consular assistance		79	27
				85
A.15	Brexit adjustment reserve		—	—
				2,200
		378,475	375,564	342,811

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Reconciliation and North-South cooperation

Estimate provision €9.845 million; outturn €12.939 million

€4.375 million was paid to Cambridge University for the establishment of a professorship in Irish history which was funded by a supplementary estimate.

A.4 International Fund for Ireland

Estimate provision €4.65 million; outturn €4.15 million

The Government's commitments to the International Fund for Ireland (IFI) to support the IFI's connecting communities strategy was slightly less than anticipated when the budget was set.

A.5 Support for the diaspora

Estimate provision €16.495 million; outturn €17.515 million

This grant scheme is driven by demand, which makes it challenging to predict the number of applications in any single year. It supports Irish diaspora communities globally, assists frontline service providers, and funds community, cultural, and heritage projects.

A.6 Contributions to multilateral organisations

Estimate provision €18.132 million; outturn €88.062 million

The excess of €69.93 million over the amount originally provided was due mainly to increased payments of €41.9 million into the European Peace Facility (including advance payments of €30 million in respect of 2025 contributions) and €30.8 million for Ireland's assessed mandatory contributions to the United Nations. This was funded by a supplementary estimate.

A.9 EU engagement

Estimate provision €2.215 million; outturn €1.996 million

This subhead fell marginally short of the estimated provision by €219,000 due to delays in the submission of funding applications.

A.10 Irish personnel in EU and international institutions

Estimate provision €4 million; outturn €3.743 million

This underspend arose due to slight delays in funding applications. The 2024 outturn represents a significant increase on 2023 expenditure.

A.11 Promoting Ireland

Estimate provision €9.116 million; outturn €8.172 million

The underspend of €944,000 mainly arose due to an underspend in 2024 associated with the Expo Osaka 2025 in Japan.

A.12 Communications

Estimate provision €2.402 million; outturn €2.165 million

Expenditure was €237,000 behind the estimated provision due to timing delays on some invoices and some public information campaigns costing less than originally anticipated.

Programme B - Passport Service ^a

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	22,466		
	<i>Supplementary</i>	1,000		
			23,466	22,205
B.2	Administration – non pay			
	<i>Original</i>	20,150		
	<i>Supplementary</i>	4,000		
			24,150	16,132
B.4	Covid contingency ^b		10,000	9,625
		57,616	54,016	47,962

Note ^a This statement covers direct costs (e.g. postage, building utility costs, operating costs, etc.) incurred by the passport offices. It does not include any allocation of indirect costs incurred by central services e.g. ICT, HR, finance, corporate services, etc.

^b This subhead was created to assist the Department with the processing of the significant increase in passport applications being received post the Covid-19 pandemic mainly by providing funding for additional seasonal staff.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Passport, visa, and other consular service fees			
	Original	61,570		
	Supplementary	2,982		
		64,552	72,071	69,979
2	Repayments of repatriation and maintenance advances	30	2	—
3	VAT refunds to diplomatic missions	700	1,725	1,094
4	Receipts from additional superannuation contributions on public service remuneration	2,200	3,489	2,816
5	Miscellaneous			
	Original	500		
	Supplementary	7,018		
		7,518	7,932	817
		75,000	85,219	74,706

Significant variations

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

1 Passport, visa, and other consular service fees

Estimate provision €61.57 million; realised €72.071 million

Income exceeded the original estimate by €10.5 million, primarily due to the ongoing high level of passport applications.

3 VAT refunds to diplomatic missions

Estimate provision €700,000; realised €1.725 million

Income was €1.025 million above expectations, attributable to greater-than-expected VAT and sales tax refunds from foreign governments to overseas missions.

4 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €2.2 million; realised €3.489 million

The €1.289 million increase resulted from higher-than-expected receipts, driven by increased payroll costs.

5 Miscellaneous

Estimate provision €500,000; realised €7.932 million

The increase in miscellaneous receipts in 2024 was attributed to the sale of a property located in Washington DC.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>2,480</u>	<u>2,426</u>

5.2 Pay

Remuneration of all staff	2024	2023
	€000	€000
Pay	120,736	109,613
Higher, special, or additional duties allowances	254	380
Other allowances	16,338	13,266
Overtime	1,853	1,839
Employer's PRSI	9,553	8,484
Foreign social security/health insurance (missions)	4,121	3,923
Total pay	<u>152,855</u>	<u>137,505</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special, or additional duties allowances	53	7	25,687	36,206
Other allowances	682	468	117,127	94,821
Overtime	556	45	48,343	46,618
Extra remuneration in more than one category	110	60	55,663	49,529

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	1,232	1,137
60,000	69,999	116	115
70,000	79,999	93	100
80,000	89,999	86	74
90,000	99,999	67	54
100,000	109,999	53	48
110,000	119,999	39	59
120,000	129,999	44	30
130,000	139,999	34	30
140,000	149,999	31	30
150,000	159,999	21	11
160,000	169,999	13	14
170,000	179,999	18	8
180,000	189,999	5	2
190,000	199,999	4	5
200,000	209,999	9	3
210,000	219,999	3	4
220,000	229,999	3	3
230,000	239,999	6	1
240,000	249,999	1	1
250,000	259,999	1	1
260,000	269,999	1	1
270,000	279,999	1	2
280,000	289,999	—	1
290,000	299,999	2	—
300,000	309,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	238	227

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

5.6 Other remuneration arrangements

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €26,804. The payments made were consistent with the principles of the Public Service (Single Scheme and other provisions) Act 2012.

Two non-civil servants were engaged on a fee basis at a total cost of €11,185.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	209	434,510	191,477
Recovery plans in place	67	145,451	45,729

5.8 Severance

at 31 December	2024	2023
	€000	€000
Severance and redundancy	19	57 ^a

Note ^a Two severance payments, which were not disclosed in the 2023 account.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Others	2024	2023
Number of cases	5	3	8	17
	€000	€000	€000	€000
Department's own legal costs	58	—	58	123
Payments by/on behalf of Department				
Compensation	53	18	71	564
Legal costs	—	97	97	278
Other costs	52	—	52	3
2024 Total	163	115	278	968
2023 Total	109	859	968	

Notes ^a At 31 December 2024, 14 general litigation cases were outstanding.

6.2 Late payment penalties

	2024	2023
	€	€
Interest and compensation	13,791	13,683

6.3 Write offs

The following sums were written off in the year.

	2024	2023
	€	€
Passport Integrated and Processing System ^a	—	218,230

Note ^a A decision was made in 2023 that the contract with the new Passport Integrated and Processing System providers should be concluded due to the contract terms not being met.

Appropriation Account 2024

Vote 29

Environment, Climate and Communications

Introduction

As Accounting Officer for Vote 29, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for the Environment, Climate and Communications, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €38.479 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Transfer of functions

Following a Government decision in December 2023, responsibility for Ireland's marine planning system formally transferred to the Department of the Environment, Climate and Communications from the Department of Housing, Local Government and Heritage on 14 May 2024 under SI 236/2024 - Foreshore (Transfer of Departmental Administration and Ministerial Functions) Order 2024; SI 219/2024 - Gas (Amendment) and Miscellaneous Provisions Act 2024 (Transfer Day) Order 2024; and SI 109/2024 - Infrastructure for Spatial Information in the European Community (INSPIRE) (Transfer of Departmental Administration and Ministerial Functions) Order 2024.

The appropriation account, which must follow the form and format of the relevant estimate, reflects the above transfer of functions on a full-year basis. Therefore, all the transferred functions are accounted for in the 2024 appropriation account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standards in respect of 2024.

- *CGAS 17 Property, Plant, and Equipment*

Property assets listed in Appendix A have not been recognised in the financial statements (CGAS 17:14).

Plans are in place to review and resolve issues relating to legal title and control of a number of properties, at which time the properties will be valued and recognised in the financial statements.

- *CGAS 32 Service Concession Arrangements: Grantor*

The service concession arrangement on the metropolitan area networks (MANS) has not been recognised in the financial statements due to imminent requirements to review contractual arrangements.

Basis of measurement

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 property, plant and equipment are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Leasehold improvements	50 years	2% per annum
Motor vehicles and mobile plant	5 years	20% per annum
Other specialist equipment including research vessels	5 to 10 years	10-20% per annum
IT hardware	5 years	20% per annum
Other equipment	5 years	20% per annum
IT operational software systems	5 to 10 years	10-20% per annum
Acquired and developed licences and software	5 years	20% per annum

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 Department.

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

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of 16 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts and one part contract in excess of €25,000 (exclusive of VAT) totalling €527,012 (exclusive of VAT) as set out below.

- Three contracts for professional services with a combined total of €286,864, one of which was extended while a new procurement process was finalised, the second was extended while services were finalised and the third was extended while a recruitment process was finalised. All three contracts have expired.
- One contract for call answering services, with a value of €47,782, was extended to enable the handover to a new contractor. This has now expired and the new contractor is in place.
- One contract for media services, with a value of €33,966, was required as a matter of urgency while the contract under the OGP framework had expired. A new contract under the framework is now in place.
- One contract including specialist advisory services with a value of €158,400 in support of the NCSC.

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

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Risk Committee (RC) and Management Board (MB) 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 are communicated to those responsible for taking corrective action and to management and the MB/RC, 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 Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

The Department is currently implementing a Risk Management Improvement Plan, agreed by the Risk Committee and Management Board in July 2024.

Internal financial control issues***Tax compliance***

On 3 March 2020, the Office of the Revenue Commissioners (Revenue) gave notice of a site visit to get an understanding of the Department's processes and systems around ensuring tax compliance, benefit-in-kind on official vehicles and any other records as necessary.

During 2020, the Department engaged external auditors to conduct two audits relating to 1) the use of contractors within the Department and 2) fleet management practices which identified potential tax compliance issues. Revenue was briefed on the findings of both audits and was advised that the Department would undertake a comprehensive internal tax review.

The Department provided regular updates to Revenue throughout the process which concluded with a presentation of the findings in July 2022. Following this the Department made an unprompted qualifying disclosure totalling €44,466.

There was further engagement with Revenue during 2023 and 2024 and the Department is awaiting a response from the Revenue Commissioners.

Following a review of VAT paid on invoices subject to Relevant Contracts Tax, the Department contacted Revenue in 2024 to request guidance on applicable VAT rates. Having received this guidance and completed a review of VAT paid in the years 2021, 2022 and 2023 as requested by Revenue, it was identified that there was an under payment of VAT of €21,727 by this Department during that period. Following further engagement with Revenue interest and penalties were calculated and a total payment of €28,039 was paid on 17 September 2024.

Oonagh Buckley

Accounting Officer

Environment, Climate and Communications

28 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 29 Environment, Climate and Communications

Opinion on the appropriation account

I have audited the appropriation account for Vote 29 Environment, Climate and Communications for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 29 Environment, Climate and Communications for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Climate, Energy and the Environment 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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Loss due to late transposition of EU Directive

Note 6.5 discloses the payment to the European Commission in 2024 of a fine arising from the late transposition into Irish law of the 2018 European Electronic Communications Code Directive. Under article 124 of the Directive, full transposition by member states was required by December 2020.

In Ireland's case, the legislation required to give effect to the transposition was only put in place in 2022 and 2023. The final element of the transposition, providing for the transmission of public warnings through mobile communication devices in the event of a major emergency or disaster, was completed in November 2023. This was almost three years after the deadline.

Prior to completion of the transposition process, the Commission had commenced infringement proceedings against Ireland in the European Court of Justice arising from the ongoing delays. On 14 March 2024, the Court issued its judgement and imposed a lump sum fine of €4.5 million on Ireland for the failure to transpose the Directive on time.

Reporting on matters connected to Vote 29

My *Report on the Accounts of the Public Services 2024* includes sections dealing with the following matters that relate to Vote 29, or to funds administered by the Department of Climate, Energy and the Environment.

- Chapter 12 provides an overview of the progress being made towards achieving climate neutrality targets for Ireland, and the potential financial implications of the targets not being met.
- Chapter 13 explains the circumstances around the cancellation of the remaining carbon credits in the statutory Carbon Fund, leaving the Fund effectively dormant.
- Chapter 23 reports on the operation of the controls over the receipts from the (temporary) capping of electricity sales revenues in the period December 2022 to June 2023, and the provisions made to use the funds which are being held in the statutory Market Cap Fund.

Seamus McCarthy

Comptroller and Auditor General

18 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of 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 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 29 Environment, Climate and Communications

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Climate action and environment leadership			
	<i>Original</i>	138,319		
	<i>Deferred surrender</i>	1,800		
	<i>Supplementary</i>	<u>1</u>		
			140,120	127,776
				115,894
B	Energy transformation			
	<i>Original</i>	544,012		
	<i>Supplementary</i>	<u>523,320</u>		
			1,067,332	1,038,995
				1,406,927
C	Circular economy development		124,004	100,083
				87,311
D	Connectivity and communications delivery			
	<i>Original</i>	409,450		
	<i>Supplementary</i>	<u>30,000</u>		
			439,450	466,958
				357,640
Gross expenditure				
	<i>Original</i>	1,215,785		
	<i>Deferred surrender</i>	1,800		
	<i>Supplementary</i>	<u>553,321</u>		
			1,770,906	1,733,812
				1,967,772
<i>Deduct</i>				
E	Appropriations-in-aid		<u>9,145</u>	<u>10,530</u>
				17,762
Net expenditure				
	<i>Original</i>	1,206,640		
	<i>Deferred surrender</i>	1,800		
	<i>Supplementary</i>	<u>553,321</u>		
			1,761,761	1,723,282
				1,950,010

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 spending in the following year.

	2024	2023
	€	€
Surplus	38,478,911	44,041,462
Deferred surrender	—	(1,800,000)
Surplus to be surrendered	<u>38,478,911</u>	<u>42,241,462</u>

Oonagh Buckley

Accounting Officer

Environment, Climate and Communications

28 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	1,666,141	1,910,644
Pay	55,318	43,615
Non pay	12,353	13,513
Gross expenditure	1,733,812	1,967,772
<i>Deduct</i>		
Appropriations-in-aid	10,530	17,762
Net expenditure	1,723,282	1,950,010
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(2,678)	
Depreciation	793	
Disposals cash	4	
Profit on disposals	(4)	
	(1,885)	(2,714)
Changes in net current assets		
Decrease in inventories	13	
Decrease in prepayments	362,248	
Decrease in accrued income	4,508	
Increase in deferred income	16,620	
Increase in provisions	150	
Decrease in accrued expenses	(1,164)	
	382,375	177,230
Direct expenditure	2,103,772	2,124,526
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	16,439	18,140
Notional rents	1,584	1,584
Net programme cost	2,121,795	2,144,250

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 29 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	60
Vote 12	Superannuation and Retired Allowances	13,857	14,251
Vote 13	Office of Public Works	1,066	3,309
Vote 18	National Shared Services Office	76	63
Vote 43	Office of the Government Chief Information Officer	1,161	262
Vote 20	Garda Síochána	121	114
	Central Fund – ministerial pensions	96	81
		16,439	18,140

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	23,091	3,925
Intangible assets	2.2	—	—
		23,091	3,925
Current assets			
Bank and cash	2.3	134,768	93,053
Inventories	2.4	138	151
Electricity credit prepayment	2.5	257,939	610,988
Other prepayments	2.6	12,257	21,456
Accrued income	2.7	1,244	5,752
Other debit balances	2.8	1,547	214
		407,893	731,614
<i>Less</i>			
Current liabilities			
Provisions	2.9	150	—
Accrued expenses	2.10	22,295	23,459
Deferred income	2.11	16,620	—
Other credit balances	2.12	127,648	91,198
Net Exchequer funding	2.13	8,667	2,069
		175,380	116,726
Net current assets		232,513	614,888
Net assets		255,604	618,813
Represented by:			
State funding account	2.14	255,604	618,813

2.1 Property, plant and equipment ^a

	Land and buildings	Leasehold improvements	Office and IT equipment	Specialist equipment and motor vehicles	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	—	—	2,158	7,563	2,697	12,418
Additions	—	3,046	1,932	117	(2,417)	2,678
Revaluation adjustment	17,495	—	—	—	—	17,495
Disposals	—	—	—	(21)	—	(21)
Adjustment: asset verification project ^b	—	—	837	843	—	1,680
Adjustment: asset reporting threshold ^c	—	—	(971)	(58)	(280)	(1,309)
At 31 December 2024	17,495	3,046	3,956	8,444	—	32,941
Accumulated depreciation						
At 1 January 2024	—	—	1,523	6,970	—	8,493
Depreciation for the year	—	20	489	284	—	793
Depreciation on disposals	—	—	—	(21)	—	(21)
Adjustment: asset verification project ^b	—	—	732	843	—	1,575
Adjustment: asset reporting threshold ^c	—	—	(971)	(19)	—	(990)
At 31 December 2024	—	20	1,773	8,057	—	9,850
Net assets						
At 31 December 2024	17,495	3,026	2,183	387	—	23,091
At 31 December 2023	—	—	635	593	2,697	3,925

Note ^a State-owned lands and buildings controlled or managed by the Department which do not have valuations are set out in Appendix A.

^b An asset verification exercise was carried out in 2024 and an adjustment was required to remove obsolete assets and assets no longer in existence and to add assets acquired in prior years not previously reported on the main fixed asset register.

^c In line with DPENDR circular 21/2020, the threshold for inclusion of capital assets in the statement of financial position was increased to €10,000 for an individual asset. The Department adopted this policy in 2023 and this adjustment relates to the removal of individual asset values of under €10,000 from the account which were identified in 2024.

Estimating the fair value of land and buildings

Tailte Éireann performed the most recent valuation of buildings. The valuation is effective as at 31 December 2024.

Non-specialised buildings are valued at fair value using market-based evidence.

Significant assumptions in the 31 December 2024 valuation include market rents and capitalisation rates.

Market rents range from €81 to €920 per square metre.

Capitalisation rates are market-based rates of return and range from 5.75% to 8.5%.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	8,087	8,087
Additions	—	—
Adjustment: asset verification project ^a	(131)	(131)
Adjustment: asset reporting threshold ^b	(303)	(303)
At 31 December 2024	7,653	7,653
Accumulated amortisation		
At 1 January 2024	8,087	8,087
Amortisation for the year	—	—
Adjustment: asset verification project ^a	(131)	(131)
Adjustment: asset reporting threshold ^b	(303)	(303)
At 31 December 2024	7,653	7,653
Net assets		
At 31 December 2024	—	—
At 31 December 2023	—	—

Note ^a An asset verification exercise was carried out in 2024 and an adjustment was required to remove obsolete assets and assets no longer in existence from the account.

^b In line with DPENDR circular 21/2020, the threshold for inclusion of capital assets in the statement of financial position was increased to €10,000 for an individual asset. The Department adopted this policy in 2023 and this adjustment relates to the removal of individual asset values of under €10,000 from the account which were identified in 2024.

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balance and cash	100,256	31,081
Energy Efficiency National Fund balance	31,021	55,935
Petroleum Infrastructure Programme Fund	3,491	6,037
	134,768	93,053

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Equipment	3	19
Publications	135	132
	138	151

2.5 Electricity credit prepayment

Due to the rise in international energy prices and the knock-on effect for domestic customers, the Government approved Electricity Costs Emergency Benefit Schemes in 2022 and 2023.

In response to continued high prices in 2024, the Government introduced the fourth scheme of two payments of €114.68 each (ex. VAT) to be credited to over 2.2 million domestic electricity accounts between December 2024 and February 2025.

In 2024, the Department paid €519.952 million under the fourth scheme. €257.939 million of this was distributed to individual domestic electricity accounts in 2025 (2024: €610.988 million).

2.6 Other prepayments

at 31 December	2024	2023
	€000	€000
Administration	49	1,021
IT services and supports	1,243	649
Specific programme prepayment	10,965	19,786
	12,257	21,456

2.7 Accrued income

at 31 December	2024	2023
	€000	€000
Mining royalty invoices	1,003	3,755
Other debtor invoices	241	1,997
	1,244	5,752

2.8 Other debit balances

at 31 December	2024	2023
	€000	€000
Salaries of seconded staff	43	123
Payroll	1,381	—
Other suspense	123	91
	1,547	214

2.9 Provisions

Provision of €150,000 was made for legal costs not yet paid (2023: nil).

2.10 Accrued expenses

at 31 December	2024	2023
	€000	€000
IT services and supports	129	385
Administration	591	309
Specific programme accrual	18,080	22,765
Payroll-related accruals (note 2.21)	3,495	—
	22,295	23,459

2.11 Deferred income

at 31 December	2024
	€000
Foreshore licenses ^a	16,620
	16,620

Note ^a The deferred income of €16.6 million relates to payments received in advance since 2010 for the issuing of foreshore licences for long term periods up to 99 years. Responsibility for the foreshore programme formally transferred to the Department of the Environment, Climate and Communications from the Department of Housing, Local Government and Heritage on 14 May 2024 under SI 236/2024 Foreshore (Transfer of Departmental Administration and Ministerial Functions) Order 2024.

2.12 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Withholding tax	870	1,024
Value added tax	1,296	922
Exchequer receipts (note 4.3)	81,056	20,727
PAYE/PRSI	1,652	1,186
	<u>84,874</u>	<u>23,859</u>
Suspense		
Energy Efficiency National Fund (note 7.2)	31,021	55,935
Petroleum Infrastructure Programme Fund (note 7.1)	3,491	6,037
National Cyber Security Co-ordination and Development Centre – EU funding	3,034	3,019
Emergency call answering service	1,293	1,543
Extended producer responsibility schemes - producer contributions for litter clean-up	1,718	—
Climate Action Fund	1,360	—
Other	857	805
	<u>42,774</u>	<u>67,339</u>
	<u>127,648</u>	<u>91,198</u>

2.13 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	38,479	42,241
Deferred surrender	—	1,800
Exchequer grant undrawn	(29,812)	(41,972)
Net Exchequer funding	<u>8,667</u>	<u>2,069</u>
Represented by:		
Debtors		
Bank and cash	134,768	93,053
Debit balances: suspense	1,547	214
	<u>136,315</u>	<u>93,267</u>
Creditors		
Due to the State	(84,874)	(23,859)
Credit balances: suspense	(42,774)	(67,339)
	<u>(127,648)</u>	<u>(91,198)</u>
	<u>8,667</u>	<u>2,069</u>

2.14 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			618,813	793,691
Disbursements from the Vote				
Estimate provision	Account	1,761,761		
Deferred surrender	Account	—		
Surplus to be surrendered	Account	(38,479)		
Net vote			1,723,282	1,950,010
Expenditure borne elsewhere	1.1		16,439	18,140
Non-cash items				
Capital asset net adjustments	2.1	(214)		
Notional rent	1	1,584		
			1,370	1,222
Net programme cost	1		(2,121,795)	(2,144,250)
			238,109	618,813
First time Recognition of Property, plant and equipment	2.1		17,495	—
Balance at 31 December			255,604	618,813
General reserve			238,109	618,813
Revaluation reserve			17,495	—
State funding account			255,604	618,813

2.15 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services ^a	—	—
Capital grant programmes	535,247	395,224
Capital projects and programmes	1,777,372	2,214,275
Total of legally enforceable commitments	2,312,619	2,609,499
b) Capital grant programmes	€000	€000
Opening balance 1 January	395,224	313,573
New grant commitments	450,449	316,950
Grants paid in the year	(272,961)	(183,283)
Grants cancelled	(37,465)	(52,016)
Closing balance 31 December	535,247	395,224

Note ^a The 2023 comparative figure for procurement of goods and services has changed from the 2023 appropriation account following further guidance issued by the Department of Public Expenditure, National Development Plan Delivery and Reform regarding this disclosure requirement.

c) Major capital projects where the project value exceeds €10 million

Programme/ project	Expenditure			Expected lifetime project cost	
	To 31 Dec 2023	In 2024	Committed	2024	2023
	€000	€000	€000	€000	€000
National postcodes	33,628	2,878	6,600	43,106	41,029
National Broadband Plan	623,898	401,267	1,672,475	2,697,640	2,698,300
INFOMAR ^a	67,627	4,970	4,757	77,354	77,693
Tellus ^b	31,288	3,578	4,562	39,428	40,425
Post Office Network Funding Scheme	9,702	10,044	10,000	29,746	29,702
	766,143	422,737	1,698,394	2,887,274	2,887,149

Note ^a INFOMAR is a national survey programme which maps the Irish seabed and provides key baseline data for Ireland's marine sector.

^b Tellus is a national survey programme which gathers geophysical and geochemical data across Ireland via airborne geophysical surveying using a low-flying aircraft and ground-based geochemical surveying of soil, stream water and stream sediment.

Significant variations

An explanation is provided below in relation to any major commitment where the expected total spend has changed by more than €1,000,000 compared to 2023.

National postcodes

Increase in expected total commitment: €2.077 million

The increase reflects the extension of the Postcode Management Licence Holder contract, as approved by Cabinet, by three years to December 2026. The increase in the expected total spend now covers a thirteen-year timeframe, in contrast to the original ten-year estimate.

2.16 Contingent liabilities

There is potential for financial liabilities to arise in 2025 and subsequent years depending on the outcomes of current, pending and possible future legal actions including EU legal actions. The amounts involved cannot be determined at this point.

There is also the potential for financial liabilities should Ireland fail to meet its EU mandated greenhouse gas emissions reductions and energy targets. Given the range of uncertainties, it is not possible to accurately quantify the potential liability to the Exchequer at this point.

2.17 Operating leases

at 31 December	2024
	€000
Property lease expense ^a	124

Note ^a This lease is cancellable. There were no non-cancellable leases in the year. There were also no contingent rents payable nor sublease payments receivable.

2.18 Land remediation

The Department incurs costs in relation to historical mines, primarily in Avoca, County Wicklow. Expenditure relates to maintenance and rehabilitation, and safety works as needed, and additionally, environmental monitoring at Avoca and Silvermines which is reported under subhead C.3.

	Expenditure to end 2023	Expenditure in 2024	Contractual commitment	Total
	€000	€000	€000	€000
Avoca	5,232	218	—	5,450
Silvermines	11,190	—	—	11,190
Environmental monitoring	1,913	176	556	2,645
Other emergency works	45	8	—	53
	18,380	402	556	19,338

2.19 Cyber security

The Department is responsible for cyber security policy in Ireland and for the National Cyber Security Centre which manages the State's response to cyber security incidents and builds resilience across critical infrastructure and government. Expenditure relating to cyber security is reported under the connectivity and communications delivery programme as shown below, with administrative costs met from subheads D.1 and D.2 and operational funding provided through subhead D.6.

	2024	2023
	€000	€000
Administration – pay	6,189	5,024
Administration – non pay	296	257
Operations	8,789	8,284
	15,274	13,565

2.20 Expenditure on retrofit and energy efficiency programmes, by scheme, 2024

	2024 Estimate	2024 Outturn
	€000	€000
B.4 Residential/ community retrofit programmes		
Better Energy – Homes	61,800	50,116
Better Energy – Warmer Homes	210,248	230,447
Better Energy – Communities	45,300	41,430
Demand generation – national retrofit	1,050	1,128
Deep retrofit	500	192
Solar PV	54,680	65,314
Solar PV – medical vulnerable	16,203	754
BER supports	2,000	1,500
Community Activation Fund	3,950	2,620
One stop shop development	45,850	33,044
Renewable Electricity Support Scheme – Communities	1,617	437
Energy Efficiency Obligation Scheme Current	1,150	1,218
	444,348	428,200
	€000	€000
B.5 Other energy efficiency programmes		
Business Energy Efficiency	2,310	2,652
Business Renewable Energy	2,925	2,672
Market surveillance	1,500	1,076
Public sector energy efficiency	2,000	2,433
SEAI/HSE Pathfinder (RePowerEU)	—	3,980

	2024	2024
	Estimate	Outturn
	€000	€000
Industrial engagement (EXEED)	3,000	1,143
Schools	200	226
Energy Show	120	77
Non-domestic microgen	150	161
Non-domestic microgen – commercial	—	64
Business Energy Upgrades Scheme (BEUS)	120	39
	12,325	14,523

2.21 Impact of accounting policy changes in 2024

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

	2024
	€000
First time recognition of property, plant and equipment ^a	17,495
Provisions ^b	(150)
Holiday accrual ^c	(1,537)
Payroll accrual ^c	(1,953)
	13,855

- Note
- ^a CGAS 17 Property, Plant, and Equipment
 - ^b CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
 - ^c CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	56,153	55,318	43,615
ii	Travel and subsistence	1,378	1,868	1,379
iii	Training and development	809	847	524
iv	Operational, services, supplies and sundry equipment	2,183	1,901	1,978
v	Digital capital investment and IT expenses	6,548	4,348	3,892
vi	Premises expenses	2,007	1,563	2,294
vii	Policy reviews, consultancy services and research	3,712	1,826	3,446
		72,790	67,671	57,128

Significant variations

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

ii Travel and subsistence

Estimate provision €1.378 million; outturn €1.868 million

The additional expenditure of €490,000 primarily relates to the significant increase in staffing numbers. In addition, in preparation for the EU presidency, there has been an increase in EU related travel across the Department regarding EU directives and other associated meetings.

v Digital capital investment and IT expenses

Estimate provision €6.548 million; outturn €4.348 million

The underspend of €2.2 million primarily relates to

- less than anticipated costs associated with the relocation to the new building at Beggars Bush which was completed in 2024
- a large capital investment project on a hardware upgrade which was expected to take place in 2024 which was delayed while awaiting the publication of a new Office of Government Procurement framework.

vii Policy reviews, consultancy services and research

Estimate provision €3.712 million; outturn €1.826 million

The underspend of €1.886 million mainly relates to less than anticipated expenditure on a number of consultancies and several consultancies that were delayed.

Programme A Climate Action and Environment Leadership

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	9,104	8,969	7,633
A.2	Administration – non pay	2,689	2,002	2,352
A.3	Environmental Protection Agency	46,623	45,799	44,430
A.4	Environmental and climate research	17,100	16,717	16,173
A.5	Carbon Fund	—	—	2,905
A.6	International climate change commitments	26,500	26,500	26,408
A.7	Climate initiatives	9,500	9,672	9,132
A.8	Just Transition JTF (IE & EU)			
	<i>Original</i>	24,163		
	<i>Supplementary</i>	(439)		
		23,724	15,328	5,118
A.9	Shared Island Fund			—
	<i>Original</i>	200		
	<i>Deferred surrender</i>	1,800		
		2,000	77	—
A.10	Subscriptions to international organisations	2,440	2,279	1,743
A.11	Just Transition Fund			
	<i>Original</i>	—		
	<i>Supplementary</i>	440		
		440	433	—
		140,120	127,776	115,894

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.8 Just Transition JTF (IE & EU)

Estimate provision €24.163 million; outturn €15.328 million

The underspend of €8.835 million primarily relates to

- The national Just Transition Fund is a demand-led scheme. Expenditure under the Fund is determined by the awarded projects' ability to deliver milestones and submit drawdowns to the Department. A number of projects were unable to deliver on their goals, resulting in an underspend in 2024.

- Delayed implementation of the Local and Regional Enterprise Strategic Support Scheme (EU JTF) due to the nature of the project selection process, capacity building, and drafting of administrative documentation. However, significant progress was made in 2024: three funding calls were delivered with 42 projects approved for funding, 32 of which are under grant agreement, and 10 with grant agreements in progress. This will lead to a significant ramping up of expenditure in 2025.

A.9 Shared Island Fund

Estimate provision €2 million; outturn €77,000

The contracting phase between the local authorities and the Northern Ireland partners took longer than anticipated, resulting in a number of projects being unable to drawdown in 2024 as planned.

A.10 Subscriptions to international organisations

Estimate provision €2.440 million; outturn €2.279 million

The underspend of €161,000 was mainly due to less than anticipated expenditure on subscriptions and the timing of a payment on the United Nations environment programme.

A.11 Just Transition Fund

Estimate provision €nil; outturn €433,000

€440,000 was allocated through a supplementary estimate to the new subhead A.11 to repay to the European Commission prefinancing received as part of the EU JTF.

Programme B Energy Transformation

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	16,645	16,397	13,630
B.2	Administration – non pay	4,917	3,662	4,200
B.3	Sustainable Energy Authority of Ireland – administration and general expenses	30,159	29,029	25,171
B.4	Residential/community retrofit programmes	444,348	428,200	320,357
B.5	Other energy efficiency programmes			
	<i>Original</i>	12,325		
	<i>Supplementary</i>	3,320		
		15,645	14,523	93,386
B.6	Other energy programmes (national/international)	5,910	4,009	3,846
B.7	Energy research programmes	25,445	20,719	18,010
B.8	Gas services	45	20	45
B.10	Single scheme pension payment to CRU	6	—	—
B.11	Electricity credit			
	<i>Original</i>	—		
	<i>Supplementary</i>	520,000		
		520,000	519,952	926,140
B.12	Subscription to international organisations	550	563	318
B.14	Regulation of district heating	662	—	234
B.15	Residential Retrofit Loan Scheme	3,000	1,921	1,590
		1,067,332	1,038,995	1,406,927

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.5 Other energy efficiency programmes

Estimate provision €12.325 million; outturn €14.523 million

During 2024, funding under Ireland's National Recovery and Resilience Plan (NRRP) which includes the REPowerEU was approved for an investment into a HSE Pilot Energy and Decarbonisation Pathfinder Project on behalf of DECC and supported by HSE and the SEAI. A supplementary estimate was provided to allocate funds to meet this expenditure under subhead B.5. This increase in expenditure was partly netted off by an underspend in the industrial engagement (EXEED) scheme of €1.8 million due to a number of large projects being delayed.

B.6 Other energy programmes (national/international)

Estimate provision €5.910 million; outturn €4.009 million

The underspend of €1.901 million was due primarily to cost savings on consultancy services required under the areas of offshore renewables, onshore renewables and security of supply in 2024.

B.7 Energy research programmes

Estimate provision €25.445 million; outturn €20.719 million

The underspend of €4.726 million relates mainly to the ocean energy project that had profiled the purchase of a piece of sensory equipment used for surveying in a maritime space (Floating LiDAR) being delayed. The delays in the procurement process due to costs being greater than anticipated has resulted in this spend being deferred to 2025.

B.11 Electricity credit

Estimate provision €nil; outturn €519.952 million

Due to the rise in international energy prices and the knock-on effect for domestic customers, the Government approved Electricity Costs Emergency Benefit Schemes in 2022 and 2023. In response to the continued high prices in 2024, the Government introduced the fourth scheme of two payments of €114.68 each (ex. VAT) to be credited to over 2.2 million domestic electricity accounts between December 2024 and February 2025. As this was an emergency measure, the cost of this scheme was not included in the original estimate for the Department and was provided through a supplementary estimate.

B.14 Regulation of district heating

Estimate provision €662,000; outturn €nil

It was originally understood that SI 350 of 2022, which transposed the 2018 Renewable Energy Directive, appointed the Commission for Regulation of Utilities (CRU) as the Regulator of District Heating Networks. However, as part of an SI review, the Department's legal unit expressed the view that the CRU had not been clearly designated or specifically appointed as the regulator of district heating and cooling and that the CRU had not been given the function under section 9 of the Electricity Regulation Act 1999 required to permit the advancement of public monies.

Work is underway to correctly appoint the CRU as the Regulator of District Heating Networks through primary legislation, in order to provide the legal basis for advancing the monies to the CRU which they require in order to perform their district heating networks regulatory functions.

B.15 Residential Retrofit Loan Scheme

Estimate provision €3 million; outturn €1.921 million

The variance relates to the Home Energy Upgrade Loan Scheme launching in April 2024 as opposed to the originally planned start date in January. This was due to work required to finalise the various legal agreements that underpin the scheme as well as the establishment of operational arrangements that were necessary to facilitate the launch of the Scheme. There were also lower than anticipated legal costs and costs incurred on due diligence work which was completed in 2024 but not invoiced until 2025.

Programme C Circular Economy Development

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	15,390	15,161	11,108
C.2	Administration – non pay	4,595	3,386	3,423
C.3	Mining and petroleum services	2,946	702	761
C.4	Geological survey programmes	14,800	14,374	12,064
C.5	Inland Fisheries	37,887	37,925	36,973
C.6	Waste management programmes	35,140	22,817	22,848
C.7	Subscriptions to international organisations	135	134	134
C.8	Environmental sustainability	500	—	—
C.9	Foreshore	2,611	253	—
C.10	Marine spatial planning	2,200	568	—
C.11	Maritime Area Regulatory Authority	7,800	4,763	—
		124,004	100,083	87,311

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

C.3 Mining and petroleum services

Estimate provision €2.946 million; outturn €702,000 million

The underspend of €2.244 million mainly relates to reduced extraction rates of private minerals by mineral companies under state mining facilities, resulting in lower than expected compensation payments made to owners of mineral rights, most notably Tara Mines being under 'care and maintenance' for much of 2024 during which no mining activities took place.

A portion of the profiled expenditure was also provided for emergency works, which by their nature arise unpredictably and did not arise in 2024.

C.6 Waste management programmes

Estimate provision €35.140 million; outturn €22.817 million

The underspend of €12.323 million was primarily due to (i) funding allocated to a number of sites for landfill remediation not drawn down as works did not progress at the anticipated pace, and (ii) progress on the expansion of the Waste Enforcement Regional Lead Authorities (WERLAs) being slower than anticipated, partly due to recruitment issues.

C.8 Environmental sustainability

Estimate provision €500,000; outturn €Nil

This funding was provided for Inland Fisheries Ireland in relation to the Barriers Removal Project. Following the revised estimates process, it was agreed funding for this project was to be provided by the Department of Housing, Local Government and Heritage and therefore no expenditure was incurred from this subhead in 2024.

C.9 Foreshore

Estimate provision €2.611 million; outturn €253,000

The underspend of €2.358 million was mainly due to the anticipated costs for legal settlements being less than estimated. Further cost savings were incurred on other costs associated with the administration of the foreshore function, due to the establishment of Maritime Area Regulatory Authority (MARA) in July 2023 which resulted in the Minister no longer having the vires to accept new applications under the Foreshore Act. The Minister may continue to make determinations on ongoing applications to bring them to a conclusion and the phasing out process of the foreshore functions requires managing a residual reduced number of applications through the foreshore assessment process to conclusion.

C.10 Marine spatial planning

Estimate provision €2.200 million; outturn €568,000

The marine spatial planning programme transferred from the Department of Housing, Local Government and Heritage to the Department of the Environment, Climate and Communications through a transfer of functions in May 2024. This transfer resulted in delays in expected spend on the programme in 2024.

C.11 Maritime Area Regulatory Authority

Estimate provision €7.800 million; outturn €4.763 million

The underspend of €3.037 million was due to (i) less pay cost than anticipated due to issues in recruiting and onboarding of staff to the authority (ii) delays in planned non-pay project costs including the office fitout, database licensing costs and external design support costs (iii) slower recruitment than anticipated in the associated non-pay related IT and other costs related to staff that did not occur in 2024.

Programme D Connectivity and Communications Delivery

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	15,014	14,791	11,245
D.2	Administration – non pay	4,436	3,303	3,537
D.3	National Broadband Plan			
	Original	343,500		
	Supplementary	30,000		
		373,500	409,851	290,100
D.4	Other communication infrastructure	9,350	6,859	3,527
D.5	Other digital economy programmes	8,950	8,752	8,107
D.6	National Cyber Security Centre	10,700	8,789	8,284
D.7	Emergency alert service	3,000	69	42
D.8	Brexit Adjustment Reserve – An Post	—	—	23,096
D.9	Post Office Network	10,000	10,044	9,702
D.10	EU compliance	4,500	4,500	—
		439,450	466,958	357,640

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

D.3 National Broadband Plan

Estimate provision €343.500 million; outturn €409.851 million

In order to meet the Minister's contractual obligations, additional funding, including a €30 million supplementary estimate and a virement of €40 million, increased the NBP budget provision.

NBI continued to make significant progress in the deployment of the NBP network during 2024 and exceeded the target for premises passed agreed with NBI. The timing of claims by NBI has an impact on the level of NBP payments. Payments are directly linked with the completion of programme milestones and the actual outturn for 2024 reflects the significant progress made.

D.4 Other communication infrastructure

Estimate provision €9.350 million; outturn €6.859 million

The underspend of €2.491 million relates primarily to

- (i) Delays in the procurement of the transition team for the Next Generation Eircode 2026 project due to reprioritization of project planning. The Department is currently identifying the long term operator of Eircode through strategic review.
- (ii) Delay in the launch of the public sector licence due to legal reviews. (The public sector licence provides a full Eircode database to public sector bodies free at end of point of use.)

- (iii) Delayed expenditure under the Euro QCI project due to finalising operational procedures with the consortium partners.
- (iv) Underspend under the subsea cables consultancy project which was delayed due to additional scope being added to the project resulting in subsequent delayed engagement with the external advisor.

D.6 National Cyber Security Centre

Estimate provision €10.700 million; outturn €8.789 million

The underspend of €1.911 million relates to delays in finalisation of the new headquarters for the NCSC which impacted planned expenditure on technology infrastructure and other projects.

D.7 Emergency alert service

Estimate provision €3 million; outturn €69,000

The underspend of €2.931 million relates to the delay in the procurement phase of the project due to the required assistance of expertise advice to assist with the procurement of the system.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimated	Realised	Realised
		€000	€000	€000
1	Proceeds of fines in respect of inland fishery offences	50	43	41
2	Receipts under the Minerals Development Act 1940 and the Petroleum and Other Minerals Act 1960	2,772	2,938	11,287
3	Petroleum Infrastructure Support Group	210	—	17
4	Geological Survey Ireland income	300	267	290
5	Rent on properties in GPO	223	87	292
6	Pension contributions from agencies	340	383	461
7	Receipts from additional superannuation contributions on public service remuneration	3,600	5,055	4,242
8	Dormant account receipts	500	40	—
9	Foreshore receipts	150	131	—
10	Miscellaneous receipts (note 4.2)	1,000	1,586	1,132
		9,145	10,530	17,762

Significant variations

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

2 Receipts under the Minerals Development Act 1940 and the Petroleum and Other Minerals Act 1960

Estimate provision €2.772 million; realised €2.938 million

The excess of €166,000 relates to the remaining agreed legacy mining income from 2021 and 2022 which was recovered in 2024.

3 Petroleum Infrastructure Support Group

Estimate provision €210,000; realised €Nil

As a result of the formal wind-down of the PISG, taking effect on 1 July 2021, there were no receipts of overdue or outstanding PIP payments received in 2024.

5 Rent on properties in GPO*Estimate provision €223,000; realised €87,000*

The decrease of €136,000 in rental income relates to payment for 2024 invoices not being received until 2025.

7 Receipts from additional superannuation contributions on public service remuneration*Estimate provision €3.600 million; realised €5.055 million*

The excess of €1.455 million relates to an increase in staff numbers in the Department and agencies.

8 Dormant account receipts*Estimate provision €500,000; realised €40,000*

Inland Fisheries Ireland only required €40,000 dormant account funding and therefore only this amount was drawn down from the NTMA via DPENDR. The remaining €460,000 is scheduled to be drawn down in 2025.

10 Miscellaneous*Estimate provision €1 million; realised €1.586 million*

The excess of €586,000 relates to (i) greater than anticipated salary overpayment and expenses recoupment from prior years and (ii) a number of refunds received from other bodies that related to prior years and could not be netted off the expenditure subhead.

4.2 Miscellaneous receipts

	2024	2023
	€000	€000
Royalties in respect of metropolitan area networks	1,083	1,002
Corrib verification	23	25
Costs recovered from other bodies	345	46
Fixed assets disposal proceeds	4	13
Salary overpayment and expenses recoupment from prior years	130	45
Other	1	1
	1,586	1,132

4.3 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	20,727	—
Receipts from emissions trading scheme ^a	137,021	156,707
Galway Mayo telecommunications duct	293	306
Drawdown of RESS performance bonds	6,391	2,146
Refund of unused Electricity Costs Emergency Benefit Scheme funding ^b	58,558	22,611
Annual levies for maritime area consents	—	7,249
Voluntary surrender of Ministerial salaries	21	21
Sale of land (Foreshore and MARA)	1,811	—
Prior year refunds received in 2024	1,154	—
Transferred to the Exchequer	(144,920)	(168,313)
Balance at 31 December	81,056	20,727

Note ^a €137,021 million represents Ireland's net share of receipts arising from auctioning of allowances in the EU Emissions Trading Scheme in 2024; gross amount of €138,814 million before payment of €1.793 million for expenses to the EPA which administers the scheme for Ireland.

^b Funding was provided to ESB Networks and two other electricity providers in 2023 under the Electricity Costs Emergency Benefit Scheme III. ESB Networks returned unused funds in 2024 totalling €58.377 million including bank interest earned of €4.05 million and two other providers returned €180,687.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end		
Department	799	646
Agencies ^a	1,191	1,066
	1,990	1,712

Note ^a The agencies included here are the Digital Hub Development Agency, Sustainable Energy Authority of Ireland, Inland Fisheries Ireland, the Loughs Agency, Maritime Area Regulatory Authority and the Environmental Protection Agency. Agency pay details included in notes 5.2 and 5.3 below relate to the same agencies.

5.2 Pay

Remuneration of all staff (Department and agencies) ^a		
	2024	2023
	€000	€000
Pay	124,898	102,943
Higher, special or additional duties allowances	420	543
Other allowances	1,593	1,576
Overtime	66	40
Employer's PRSI	12,661	10,300
Severance pay	34	228
Total pay	139,672	115,630

Remuneration of Department staff

	2024	2023
	€000	€000
Pay	50,154	39,337
Higher, special or additional duties allowances	223	328
Overtime	34	23
Employer's PRSI	4,873	3,699
Severance pay	34	228
Total pay	55,318	43,615

Remuneration of agency staff

	2024	2023
	€000	€000
Pay	74,744	63,606
Higher, special or additional duties allowances	197	215
Other allowances	1,593	1,576
Overtime	32	17
Employer's PRSI	7,788	6,601
Total pay	84,354	72,015

Note ^a The remuneration arrangements refer to the pay element of subheads A.1, A.3, B.1, B.3, C.1, C.5, C11, D.1 and D.5. These figures include non-voted moneys to ensure compliance with Department of Public Expenditure, National Development Plan Delivery and Reform guidelines (circular 20 of 2024).

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	46	7	32,051	34,172
Other allowances	—	—	—	—
Overtime	15	—	6,138	8,345
Extra remuneration in more than one category	7	1	9,034	16,545
Agency staff				
Higher, special or additional duties allowances	63	2	14,159	20,586
Other allowances	293	3	12,451	10,131
Overtime	26	—	4,559	3,807
Extra remuneration in more than one category	45	4	13,427	16,879

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	392	329
60,000	69,999	86	74
70,000	79,999	67	70
80,000	89,999	80	62
90,000	99,999	53	37
100,000	109,999	31	18
110,000	119,999	20	14
120,000	129,999	8	6
130,000	139,999	7	2
140,000	149,999	1	1
150,000	159,999	—	3
160,000	169,999	3	2
170,000	179,999	2	3
180,000	189,999	3	1
190,000	199,999	—	1
200,000	209,999	1	—
250,000	259,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Oonagh Buckley basic pay	250	74
Mark Griffin severance payment	—	228
Mark Griffin basic pay (to Sept 2023)	—	157
	250	459

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

5.6 Other remuneration arrangements

One retired civil servant who had been recruited through an open competition in 2019 and was subsequently promoted through an open competition in 2022 received a salary of €85,165 during 2024.

DPENDR abatement waiver granted until July 2024 for this officer with an extension with DPENDR for approval.

This account includes expenditure of €734,292 in respect of five officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

This account does not include expenditure of 24 officers who were serving outside the Department for all or part of 2024 in other Government departments/offices.

5.7 Severance

During 2024, a Special Advisor for the Minister of this Department exited and received a severance and redundancy payment of €33,566. This payment was consistent with the terms of the severance arrangements set out for the 33rd Dail.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	68	195,942	159,702
Recovery plans in place	8	49,012	69,414

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in subheads A.8, B.4, B.5 and C.4 includes payments in respect of activities which are co-financed by the EU through various projects set out below.

Subhead	EU Fund	Outturn		Funding received	
		2024 €000	2023 €000	2024 €000	2023 €000
A.8 Just Transition JTF (IE&EU)	EU Just Transition Fund ^a	7,494	1,153	—	—
B.4 Residential/community retrofit	ERDF ^a	66,638	34,216	—	—
B.5 Other energy efficiency programmes	RePowerEU ^a	3,980	—	—	—
B.7 Energy research programmes	ERA-Net ^b	—	77	—	—
C.4 Geological survey	EU Horizon	18	119	50	109
C.4 Geological survey	Interreg	—	135	124	75

In addition to the above, the following amounts were received into suspense accounts

Suspense	NCC IE	116	2	—	1,600
Suspense	Cyber CORE Network	27	—	—	1,421
Suspense	TrustBoost	—	—	158	—

Note ^a The expenditure disclosed under the EU Just Transition Fund, ERDF and REPower EU (which is part of the NRRP) are all part of the wider payments applications that will be submitted to the EU by Ireland as a whole. Any funds received from these EU funding streams will be returned directly to the Exchequer.

^b Refunds received from the EU on ERA-Net projects are refunded to SEAI directly and shown in their accounts as EU income

6.2 Fraud and suspected fraud

The Department is aware of an allegation of a suspected fraud which may have occurred in a service provider in receipt of grant funding during 2021. This case is still under investigation by the appropriate authorities and the Department awaits the outcome.

6.3 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023
Number of cases	—	4	4	5
	€000	€000	€000	€000
Payments by/on behalf of Department				
Compensation	—	—	—	36
Legal costs	—	439	439	567
2024 Total ^b	—	439	439	603
2023 Total	10	593		603

Note ^a At 31 December 2024, 33 general litigation cases were outstanding.

^b All cases were settled in 2024. The figures shown represent the full costs incurred by the Department in relation to those cases.

6.4 Late interest payments

	2024	2023
	€	€
Interest payments	30,588	47,116

6.5 EU fine

The Communications Regulation and Digital Hub Development Agency (Amendment) Act 2023 and the European Union (Electronic Communications Code) Regulations 2022 transposed the European Electronic Communications Code (EECC) Directive in its entirety except for Article 110. That article was transposed by the European Union (Electronic Communications Code) (Public Warning System) Regulations 2023 (SI 583 of 2023) which was signed into law by the Minister on 29 November 2023. The Commission was notified of the implementation of the Public Warning System and the full transposition of the Code on 30 November 2023.

On 8 February 2024, Ireland received notification that the Commission had confirmed to the European Court of Justice that the notified legislation transposes Article 110 in a complete manner and that Ireland had fully complied with its obligations under the EECC as of 1 December 2023. On the basis that Ireland had fully transposed the Code Directive, the Commission withdrew its request for a daily penalty fine in the infringement case.

On 14 March 2024, the European Court imposed a lump sum fine of €4.5 million for failure to transpose the EECC Directive on time and failure to notify the European Commission of the transposition. Following notification from the EU Commission, the fine was paid on 4 July 2024. The infringement proceedings were formally closed by the Commission on 3 October 2024. There is no further possibility of fines in respect of this issue.

Note 7 Miscellaneous accounts

7.1 Petroleum Infrastructure Programme Fund

Statement of the receipts and payments of the Petroleum Infrastructure Programme Fund for the year ended 31 December 2024.

	2024	2023
	€000	€000
Balance at 1 January	6,037	6,065
Receipts	—	168
Payments	(2,546)	(196)
Balance at 31 December	<u>3,491</u>	<u>6,037</u>

The Petroleum Infrastructure Programme (PIP) was set up by the Department in 1997 in order to promote hydrocarbon exploration and development activities. It was funded by contributions from companies holding petroleum authorisations for offshore Ireland.

Following on from Government statement of September 2019, the decision was made to wind-down the PIP programme, therefore as of 1 July 2021 no new annual contribution requests are issued for this programme.

Outstanding receipts in relation to the PIP fund from payments invoiced before this date are recorded as appropriations-in-aid and paid into the fund via subhead C.3.

The fund is currently administered by the Geoscience Regulation Office in the Department.

PIP fund payments increased significantly during the year due to the number of offshore renewable energy research projects that were undertaken in 2024.

7.2 Energy Efficiency National Fund

Statement of receipts and payments of the Energy Efficiency National Fund for the year ended 31 December 2024.

	2024 Profile estimate ^a €000	2024 Total €000	2023 €000
Balance at 1 January		55,935	124,263
Receipts from IEEI		—	322
Receipts from buy out of energy credits		26,728	—
Reduce Your Use campaign	(2,283)	(805)	(5,225)
Residential/community retrofit programmes	—	—	(10,825)
Business energy efficiency programmes	(5,800)	(3,837)	—
First loss loan scheme	(47,000)	(47,000)	(52,600)
Balance at 31 December		31,021	55,935

Note ^a The profile estimate represents the Department's budget set aside for these programmes and schemes in 2024.

Significant variations

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

The expenditure in the year was €3.441 million lower than originally profiled.

Reduce Your Use campaign

Profile estimate €2.283 million; outturn €805,000

Reduce Your Use, a public information and communications campaign on energy efficiency, was funded through the EENF in 2024. The variance in expenditure of €1.478 million was due to the fact that, as per standard practice, all advertising and communications campaigns were placed on hold in the fourth quarter of 2024 during general election campaign and government formation period. This would usually be the period that the Reduce Your Use campaign would be most active, addressing energy use and efficiency during the winter heating period.

Business Energy Efficiency Programmes

Profile estimate €5.8 million; outturn €3.837 million

Following the publication of the REV sanction was granted by the Minister under section 10(2) of SI 131/2014 European Union (Energy Efficiency Obligation Scheme) Regulation 2014 to use €5.8 million from the EENF to fund SEAI capital business schemes (EXEED €2 million, Support Scheme for Renewable Heat (SSRH) €2 million, Business Energy Efficiency scheme €1.8 million). The funds used were to be the remaining uncommitted balance from IEEI dividends received in prior years.

The variance of €1.963 million relates to (i) updates to the Support Scheme for Renewable Heat (SSRH) terms and conditions, which were expected to further increase the uptake of the scheme's supports but were not approved in 2024 as expected (ii) an underspend in the Industrial Engagement (EXEED) Scheme of €1.8 million due to a number of large projects being delayed for individual unforeseen circumstances.

Schemes co-funded between the EENF and Vote 29

	2024		
	B.5 Vote	EENF	Total
	€000	€000	€000
Business Energy Efficiency	2,652	1,875	4,527
Business Renewable Energy (Support Scheme for Renewable Heat)	2,672	957	3,629
Industrial Engagement (EXEED)	1,143	1,005	2,148
	6,467	3,837	10,304

First Loss Loan Scheme

Profile estimate €47 million; outturn €47 million

In December 2023, sanction was granted from the Minister of Public Expenditure, NDP Delivery and Reform to utilise €47 million of the remaining funds from the €160 million transferred from Vote 29 in 2021 on the first loss loan scheme.

Background and activities of the Energy Efficiency National Fund (EENF)

The European Union (Energy Efficiency Obligation Scheme) Regulations 2014 (SI 131 of 2014) permitted the Minister, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, to establish a fund known as the Energy Efficiency National Fund (EENF).

The objectives of the Fund are:

- to support the delivery of energy efficiency improvement programmes and other energy efficiency improvement measures, and
- to promote the development of a market for energy efficiency improvement measures.
- to alleviate energy poverty.

The Ireland Energy Efficiency Fund was launched in March 2014 to provide funding to public and private sector energy efficiency projects with the investment criteria to be set out in the Fund documents. The Minister was a minority shareholder in the Fund. A total of €14.03 million from the EENF was invested in Ireland Energy Efficiency Investments plc (IEEI). Private sector funding comprised the slightly greater amount of the investment at the initial drawdown and this has increased since 2018 with the Minister holding 26.1%. The Minister, along with the other investors, has been represented on an investment advisory committee and all shareholders receive annual reports and interim financial statements on IEEI's performance.

The Minister, as shareholder, received distributions from IEEI in 2021, 2022 and 2023 totalling €17.383 million. As at the 30 September 2024, the State's investment in IEEI was valued at €181,748. The fund is in the wind down phase since 2024 and SDCL (fund managers) are preparing the final statement of assets and liabilities, expected end Q1 2025.

As part of this liquidation process there may be a final payment if there are excess assets after all creditors and wind down fees are discharged. The most recent payment from the sale of assets within the IEEI, received on 24th February 2025 was €308,000.

The Fund is also used to accommodate contributions from obligated energy companies (large energy suppliers and distributors that sell more than 400GWh of energy per year to final customers) in lieu of their energy saving targets under the Energy Efficiency Obligation Scheme (EEOS). Under SI 522 of 2022, the EEOS will continue to 2030. Any contributions made to the EENF by obligated companies under the EEOS, where they buy out a portion of the target, must be used by the Minister to deliver the equivalent amount of energy savings (KTOE) via alternative measures. 2024 was the first time under EEOS legislation that funding was received into the Energy Efficiency National Fund. Income to the fund in 2024 was €27 million from the buyout of 2023 energy credits by obligated parties.

Appendix A Schedule of lands and buildings

The Minister owns the Galway Fishery in Galway City and the Owenea/Owentocker Fishery in Co. Donegal, both of which are managed by Inland Fisheries Ireland.

The Minister also has a beneficial interest in the metropolitan area networks (MANs), the construction of which was funded jointly with certain local authorities and the European Regional Development Fund.

The Minister owns land to facilitate the remediation of the Avoca and Silvermines legacy mine sites.

Following a search completed on Land Direct, a significant number of properties have been identified as being registered in the ownership of the Minister's predecessors, but where property titles may not have transferred during past transfer of functions. Further action is required to identify the position on the ground regarding use, ownership and control with a view to deciding whether these properties need inclusion in the Appropriation Account under Central Government Accounting Standard 17 Property Plant and Equipment, Para 14 Recognition.

Enquiries will need to be made in order to ascertain the nature and extent these properties actually belong to the Minister and the State. Those assets that require transfer will be transferred and those that are not will be valued.

Appropriation Account 2024

Vote 30

Agriculture, Food and the Marine

Introduction

As Accounting Officer for Vote Agriculture, Food and the Marine, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office, and for payment of certain grants and subsidies and for the payment of certain grants under cash limited schemes and the remediation of Haulbowline Island.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €83.933 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

Standard accounting policies and principles for the production of appropriation accounts, have been set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024. These have been applied in the preparation of the account, except as explained below.

Derogation from application of the accounting standards

To facilitate the transition of the appropriation account for Vote 30 to the Central Government Accounting Standards, the Office has received partial derogation in respect of the following standard.

Derogation from CGAS 17 Property, Plant, and Equipment

Certain items of property, plant, and equipment have not been recognised in accordance with CGAS 17:14. These property assets are listed in appendix A of the appropriation account.

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 depreciation/amortisation rates for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Buildings	50 years	2%
IT/lab equipment	5 years	20%
Vehicles and plant	10 years	10%
Acquired/developed software	10 years	10%

State owned lands controlled or managed by the Department that do not have valuations are listed in appendix A.

Inventories

Inventories include high volume veterinary items valued at weighted average cost.

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 Department.

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

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 Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

The Department has a number of mechanisms to review and evaluate its financial management and control systems on an ongoing basis. These include the Accreditation Review Group, the Audit Committee and the Risk Management System.

The Accreditation Review Group, which is chaired by me, reviews EU audit findings and monitors progress in addressing identified control issues and in meeting the accreditation requirements laid down by regulation for EU paying agencies.

The Department is subject to audit by both the Internal Audit function and an extensive range of external assurance providers including the Comptroller and Auditor General, the European Court of Auditors, the EU Commission and by an independent certifying body – a professional accountancy firm – which certifies the annual EAGF and EAFRD accounts. I provided a management declaration to the certifying body for the EU annual accounts, as required by Council Regulation 2116/2021.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of 64 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 20 contracts in excess of €25,000 (exclusive of VAT) totalling €2.44 million (exclusive of VAT) as set out below.

- Four contracts with an aggregate value of €630,000 were originally awarded competitively but subsequently exceeded the relevant thresholds for that competitive process.

- Nine contracts with an aggregate value of €1.02 million were originally awarded competitively but were subsequently rolled over/payments continued after their expiry date.
- Seven contracts with an aggregate value of €790,000 arose where ex-ante approval was not sought prior to non-competitive procurement.

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

The Department is committed to reducing the level of non-compliant procurement and continues to target areas of non-compliance in a planned methodical manner. In this regard, enhanced interaction will be undertaken with all divisions to include information webinars, training and direct communication for the purpose of ensuring procurement is compliant.

Risk and control framework

Development and enhancement of the Department's risk management system has continued throughout 2024.

- The Risk Office, which is based in the Finance Division, works full-time at promoting and developing active risk management across the organisation. This is achieved through quality assessing the risks on the risk register, the provision of support in implementing risk management to individual staff, through engagement with the eRisk system developers to improve and enhance the eRisk system and through running targeted Risk Management Workshops on a division-by-division basis, to embed good practice in relation to risk management.
- The Risk Committee, which is chaired by the Assistant Secretary General with responsibility for governance and has representation at Head of Division level across the Department, meets on a quarterly basis and provides governance and oversight of the work of the Risk Office.
- The Risk Committee reports on a quarterly basis to the Management Board.
- The Risk team attends the bi-annual Civil Service Risk Management Networking Group.
- The risk policy for the Department was revised and approved by the Management Board in July 2020.
- Quarterly anti-fraud reporting and monitoring procedures have been implemented and a fraud register is maintained in Finance Division. The quarterly fraud returns are completed through the Department's Digital Hub since Quarter 1, 2024.
- The Department's fraud policy, incorporating anti-fraud measures, was reviewed and updated and approved by the Management Board in 2022 with appropriate training rolled out to all staff in December 2023 and the Risk Office continues to promote compliance to all staff.
- An internal audit of risk management policy was undertaken in 2024 which made a number of recommendations, and the Department is implementing these.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management and the 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.

ICT security

The Department has a strong commitment to the security of its ICT systems, with a well-established Information Security Division within Information, Management and Technology (IMT) covering network security, information security and compliance, and cyber security. In response to the global increase in the threat of malware and computer hacking, the Department has an experienced cyber security team in place. This team proactively works to ensure that the Department has the relevant technical controls and mitigations in place, with access to the National Cyber Security Centre (NCSC) and external experts if required, and are at the forefront in keeping staff informed of the cyber security related risks posed to staff working remotely.

The Department continues to strengthen the security posture to meet the security obligations under the NIS2 Directive, through continuous participation in the National Cyber Security Centre's (NCSC) Government Cyber Security Coordination and Response Network (CORE) and the adherence to the Public Sector Cyber Security Baseline Standards published by the NCSC in November 2021, in particular through the continuous enhancement of incident response processes and tracking of critical business processes across all divisions of the Department. The Department is also proactive in the promotion of information security awareness with mandatory cyber security training rolled out to all staff.

ICT security arrangements are subject to review by the IT audit section of the internal audit unit. In addition, the Department, in its role as a paying agency on behalf of the European Union, is subject to an annual accreditation audit. The Department holds accreditation under the international standard ISO 27001: Code of Practice for Information Security Management, as the basis for its IT security. As part of this certification process, the Department is subject to bi-annual audits to ensure continued compliance with ISO 27001:2013 Information Security standard. These systems are independently reviewed on a regular basis. Documented back up/recovery procedures are in place for all critical data, including the use of secure off-site storage services and disaster recovery facilities.

Review of effectiveness

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

The Revenue Commissioners are undertaking a VAT and PAYE Review which have not yet concluded.

Brendan Gleeson

Accounting Officer

Agriculture, Food and the Marine

31 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 30 Agriculture, Food and the Marine

Opinion on the appropriation account

I have audited the appropriation account for Vote 30 Agriculture, Food and the Marine for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 30 Agriculture, Food and the Marine for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Agriculture, Food and the Marine 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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Bovine TB eradication programme

Chapter 14 of my *Report on the Accounts of the Public Services* for 2024 examines the operation of the programme targeted at the eradication of bovine tuberculosis.

Seamus McCarthy
Comptroller and Auditor General

28 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 30 Agriculture, Food and the Marine

Appropriation Account 2024

				2024	2023
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Food Safety, Animal and Plant Health and Animal Welfare				
	Original	378,636			
	Deferred surrender	2,600			
	Supplementary	63,165			
			444,401	418,030	459,218
B	Farm/Sector Support and Controls				
	Original	979,481			
	Deferred surrender	36,000			
	Supplementary	117,720			
			1,133,201	1,079,651	862,832
C	Policy and Strategy				
	Original	425,375			
	Supplementary	22,380			
			447,755	456,783	447,677
D	Seafood Sector				
	Original	170,608			
	Deferred surrender	7,000			
	Supplementary	(3,265)			
			174,343	169,373	347,715
Gross expenditure					
	Original	1,954,100			
	Deferred surrender	45,600			
	Supplementary	200,000			
			2,199,700	2,123,837	2,117,442
Deduct					
E	Appropriations-in-aid		436,567	476,437	245,394
Net expenditure					
	Original	1,517,533			
	Deferred surrender	45,600			
	Supplementary	200,000			
			1,763,133	1,647,400	1,872,048

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 spending in the following year. €31.8 million of unspent allocations in respect of the capital elements of the Vote was carried forward to 2025 (note 6.6).

	2024	2023
	€	€
Surplus	115,733,405	179,856,624
Deferred surrender	(31,800,000)	(45,600,000)
Surplus to be surrendered	<u>83,933,405</u>	<u>134,256,624</u>

Brendan Gleeson

Accounting Officer

Agriculture, Food and the Marine

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	1,742,280	1,690,347
Pay	251,918	237,904
Non pay	129,639	189,191
Gross expenditure	2,123,837	2,117,442
<i>Deduct</i>		
Appropriations-in-aid	476,437	245,394
Net expenditure	1,647,400	1,872,048
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(6,314)	
Depreciation	4,042	
Disposals cash	62	
Profit on disposals	(5)	
<i>Intangible assets (note 2.2)</i>		
Purchases	(6,653)	
Amortisation	375	
	(8,493)	(9,303)
Changes in net current assets		
Decrease in inventories	608	
Increase in prepayments	(20,735)	
Increase in accrued income	(108,674)	
Increase in accrued expenses	41,858	
Decrease in deferred income	(1)	
	(86,944)	51,211
Direct expenditure	1,551,963	1,913,956
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	104,664	96,632
Notional rents	8,027	8,027
Net programme cost	1,664,654	2,018,615

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 30 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	—	5
Vote 12	Superannuation and Retired Allowances	98,013	89,059
Vote 13	Office of Public Works	5,031	6,037
Vote 18	National Shared Services Office	371	395
Vote 20	Garda Síochána	281	263
Vote 43	Office of the Government Chief Information Officer	774	654
Central Fund – ministerial pensions		194	219
		104,664	96,632

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	28,984	12,888
Intangible assets	2.2	13,291	7,013
		42,275	19,901
Current assets			
Bank and cash	2.3	105,392	222,639
Inventories	2.4	3,928	4,536
Prepayments	2.5	61,316	40,581
Other debit balances	2.6	17,561	1,023
Accrued income	2.7	192,418	83,744
		380,615	352,523
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	73,565	31,707
Deferred income	2.9	—	1
Other credit balances	2.10	74,902	146,838
Net Exchequer funding	2.11	48,051	76,824
		196,518	255,370
Net current assets		184,097	97,153
Net assets		226,372	117,054
Represented by:			
State funding account	2.12	226,372	117,054

2.1 Property, plant and equipment

	Land ^a	Buildings	Vehicles and equipment	Office, lab and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	—	—	8,306	33,565	118	41,989
Additions	—	—	871	5,443	—	6,314
Disposals	—	—	(206)	(580)	—	(786)
Revaluation adjustment ^b	10,485	3,396	—	—	—	13,881
Transfer to FHC	—	—	(55)	—	—	(55)
At 31 December 2024	10,485	3,396	8,916	38,428	118	61,343
Accumulated depreciation						
At 1 January 2024	—	—	5,590	23,462	49	29,101
Depreciation for the year	—	67	525	3,440	10	4,042
Depreciation on disposals	—	—	(206)	(523)	—	(729)
Depreciation on transfer to FHC	—	—	(55)	—	—	(55)
At 31 December 2024	—	67	5,854	26,379	59	32,359
Net assets						
At 31 December 2024	10,485	3,329	3,062	12,049	59	28,984
At 31 December 2023	—	—	2,716	10,103	69	12,888

Note ^a State-owned lands controlled or managed by the Department which do not have valuations are set out in appendix A.

^b *Estimating the fair value of land and building*

Tailte Éireann performed the valuation of land and buildings. The valuation is effective as at 31 December 2023. Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Buildings are valued at fair value using market-based evidence.

2.2 Intangible assets

	Acquired and developed software ^a	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	2,897	4,820	7,717
Additions	167	6,486	6,653
Brought into use	6,385	(6,385)	—
At 31 December 2024	9,449	4,921	14,370
Accumulated amortisation			
At 1 January 2024	704	—	704
Amortisation for the year	375	—	375
At 31 December 2024	1,079	—	1,079
Net assets			
At 31 December 2024	8,370	4,921	13,291
At 31 December 2023	2,193	4,820	7,013

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	104,741	222,343
Commercial bank account balances	651	296
	105,392	222,639

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Veterinary supplies	3,594	4,184
Livestock	293	305
Agricultural inventory	29	34
Safety equipment	12	13
	3,928	4,536

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Contributions to World Food Programme (note 6.5)	35,000	25,000
Research, quality and certification grants	13,217	9,854
Information management technology	4,634	2,809
Other	5,856	2,621
Contributions to world projects	2,571	—
Subscriptions	38	297
	61,316	40,581

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Salary advances	—	1
Imprests and recoupable travel costs	156	231
Due from Exchequer ^a	5,874	—
Advance payments to OPW	11,531	791
	17,561	1,023

Note ^a Excess funds returned to the Exchequer

2.7 Accrued income

at 31 December	2024	2023
	€000	€000
EAFRD funding due from the EU	168,388	72,926
Other EU funds	195	197
Scheme overpayments (note 6.2)	13,832	1,178
Due for services	10,003	9,443
	192,418	83,744

2.8 Accrued expenses

at 31 December	2024	2023
	€000	€000
Specific programme accruals	55,388	28,299
Administration expenses	2,441	811
IT services and support	1,649	2,597
Payroll related accruals	14,087	—
	73,565	31,707

2.9 Deferred income

at 31 December	2024	2023
	€000	€000
Wholesale licence	—	1
	—	1

2.10 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	3,435	3,511
Pay related social insurance	2,464	2,415
Withholding tax	1,914	2,522
Value added tax	1,395	2,069
Relevant contracts tax	128	13
Pension contributions	1,071	1,068
Local property tax	17	23
Universal social charge	664	731
	11,088	12,352
Securities	669	861
Pesticides licencing fees	670	475
EU advances	58,872	129,327
Miscellaneous	3,603	3,823
	74,902	146,838

2.11 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	83,933	134,257
Deferred surrender	31,800	45,600
Exchequer grant undrawn	(67,682)	(103,033)
Net Exchequer funding	48,051	76,824

Represented by:

Debtors

Bank and cash	105,392	222,639
Debit balances: suspense	17,561	1,023
	122,953	223,662

Creditors

Due to the State	(11,088)	(12,352)
Credit balances: suspense	(63,814)	(134,486)
	(74,902)	(146,838)
	48,051	76,824

2.12 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		117,054	158,962
Disbursements from the Vote			
Estimate provision	Account	1,763,133	
Deferred surrender	Account	(31,800)	
Surplus to be surrendered	Account	(83,933)	
Net vote		1,647,400	1,872,048
First time recognition of property, plant and equipment		13,881	—
Expenditure borne elsewhere	1.1	104,664	96,632
Notional rent	1	8,027	8,027
Net programme cost	1	(1,664,654)	(2,018,615)
Balance at 31 December		226,372	117,054

2.13 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	15,543	35,572
Non-capital grant programmes	1,790,340	703,489
Capital grant programmes	710,808	608,115
Major capital project	27,130	37,314
Total of legally enforceable commitments	2,543,821	1,384,490

b) Non-capital grant programme commitments

	2024		2023
	Due 2025	Subsequent years	Total
	€000	€000	€000
Grants to the organic sector	76,500	196,927	273,427
Green, low-carbon agri-environment scheme	—	—	—
Locally led schemes – current	355,348	797,766	1,153,114
World Food Programme	35,000	35,000	70,000
Food research	25,105	64,681	89,786
Sheep Improvement Scheme	19,407	3,425	22,832
European Maritime and Fisheries Fund	5,200	3,292	8,492
European Maritime and Fisheries Fund – new round	6,622	—	6,622
Beef data genomics programme	—	—	—
SCEP and SCEP training	54,000	97,605	151,605
Sheep welfare	50	30	80
REAP Pilot Scheme	—	—	—
Land annuity payments	79	1,023	1,102
School milk and fruit	2,700	300	3,000
Knowledge transfer	8	—	8
Teagasc's Agricultural Catchments Programme	3,300	6,600	9,900
LIFE projects	128	244	372
Total of legally enforceable commitments	583,447	1,206,893	1,790,340
			703,489

	2024	2023
c) Capital grant programme commitments	€000	€000
at 31 December		
Opening balance	608,115	745,921
Grants paid in the year	(177,162)	(241,707)
New commitments	328,085	159,605
Grant de-commitments	(48,230)	(55,704)
Total of legally enforceable commitments	710,808	608,115

d) Capital grant programme commitments

	2024		2023
	Due 2025	Subsequent years	Total
	€000	€000	€000
Afforestation	60,476	426,276	486,752
Targeted agriculture modernisation schemes	139,969	—	139,969
Fishery Harbour Centres capital programme	14,202	16,258	30,460
SBCI – loan schemes	4,944	5,092	10,036
Horticulture scheme	1,574	—	1,574
National Agricultural Sustainability Research and Innovation Centre (NASRIC)	1,572	—	1,572
Ballyhaise student accommodation refurbishment	2,700	—	2,700
Locally led schemes - capital	1	—	1
European Maritime and Fisheries Fund - capital	3,375	—	3,375
LEADER food initiative	150	—	150
Capital investment grants	8,000	26,219	34,219
Total of legally enforceable commitments	236,963	473,845	710,808
			608,115

e) Major capital project commitments

Project	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Haulbowline remediation project	25,886	—	—	—	25,886
Terminal 7 Rosslare Europort ^a	63,906	10,184	27,130	101,220	101,220
	89,792	10,184	27,130	101,220	127,106

Note ^a DAFM is co-founding (43%) the construction of a border facility at Rosslare Harbour – Terminal 7. The commitment of €27.130 million represents the total commitment to September 2025. Once completed, this fixed asset will be shown on Vote 13 Office of Public Works statement of financial position.

2.14 Contingent liabilities**EU operations**

1. In 2018, the Commission suspended interim payments from the European Maritime and Fisheries Fund - Operational Programme for Ireland, pending the resolution of the issues raised by the Commission regarding control and enforcement. These matters have been addressed to the satisfaction of the Commission and in 2024 the suspension was lifted with funds of €33.3 million being released.

2. The Department is aware of potential sanctions in relation to matters identified following an administrative inquiry pursuant to Article 102(2) of EU Control Regulation 1224/2009 in relation to sea fisheries control matters. The Sea Fisheries Protection Authority, which is independent in relation to operational matters, is actively engaged to address the findings. The nature and timing of any potential liabilities is still uncertain.

Following on from a Commission audit in 2018, Ireland received a formal decision of the Commission's intention to conduct an administrative inquiry under Article 102(2) of the 2009 EU Fisheries Control Regulation to evaluate Ireland's capacity to apply the rules of the Common Fisheries Policy (CFP). The findings of the inquiry were communicated to Ireland in December 2020. The monitoring and control of fishing vessels within Ireland's Exclusive Fisheries Zone are law enforcement matters for the Irish control authorities. Under the Sea Fisheries and Maritime Jurisdiction Act 2006, all operational issues of this nature are exclusively for the Sea Fisheries Protection Authority (SFPA) and the Naval Service.

Principally, the Commission identified shortcomings related to the effective control of pelagic fisheries, issues related to underreporting of catches of these species; inadequate and ineffective sanctioning system for offences committed by operators; and the lack of control and enforcement of bluefin tuna catches by recreational vessels.

The Sea Fisheries Protection Authority (SFPA) supported by Department officials, where beneficial, commenced a process of engagement with the EU Commission. The engagement with the Commission allowed for a full evaluation of the findings of the inquiry and consideration of the actions that the Commission has identified. Formal Commission action in terms of any next steps it may take is awaited at present. It is understood, however that the SFPA consider that it has addressed to a very large extent the failures identified by DG Mare in the 2018 audit and the findings of the administrative inquiry.

3. The Department is also aware of potential disallowances in relation to the following audit processes that are ongoing. The actual amount or timing of any potential liability is uncertain.

- 2023 Clearance of Accounts for Financial Year 2022 –The Commission made observations in relation to the work of the Certifying Body. With regards to the Paying Agency, there are also observations to be followed up. A bilateral meeting took place in November 2023. DG Agri have requested further information and documentation to verify the population affected is isolated to a subset within the TAMs scheme. The Department has provided further information to verify that the population affected is isolated to a subset within TAMs and not the entire TAMs population. The Department is awaiting the final letter/letter of conciliation in relation to this enquiry.
- 2024 Audit of IACS Schemes EAGF and EAFRD Expenditure under the current CAP Strategic Plan (CSP) and also under the previous CAP programme. This audit is ongoing. This was a very wide scope audit and the Department subsequently received two Letters of Findings, one on the previous CAP programme which was received on 14 October 2024 and the second on the CSP findings which was received on 3 December 2024. A bilateral meeting with DG Agri on this audit is scheduled for April 2025.

Credit guarantee schemes

The COVID-19 Credit Guarantee Scheme (CCGS) was launched by the Department of Enterprise, Trade and Employment (DETE) in September 2020 to assist businesses that were negatively impacted by COVID-19 and closed to lending on 30 June 2022. An agreement between DETE and the Department of Agriculture, Food and the Marine (DAFM) was made to include farmers and the agri-food and seafood sectors in the scheme.

The CCGS provided a State guarantee of 80% to participating lenders on lending facilities up to a maximum of €2 billion. The Scheme was developed in accordance with the European Commission's State Aid Temporary Framework and was available to small and medium sized enterprises (SMEs), small mid-caps and primary producers that met the eligibility criteria.

The Ukraine Credit Guarantee Scheme (UCGS) was launched in January 2023 by DETE and closed to lending on 31 December 2024. The Scheme was developed to assist businesses impacted by cost increases arising from the conflict in Ukraine. An agreement between DETE and the DAFM was made to include farmers and the agri-food and seafood sectors in the scheme.

The UCGS made €1.2 billion in loans available to SMEs and small mid-caps for working capital and investment purposes. Loans of up to €1 million are available from participating lenders, which includes banks, non-bank providers and credit unions. The Scheme is administered by the Strategic Banking Corporation of Ireland (SBCI).

In the case of each of these Schemes, the guarantee is paid by the State (the guarantor) to the participating lender on the unrecovered outstanding principal balance on a loan in the event of a borrower defaulting on the repayments. DAFM liability is limited to the principal balance related to loans to farmers and the agri-food and seafood sectors.

The total maximum exposure for the Department in relation to loans outstanding at 31 December 2024 was €53.977 million (2023: €54.931 million). Claims are currently estimated at €400,000 per annum. Net expenditure on these schemes was combined €196,000 for 2024, €237,000 for 2023 and €225,390 for 2022.

Businesses availing of these Schemes are required to pay a small premium to the Department. Claims against the guarantee are paid to participating lenders from subhead C.10 SBCI loan scheme. The costs of payments to the SBCI to operate the scheme are borne by DETE.

Other

The Revenue Commissioners are carrying out a risk review on VAT for 2022 which has not yet concluded. The Department made a prompted disclosure following its review of the period and established that a VAT liability was due. This has been paid to the Revenue Commissioners.

The Revenue Commissioners are also undertaking a PAYE review for 2021 and 2022, which has not yet concluded. After establishing that a PAYE liability does exist for this period, the Department has engaged tax consultants to clarify the extent of this and expects to make a prompted disclosure in Q2 2025.

The Department 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 Other liabilities

Future Growth Loan Scheme

The Future Growth Loan Scheme (FGLS) is a long-term capital investment loan that was developed by DAFM and DETE, in partnership with the Department of Finance, the SBCI and the European Investment Fund (EIF).

The FGLS benefited from a guarantee from the European Union under the European Fund for Strategic Investments (EFSI).

The Scheme was launched by the SBCI in June 2019 and closed to applicants in March 2023. The repayment period is due to conclude on 31 March 2033.

It was delivered through participating finance providers and made up to €300 million of investment loans available to eligible Irish businesses, including farmers and the agri-food and seafood sectors. The loans were competitively priced (an initial maximum loan interest rate of 4.5% for loans less than €250,000), were for terms of 8-10 years and supported strategic long-term investment in a post-Brexit environment. A minimum loan amount of €100,000 up to a maximum of €3,000,000 per applicant applied.

The significant and sudden financial impact of the Covid-19 pandemic on businesses prompted the launch in 2020 of a second tranche of €500 million, with up to 40% available to the agri-food sector.

The cost of the initial €300 million available was €62 million, €25 million of which was funded by DAFM.

The increased capacity cost was €106 million, €42 million of which was provided by DAFM.

The FGLS is a risk-sharing loan scheme (public/private), and the public money funds the loan guarantees. As loans are repaid, the public money becomes repayable to the State.

Direct cost of FGLS to Vote 30 Agriculture, Food and the Marine

	2019 – 2023	2024	2025-2033	Total
	€000	€000	€000	€000
First loss provision				
EIF first loss	48,000	—	—	48,000
SBCI first loss	9,797	—	—	9,797
Management fees				
EIF management fees	1,903	300	2,500	4,703
SBCI management fees	4,380	—	—	4,380
Total cost ^a	64,080	300	2,500	66,880

Note ^a The total costs of the scheme will change at the completion of the scheme when the overall value of the expense on claims on defaulted claims will be known and deducted from the first loss contributions made by the Department. The balance will be made available to the Department at that point, which will decrease the cost of the scheme.

Analysis of FGLS loans issued to date for Vote 30

Year of loan issued	2019 – 2024	
	Number of loans	Value of loans €000
Drawn loans	1,589 ^a	236,084
Repaid loans	151	20,494
Live loans (repaid amount)	1,387	77,692
Balance outstanding ^b	1,387	131,794^c

Note ^a One loan was removed from the portfolio by the on-lender as the loan purpose was not in line with those permitted in the scheme terms and conditions.

^b Potential liability to the Department as at 31 December 2024 is €105.44 million (80% of overall balance outstanding).

^c Balance excludes claims paid and defaulted loans.

Growth and Sustainability Loan Scheme

The Growth and Sustainability Loan Scheme (GSLS) is a long-term investment loan, launched in September 2023, delivered by the SBCI which provides an uncapped 80% guarantee to participating lenders. The European Investment Bank Group (EIBG) provides a counter guarantee to SBCI such that the risk share for the scheme is as follows: 20% finance providers, 16% SBCI and 64% EIBG.

A minimum of 30% of the lending volume is targeted towards environmental sustainability purposes with the aim of helping SMEs to invest in sustainability and energy efficiency. The remaining (up to) 70% of lending is for lending for strategic investments with a view to increasing productivity and competitiveness and thus underpinning future business sustainability and growth.

The costs for the GSLS are shared by DETE and DAFM on a 60:40 basis. The contribution of the DAFM to the GSLS supports up to 40% of lending for the agri-food sector.

The costs associated with a €500 million scheme will be approximately €117.3 million, with DAFM providing €45 million between 2022 and 2026. This funding covers a first loss guarantee (i.e. the State guarantees to cover the first portion of losses on any defaults) and administrative costs for both the EIF and SBCI.

The scheme is available for three years or until fully subscribed with the repayment period due to conclude 30 June 2036.

The GSLS is a risk-sharing loan scheme (public/private), and the public money funds the loan guarantees. As loans are repaid, the public money becomes repayable to the State.

Direct cost of GSLS to Vote 30 Agriculture, Food and the Marine

	2022-2023	2024	2025-2036	Total
	€000	€000	€000	€000
First loss provision				
EIF first loss	26,000	—	—	26,000
SBCI first loss	3,252	—	—	3,252
Management fees				
EIF management fees	753	696	4,393	5,842
SBCI management fees	4,846	—	4,348	9,194
Total cost ^a	34,851	696	8,741	44,288

Note ^a The total costs of the scheme will change at the completion of the scheme when the overall value of the expense on claims on defaulted claims will be known and deducted from the first loss contributions made by the Department. The balance will be made available to the Department at that point, which will decrease the cost of the scheme.

Analysis of GSLS loans issued to date for Vote 30

Year of loan issued	2023		2024	
	Number of loans	Value of loans €000	Number of loans	Value of loans €000
Drawn loans	19	1,654	453	49,134
Repaid loans	—	—	2	145
Defaulted loans	—	—	—	—
Live loans (repaid amount)	19	2	451	4,237
Balance outstanding ^a	19	1,652	451	44,752

Note ^a Potential liability to the Department as at 31 December 2024 is €35.801 million (80% of overall balance outstanding).

2.16 Operating leases

a) Operating leases (lessor)	2024
	€000
Operating lease revenue for year	22
at 31 December	2024
	€000
The future aggregate minimum lease payments to be received under non-cancellable operating leases are as follows	
Within one year	22
Between 1 and 5 years	44
Later than 5 years	—
Total non-cancellable operating lease receivables	66
b) Operating leases (lessee)	2024
	€000
Operating lease expense for year	19
at 31 December	2024
	€000
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows	
Within one year	19
Between 1 and 5 years	19
Later than 5 years	—
Total non-cancellable operating lease commitments	38

2.17 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday pay accrual ^a	(7,329)
Payroll accrual ^a	(6,758)
First time recognition of property assets ^b	13,881
	(206)
Note ^a CGAS 39A Employee Benefits Part A	
^b CGAS 17 Property, Plant, and Equipment	

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	250,440		
	<i>Supplementary</i>	5,400		
		255,840	251,918	237,904
ii	Travel and subsistence			
	<i>Original</i>	7,000		
	<i>Supplementary</i>	1,000		
		8,000	8,183	8,393
iii	Training and development and incidental expenses	3,000	2,351	6,797
iv	Operational services, supplies and sundry equipment ^a	10,000	7,779	6,933
v	Digital capital investment and IT expenses ^a			
	<i>Original</i>	72,000		
	<i>Supplementary</i>	6,000		
		78,000	78,401	78,010
vi	Premises expenses			
	<i>Original</i>	16,000		
	<i>Supplementary</i>	21,445		
		37,445	20,013	75,133
vii	Policy reviews, consultancy services and research	250	180	52
viii	Supplementary measures for EU	—	—	1,261
ix	Laboratory services	12,083	12,732	12,612
		404,618	381,557	427,095

Note ^a 2023 comparative figures have been re-analysed to reflect the updated categorisation of expenditure items in 2024.

Significant variations

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

vi Premises expenses

Estimate provision €16.000 million; outturn €20.013 million

The increase in expenditure of €4.013 million relative to the original estimate was due to the further funding of costs associated with the upgrade of Rosslare Europort. This is a critical infrastructure project to develop the necessary permanent infrastructure to comply with Customs, sanitary and phytosanitary and official food controls as a consequence of Brexit. The Department paid the Office of Public Works a portion of its costs associated with this upgrade of Rosslare Europort, amounting to €10.184 million.

Programme A Food Safety, Animal and Plant Health and Animal Welfare

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	148,619		
	<i>Supplementary</i>	4,220		
			152,839	147,222
A.2	Administration – non pay			139,033
	<i>Original</i>	74,679		
	<i>Supplementary</i>	21,945		
			96,624	82,334
A.3	Food safety, animal and plant health and animal welfare			136,638
	<i>Original</i>	98,279		
	<i>Deferred surrender</i>	2,600		
	<i>Supplementary</i>	(3,700)		
			97,179	87,856
A.4	Bovine TB and brucellosis eradication			109,263
	<i>Original</i>	57,059		
	<i>Supplementary</i>	40,700		
			97,759	100,618
			444,401	418,030
				74,284
				459,218

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Food safety, animal and plant health and animal welfare

Estimate provision €100.879 million; outturn €87.856 million

The shortfall in expenditure of €13.023 million relative to the original estimate was due to savings arising across a number of schemes. Savings of €4.6 million arose in the meat and bonemeal disposal projects due to the level of claims submitted in 2024 being lower than expected. Savings of €3.9 million in mink farm compensation arose also due to the level of claims processed in 2024 being lower than expected. The remaining €4.5 million was made up of smaller savings across a number of subheads.

A.4 Bovine TB and brucellosis eradication

Estimate provision €57.059 million; outturn €100.618 million

The increase in expenditure of €43.559 million relative to the original estimate was due to the increased level of bovine TB in Ireland during 2024.

The primary driver of this increased expenditure was an additional €31 million for the On Farm Market Valuation Scheme which is the principal compensation measure available to herd owners whose herds are affected by a TB outbreak. An additional €3.5 million was allocated for the payment of private veterinary practitioners (PVPs) for carrying out TB testing and another €5.6 million was allocated for other compensation. The remaining €3.4 million was made up of additional expenditure across a number of different subheads.

Programme B Farm/Sector Support and Controls

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	70,062		
	<i>Supplementary</i>	1,000		
			71,062	72,040
B.2	Administration – non pay			68,032
	<i>Original</i>	31,646		
	<i>Supplementary</i>	6,300		
			37,946	32,903
B.3	Agri-environmental schemes			35,919
	<i>Original</i>	92,499		
	<i>Supplementary</i>	(2,500)		
			89,999	83,261
B.4	Areas of natural constraint scheme		247,000	249,338
B.5	Development of agriculture and food (farm)			122,084
	<i>Original</i>	42,635		
	<i>Deferred surrender</i>	18,000		
	<i>Supplementary</i>	(3,000)		
			57,635	46,854
B.6	Beef sustainability schemes			42,473
	<i>Original</i>	83,450		
	<i>Supplementary</i>	2,000		
			85,450	84,728
B.7	Knowledge transfer		25	9
B.8	Animal welfare scheme for sheep			—
	<i>Original</i>	20,000		
	<i>Supplementary</i>	1,320		
			21,320	20,171
B.9	Early retirement scheme		—	(12)
B.10	Forestry and bio energy			20,958
	<i>Original</i>	97,000		
	<i>Deferred surrender</i>	18,000		
			115,000	73,271
B.11	Control and other support scheme costs			73,746
	<i>Original</i>	21,000		
	<i>Supplementary</i>	(1,000)		
			20,000	18,227
				18,672

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.12	Other schemes			
	<i>Original</i>	23,314		
	<i>Supplementary</i>	10,000		
			33,314	30,817
B.13	Carbon tax measures and Just Transition Fund		3,850	2,086
B.14	Agri-Climate Rural Environmental Scheme			2,905
	<i>Original</i>	200,000		
	<i>Supplementary</i>	134,600		
			334,600	342,754
B.15	Organic Farming Scheme			94,143
	<i>Original</i>	47,000		
	<i>Supplementary</i>	(31,000)		
			16,000	23,204
B.16	Brexit Beef Scheme		—	—
			1,133,201	1,079,651
				862,832

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.3 Agri-environmental schemes

Estimate provision €92.499 million; outturn €83.261 million

The shortfall in expenditure of €9.238 million relative to the original estimate was due to savings across a number of schemes. The uptake on capital investment schemes was impacted by the cost-of-living crisis and supply issues had some impact on the completion of projects. Projections are based on the level of approvals issued and the likelihood that applicants will proceed with their investments within the allocated time period but as a result of increasing costs in the construction industry, some applicants deferred or scaled back projected works.

B.5 Development of agriculture and food (farm)

Estimate provision €60.635 million; outturn €46.854 million

The shortfall in expenditure of €13.781 million relative to the original estimate was mainly due to payment delays linked to the development of an upgraded system for the TAMS 3 scheme.

Furthermore, some farmers may have decided not to proceed with their current investment approval and instead submitted an application under the TAMS 3 scheme which attracts a higher level of grant aid for certain schemes.

B.10 Forestry and bio energy

Estimate provision €115.000 million; outturn €73.271 million

The shortfall in expenditure of €41.729 million relative to the original estimate was due to lower than anticipated planting levels. Forestry schemes are demand led and the 2024 estimate had provided for the planting of up to 8,000 hectares under the scheme. This level of planting did not materialise.

B.11 Control and other support scheme costs

Estimate provision €21.000 million; outturn €18.227 million

The shortfall in expenditure of €2.773 million relative to the original estimate was mainly due to lower-than-expected contract related costs for the Integrated Administration and Control System (IACS). In addition, the inclement weather had a negative effect on the company being able to obtain imagery.

B.12 Other schemes

Estimate provision €23.314 million; outturn €30.817 million

The increase in expenditure of €7.503 million relative to the original estimate was mainly due to 2023 residual payments from support schemes such as the Liming Programme and Tillage Incentive Scheme being paid in 2024. Financial support for a new Fodder Transport Scheme was also funded from this subhead during the year.

B.13 Carbon tax measures

Estimate provision €3.850 million; outturn €2.086 million

The shortfall in expenditure of €1.764 million relative to the original estimate is mainly due to the complexities involved in approving pilot projects, such as under the Bioeconomy Demonstration Initiative Scheme.

B.14 Agri-Climate Rural Environment Scheme

Estimate provision €200.000 million; outturn €342.754 million

The increase in expenditure of €142.754 million relative to the original estimate was mainly due to the complexities involved in delivering the scheme and associated delays in making 2023 scheme year payments. Residual scheme year payments from 2023 issued during 2024 along with current year payments.

B.15 Organic Farming Scheme

Estimate provision €47.000 million; outturn €23.204 million

The shortfall in expenditure of €23.796 million relative to the original estimate was due to a decision to maximise the use of EURI funding which has a final drawdown date of the end of 2025. It was decided to maximise that source of funding in 2024, resulting in an underspend from this subhead.

Programme C Policy and Strategy

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		20,530	19,388
C.2	Administration – non pay			
	<i>Original</i>	6,766		
	<i>Supplementary</i>	100		
		6,866	6,905	8,565
C.3	Research, quality and certification			
	<i>Original</i>	34,294		
	<i>Supplementary</i>	5,000		
		39,294	44,223	38,621
C.4	Development and promotion of agriculture and food (non-farm)	16,220	10,757	15,816
C.5	Teagasc grant			
	<i>Original</i>	170,450		
	<i>Supplementary</i>	(470)		
		169,980	167,163	156,476
C.6	An Bord Bia grant			
	<i>Original</i>	57,378		
	<i>Supplementary</i>	750		
		58,128	57,875	55,486
C.7	Horse and Greyhound Racing Fund	95,000	95,000	91,000
C.8	CEDRA Rural Innovation and Development Fund	1,500	1,491	1,482
C.9	Food aid donations – World Food Programme			
	<i>Original</i>	—		
	<i>Supplementary</i>	18,000		
		18,000	35,000	25,000
C.10	SBCI loan schemes	400	196	18,517
C.11	Other services	14,361	10,930	12,679
C.12	Other equine supports	6,450	5,228	4,647
C.13	An Rialálaí Agraibhia/the Agri-Food Regulator			
	<i>Original</i>	2,590		
	<i>Supplementary</i>	(1,000)		
		1,590	1,485	—
		447,755	456,783	447,677

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

C.3 Research, quality and certification

Estimate provision €34.294 million; outturn €44.223 million

The increase in expenditure of €9.929 million relative to the original estimate was due to the Department's provision of funding to Bord Bia towards the Sustainable Beef and Lamb Assurance Scheme.

C.4 Development and promotion of agriculture and food (non-farm)

Estimate provision €16.220 million; outturn €10.757 million

The shortfall in expenditure of €5.463 million relative to the original estimate was mainly due to savings in the Brexit Capital Investment Scheme operated by Enterprise Ireland. Such capital investment schemes can be complex and require significant preparation and planning. The Scheme will be on-going for several years and funding will be drawn down as capital projects are completed.

C.9 Food aid donations – World Food Programme

Estimate provision €nil; outturn €35 million

The increase in expenditure of €35 million relative to the original estimate was due to an advance disbursement in respect of the Irish 2025 contribution under the strategic partnership agreement 2025-2027. This payment was made in late 2024 following a request from the World Food Programme. This amount is included in prepayments in the statement of financial position.

C.10 Strategic Banking Corporation of Ireland (SBCI) loan schemes

Estimate provision €400,000; outturn €196,000

The shortfall in expenditure of €204,000 relative to the original estimate was due to the difficulty in accurately predicting the level of default associated with the Ukraine Credit Guarantee Scheme (UCGS). This scheme assists small medium enterprises (SMEs) to meet increased expenses and adapt to volatile economic trading conditions arising from the Ukraine war. Under these schemes, the Department compensates the Department of Enterprise Trade and Employment (DETE) for loan defaults arising from primary producer loans.

C.11 Other services

Estimate provision €14.361 million; outturn €10.930 million

The shortfall in expenditure of €3.431 million relative to the original estimate was due to the costs associated with legal services being lower than anticipated.

C.12 Other equine supports

Estimate provision €6.450 million; outturn €5.228 million

The shortfall in expenditure of €1.222 million relative to the original estimate was due to the redevelopment of the Irish Equine Centre not proceeding during 2024.

C.13 An Rialálaí Agraibhia/the Agri-Food Regulator

Estimate provision €2.590 million; outturn €1.485 million

The shortfall in expenditure of €1.105 million relative to the original estimate was due to legislative delays impacting on the timing of the setup of the new office of the Agri-Food Regulator. The level of expenditure during 2024 was consequently lower than expected.

Programme D Seafood Sector

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	Outturn
			€000	€000
D.1	Administration – pay			
	<i>Original</i>	11,793		
	<i>Supplementary</i>	180		
			11,973	12,125
				11,451
D.2	Administration – non pay			
	<i>Original</i>	7,242		
	<i>Supplementary</i>	100		
			7,342	7,498
				8,069
D.3	Fisheries			
	<i>Original</i>	45,394		
	<i>Deferred surrender</i>	7,000		
	<i>Supplementary</i>	400		
			52,794	49,252
				86,500
D.4	Marine Institute grant			
	<i>Original</i>	43,377		
	<i>Supplementary</i>	(770)		
			42,607	43,131
				41,405
D.5	Bord Iascaigh Mhara grant			
	<i>Original</i>	35,388		
	<i>Supplementary</i>	(600)		
			34,788	34,388
				178,642
D.6	Sea Fisheries Protection Authority			
	<i>Original</i>	27,414		
	<i>Supplementary</i>	(2,575)		
			24,839	22,979
				21,623
D.7	Haulbowline remediation project		—	—
				25
			174,343	169,373
				347,715

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

D.3 Fisheries

Estimate provision €52.394 million; outturn €49.252 million

The shortfall in expenditure of €3.142 million relative to the original estimate was due to underspends on a number of harbour capital development programmes. The Ros an Mhíl deep water quay project was halted resulting in €6.5 million being redistributed to other projects within the capital programme. Due to the timing of the redistribution, some projects were not fully completed by year end resulting in overall savings of €2.7 million. Further savings arose within the allocation available to local authorities for marine infrastructure projects, where drawdown was €400,000 less than expected.

D.6 Sea Fisheries Protection Authority

Estimate provision €27.414 million; outturn €22.979 million

The shortfall in expenditure of €4.435 million relative to the original estimate is as a result of savings of €1.786 million on pay and pensions due to the delayed timing of recruitment of new staff and a lower-than-expected number of retirements.

A direct impact of this led to further operational savings of €2.649 million in support service costs including IT, health and safety and recruitment fees, as well as capital expenditure savings attributable to changes in the timelines associated with the relocation of the Clonakilty port office to Darrara. Delayed delivery of a Digital Inspections Service for the SFPA also contributed to savings in non-pay costs.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Recoupment of salaries etc. of officers on loan to outside bodies	1,000	607	563
2	Forfeited deposits and securities	1	77	2,373
3	Receipts from inspection fees at meat plants	19,455	20,212	21,133
4	Receipts from veterinary inspection fees for live exports	—	1,071	1,029
5	Receipts from fees for dairy premises inspection services	4,300	4,343	3,971
6	Receipts from the sale of vaccines etc.	675	540	510
7	Receipts from seed testing fees etc.	2,385	2,905	3,472
8	Receipts from farmer contributions regarding eradication of TB	8,171	8,097	8,045
9	Land Commission receipts	210	146	141
10	EAFRD (European Agricultural Fund for Rural Development)	300,000	323,582	141,570
11	Veterinary Fund	335	1,320	2,094
12	Other EU Guarantee receipts (agriculture)	4,062	—	9
13	Proceeds of fines and forfeitures in respect of sea fisheries	30	—	11
14	Receipts under the 1933 and 1954 Acts	130	121	160
15	Aquaculture licence fees	556	607	639
16	EU receipts for EMFF	35,700	36,917	6,792
17	Receipts from Sustainable Food Systems Ireland	2,100	1,001	127
18	Receipts from additional superannuation contributions on public service remuneration	8,377	12,781	11,833
19	NGEU receipts	45,000	51,221	33,202
20	Forestry licencing receipts	80	77	51
21	Miscellaneous receipts	4,000	10,812	7,669
		436,567	476,437	245,394

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €39.870 million higher than the original estimate.

1 Recoupment of salaries etc of officers on loan to outside bodies

Estimate provision €1.000 million; realised €607,000

The decrease of €393,000 is due to total salary recoupments in any given year fluctuating for a number of reasons including staff recruitment, transfers on mobility and retirements.

4 Receipts from veterinary inspection fees for live exports

Estimate provision €nil; realised €1.071 million

The increase of €1.071 million is due to a higher level of veterinary inspections on both cattle and horses resulting in receipts of €925,000 and €123,000 respectively.

6 Receipts from the sale of vaccines etc.

Estimate provision €675,000; realised €540,000

The decrease of €135,000 is mainly due to a reduction in laboratory fees due to reduced demand for laboratory testing.

7 Receipts from seed testing fees etc.

Estimate provision €2.385 million; realised €2.905 million

The increase of €520,000 is mainly due to higher-than-expected pesticide registration receipts of €564,000.

10 EAFRD (European Agricultural Fund for Rural Development)

Estimate provision €300.000 million; realised €323.582 million

The increase of €23.582 million is mainly due to the receipt of advance funding under the CAP Strategic Plan (CSP).

11 Veterinary Fund

Estimate provision €335,000; realised €1.320 million

The increase of €985,000 is mainly due to receipts of over €1.100 million for EU co-financing related to the avian influenza outbreak.

12 Other EU Guarantee receipts (agriculture)

Estimate provision €4.062 million; realised €nil

The decrease of €4.062 million is due to a change in EU legislation. The estimate was set on the basis the Department would receive monies from the EU to fund producer organisations' interim claims. However, these claims were paid directly from Pillar 1 funding and as such no recoupment was due.

17 Receipts from Sustainable Food Systems Ireland

Estimate provision €2.100 million; realised €1.001 million

The decrease in receipts of €1.099 million is due to the timing and workflow of international knowledge-sharing projects. Delays in project commencement of one project and an agreed reduction in scale of another project contributed to this variance.

18 Receipts from additional superannuation contribution on public service remuneration

Estimate provision €8.377 million; realised €12.781 million

The increase of €4.404 million is mainly due to an increase in both DAFM pension levy receipts and in Teagasc pension levy receipts.

19 NGEU receipts

Estimate provision €45.000 million; realised €51.221 million

The increase of €6.221 million in receipts is due to utilisation of EURI funds on the 2023 Organic Scheme which were reimbursed in 2024. This increased level of EURI funding was greater than expected during 2024.

21 Miscellaneous receipts

Estimate provision €4.000 million; realised €10.812 million

The increase of €6.812 million is mainly due to

- the receipt of a performance bond of €2.344 million due to contractor non-performance on Castletownbere harbour project
- receipts of €964,000 for intervention stock losses due to Ireland following the clearance of the EU2023 account
- an increase in Teagasc pension receipts of €671,000 and
- an increase of €226,000 in pet passport receipts.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end		
Department	3,854	3,840
Agencies ^a	1,473	1,751
	5,327	5,591

Note ^a The agencies under the aegis of the Department, with a pay element to their grant as provided in the Department's estimates, are Bord Bia, Bord Iascaigh Mhara, Marine Institute, Sea Fisheries Protection Authority and Teagasc.

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	223,322	211,823
Higher, special or additional duties allowances	506	554
Other allowances	3,026	2,760
Overtime and extra attendances	3,713	3,236
Shift allowances	2,289	2,178
Employer's PRSI	19,938	18,148
Total pay	252,794	238,699
Remuneration of agency staff		
	2024	2023
	€000	€000
Pay ^a	97,375	93,135
Higher, special or additional duties allowances	2,089	1,397
Other allowances	1,259	485
Overtime and extra attendances	892	116
Gratuity payments	433	430
Employer's PRSI ^a	11,595	10,550
Redundancy payments	7	—
Total pay	113,650	106,113

Note ^a 2023 figures were re-analysed to align with 2024 methodology.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	129	7	22,645	18,391
Shift allowances	254	87	29,421	27,254
Other allowances	1,082	27	57,053	60,624
Overtime and extra attendance	892	110	51,114	32,653
Extra remuneration in more than one category	840	86	42,315	45,091
Agency staff				
Higher, special or additional duties allowances	194	83	27,134	27,025
Other allowances	288	52	25,675	19,294
Overtime	159	39	21,285	28,802
Extra remuneration in more than one category	83	65	34,594	34,746

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows:

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	2,476	2,684
60,000	69,999	480	444
70,000	79,999	342	285
80,000	89,999	190	165
90,000	99,999	134	130
100,000	109,999	90	79
110,000	119,999	85	99
120,000	129,999	70	39
130,000	139,999	29	17
140,000	149,999	16	10
150,000	159,999	6	1
160,000	169,999	5	3
170,000	179,999	2	2
180,000	189,999	2	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	—	—
270,000	279,999	—	—
280,000	289,999	—	—
290,000	299,999	—	—
300,000	309,999	—	1

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	238	227
	238	227

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

5.6 Other remuneration arrangements

Eleven retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €21,375. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €2,663,759 in respect of 42 officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	423	999,257	781,953
Recovery plans in place	77	207,018	173,936

17 overpayment recovery plans in respect of 15 individuals to the value of €37,978 were transferred to nine Government departments/offices in 2024.

Note 6 Miscellaneous

6.1 EU funding

Council regulation (EC) No. 1290/2005 introduced the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD).

The EAGF fund finances direct payments and market supports while the EAFRD co-finances rural development measures under approved rural development programmes.

The Department's activities include measures fully funded by the EAGF and activities co-financed by the EAFRD and from the Vote.

Programme B includes expenditure in respect of activities co-financed by the EU through the EAFRD. Programme C also includes expenditure in respect of activities that are co-financed from the EU Veterinary Fund. Programmes C and D includes expenditure in respect of activities co-financed by the EU through European Maritime Fisheries Fund, 2014-2020 (EMFF) and the European Maritime Fisheries & Aquaculture Fund 2021-2027 (EMFAF). Programme B includes a charge to the Vote of €3,626,304 for EU Funding which has been disallowed due to conformity clearance decisions and €449,759 in late payments.

The account includes interest of €2,886,521 paid on short-term borrowings of €670 million borrowed in 2023 to fund EAGF Guarantee expenditure pending recoupment from the EU. The borrowings were repaid in 2024 along with interest.

A total of €660 million in short-term funds were borrowed in 2024 to fund EAGF Guarantee expenditure pending EU recoupment in 2025.

EU-funded income and expenditure managed by the Department of Agriculture, Food and the Marine

	2024	2023
	€million	€million
Direct payment/basic payment scheme	1,212	1,120
Other market supports	23	11
Other	(5)	(3)
Co-funded receipts (measures co-funded by the EU) ^a		
EAFRD Rural Development Programmes	375	157
Veterinary Fund	1	1.6
Other co-financing receipts	2	2
Fisheries		
EMFF - European Maritime and Fisheries Fund 2014-2020 ^b	36	6.8
Total pay ^c	1,644	1,295

Note ^a Only the EU co-funding on these programmes are shown in this table.

^b EMFF receipts of €2.6 million and EMFAF receipts of €1.4 million (EU advances) are held in a Suspense Account in accordance with public financial procedures.

^c Under EU regulation 908/2014 Article 28, amounts recovered are declared and netted against the scheme expenditure where the liability for recovery arose.

6.2 Scheme overpayments

at 31 December	2024	2023
	€000	€000
Scheme overpayments at 1 January	1,178	1,743
Overpayments raised in the year	133,444	11,031
Corrections	(1,510)	(325)
Recoveries	(119,242)	(11,230)
Write-offs (note 6.3)	(38)	(41)
Scheme overpayments at 31 December	13,832	1,178

6.3 Write-offs

at 31 December	2024	2023
	€	€
Scheme overpayments		
Afforestation scheme	15,677	—
Rural environment protection scheme	5,013	20,239
Miscellaneous EU premia and area-based schemes	5,915	2,151
Miscellaneous Vote premia	5,047	10,923
Early retirement scheme	6,538	7,528
	38,190	40,841
Customers		
Customers no longer trading	3,353	3,521
Other reasons	81	920
	3,434	4,441
	41,624	45,282

6.4 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by			Total	Total
	Employees	Members of the public	Loss or damage	2024	2023
Number of cases	9	2	3	14	9
	€000	€000	€000	€000	€000
Department's own legal costs	—	—	—	—	—
Payments by/on behalf of Department					
Compensation	132	—	20	152	265
Legal costs	40	541	120	701	286
Other costs	2	—	5	7	6
2024 Total ^b	174	541	145	860	557
2023 Total	233	324	—	557	

Note ^a At 31 December 2024, 70 general litigation cases are outstanding (2023: 85 cases)

^b At 31 December 2024, the Department has included in other creditors due, €31,494 being the total outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2024

	Claims by			Total
	Employees	Members of the public	Loss or damage	
Number of cases	5	1	3	9
	€000	€000	€000	€000
Department's own legal costs	—	—	—	—
Payments by/on behalf of Department				
Compensation	132	—	20	152
Legal costs	39	84	120	243
Other costs	1	—	4	5
Total	172	84	144	400

6.5 Food aid donations

The World Food Programme-Ireland Strategic Partnership Agreement 2025-2027 was signed by the World Food Programme (WFP) Executive Director and the Department in March 2025. This agreement outlines increased support for WFP throughout this period, subject to annual budget appropriations by Dáil Éireann. The three-year agreement outlined a minimum of €35 million in multilateral contributions per year, with the three-year total allocated under the agreement at least €105 million.

This allocation is made in continued support of the current strategic objectives of the World Food Programme, namely

- to end hunger, by protecting access to food
- to improve nutrition
- to achieve food security
- to support implementation of Sustainable Development Goals (SDG)
- to partner for SDG results.

The Executive Director of the WFP wrote to the Department to ask if Ireland would consider an early disbursement of the 2025 allocation. The Department agreed to an early payment of €35 million of the 2025 allocation, with payment being made in December 2024, and this amount is included in prepayments in the statement of financial position. This payment represents the Department's funding commitment to WFP under the 2025-2027 Strategic Partnership Agreement.

The Food and Agriculture Organisation (FAO) is the main specialised agency of the United Nations that leads international efforts to end worldwide hunger; to achieve food security for all; and to make sure that people have regular access to enough high-quality food to lead active, healthy lives.

Subscriptions and additional voluntary contributions to FAO enables FAO to work in 130 countries on the development of sustainable agriculture and food systems. Ireland's (DAFM) contribution to the FAO in 2024 amounted to €4.737 million (2023: €4.25 million).

6.6 Deferred surrender

Deferred surrender comprises savings in 2024 of €31.800 million in capital expenditure in the following subhead that were carried over to 2025.

		2024
Description of subhead		€000
B.10	Forestry and bio energy	31,800
		31,800

6.7 Fraud and suspected fraud

	Number of cases	2024 €000	2023 €000
Suspected fraud	31	11	105

The Department became aware of 31 suspected fraud cases during 2024 (2023: 4).

In 2024, a new anti-fraud unit was set-up in Direct Payments Section. The work of this unit has led to a substantial increase in the number of cases reported to the Fraud Office and added to the Fraud Register. In most of these cases, the potential estimated losses to the Exchequer have not been monetised and may not be until the fraud is proven or otherwise.

6.8 Bovine Tuberculosis Eradication Programme

In 2024, the cost of the scheme (excluding staff salary costs) amounted to €100.618 million (2023: €74.284 million).

The cost of all elements of compensation paid to farmers came to €64.010 million (2023: €39.817 million). This comprises of the On Farm Market Valuation Scheme, Income Supplement Scheme, Hardship Scheme and the Depopulation Scheme.

In addition to exchequer funding, the cost of the programme is funded through bovine disease levies which amounted to €8.091million (2023: €8.039 million).

Note 7 Horse and Greyhound Racing Fund

Account of receipts and payments for the year ended 31 December 2024		
	2024	2023
	€000	€000
Balance at 1 January	—	—
Receipts (subhead C.7)	95,000	91,000
Payments		
Horse Racing Ireland	(76,000)	(72,800)
Rásaíocht Con Éireann	(19,000)	(18,200)
Balance at 31 December	—	—

Payments under the Fund issue to Horse Racing Ireland (HRI) and Rásaíocht Con Éireann (RCÉ) (formerly Bord na gCon) as provided for under Section 12 of the Horse and Greyhound Racing Act 2001 and associated regulations.

Appendix A State-owned lands controlled or managed by the Department which do not have valuations

Land	Area Hectares
Cork	
Land Commission non-agricultural land, Annagannihy	56.5
Forest plot, Ballyhooley	1.0
Forest plot, Doneraile	1.1
Forest plot, Killavullen	0.1
Forest plot, Killeagh	7.0
Forest plot, Kilworth	0.8
Forest plot, Newmarket	1.5
Forest plots, Banteer	6.2
Forest plots, Duhallow	6.5
Forest plots, Kinalea	5.9
Forest plots, Roscarberry	11.0
Donegal	
Forest plot, Letterkenny	0.2
Dublin	
Forest plot, Killakee	0.7
Galway	
Land Commission non-agricultural lands	
Cooloo	52.1
Kilcooley	1.7
Kylenalmelly	1.3
Meelickmore	12.4
Rosmore	3.2
Sylaun	1.7
Kerry	
Land Commission non-agricultural lands	
Ballydunlea	284.6
Glanlea	4.0
Forest plot, Kenmare	0.2
Leitrim	
Land Commission non-agricultural land, Rossbeg	79.0
Limerick	
Forest plots, Adare	3.0

Land	Area Hectares
Mayo	
Land Commission non-agricultural lands	
Ballymacraha	12.1
Derry	34.8
Offaly	
Land Commission non-agricultural lands	
Annaghmore	69.4
Ballyegan	44.7
Clorhane	8.2
Killananny	0.4
Rathlumber	7.2
Forest plot, Tullamore	2.5
Roscommon	
Land Commission non-agricultural lands	
Ballynahouna/Ballaghculia	4.6
Cloonakillig	0.7
Cloonshanvill	22.4
Cloonfad	2.9
Cloonboley	4.9
Cloonacolly	4.4
Cleaheen	0.6
Cloonroughan	21.9
Termon More	55.3
Tonrevagh	10.8
Cloonchambers	18.4
Clonree	25.7
Moor	32.6
Lissergool	5.3
Forest plots, Lough Key	16.0
Sligo	
Land Commission non-agricultural land, Cloonkeelaun	244.0
Forest plot, Benbulbin	0.5
Tipperary	
Forest plots, Kilsheelan	1.9
Westmeath	
Land Commission non-agricultural land, Clonthead	26.6
Forest plot, Lough Ennell	14.5

Land	Area Hectares
Wexford	
Forest plot, Forth	4.8
Forest plots, Gorey	11.1
Wicklow	
Forest plot, Avonmore	1.0
Forest plot, Enniskerry	4.0
Forest plot, Glendalough	7.6
Forest plot, Saggart	1.4
Forest plot, Glen of Imaal	3.0

Property at fishery harbours

In addition, land and buildings at six fishery harbour centres are vested in the Minister. They are accounted for separately in the Fishery Harbour Centres Fund account.

Appropriation Account 2024

Vote 31

Transport

Introduction

As Accounting Officer for Vote 31, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, for payment of certain grants and certain other services.

The expenditure outturn is compared with the sums

- granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €38.369 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Programme structure changes

The presentation format for programme expenditure in the Transport vote for 2024 has been amended to realign electric vehicle (EV) grants and infrastructure from Public Transport to Road Networks and Road Safety and by the introduction of a new digital hub focused on developing and delivering citizen-centred transport policy and services that will exploit digital opportunities, create digital solutions and ecosystems and be a digital leader. The changes in the Vote structure are also reflected in the comparative 2023 expenditure.

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

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Office equipment and motor vehicles	1-5 years	100%-20%
Specialist equipment	2-5 years	50%-20%
Furniture and fitting	1-10 years	100%-10%
Software licences	Licence term 2-10 years	50%-10%
Acquired/developed software	10 years	10%

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 Department.

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

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. I continue to review and revise systems and structures to support good governance as well as reinforce appropriate behaviours.

In 2024 I commissioned an independent review of the Department's financial control, risk management and internal audit frameworks. The recommendations in those reports are currently being considered and prioritised for implementation.

Organisation matters

Significant organisational changes and achievements of note during 2024 include the following.

- Implementation of new structures in Human Resources (HR) including the appointment of a new Head of People, Capability and Change to work alongside the Head of People, Performance and Planning.
- Headcount increase to 692 by the end of 2024 with a number of competitions for key appointments. These included a Chief Information Officer (CIO) to lead on IT strategy and digital hub, and a Head of Internal Audit at Principal Officer (PO) level to lead on supporting, developing and reviewing the effective oversight of internal systems of control, risk management and corporate governance procedures across the Department.
- Significant work in preparing for Ireland's presidency of the European Council, from July 2026 to December 2026 including the selection of a PO Counsellor in the Permanent Representation in Brussels who will be at the front line of the Department's presidency work.

- The launch in April 2024, of the Department's Values in Action competition which sought examples from staff on how they were living our values of public service ethos, ambition, collaboration, and quality and delivery. A total of 31 outstanding entries were submitted from across all areas of the Department, demonstrating that not only were the values understood but how they have been embedded into work practices and decision making. This initiative was the culmination of the Department's culture and values journey over the past three years and will now be an annual event.
- The Department won a 2024 HR Management and Leadership Award and was shortlisted for the 2025 CIPD Awards for its work on culture and values.

Shared services

The shared services arrangements are an important aspect of our delivery framework ensuring consistency of approach and enabling our corporate functions to focus on their strategic agenda.

The Accounting Officer for the National Shared Services Office has provided me with a letter outlining the progress made in the development of the audit assurance process. This letter addresses the framework of governance and controls in place and includes the reports of audits conducted into the operation of controls within the shared services environment.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

The Department has a mature financial management framework in place enhanced in early 2021 by a financial management system upgrade and in 2021 and 2022 by successful implementation and extension of robotic process automation capability in the accounts processing area. The Finance Division's payments operations system continued to be ISO certified.

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 key business processes have been documented.
- Relevant training is provided as necessary.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

With respect to its management procedures, the Finance Division of the Department has been certified as compliant with the ISO 9001:2015 standard. This international standard, published by the International Standards Organisation (ISO), specifies the requirements for a quality management system (QMS). A QMS is a formalised system that documents processes, procedures, and responsibilities for achieving quality policies and objectives.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of ten non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The total value of the ten contracts was €3,202,834.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €544,104 (exclusive of VAT) as set out below.

- One contract with a value of €74,868 for the provision of portable document format editing and electronic signature was signed in 2024. There was an option to choose another product but the cost involved in migration, installation and testing was not value for money.
- One contract with a value of €69,230 for the provision of software that enables real-time data replication. This is an annual licence renewal that is payable annually. There was an option to choose another product but the cost involved in migration, installation and testing was not value for money.
- One contract with a value of €52,906 relating to the cleaning services in the Department's office in Shannon. This contract has been rolled over pending a decision regarding the relocation of the Division.
- One contract with a value of €202,100 for the provision of online ship radio licencing and EPIRB registry database systems exceeded its contract award value. The Department intends to go to market for the support and future development of this system in Q2 2025.

- One contract with a value of €145,000 relating to event management services for the delivery of a LogisTYcs Skills Expo event. While a competitive process was held (request for quotes), the ex-VAT value was in excess of €25,000. A request for tenders in respect of the 2025 event was published in 2024 and a contract was awarded in January 2025.

During 2024 the Department took several steps to further support and strengthen delivery of effective procurement practice, including

- increased resourcing for its procurement function
- roll out of an automated alert to advise business units that a contract is nearing expiry, issued at six months, three months and two weeks prior to contract end date, and
- commencement of a bespoke procurement training skills programme for staff. 100 staff attended training in 2024, and further training planned throughout 2025.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, and which operates in accordance with a written charter which I have approved. This charter is currently being reviewed to ensure compliance with the Institute of Internal Auditors new global auditing standards effective from January 2025.

The work of the internal audit function is informed by analysis of the financial risks to which the Department 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 Committee.

I have put procedures in place to ensure that the reports of the internal audit function are followed up on a timely basis and that the audit function and the Committee receive all the support they need from across the Department.

During 2024, the IAU made key recommendations following the audits listed below.

Audit of the oversight arrangements in place for the corporate governance of the Road Safety Authority (RSA)

The report contained one high-level finding re introducing a more flexible, risk-based approach to compliance verification of the RSA adherence to the *Code of Practice for the Governance of State Bodies* and relevant legislation. This recommendation was closed in Q1/2024.

Audit of fleet management within the Irish Coast Guard - two high-level recommendations

The first recommendation relates to benefit-in-kind tax compliance and fleet logbook keeping.

A draft vehicle policy has been developed and is undergoing review. A maintenance management system has been implemented with scheduled periodic vehicle inspections encompassing the logbook inspections and capturing record of vehicle logbooks by way of photo of most recent page. It is anticipated that this recommendation will be fully implemented by Q1/2025.

The second recommendation relates to fleet incident management. Two of the sub recommendations have been addressed and closed. For the remaining sub recommendations, the Internal Audit Unit (IAU) recommends that management

1. provide training and awareness programs for all personnel, including volunteers, on the incident reporting and investigation procedures
2. for incidents involving Irish Coast Guard (IRCG) staff, establish a protocol that ensures National Incident Report Forms (NIRF) are not only reported to the third-party service provider but also shared with IRCG's Safety Quality and Compliance (SQC) Section and the Department of Transport's Health and Safety Team for appropriate investigation and follow-up actions
3. implement a system of accountability for the completion and submission of NIRFs. This should include clear guidelines on who is responsible for initiating, completing, and reviewing the NIRFs to prevent omissions and oversights, and
4. review the effectiveness of the unified incident management system that integrates the handling of incidents involving both volunteers and staff, to ensure the streamlining of the reporting, investigation, and resolution processes, ensuring consistency and adherence to best practices.

Audit of the Irish Coast Guard's (IRCG) arrangements in place for the procurement and maintenance of personal protective equipment (PPE) used by IRCG members.

The report details three high-level recommendations all of which remain open to date in 2025.

The first recommendation contains four sub-recommendations, one of which was implemented in Q4/2024, the remainder are scheduled for completion in 2025. The sub-recommendations are for IRCG to

1. maintain records of issued, defective, obsolete, returned and disposed personal protective equipment (PPE) and consider utilising existing IT systems to facilitate the efficient recording and monitoring of PPEs from the time of receipt from suppliers to issuance to volunteers and disposal
2. categorise inventory items in the Intact system as to which ones are PPE
3. examine and enhance the procedures employed by IRCG for labelling PPE (manual labelling or the use of automated QR code) to facilitate streamlined tracking, and
4. ensure that the records in the systems are accurate and based on the actual count in the IRCG store (closed Q 4/2024).

The second recommendation contains four sub-recommendations, two of which have been addressed, and two of which implementation is expected later in 2025. The outstanding recommendations advise that management should

1. conduct monitoring of the returned delivery notes to ensure that PPE is delivered properly, and any missing items are properly addressed; and
2. ensure that the relevant life expectancy of PPE is monitored.

The third high-level recommendation, consisting of five sub-recommendations relates to IT systems used in IRCG PPE management. Two of the five sub-recommendations have been implemented, three are outstanding. IAU recommended that management

1. explore the feasibility of using the Intact system to record the customer data in separate fields to allow monitoring of issuance of PPE
2. explore the feasibility of using the Intact system to record additional details with regard to PPE such as manufacturing dates and expiration periods, and to send notifications when the stock is already low and when stock is nearing expiry

3. explore, following the Department of Transport's transition to the Financial Management Shared Services (FMSS), the inventory management system's ability to track and to enable comprehensive end to-end monitoring of PPE
4. ensure that Intact records only contain inventory records and excludes fleet-related information such as vehicles (completed Q1 2024), and
5. ensure that the IRCG Store Portal catalogue is updated, and all PPE is available for request (implemented Q4 2024).

During 2023, the IAU made recommendations following the audits listed below.

Audit of Zero Emission Vehicles Ireland (ZEVI)

The report contained one high-level finding. IAU has recommended that agreements are put in place with the State bodies in charge of managing the ZEVI-funded schemes. This recommendation has now been implemented.

During 2022, the IAU made several recommendations following the audits listed below.

Audit of IT arrangements in the Railway Accident Investigation Unit (RAIU).

The report contains two high-level findings. The first of these relates to the service agreement between the Department and their managed IT service provider. IAU has recommended that the service level agreement be reviewed regularly and amended to ensure that it is comprehensive, current, and relevant. This recommendation was fully implemented in Q1/2025.

The other finding and recommendation relates to the need to review ICT security configurations and make any necessary adjustments. All necessary actions have been taken and this recommendation is closed.

Audit of the arrangements in place in the Department of Transport to support effective and compliant procurement.

A draft *Corporate Procurement Plan 2025-2027* was presented to, and approved by, the Management Board on 7 January 2025. All recommendations relating to the audit have now been closed.

Forensic investigation

The statement on internal financial control in the 2021 appropriation account referenced the report published in October 2021 by the Comptroller and Auditor General concerning the procurement of vehicles by the Irish Coast Guard. The report included several recommendations, all of which have been accepted by the Department and have been actioned.

The Department also secured the services of a third-party independent expert to conduct an additional forensic examination of procurement processes in the Irish Coast Guard and other relevant records over an extended period.

Since the publication of the C&AG Special Report in 2021 (and informed by the findings of the forensic investigation,) the Department has undertaken a root and branch review and comprehensive programme of work to restructure and strengthen the corporate spine of the Department and to enhance our systems of internal control and governance. This has resulted in new structures, supports and policies being put in place across the full range of corporate functions including HR, procurement, risk, financial controls and internal audit.

To summarise some actions taken; a comprehensive procurement reform programme has been implemented since 2019, beginning with gap analyses, audits, and process mapping, followed by the establishment of a dedicated Procurement Unit and appointment of key personnel. Centralised management of procurements over €25,000, development of policy notes, training initiatives, and the launch of the “10 Steps to Transforming Procurement” initiative have strengthened governance and compliance. Planned actions include continued training in 2025, further development of the SharePoint site, and implementation of the approved Corporate Procurement Plan for 2025–2027.

Since February 2022, a dedicated Risk and Governance Function was established, with a new Corporate Governance Framework developed and implemented, while also forming a new Risk Management Committee and enhancing departmental risk engagement. Key policies on anti-fraud, bribery, and corruption were developed, communicated, and incorporated into training, with audits and external reviews conducted to assess compliance and strengthen governance. The Internal Audit Function has been strengthened through recruitment of senior audit staff, updates to governance documents, enhanced collaboration with the Governance and Risk Function and preparation for future audits and risk management presentations to the Management Board.

Since 2021, significant enhancements to financial controls have been implemented, including revised authorisation limits, ISO certification of payment operations, and widespread use of Robotic Process Automation (RPA) to monitor and report on supplier spend and cost centre activity. Key policies and procedures such as the consolidated Procedures for Internal Financial Control (PIFCo), fixed asset management, and low-value purchase card controls have been strengthened, with compliance actively tracked and supported by digital tools. Further improvements include BI reporting for Management Board insights, external reviews of financial control frameworks, and ongoing collaboration with IRCG to ensure accurate financial recording of transactions and assets. The Department is due to transition to the NSSO Financial Management Shared Service on 29 September 2025, further enhancing financial controls.

Following a review of the HR function, strategic and operational responsibilities were split between two Principal Officers, while departmental staffing increased significantly and key IRCG leadership roles were filled through targeted recruitment campaigns. Industrial relations structures were strengthened through bilateral meetings with unions, and new support roles were introduced within IRCG to enhance oversight and operational capacity, with further recruitment planned for engineering roles in 2025.

Protected Disclosures arrangements were overhauled in line with legislation, supported by training, awareness campaigns, and external reviews, with the Department progressing toward becoming a “Prescribed Person” for EU law breach reporting.

Risk and control framework

The Department 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. The Department’s Risk Management Framework comprises the risk management policy, risk registers recording operational and strategic risks, a risk officer and risk management committee, and alignment of risk to annual business planning.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated, and graded according to their significance. The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. The risk register is reviewed quarterly by management locally, and at the risk management committee. A quarterly update on risk management activities and the risk register are shared with the Department's Audit Committee.

The risk register is presented to the Management Board twice a year and the Accounting Officer is informed of all risks once the rating reaches a certain level.

Developments of note in risk management during 2024 included

- Further integration of risk and Internal Audit, with Internal Audit now attending Risk Management Committee meetings and the risk function attending the Audit Committee meetings.
- Engagement of an external provider to undertake a review of risk management in 2024 and the Department will consider recommendations and implementation of same in 2025.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

An internal audit of risk management policy was undertaken in 2024 which made a number of recommendations, and the Department is prioritising these for implementation.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account

Ken Spratt
Accounting Officer
Transport

22 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 31 Transport

Opinion on the appropriation account

I have audited the appropriation account for Vote 31 Transport for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 31 Transport for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Transport 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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement of internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Seamus McCarthy
Comptroller and Auditor General

23 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

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

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 31 Transport

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Sustainable mobility – active travel and greenways			
	<i>Original</i>	358,668		
	<i>Deferred surrender</i>	30,000		
	<i>Supplementary</i>	28,551		
			417,219	402,172
				400,888
B	Sustainable mobility – public transport			
	<i>Original</i>	1,636,265		
	<i>Deferred surrender</i>	39,825		
	<i>Supplementary</i>	110,637		
			1,786,727	1,737,451
				1,486,050
C	Road networks and road safety			
	<i>Original</i>	1,365,164		
	<i>Deferred surrender</i>	50,850		
	<i>Supplementary</i>	(2,989)		
			1,413,025	1,372,248
				1,462,723
D	Civil aviation			
	<i>Original</i>	35,614		
	<i>Deferred surrender</i>	8,245		
	<i>Supplementary</i>	362		
			44,221	32,454
				45,078
E	Maritime transport and safety			
	<i>Original</i>	128,533		
	<i>Deferred surrender</i>	6,000		
	<i>Supplementary</i>	7,983		
			142,516	110,938
				113,252
F	Information technology, engagement and research delivery			
	<i>Original</i>	49,528		
	<i>Deferred surrender</i>	6,000		
	<i>Supplementary</i>	3,447		
			58,975	47,817
				56,622

		Estimate provision		2024 Outturn	2023 Outturn
		€000	€000	€000	€000
Gross expenditure					
	<i>Original</i>	3,573,772			
	<i>Deferred surrender</i>	140,920			
	<i>Supplementary</i>	147,991			
			3,862,683	3,703,080	3,564,613
<i>Deduct</i>					
G	Appropriations-in-aid		28,455	22,474	22,801
Net expenditure					
	<i>Original</i>	3,545,317			
	<i>Deferred surrender</i>	140,920			
	<i>Supplementary</i>	147,991			
			3,834,228	3,680,606	3,541,812

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 spending in the following year. See note 6.6.

	2024 €	2023 €
Surplus	153,621,504	168,426,821
Deferred surrender	(115,253,000)	(140,920,000)
Surplus to be surrendered	38,368,504	27,506,821

Ken Spratt
Accounting Officer
Transport

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	3,643,032	3,510,235
Pay	47,193	42,387
Non pay	12,855	11,990
Gross expenditure	3,703,080	3,564,612
<i>Deduct</i>		
Appropriations-in-aid	22,474	22,801
Net expenditure	3,680,606	3,541,811
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(2,450)	
Depreciation	1,299	
Disposals cash	51	
Profit on disposals	(29)	
<i>Intangible assets (note 2.2)</i>		
Purchases	(274)	
Amortisation	439	
	(964)	(3,398)
Changes in net current assets		
Increase in inventories	(125)	
Increase in prepayments	(422)	
Increase in accrued expenses	7,758	
	7,211	1,992
Direct expenditure	3,686,853	3,540,405
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	20,604	20,235
Notional rents	3,721	3,721
Net programme cost	3,711,178	3,564,361

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 31 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	40
Vote 12	Superannuation and Retired Allowances	18,017	17,625
Vote 13	Office of Public Works	1,066	1,124
Vote 18	National Shared Services Office	63	64
Vote 20	Garda Síochána	121	135
Vote 43	Office of the Government Chief Information Officer	860	805
Central Fund – ministerial pensions		415	442
		20,604	20,235

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	12,459	11,330
Intangible assets	2.2	1,494	1,659
		13,953	12,989
Current assets			
Bank and cash	2.3	159,498	158,934
Inventories	2.4	2,434	2,309
Other prepayments	2.5	4,239	3,817
Other debit balances	2.6	1,132	1,677
		167,303	166,737
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	13,073	5,315
Other credit balances	2.8	34,215	22,137
Net Exchequer funding	2.9	126,415	138,474
		173,703	165,926
Net current (liabilities)/assets		(6,400)	811
Net assets		7,553	13,800
Represented by:			
State funding account	2.10	7,553	13,800

2.1 Property, plant and equipment

	Buildings	Office equipment and motor vehicles	Specialist equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	7,450	23,235	24,224	1,046	819	56,774
Additions	—	405	110	—	1,935	2,450
Disposals ^a	—	(764)	(6,291)	—	—	(7,055)
Brought into use	923	—	—	—	(923)	—
At 31 December 2024	8,373	22,876	18,043	1,046	1,831	52,169
Accumulated depreciation						
At 1 January 2024	—	20,841	23,593	1,010	—	45,444
Depreciation for the year	—	982	311	6	—	1,299
Depreciation on disposals ^a	—	(742)	(6,291)	—	—	(7,033)
At 31 December 2024	—	21,081	17,613	1,016	—	39,710
Net assets						
At 31 December 2024	8,373	1,795	430	30	1,831	12,459
At 31 December 2023	7,450	2,394	631	36	819	11,330

Note ^a Following a detailed review of the fixed asset register in 2024, several groupings of fully depreciated assets were identified which had been disposed of in prior years and as a result have now been removed from fixed assets as disposals.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	5,505	391	5,896
Additions	172	102	274
At 31 December 2024	5,677	493	6,170
Accumulated amortisation			
At 1 January 2024	4,237	—	4,237
Amortisation	439	—	439
At 31 December 2024	4,676	—	4,676
Net assets			
At 31 December 2024	1,001	493	1,494
At 31 December 2023	1,268	391	1,659

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	159,412	158,868
Commercial bank account balances	86	66
	159,498	158,934

Commercial bank accounts

In addition to the commercial bank account referred to above, the Department holds a bank account to allow for the collection and allocation of motor tax and the transfer of the proceeds to the Exchequer. This is accounted for separately in the Motor Tax Account.

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Specialised consumables (Irish Coast Guard)	2,434	2,309

2.5 Other prepayments

at 31 December	2024	2023
	€000	€000
Software licences and maintenance	3,749	3,578
Rentals	142	143
Other	348	96
	4,239	3,817

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
OPW agency services	13	701
Payroll suspense	1,069	930
Other	50	46
	1,132	1,677

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Digital hub operating expenses	2,341	1,275
Search and rescue helicopter services	879	848
Regional airports: rotations	452	443
Professional consultancy fees	261	482
OPW	193	68
National Transport Authority	5,228	1,362
Other	1,040	837
Payroll related accruals	2,679	—
	13,073	5,315

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Professional services withholding tax	136	127
Value added tax	545	424
Relevant contract tax	8	6
Pension charges	79	76
Extra Exchequer receipts	31,680	19,487
	<u>32,448</u>	<u>20,120</u>
Suspense		
Due to agencies	1,737	2,006
Other credit suspense items	30	11
	<u>1,767</u>	<u>2,017</u>
	<u>34,215</u>	<u>22,137</u>

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	38,369	27,507
Deferred surrender	115,253	140,920
Exchequer grant undrawn	(27,207)	(29,953)
Net Exchequer funding	<u>126,415</u>	<u>138,474</u>
Represented by:		
Debtors		
Bank and cash	159,498	158,934
Debit balances: suspense	1,132	1,677
	<u>160,630</u>	<u>160,611</u>
Creditors		
Due to the State	(32,448)	(20,120)
Credit balances: suspense	(1,767)	(2,017)
	<u>(34,215)</u>	<u>(22,137)</u>
	<u>126,415</u>	<u>138,474</u>

2.10 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			13,800	12,394
Disbursements from the Vote				
Estimate provision	Account	3,834,228		
Deferred surrender	Account	(115,253)		
Surplus to be surrendered	Account	(38,369)		
Net vote			3,680,606	3,541,811
Expenditure borne elsewhere	1.1		20,604	20,235
Non-cash items				
Notional rent	1		3,721	3,721
Net programme cost	1		(3,711,178)	(3,564,361)
Balance at 31 December			7,553	13,800

2.11 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	956,300	793,434
Capital grant programmes	14,140	9,372
Total of legally enforceable commitments	970,440	802,806
Commitments under procurement subheads	2024	2023
	€000	€000
Search and rescue helicopter services ^a	924,000	766,000
Airports ^b	4,955	8,961
Digital hub and vehicle driving licensing ^c	22,718	14,151
Air Accident Investigation Unit	715	1,080
Information technology	299	243
Sustainable mobility (investment and policy)	—	550
Coast Guard services	963	959
Climate adaptation, research and energy ^d	2,419	1,220
Corporate services	111	181
Emergency planning	—	45
Marine survey	—	44
EU and International Division	120	—
	956,300	793,434

- Note ^a An option to extend the current search and rescue contract was availed of and the contract was extended to June 2025 to facilitate the procurement of a new service in accordance with *Public Spending Code* requirements and a seamless transition from one service to another. In August 2023, the Department signed a new service contract with Bristow Ireland Limited (BIL). The new SAR contract will run for ten years, with options to extend out to 13 years (2036). The initial 10-year term will cost approximately €828 million (including VAT) in nominal terms, inclusive of price increases (assumed to average 2% a year) linked to the CPI. Any extensions beyond the initial contract term will be at discretion of the Minister for Transport having regard to a range of strategic, economic, and operational considerations in the years to come.
- ^b Public service obligation (PSO) for air services between Donegal and Dublin.
- ^c New contracts awarded to a new digital hub for the supply of IT support and development and motor tax discs,
- ^d New contracts for provision of consulting and research, development and demonstration (RD&D services) commenced in 2024.

b) Non-capital grant programmes	2024	2023
	€000	€000

Opening balance 1 January	—	—
New grant commitments	503	367
Grants paid in the year	(503)	(367)
Closing balance 31 December	—	—

c) Capital grant programmes	2024	2023
	€000	€000

Opening balance	9,372	48,335
New grant commitments	69,531	99,600
Grants paid in the year	(64,763)	(92,402)
Grants cancelled	—	(46,161)
Closing balance	14,140	9,372

d) Major capital projects where the project value exceeds €10 million

	Expenditure			Expected lifetime project cost	
	Cumulative to 31 Dec 2023	In 2024	Committed	2024	2023
	€000	€000	€000	€000	€000
Limerick to Foynes freight line phase 1	69,000	21,000	15,000	105,000	105,000
	69,000	21,000	15,000	105,000	105,000

Other major capital projects/public private partnerships (PPPs) are funded through bodies under the aegis of the Department.

2.12 Operating leases

	2024
	€000

Operating lease expense for the year	969

The future aggregate minimum lease payments to be paid under non-cancellable operating leases as at 31 December 2024 are as follows.

Within one year	640
Between 2 and 5 years	1,020
Later than 5 years	—
Total	1,660

Note ^a The operating lease falls under the scope of CGAS 13. There are no contingent rents payable nor sublease payments receivable.

2.13 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	1,706	481

2.14 Contingent liabilities

The Department is involved in 12 legal cases. The Department cannot reasonably predict the outcome of such cases.

2.15 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(1,199)
Holiday accrual ^a	(1,480)
	(2,679)

Note ^a CGAS 39A Employee benefits Part A
^b CGAS 13 Leases (see note 2.12) has nil impact on the State funding balance.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	47,537	47,193	42,387
ii	Travel and subsistence	1,218	1,643	1,402
iii	Training and development	1,000	602	3,931
iv	Operational services, supplies and sundry equipment			
	Original	1,632		
	Supplementary	1,500		
		3,132	2,860	367
v	Digital capital investment and IT expenses			
	Original	7,250		
	Supplementary	1,500		
		8,750	4,813	3,974
vi	Premises expenses	1,654	1,299	1,812
vii	Policy reviews, consultancy services and research	1,016	1,638	503
		64,307	60,048	54,376

Significant variations

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

ii Travel and subsistence

Estimate provision €1.2 million; outturn €1.6 million

Inflationary pressures and an increase in staff numbers resulted in an increase in travel and subsistence requirements and cost.

iii Training and development

Estimate provision €1.0 million; outturn €602,000

The underspend is primarily because of several training programmes such as the mentoring and executive coaching programmes not taking place in 2024.

iv Operational services, supplies and sundry equipment*Estimate provision €1.6 million; outturn €2.9 million*

An increase in staff has necessitated an increase in expenditure in sundry equipment and supplies.

v Digital capital investment and IT expenses*Estimate provision €7.3 million; outturn €4.8 million*

New Digital Hub IT project delays and invoicing milestones carried into 2025 have resulted in a lower than expected spend during the year.

vi Premises expenses*Estimate provision €1.7 million; outturn €1.3 million*

The underspend is primarily due to delays in capital projects, particularly the redevelopment of the 5th floor at Lesson Lane, Dublin. This followed consultations with the OPW and a subsequent review of Health & Safety guidelines

vii Policy reviews, consultancy services and research*Estimate provision €1.0 million; outturn €1.6 million*

The primary reason for the increase in spend was due to consultancy projects that were delayed in 2023 being completed in, and paid for, in 2024.

Programme A Sustainable mobility – active travel and greenways

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		944	848
A.2	Administration – non pay			
	Original	237		
	Supplementary	51		
		288	257	240
A.3	Active travel infrastructure			
	Original	297,650		
	Supplementary	34,500		
		332,150	331,531	349,818
A.4	Greenways			
	Original	60,000		
	Deferred surrender	30,000		
	Supplementary	(6,000)		
		84,000	69,440	49,982
		417,219	402,172	400,888

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Active travel infrastructure

Estimate provision €297.7 million; outturn €331.5 million

The increase in expenditure of €33.8 million relative to the original estimate is primarily due to a greater number of National Transport Authority (NTA) infrastructure projects (walking and cycling) progressing to construction/completion than was originally forecast for the year.

A.4 Greenways

Estimate provision €90.0 million; outturn €69.4 million

A lower than estimated spend was primarily due to fewer than expected claims being submitted by local authorities on cross-border greenway schemes arising from project delays caused by several external factors such as protracted mediation and negotiation proceedings, awaiting An Bord Pleanála approval and resource shortages within local authorities.

Programme B Sustainable mobility – public transport

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay		2,819	2,543
B.2	Administration – non pay			
	Original	867		
	Supplementary	177		
		1,044	771	720
B.3	Public service provision payments			
	Original	613,463		
	Deferred surrender	825		
	Supplementary	119,000		
		733,288	723,994	608,530
B.4	Public transport investment			
	Original	971,056		
	Deferred surrender	39,000		
	Supplementary	(8,540)		
		1,001,516	964,606	835,343
B.5	Public transport agencies and expenses	48,060	45,178	38,906
B.6	Miscellaneous services	—	70	8
		1,786,727	1,737,451	1,486,050

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.3 Public service provision payments

Estimate provision €614.2 million; outturn €724.0 million

An increase in passenger numbers and additional services being offered necessitated an increase in expenditure of €110 million to meet public service obligation payments in respect of continued fare initiatives including the 20% reduction in fares, the 90-minute fare and the young adult card.

B.5 Public transport agencies and expenses

Estimate provision €48.1 million; outturn €45.2 million

The difference in expenditure of €2.9 million relative to the original estimate is primarily due to payroll savings resulting from delays in recruitment and onboarding of new staff.

Programme C Road networks and road safety

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		5,663	5,086
C.2	Administration – non pay			
	<i>Original</i>	1,660		
	<i>Supplementary</i>	397		
		2,057	1,543	1,439
C.3	National roads investment			
	<i>Original</i>	570,750		
	<i>Supplementary</i>	(29,000)		
		541,750	544,822	660,046
C.4	Regional and local roads investment			
	<i>Original</i>	623,667		
	<i>Deferred surrender</i>	34,500		
	<i>Supplementary</i>	34,000		
		692,167	692,467	641,049
C.5	Transport Infrastructure Ireland operational costs	37,047	36,347	34,593
C.6	Road safety agencies and expenses			
	<i>Original</i>	8,428		
	<i>Supplementary</i>	7,614		
		16,042	16,018	7,652
C.7	EV grants and infrastructure			
	<i>Original</i>	118,072		
	<i>Deferred surrender</i>	16,350		
	<i>Supplementary</i>	(16,000)		
		118,422	75,388	112,858
		1,413,025	1,372,248	1,462,723

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

C.4 Regional and local roads investment

Estimate provision €658.2 million; outturn €692.5 million

The increase in expenditure is primarily due to unforeseen expenditure on the regional and local roads network damage as a result of several severe weather events during 2023 and 2024.

C.6 Road safety agencies and expenses

Estimate provision €8.4 million; outturn €16 million

The RSA has operated at a deficit in recent years by running down its accumulated cash reserves to supplement income from services. These reserves were fully exhausted in the final quarter of 2024. However, expenditure related to demand-driven services and running cost increases due to indexation provisions in third party contracts continued, and a supplementary of €7.6 million was sanctioned to ensure the continuity of RSA operations in the final months of the year.

C.7 EV grants and infrastructure

Estimate provision €134.4 million; outturn €75.4 million

Savings in EV grants and infrastructure were primarily due to a decline in EV sales resulting in fewer EV grant payments and a slowdown in the demand for home and apartment charger grants.

Programme D Civil aviation

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay		6,135	5,510
D.2	Administration – non pay			
	Original	1,765		
	Supplementary	362		
		2,127	1,671	1,559
D.3	Regional airports			
	Original	16,942		
	Deferred surrender	8,245		
		25,187	14,578	20,121
D.4	Miscellaneous services	11,171	10,070	10,503
—	Aviation Covid supports	—	—	7,385
		44,221	32,454	45,078

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

D.3 Regional airports

Estimate provision €25.2 million; outturn €14.6 million

The reduction in expenditure of €10.6 million relative to the original estimate is primarily due to

- anticipated capital expenditure not yet incurred on the Cork Airport CAT 3 security screening project due to the ongoing appraisal process necessary under the Infrastructure Guidelines with award of contract stage not expected until Q1 2025 (€6 million)
- regional airports programmes not fully completed in 2024 – time delays in undertaking the necessary capital project proposal appraisals as well as procurement delays has resulted in delayed commencement of capital projects originally anticipated for completion in 2024 (c. €5 million)
- unanticipated additional compensation under contract year one of the PSO air service contract current expenditure of €453,000.

D.4 Miscellaneous services

Estimate provision €11.2 million; outturn €10.1 million

The reduction in expenditure relative to the original estimate is primarily due to lower than estimated reimbursements to the Irish Navigation Services (AirNav Ireland) for the cost of aeronautical communication and air navigation services provided.

Programme E Maritime transport and safety

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay		19,821	17,803
E.2	Administration – non pay			
	Original	5,876		
	Supplementary	1,266		
		7,142	5,399	5,036
E.3	Irish Coast Guard (IRCG)			
	Original	94,555		
	Deferred surrender	6,000		
	Supplementary	5,061		
		105,616	76,496	82,412
E.4	Commissioners of Irish Lights			
	Original	6,986		
	Supplementary	1,656		
		8,642	8,051	6,360
E.5	Marine casualty investigation	732	407	435
E.6	Marine Survey Office and maritime transport	47	26	25
E.7	Miscellaneous services	1,090	738	1,181
		142,516	110,938	113,252

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

E.3 Irish Coast Guard (IRCG)

Estimate provision €100.6 million; outturn €76.5 million

The delay in the implementation of the new service provider's transition plan resulted in the new fixed wing and search and rescue (SAR) service not commencing as anticipated. This, coupled with a claims dispute with the current provider and a delay in other capital procurement projects resulted in an underspend of €24 million.

E.4 Commissioners of Irish Lights

Estimate provision €7.0 million; outturn €8.1 million

The overspend is mainly due to weather related costs for repairs to coastal infrastructure and additional consultancy cost to ensure compliance with the EU Habitats Directive. Anticipated vessel repairs not incurred during the year resulted in a savings of €558,000.

E.5 Marine casualty investigation

Estimate provision €732,000; outturn €407,000

Savings resulted from fewer marine casualties requiring to be investigated.

E.7 Miscellaneous services

Estimate provision €1.1 million; outturn €738,000

Following the transfer of New Ross Port to Wexford County Council, the Department agreed to provide funding towards the remediation of identified sites where there is a potential for serious contamination or environmental risk, payable on receipt of invoices from the Council. During 2024, an amount of €1 million was allocated to cover works under this agreement. The Department received and paid invoices totalling €636,000.

Programme F Information technology, engagement and research delivery

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
F.1	Administration – pay		13,414	11,798
F.2	Administration – non pay			10,597
	Original	3,365		
	Supplementary	747		
			4,112	3,214
F.3	Digital hub			2,997
	Original	27,916		
	Deferred surrender	4,000		
	Supplementary	2,700		
			34,616	32,170
F.4	Climate engagement		2,633	69
F.5	Research programmes			—
	Original	2,200		
	Deferred surrender	2,000		
			4,200	566
			58,975	47,817
				502
				56,622

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

F.4 Climate engagement

Estimate provision €2.6 million; outturn €69,000

The underspend of approximately €2.5 million is primarily due to

- Funding allocated for 2024 and earmarked for the design and implementation of several public engagement pilot initiatives has been deferred to 2025 due to the delays with completing the design of these pilots.
- A pause in sustainable mobility advertising campaigns due to a reprioritisation and change in operational priorities, the election period and government formation.

F.5 Research programmes

Estimate provision €4.2 million; outturn €566,000

The main variance is due to delays in payments for multi-annual co-funds such as EPA and the SEAI. Several approved research projects are still in the procurement/delivery phases and therefore did not spend their 2024 allocation.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimated	Realised	Realised
		€000	€000	€000
Administration				
1	Receipts from additional superannuation contributions on public service remuneration	3,827	3,051	3,108
AirNav Ireland (formally Irish Aviation Authority)				
2	Refund of subscriptions to international organisations	8,074	8,074	8,196
3	Recoupment of rents, etc.	394	394	400
4	Payment for associated costs	2,800	3,067	3,312
Land transport				
5	Road transport licence fees	1,000	1,178	1,032
6	Miscellaneous land transport receipts	11,185	5,674	5,779
Maritime transport and safety				
7	Receipts under the Merchant Shipping and Wireless Telegraphy Act 1919	525	440	477
Miscellaneous receipts				
8	Miscellaneous receipts	650	596	497
		28,455	22,474	22,801

Significant variations

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

1 Receipts from additional superannuation contributions on public service remuneration

Estimate €3.8 million; realised €3.1 million

Estimates are based on the Department recruitment and staffing complement targets. These targets were not met in 2024 due to the Department's external recruitment for both general and technical grades being lower than anticipated.

4 AirNav Ireland payment for associated costs

Estimate €2.8 million; realised €3.1 million

The current year's estimate was maintained at the previous year's estimate. However, an increase in subscription and staff costs in the current year resulted in an additional recovery from AirNav Ireland in 2024.

5 Road transport licence fees

Estimate €1.0 million; realised €1.2 million

2024 actual licensing fees exceeded original estimates due a substantial increase in the number of vehicles authorised on existing licences.

6 Miscellaneous land transport receipts

Estimate €11.2 million; realised €5.7 million

During 2024, the Department sought a supplementary estimate for the Road Safety Agency (RSA) of €7.6 million to cover a projected operating deficit. In this context, the Department waived the appropriations-in-aid payment from the RSA to the Department for services provided by the Department's Driver and Vehicle Computer Services Division, as this payment would have required an equivalent increase in the supplementary estimate sought.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	19,487	16
Shannon Development rents	16	16
Road Safety Authority pension contributions and notional service	489	468
Ten-T upgrade	646	3,446
Sustainable Energy Authority of Ireland (SEAI) ^a	4,154	—
NTA unspent grant refunded	—	16,716
Voluntary surrender of pay	16	16
DAA dividend ^b	31,000	—
Transfer of service	12	—
Climate Innovation and Networks Executive Agency (CINEA)	22	2,187
Transferred to the Exchequer	(24,162)	(3,378)
Balance at 31 December	31,680	19,487

Note ^a Savings on electric vehicle (EV) grants drawn down due to lower than forecasted demand for EV.

^b The Dublin Airport Authority returned to profitability in the financial year 2023, and the Board recommended a dividend payment of €31 million accordingly.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	678	635
Agencies ^a	1,116	1,224
	1,794	1,859

Note ^a Includes staffing of the following agencies: Marine Casualty Investigation Board; Commission for Railway Regulation; National Transport Agency; Transport Infrastructure Ireland; Medical Bureau of Road Safety and Road Safety Authority.

5.2 Pay

Remuneration of Department staff	2024	2023
	€000	€000
Pay	41,133	36,601
Higher, special or additional duties allowances	850	840
Other allowances	860	1,027
Overtime	352	464
Employer's PRSI	3,998	3,455
Total pay	47,193	42,387

Remuneration of agency staff	2024	2023
	€000	€000
Pay	75,916	81,186
Higher, special or additional duties allowances	602	689
Other allowances	573	986
Overtime	1,358	811
Employer's PRSI	7,449	7,900
Total pay	85,898	91,572

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	60	44	19,226	44,624
Other allowances	120	8	47,870	39,232
Overtime	94	18	29,656	18,760
Extra remuneration in more than one category	60	52	52,724	61,149
Agency staff ^a				
Higher, special or additional duties allowances	117	5	19,026	17,326
Other allowances	120	3	17,595	17,326
Overtime	217	51	46,908	28,352
Extra remuneration in more than one category	28	9	24,193	29,539

Note ^a The 2023 comparative figures have been restated to include an Agency excluded in 2023 in error.

5.4 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €6,159. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €547,235 respect of nine officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

This account does not include expenditure in respect of seven seconded officers who were serving outside the Department for all or part of 2024 in other Government departments/ offices and whose salaries were paid by the other Government departments.

5.5 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	72	138,294	153,807
Recovery plans in place	13	47,254	64,174

No overpayment recovery plans were transferred to other departments in the year.

5.6 Severance/redundancy

During 2024, two severance payments were made. These payments totalled €13,964.

5.7 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	333	328
60,000	69,999	79	58
70,000	79,999	45	63
80,000	89,999	57	53
90,000	99,999	46	45
100,000	109,999	45	20
110,000	119,999	18	24
120,000	129,999	19	10
130,000	139,999	4	3
140,000	149,999	—	—
150,000	159,999	2	6
160,000	169,999	4	—
170,000	179,999	3	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.8 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	<u>236</u>	<u>227</u>

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

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

There were no committees, commissions or special inquiries in place during the year under review.

6.2 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023
Number of cases	1	12	13	12
	€000	€000	€000	€000
Department's own legal costs	—	—	—	—
Payments by/on behalf of Department				
Compensation	—	137	137	—
Legal costs	—	34	34	322
Other costs	1	—	1	11
2024 Total	1	171	172	333
2023 Total	202	131	—	333

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	1	4	5
	€000	€000	€000
Department's own legal costs	—	—	—
Payments by/on behalf of Department			
Compensation	120	8	128
Legal costs	175	—	175
Other costs	1	—	1
Total	296	8	304

6.3 Late payment interest

No interest payments were made in terms of the European Communities (Late Payment in Commercial Transactions) Regulation 2012.

6.4 Fraud and suspected fraud

No fraud was detected during the period under review.

6.5 EU funding

The outturn shown in subhead A.3 Active travel infrastructure includes payment in respect of activities which are co-financed from the European Regional Development Fund (ERDF). The Department received €4.7 million in funding and paid claims totalling €4.6 million.

		2024		2023
		Estimate	Outturn	Outturn
			€000	€000
Subhead description				
A.3	Active travel infrastructure	4,710	4,628	3,940

6.6 Deferred surrender

Deferred surrender comprises savings in 2024 of €115.3 million in capital expenditure in the following subheads that were carried over to 2025.

		€000
A.4	Greenways	14,500
B.3	Public transport services	2,050
B.4	Public transport investment	47,000
C.7	EV grants and infrastructure	34,076
D.3	Regional airports	8,927
F.3	Digital hub	6,800
F.5	Research programmes	1,900
		115,253

Appropriation Account 2024

Vote 32

Enterprise, Trade and Employment

Introduction

As Accounting Officer for Vote 32, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, for the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes.

The expenditure outturn is compared with the sums

- granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €63.075 million 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

The useful lives and associated rates of depreciation or amortisation for major classes of capital 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	10 years	10%

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 Department. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. 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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of eight non-competitive contracts in excess of €25,000 in the annual return in respect of Circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of four contracts in excess of €25,000 (exclusive of VAT) totalling €207,881 (exclusive of VAT) as set out below.

- One procurement with a cumulative value of €85,672 was related to the cost to the Companies Registration Office (CRO) of file storage. There was some concern as to the effective commencement date of the contract with the then service provider, principally as a result to the restrictions caused by Covid 19. On the advice of the Office Government Procurement, the CRO consulted with the Chief State Solicitors Office who advised that the contract with the then supplier should conclude on 13 March 2024. Since then the CRO has further engaged with the Chief State Solicitors Office (CSSO) to ensure the request for tenders (RFT) for the new contract meets with legislative requirements and the needs of the CRO. The RFT has been published on the eTenders website and the CRO expect the contract to be signed with the selected provider in Q4 2025.
- A second procurement with a cumulative value of €70,665 related to the ongoing requirement for consistent information security advice relating to a number of ICT development projects. Given the nature of the advice required it was considered that knowledge of the work of the Department was essential and that there was a need to have continuity with the independent security consultant previously engaged for this work. A procurement process to ensure future accessibility for such advice was duly undertaken and a new contract for this advice was entered into in July 2024.
- A third procurement with a cumulative value of €26,017 related to the purchase of office supplies and stationery after the contract expired with the previous contract holder in March 2024. Whilst a new contract was put in place with a new supplier from May 2024, the Department continued to use the old supplier for certain items. Once the Department became aware of this, staff were reminded that only the new supplier should be used for all office supplies and stationery needs.

- A fourth procurement with a cumulative value of €25,527 related to the purchase of cleaning services for a number of different premises. The tendering process for the purchase of these services closed in December 2023. A new provider was selected on foot of that process. However, due to a number of reasons, not least related to transfer of undertakings obligations, the contract with the new provider did not commence until June 2024.

Risk and control framework

The Department 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 Department and these have been identified, 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 are communicated to those responsible for taking corrective action and to 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Suspected fraud in loan schemes managed on the Department's behalf

The Statement of Internal Financial Control in the Department's 2023 account referred to a small number of loans issued by lenders who were participants in loan schemes operated on the Department's behalf by the Strategic Banking Corporation of Ireland (SBCI) and covered by guarantees funded in part from the Department's Vote in respect of which concerns had been raised in relation to possible fraud. Specifically, the SBCI had been notified by a participating on-lender that a small number of loans may have been approved by the on-lender on the basis of fraudulent financial information presented by the borrowers. The on-lender confirmed that these cases were reported to the relevant authorities and that investigations were ongoing. The Department continued to receive updates from the SBCI regarding the eleven loans in question which had a total value of €1.25 million. This issue has also been disclosed under note 6.4.

Credit guarantee scheme premia

The SBCI operates several credit guarantee schemes on behalf of the Department. The scheme agreements are between the Department and the lending partners, and the SBCI acts as administrator of the schemes on behalf of the Department (since October 2016). Under the 2012, 2015 and 2017 credit guarantee schemes (CGS), guarantee premiums were collected by the SBCI from borrowers and paid over to the Department. Prior to October 2016, the schemes were operated by a different third-party operator.

In Q4 2024, the SBCI identified discrepancies in its collection of the guarantee premia for the CGS 2012, 2015 and 2017 schemes. A review of the historic premiums collected on the CGS portfolio was carried out by the SBCI covering the period 2012 to March 2025. Circa 375 loans are affected. The findings indicate instances of over collection to a total value of €75,000 and under collection to a total of €500,000 of premia. The SBCI has advised that the majority of the under collected guarantee premia may not be collectable, for a number of reasons relating to administrative processes within the SBCI.

The SBCI informed the Department of the findings of its review in April 2025. The Department is engaging with the SBCI in relation to the findings.

Ukraine Credit Guarantee Scheme (UCGS) eligibility

The SBCI also operates the Ukraine Credit Guarantee Scheme (UCGS) on behalf of the Department. One of the eligibility criteria for the scheme required businesses to declare that “costs incurred by it have increased by a minimum of 10% over its costs for 2020 due to the economic difficulties resulting from the aggression against Ukraine by Russia”.

During 2024, the SBCI identified 206 loans totalling €12.6 million (4.4% of total scheme value) where the borrowers had self-declared that their business was established after 2020, and, therefore, may not have met the scheme eligibility. However, many of these businesses had evolved from previous business entities. In May 2024, the SBCI informed the Department of the finding. On foot of this, it was agreed that the SBCI would update the eligibility application process to reduce any potential misinterpretation by scheme applicants. This update was completed in May 2024, and the scheme closed in December 2024.

Companies Registration Office – strike-off process

The statement on internal financial control in the 2023 appropriation account advised of the circumstances that gave rise to the Companies Registration Office (CRO) temporarily suspending its involuntary strike-off activity and of the intention to review the CRO’s ICT procedures, controls and staff training to remedy the matter.

The CRO has introduced new procedures in relation to the publication of materials, such as strike-off notices, in its gazettes. Additional training has also been provided to staff to ensure the accuracy of information published in the gazettes. Work is ongoing with the CRO's ICT services provider to reinstate the automated enforcement processes, including the involuntary strike-off process. In the interim, the CRO has recommenced a limited number of involuntary strike-offs on a manual basis.

I am satisfied as to the efficacy of the Department's internal financial control systems.

Declan Hughes

Accounting Officer

Enterprise, Trade and Employment

11 September 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 32 Enterprise, Trade and Employment Opinion on the appropriation account

I have audited the appropriation account for Vote 32 Enterprise, Trade and Employment for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 32 Enterprise, Trade and Employment for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Enterprise, Tourism and Employment 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.

Issues arising in relation to guarantee and loan schemes

The Strategic Banking Corporation of Ireland (SBCI) manages a number of loan and credit guarantee schemes on behalf of the Department. In the statement on financial control, the Accounting Officer discloses a number of issues arising in SBCI's administration of these schemes.

- A payment of €670,000 was made in respect of guarantees extended for eight loans which are now suspected to have been fraudulently obtained.
- A review of the collection of premiums for certain loan guarantee schemes found under collection of premiums on some loans totalling €500,000, the majority of which may now not be collectible.
- Issues were identified regarding the eligibility for support of some loans that were guaranteed under the Ukraine Credit Guarantee Scheme.

Seamus McCarthy
Comptroller and Auditor General

15 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's Public Financial Procedures, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)***Reporting on the statement on internal financial control***

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 32 Enterprise, Trade and Employment

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Jobs and enterprise development			
	<i>Original</i>	890,325		
	<i>Deferred surrender</i>	20,000		
	<i>Supplementary</i>	167,662		
			1,077,987	1,028,114
				729,531
B	Enterprise innovation and commercialisation			
	<i>Original</i>	244,917		
	<i>Supplementary</i>	(2,654)		
			242,263	236,863
				224,286
C	Regulation			
	<i>Original</i>	133,272		
	<i>Supplementary</i>	2,114		
			135,386	132,506
				111,956
Gross expenditure				
	<i>Original</i>	1,268,514		
	<i>Deferred surrender</i>	20,000		
	<i>Supplementary</i>	167,122		
			1,455,636	1,397,483
				1,065,773
Deduct				
D	Appropriations-in-aid			
	<i>Original</i>	74,881		
	<i>Supplementary</i>	12,000		
			86,881	91,803
				78,631
Net expenditure				
	<i>Original</i>	1,193,633		
	<i>Deferred surrender</i>	20,000		
	<i>Supplementary</i>	155,122		
			1,368,755	1,305,680
				987,142

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 spending in the following year.

	2024	2023
	€	€
Surplus	63,074,732	616,850,553
Deferred surrender	—	(20,000,000)
Surplus to be surrendered	63,074,732	596,850,553

Declan Hughes

Accounting Officer

Enterprise, Trade and Employment

11 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	1,344,966	1,017,536
Pay	42,005	37,667
Non pay	10,512	10,570
Gross expenditure	1,397,483	1,065,773
<i>Deduct</i>		
Appropriations-in-aid	91,803	78,631
Net expenditure	1,305,680	987,142
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(163)	
Depreciation	320	
<i>Intangible assets (note 2.2)</i>		
Purchases	(1,200)	
Amortisation	829	
	(214)	(141)
Changes in net current assets		
Decrease in prepayments	93	
Increase in accrued income	(389)	
Increase in accrued expenses	690	
Increase in deferred income	2,470	
	2,864	3,255
Direct expenditure	1,308,330	990,256
Expenditure borne elsewhere		
Net allied services expenditure (cash) (note 1.1)	30,210	29,066
Notional rents (non-cash)	2,847	2,847
Net programme cost	1,341,387	1,022,169

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 32 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	—	62
Vote 12	Superannuation and Retired Allowances	25,390	24,257
Vote 13	Office of Public Works	3,830	3,868
Vote 18	National Shared Services Office	134	134
Vote 20	Garda Síochána	290	251
Vote 43	Office of the Government Chief Information Officer	221	153
Central Fund – ministerial pensions		345	341
		30,210	29,066

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	446	603
Intangible assets	2.2	6,018	5,647
		6,464	6,250
Current assets			
Bank and cash		3,805	19,993
Other prepayments	2.3	1,621	1,714
Accrued income	2.4	727	338
Other debit balances	2.5	2,213	926
		8,366	22,971
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	4,660	3,970
Deferred income	2.7	6,639	4,169
Other credit balances	2.8	5,466	5,639
	2.9	552	15,280
		17,317	29,058
Net current liabilities		(8,951)	(6,087)
Net (liabilities)/assets		(2,487)	163
Represented by:			
State funding account	2.10	(2,487)	163

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation ^a			
At 1 January 2024	6,543	2,856	9,399
Additions	163	—	163
Disposals	(260)	—	(260)
At 31 December 2024	6,446	2,856	9,302
Accumulated depreciation			
At 1 January 2024	6,118	2,678	8,796
Depreciation for the year	262	58	320
Depreciation on disposals	(260)	—	(260)
At 31 December 2024	6,120	2,736	8,856
Net assets			
At 31 December 2024	326	120	446
At 31 December 2023	425	178	603

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	32,250	1,621	33,871
Additions	—	1,200	1,200
Transfers	2,319	(2,319)	—
At 31 December 2024	34,569	502	35,071
Accumulated amortisation			
At 1 January 2024	28,224	—	28,224
Amortisation for the year	829	—	829
At 31 December 2024	29,053	—	29,053
Net assets			
At 31 December 2024	5,516	502	6,018
At 31 December 2023	4,026	1,621	5,647

2.3 Other prepayments

at 31 December	2024	2023
	€000	€000
IT services and support	1,390	1,369
Administration	231	345
	1,621	1,714

2.4 Accrued income

at 31 December	2024	2023
	€000	€000
Income due from Competition and Consumer Protection Commission	203	165
Employment permit income due	59	123
Income due to DETE offices for services	39	30
Credit guarantee schemes	426	20
	727	338

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Advances to OPW	8	15
Miscellaneous debit balances	2,064	678
Recoupable expenditure		
Travel	(11)	
Shared services	152	
	141	233
	2,213	926

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Humanitarian relief scheme	—	2,932
Employment permit refunds due	353	349
Administration expenses	463	337
Inter-departmental recoupments	126	132
IT services and support	143	181
Legal expenses	9	2
Credit guarantee schemes	—	37
Payroll related accruals (note 2.15)	3,566	—
	4,660	3,970

2.7 Deferred income

at 31 December	2024	2023
	€000	€000
Employment permit receipts for unprocessed applications	4,999	2,457
CRO customer balances	1,640	1,712
	6,639	4,169

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	1,276	1,220
Pay related social insurance	881	797
Local property tax	7	7
Professional services withholding tax	128	165
Value added tax on intra EU acquisitions	96	104
Universal social charge	237	239
	<u>2,625</u>	<u>2,532</u>
Share of patent renewal fees payable to the European Patents Office	1,998	1,882
Staff pay-overs	593	450
Pension liability	(35)	4
Recoupable salaries	122	159
Other miscellaneous balances	163	612
	<u>5,466</u>	<u>5,639</u>

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	63,075	596,851
Deferred surrender	—	20,000
Exchequer grant undrawn	(62,523)	(601,571)
Net Exchequer funding	<u>552</u>	<u>15,280</u>
Represented by:		
Debtors		
Bank and cash	3,805	19,993
Other debit balances	2,213	926
	<u>6,018</u>	<u>20,919</u>
Creditors		
Due to the State	(2,625)	(2,532)
Other credit balances	(2,841)	(3,107)
	<u>(5,466)</u>	<u>(5,639)</u>
	<u>552</u>	<u>15,280</u>

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		163	3,277
Disbursements from the Vote			
Estimate provision	Account	1,368,755	
Deferred surrender	Account	—	
Surplus to be surrendered	Account	(63,075)	
Net vote		1,305,680	987,142
Expenditure (cash) borne elsewhere	1.1	30,210	29,066
Non cash expenditure – notional rent	1	2,847	2,847
Net programme cost	1	(1,341,387)	(1,022,169)
Balance at 31 December		(2,487)	163

2.11 Commitments

a) Global commitments^a	2024	2023
at 31 December	€000	€000
Procurement of goods and services	1,289	123,890
Non-capital grant programmes	976	5,774
Capital grant programmes	19,404	1,295,163
Total	21,669	1,424,827
b) Non-capital grant programmes	2024	2023
	€000	€000
Opening balance	5,774	3,837
New grant commitments	4,199	22,700
Grants paid in the year	(6,137)	(20,288)
Grants cancelled	—	(475)
Removal of agency commitments ^a	(2,860)	—
Closing balance	976	5,774

c) Capital grant programmes	2024	2023
	€000	€000
Opening balance	1,295,163	1,153,153
New grant commitments	167,827	784,610
Grants paid in the year	(167,823)	(474,567)
Grants cancelled	—	(168,033)
Removal of agency commitments ^a	(1,275,763)	—
Closing balance	19,404	1,295,163

Note ^a Per circular 20 of 2024, only grant schemes paid directly from the Vote are to be included 2024 commitments, this resulted in the removal of agency commitments in 2024 that were part of the opening balances carried forward from 2023.

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	96	146

2.13 Contingent liabilities

Credit guarantee schemes

The Credit Guarantee Scheme (CGS), which became operational in 2012 and was revised in 2017, provides a State guarantee through the Department to participating lenders of 80% on eligible loans or performance bonds to viable micro, small and medium-sized enterprises (SMEs). The maximum exposure for the Department in relation to loans outstanding at 31 December 2024 for the CGS was €504,647 (2023: €458,000).

The Covid 19 Credit Guarantee Scheme (CCGS) was launched in September 2020 to assist businesses that were negatively impacted by Covid 19, and closed to lending on 30 June 2022. The scheme provided a State guarantee of 80% to participating lenders on lending facilities up to a combined maximum of €2 billion. The Scheme was developed in accordance with the European Commission's State Aid Temporary Framework and was available to SMEs, small mid-caps and primary producers that met the eligibility criteria. The maximum exposure for the Department in relation to loans outstanding at 31 December 2024 for the CCGS was €140.23 million (2023: €280.39 million).

The Ukraine Credit Guarantee Scheme (UCGS) was launched in January 2023. The scheme was developed to assist businesses impacted by cost increases arising from the conflict in Ukraine. The scheme made support available for up to €1.2 billion in loans to SMEs and small mid-caps for working capital and investment purposes. Loans of up to €1 million were available from participating lenders, which includes banks, non-bank providers and credit unions. The Scheme is administered by the Strategic Banking Corporation of Ireland (SBCI) and was available until 31 December 2024. The maximum exposure for the Department in relation to loans outstanding at 31 December 2024 for the UCGS was €251.71 million (2023: €82.96 million).

In the case of each of these schemes, the guarantee is paid by the State (the guarantor) to the participating lender on the unrecovered outstanding principal balance on a loan in the event of a borrower defaulting on the repayments.

The total maximum exposure for the Department in relation to all loans outstanding at 31 December 2024 was €392.45 million (2023: €363.81 million).

Businesses availing of these schemes are required to pay a small premium to the Department. Claims against the guarantee are paid to participating lenders from subhead A.9. Payments to the Strategic Banking Corporation of Ireland (SBCI) to operate the schemes are also paid out of this subhead.

	2024		2022-2024	
	€000	€000	€000	€000
Receipts in relation to premiums paid by SMEs		2,228		11,731
Recovery on defaulted loans		1,164		1,273
Scheme expenditure				
Scheme administration	(2,393)		(11,657)	
Claims paid	(12,776)		(23,203)	
Total cost of schemes		(15,169)		(34,860)
Net cost of schemes		<u>(11,777)</u>		<u>(21,856)</u>

Voluntary winding up of European Consumer Centre Ireland

The Department, in conjunction with the Competition and Consumer Protection Commission (CCPC), may also have a liability in relation to certain costs related to the voluntary winding up of the European Consumer Centre Ireland (ECCI). The ECCI is a private company limited by guarantee incorporated in February 2003. ECCI was designated as a recognised body for the purposes of certain EU regulations and received modest amounts of funding from the ETE Vote in relation to this recognition. The Department also had a member of staff acting as a director of the ECCI.

The ECCI is in the process of being voluntarily wound up. This decision was taken by the Directors of the company and ECCI ceased operations on 31 December 2023. A liquidator has been appointed to oversee the wind-up process of ECCI and as such they are independent of the Department and the CCPC in their functions.

The Department designated the CCPC as the body to host European Consumer Centre (ECC) functions in Ireland with effect from 1 January 2024.

The CCPC has engaged directly with EISMEA (an independent European Commission Agency through which the Commission provides funding and conducts its audits) on its designation and in the carrying out of ECC functions.

Both the Department and the CCPC are committed to supporting the ECCI through the voluntary wind-up process. The contingent liability relates to the costs of the wind-up process which cannot be readily estimated at this time.

Other contingent liabilities

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

2.14 Loan schemes

Future Growth Loan Scheme

The Future Growth Loan Scheme (FGLS) is a long-term capital investment loan scheme that was developed by the Department of Enterprise, Tourism and Employment and the Department of Agriculture, Food and the Marine, in partnership with the Department of Finance, the Strategic Banking Corporation of Ireland (SBCI) and the European Investment Fund (EIF).

The SBCI acts as the guarantor, supported by funding from both departments and underpinned by a counter-guarantee from the European Investment Bank Group (EIBG). The EIF is a subsidiary of the EIBG. The scheme provides an 80% risk-sharing arrangement to lenders, with losses apportioned as follows: 64% covered by EIBG, 16% by SBCI, and 20% by the finance providers.

The scheme was launched by the SBCI in June 2019 and closed to applicants in March 2023. The repayment period is due to conclude on 31 March 2033.

It was delivered through participating finance providers who made up to €300 million of investment loans available to eligible Irish SMEs, including farmers and fishers, and small mid-caps. The loans were competitively priced (an initial maximum loan interest rate of 4.5% for loans less than €250,000), were for terms of 7-10 years and supported strategic long-term investment in a post-Brexit environment. A minimum loan amount of €100,000 up to a maximum of €3,000,000 per applicant applied.

The significant and sudden financial impact of the Covid 19 pandemic on businesses, prompted the launch in 2020 of a second tranche of loans totalling up to €500 million.

The cost of the initial €300 million made available was €63 million, €38 million of which was funded by Vote 32. The cost for the increased (second tranche) lending capacity was €104 million, €62 million of which was provided by Vote 32.

Direct cost of FGLS to Vote 32 Enterprise, Trade and Employment

	2018 – 2023	2024	2025-2030	Total
	€000	€000	€000	€000
<i>First loss provision ^a</i>				
EIF	69,300	—	—	69,300
SBCI	19,528	—	—	19,528
<i>Management fees</i>				
EIF	2,431	—	—	2,431
SBCI	8,732	—	—	8,732
Total cost	99,991	—	—	99,991
Projected value of claims payable on defaulted loans ^b	383	668	15,819	16,870

Recoveries for FGLS amounted to €122,000

- Note ^a First Loss funding refers to upfront funding provided by the Department to both SBCI and EIF to cover potential loan defaults on a first loss basis under the FGLS. If defaults exceed the first loss amounts already paid, there is no further cost to the Exchequer, and any additional losses are absorbed by SBCI and EIBG. If defaults are lower than projected, any unused first loss funds will be returned to the Exchequer.
- ^b Claims paid are applied against the 'first loss' provision. The estimated value of claims projected to arise for the period 2025-2030 is based on the number of loans currently in default and the average claim percentage for schemes.

Analysis of FGLS loans as at 31 December 2024 for Vote 32

	Number of loans	Value of loans €000
Drawn loans (2019-2023)	1,917	531,425
Repaid loans	230	95,624
Defaulted loans	40	9,414
Repaid amount on loans subject to claims	57	2,375
Live loans (repaid amount)	1,590	167,825
Balance outstanding	1,590	256,187

Growth and Sustainability Loan Scheme

The Growth and Sustainability Loan Scheme (GSLs) is a €500 million long-term investment loan scheme, launched in September 2023, delivered by the SBCI which provides an 80% guarantee to participating lenders. The European Investment Bank Group (EIBG) provides a counter guarantee to SBCI such that the risk share for the scheme is as follows: 20% finance providers, 16% SBCI and 64% EIBG.

A minimum of 30% of the lending volume is targeted towards environmental sustainability purposes with the aim of helping SMEs to invest in sustainability and energy efficiency. The remaining (up to) 70% of lending is for lending for strategic investments with a view to increasing productivity and competitiveness and thus underpinning future business sustainability and growth.

The costs for the GSLS are shared by DETE and DAFM on a 60:40 basis.

The costs associated with the €500 million scheme will be approximately €112 million, with DETE providing €67 million between 2022 and 2023. This funding covers a capped 'first loss' guarantee (i.e. the State guarantees to cover the first portion of losses on any defaults) and administrative costs for both the EIF and SBCI.

The scheme is available for three years or until fully subscribed with the repayment period due to conclude on 30 June 2036.

Direct cost of GSLS to Vote 32 Enterprise, Trade and Employment

	2022-2023	2024	2025-2036	Total
	€000	€000	€000	€000
First loss provision ^a				
EIF	47,300	—	—	47,300
SBCI	15,082			15,082
Management fees				
EIF	—	—	—	—
SBCI	4,502			4,502
Total cost	66,884	—	—	66,884
Claims on defaulted loans paid ^b	—	—	5,886	5,886

Note ^a First Loss funding refers to upfront funding provided by the Department to SBCI and EIF to cover potential loan defaults on a first loss basis under the GSLS. If defaults exceed the first loss amounts paid, there is no further cost to the Exchequer, and any additional losses are absorbed by SBCI and EIBG. If defaults are lower than projected, any unused First Loss funds will be returned to the Exchequer.

^b Claims paid are applied against the 'first loss' provision. The estimated value of claims projected to arise for the period 2025-2036 is based on the number of loans currently in default and the average claim percentage for schemes.

Analysis of GSLS loans as at 31 December 2024 for Vote 32

Year of loan issue	2023		2024	
	Number of loans	Value of loans €000	Number of loans	Value of loans €000
Drawn loans	17	1,750	773	180,111
Repaid loans	—	—	4	786
Defaulted loans	—	—	—	—
Live loans (repaid amount)	17	203	769	21,792
Balance outstanding	17	1,547	769	157,533

2.15 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday accrual ^a	(1,732)
Payroll accrual ^a	(1,834)
	<u>(3,566)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	41,542		
	<i>Supplementary</i>	944		
			42,005	37,667
ii	Travel and subsistence			
	<i>Original</i>	809		
	<i>Supplementary</i>	214		
			898	1,020
iii	Training and development		751	865
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	1,303		
	<i>Supplementary</i>	63		
			1,156	906
v	Digital capital investment and IT expenses		5,359	5,319
vi	Premises expenses			
	<i>Original</i>	743		
	<i>Supplementary</i>	(3)		
			638	709
vii	Policy reviews, consultancy services and research		1,249	1,206
viii	Advertising and information resources		461	545
		53,310	52,517	48,237

The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been reanalysed for comparative purposes as regards the new structure.

Significant variations

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

iii Training and development

Estimate provision €560,000; Outturn €751,000

The overspend of €191,000 was due to additional expenditure on staff training and development primarily as a result of the increased staffing complement of the Department.

Programme A Jobs and Enterprise Development

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	15,570		
	<i>Supplementary</i>	349		
			15,919	15,771
				14,025
A.2	Administration – non pay			
	<i>Original</i>	3,287		
	<i>Supplementary</i>	104		
			3,391	3,085
				3,734
A.3	Agency legacy pensions			
	<i>Original</i>	41,117		
	<i>Supplementary</i>	1,749		
			42,866	41,406
				40,054
A.4	InterTrade Ireland			
	<i>Original</i>	11,625		
	<i>Supplementary</i>	757		
			12,382	12,586
				11,638
A.5	IDA Ireland			
	<i>Original</i>	265,993		
	<i>Deferred surrender</i>	15,305		
	<i>Supplementary</i>	(4,856)		
			276,442	270,442
				238,990
A.6	NSAI – grant for administration and general expenses			
	<i>Original</i>	11,064		
	<i>Supplementary</i>	641		
			11,705	11,870
				10,334
A.7	Enterprise Ireland			
	<i>Original</i>	213,173		
	<i>Deferred surrender</i>	4,695		
	<i>Supplementary</i>	(12,349)		
			205,519	174,907
				178,725
A.8	Local enterprise development			
	<i>Original</i>	56,797		
	<i>Supplementary</i>	(750)		
			56,047	54,976
				49,050
A.9	Temporary partial credit guarantee scheme			
	<i>Original</i>	8,000		
	<i>Supplementary</i>	7,900		
			15,900	15,169
				8,662

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.10	Matching funding for PEACEPLUS			
	<i>Original</i>	464		
	<i>Supplementary</i>	<u>(464)</u>		
		—	—	2,675
A.11	Subscriptions to international organisations, etc.			
	<i>Original</i>	5,900		
	<i>Supplementary</i>	<u>(1,618)</u>		
		4,282	4,282	3,807
A.12	Commissions, committees and special inquiries	201	—	70
A.13	Legal costs and other services	130	13	1,494
A.14	Strategic Banking Corporation of Ireland loan schemes			
	<i>Original</i>	1		
	<i>Supplementary</i>	<u>(1)</u>		
		—	—	11,891
A.15	Humanitarian relief scheme			
	<i>Original</i>	1		
	<i>Supplementary</i>	<u>7,202</u>		
		7,203	6,137	3,681
A.16	Microfinance Ireland			
	<i>Original</i>	1		
	<i>Supplementary</i>	<u>(1)</u>		
		—	—	—
A.17	National Design Centre			
	<i>Original</i>	1		
	<i>Supplementary</i>	<u>(1)</u>		
		—	—	—
A.18	Increased Cost of Business Scheme (ICOB)			
	<i>Original</i>	257,000		
	<i>Supplementary</i>	<u>(1,000)</u>		
		256,000	249,647	150,701
A.19	Power Up			
	<i>Original</i>	—		
	<i>Supplementary</i>	<u>170,000</u>		
		170,000	167,823	—
		1,077,987	1,028,114	729,531

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.4 Intertrade Ireland

Estimate provision €11.625 million; outturn €12.586 million

The overspend of €961,000 was due to particular expenditure in relation to a discrete enterprise project approved under the Shared Island Fund. Provision to fund this project was not provided for in the original estimate. An allocation of €757,000 to support the project was included in the Department's 2024 supplementary estimate as approved by the Dáil.

A.6 NSAI – grant for administration and general expenses

Estimate provision €11.064 million; outturn €11.87 million

The overspend of €806,000 was primarily due to a higher than expected requirement arising from pension costs and retirement gratuities.

A.7 Enterprise Ireland

Estimate provision €217.868 million; outturn €174.907 million

The underspend of €42.961 million was due to savings in capital expenditure and shortfalls in drawdowns requested by EI. The capital savings were due to slower than expected activity on a number of programmes, including EI's core grants, Smart Regional Enterprise programmes, capital investment and equity investment programmes. The shortfalls arose due to inaccurate budgeting forecasts.

A.9 Temporary partial credit guarantee scheme

Estimate provision €8 million; outturn €15.169 million

The overspend of €7.169 million was primarily due to the number of claims against the various credit guarantee schemes being more than anticipated. The funding allocated to the temporary partial credit guarantee schemes is to cover the cost of providing the guarantee in respect of loan schemes under the Credit Guarantee Act 2012. Schemes operating under this Act are the Credit Guarantee Scheme, the Covid 19 Credit Guarantee Scheme and the Ukraine Credit Guarantee Scheme.

The cost of providing guarantees under the Act mainly relate to the payment of claims to finance providers in respect of defaulted loans covered by the guarantee and the administration costs of the Strategic Banking Corporation of Ireland (SBCI) who administer the guarantee schemes on behalf of the Department as well as other costs relating to legal advice and legal services. Of the €15.169 million expended on the temporary partial credit guarantee scheme in 2024, €12.78 million was to financial providers in respect of defaulted loans, including legacy claims of €4.2 million from previous years and €2.389 million was in respect of administration costs in 2024 to the SBCI.

The reality inherent in guarantee schemes is that the number of claims on the guarantee can vary from year-to-year depending on loan default rates. As it happened, the number of claims against the guarantee schemes in 2024 was greater than anticipated.

A.10 Matching funding for PEACEPLUS

Estimates provision €464,000; outturn €nil

PEACEPLUS is the successor to the INTERREG VA programme. The aim of both programmes is to stimulate cooperation in regions both within and bordering the European Union and to share innovative solutions to regional development challenges. The provision of €464,000 was intended to meet Ireland's final obligations under the INTERREG VA programme. As it happened it was possible to fulfil all of Ireland's outstanding financial obligations to this programme in 2023. The successor PEACEPLUS programme will involve budgetary commitments of approximately €19.4 million over the next seven years and it is expected that expenditure under the PEACEPLUS programme will commence in 2025.

A.11 Subscriptions to international organisations

Estimates provision €5.9 million; outturn €4.282 million

The underspend of €1.618 million arose as a result of an expected pension provision related to Ireland's membership of the World Trade Organisation (WTO) not being required in 2024.

Additionally, there was an allocation of €100,000 to fund Ireland's participation in the Global Partnership on Artificial Intelligence (GPAI), which was not required due to a change in the funding of the GPAI.

A.12 Commissions, committees and special enquiries

Estimate provision €201,000; outturn € Nil

Provision in this subhead mainly supports the operation of Joint Economic Committees (JECs). The JECs are a form of bilateral Government structure to facilitate discussions on trade development between participating countries. No JECs were held in 2024 and as a result there was no expenditure.

A.13 Legal costs and other services

Estimate provision €130,000; outturn €13,000

It is prudent vote management to provide some level of contingency funding in respect of possible legal and other matters in the event that any unforeseen costs arise during the year. As it transpired the actual expenditure incurred was much less than expected resulting in an underspend of €117,000.

A.15 Humanitarian relief scheme

Estimate provision €1,000; outturn €6.137 million

The humanitarian relief scheme is an ad hoc scheme to provide assistance in defined circumstances to small companies and community and voluntary organisations adversely affected by emergency events across the country. The scheme provides a contribution towards the costs of returning business premises and community, voluntary and sporting bodies to their pre-emergency condition including the replacement of flooring, fixtures and fittings and damaged stock. The scheme is administered by the Irish Red Cross on behalf of the Department. The nominal allocation of €1,000 reflects the uncertainty of foretelling emergency events. The majority of the outturn for 2024 related to costs associated with storm Babet and storm Ciarán which occurred in October and November 2023.

A.19 Power Up

Estimate provision €nil; outturn €167.823 million

The 'cost of living' package announced as part of Budget 2025 included provision for further support to business impacted by increased costs through the new Power Up Grant Scheme. Funding of €170 million was provided through the supplementary estimate approved by the Dáil in October 2024 to assist business in the retail and hospitality sectors in managing the cost pressures impacting on their businesses.

The Power Up Scheme follows on from the Increased Cost of Business Scheme which was also designed by the Department of Enterprise, Tourism and Employment and delivered by the local authorities. In total, €771,222 was paid to the Local Government Management Agency for administration and software support costs across both programmes.

Programme B Enterprise Innovation and Commercialisation

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	9,876		
	<i>Supplementary</i>	226		
			10,102	9,116
B.2	Administration – non pay			
	<i>Original</i>	2,878		
	<i>Supplementary</i>	69		
			2,947	2,841
B.3	Intellectual Property Office of Ireland			
	<i>Original</i>	3,714		
	<i>Supplementary</i>	23		
			3,737	3,443
B.4	Science and Technology Development Programme			
	<i>Original</i>	159,132		
	<i>Supplementary</i>	7,000		
			166,132	142,199
B.5	Subscriptions to international organisations, etc.			
	<i>Original</i>	26,686		
	<i>Supplementary</i>	31		
			26,717	31,379
B.6	Commissions, committees and special inquiries		1	1
B.7	Legal costs and other services			
	<i>Original</i>	130		
	<i>Supplementary</i>	(3)		
			127	179
B.8	Disruptive Technologies Innovation Fund			
	<i>Original</i>	42,500		
	<i>Supplementary</i>	(10,000)		
			32,500	35,128
		242,263	236,863	224,286

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.7 Legal costs and other services

Estimate provision €130,000; outturn € Nil

It is prudent vote management to provide some level of contingency funding in the event any unforeseen costs arise during the year. As it happened, no expenditure occurred in this area in 2024 resulting in an underspend of €130,000.

B.8 Disruptive Technologies Innovation Fund

Estimate provision €42.5 million; outturn €32.5 million

The Disruptive Technologies Innovation Fund (DTIF) is one of the four headline funds under the National Development Plan (NDP).

The underspend of €10 million was primarily as a result of claims from successful applicants under the DTIF being submitted slower than expected. In addition, eleven projects were formally cancelled resulting in a lower-than-expected drawdown and a lower number of applications than had been expected.

As of 31 December 2024, a total of €376 million has been awarded to 105 projects under the DTIF. Of that amount, a total of €157.14 million has been paid to Enterprise Ireland, as administrators of the Fund, against claims submitted by project partners.

Programme C Regulation

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay			
	<i>Original</i>	16,096		
	<i>Supplementary</i>	369		
			16,465	16,357
				14,526
C.2	Administration – non pay			
	<i>Original</i>	4,385		
	<i>Supplementary</i>	101		
			4,486	4,310
				3,995
C.3	Workplace Relations Programme			
	<i>Original</i>	23,605		
	<i>Supplementary</i>	(1,771)		
			21,834	21,330
				20,695
C.4	Grants for trade union education and advisory services – cash limited		900	894
				900
C.5	Health and Safety Authority – grant for administration and general expenses			
	<i>Original</i>	30,710		
	<i>Supplementary</i>	2,075		
			32,785	32,785
				28,909
C.6	Trade union amalgamations			
	<i>Original</i>	60		
	<i>Supplementary</i>	(60)		
			—	—
C.7	Corporate Enforcement Authority			
	<i>Original</i>	11,101		
	<i>Supplementary</i>	(1,826)		
			9,275	7,088
				7,235
C.8	Competition and Consumer Protection Commission			
	<i>Original</i>	25,701		
	<i>Supplementary</i>	(1,846)		
			23,855	24,604
				20,425
C.9	Personal Injuries Assessment Board			
	<i>Original</i>	499		
	<i>Supplementary</i>	258		
			757	748
				311
C.10	Companies Registration Office and Registry of Friendly Societies – grant for administration and general expenses			
	<i>Original</i>	8,550		
	<i>Supplementary</i>	(102)		
			8,448	8,412
				7,639

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
C.11	Irish Auditing and Accounting Supervisory Authority			
	<i>Original</i>	1,902		
	<i>Supplementary</i>	(344)		
			1,558	1,466
C.12	Subscriptions to international organisations, etc.			1,318
	<i>Original</i>	1,866		
	<i>Supplementary</i>	90		
			1,956	1,954
C.13	Commissions, committees and special inquiries			1,650
	<i>Original</i>	317		
	<i>Supplementary</i>	(6)		
			311	260
C.14	Legal costs and other services			221
	<i>Original</i>	1,055		
	<i>Supplementary</i>	(126)		
			929	687
C.15	Low Pay Commission			1,192
	<i>Original</i>	516		
	<i>Supplementary</i>	2		
			518	302
C.16	Digital Services Coordinator			240
	<i>Original</i>	6,009		
	<i>Supplementary</i>	5,300		
			11,309	11,309
			135,386	132,506
				2,700

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

C.3. Workplace Relations Programme

Estimate provision €23.605 million; outturn €21.33 million

The underspend of €2.275 million was due to a number of factors including

- an underspend in pay expenditure by the Workplace Relations Commission (WRC) due to delays in filling a number of vacancies.
- an underspend in expenditure by the Labour Court due to a reduction in the number of divisions in the court from four to three.
- an underspend in the Employment Appeals Tribunal due to a reduction of legacy cases remaining to be heard.

C.5 Health and Safety Authority

Estimate provision €30.71 million; outturn €32.785 million

The excess of €2.075 million included additional pay funding of €1.32 million to meet the costs due under the new public sector pay agreement. Additional non-pay expenditure of €750,000 was required to meet the costs of an ICT development project as well as additional costs in relation to staff training and accommodation.

C.7 Corporate Enforcement Authority

Estimate provision €11.101 million; outturn €7.088 million

The underspend of €4.013 million was made up of pay savings of €1.82 million and non-pay savings of €2.19 million.

The pay savings arose mainly because of difficulties in recruiting staff, particularly specialist staff, in a tight labour market as well as some churning of staff in the course of the year. In terms of non-pay, the saving relates to the fact that legal costs in the year were somewhat lower than had been expected. Legal costs for the CEA are difficult to forecast as it has little or no control over the timing of when cases may be determined, the outcome of the cases in terms of costs orders, and the difficulty in anticipating the scale of costs that could be awarded. Non-pay savings also arose as a result of slower than expected progress in the development of the authorities dedicated CMS ICT project.

C.9 Personal Injuries Assessment Board

Estimate provision €499,000; outturn €748,000

The funding provided to the Personal Injuries Assessment Board (now known as the Personal Injuries Resolution Board) is to enable the Board to meet its pension obligations. The overspend of €249,000 was primarily due to the payment of a retirement lump sum that was not anticipated.

C.11 IAASA

Estimate provision €1.902 million; outturn €1.466 million

The underspend of €436,000 arose mainly from savings in consultancy, which was largely a contingency provision and an underspend in relation to scheduled facilities refurbishment which did not proceed in 2024.

C.14 Legal costs and other services

Estimate provision €1.055 million; outturn €687,000

It is prudent vote management to provide some level of contingency funding in respect of possible legal and other such matters in the event that any unforeseen costs arise during the year. As it happened, expenditure in this area was less than expected in 2024 resulting in an underspend of €368,000.

C.15 Low Pay Commission

Estimate provision €516,000; outturn €302,000

The underspend of €214,000 was primarily as a result of savings in pay of €187,000 and non-pay of €27,000.

In terms of pay, the saving arose as the pay cost of some of the Low Pay Commission (LPC) secretariat staff were not fully apportioned to the LPC subhead but rather were borne in the administration pay subhead. In terms of non-pay, the underspend arose as a result of expected expenditure on advertising being less than anticipated.

C.16 Digital Services Coordinator

Estimate provision €6.01 million; outturn €11.309 million

Coimisiún na Meán was established in March 2023. The Digital Services Coordinator (DSC), which operates under the auspices of Coimisiún na Meán, was appointed in August of that year. The functions of the DSC are somewhat unique and essentially derive from a new and unprecedented EU Regulation. The novel nature of the DSC's mandate presented challenges in estimating the funding that would be required to carry out its functions of supervising, enforcing and monitoring the implementation of the Digital Services Act, not least as 15 of the 25 largest platforms in Europe are established in Ireland.

The DSC was required to achieve full operational capability as a regulator by the spring of 2024 and as it transpired the original estimate of €6 million was not sufficient to enable it to carry out its onerous mandate. Additional funding of €5.3 million was secured for the DSC in the supplementary estimate approved by the Dáil in October. This additional funding was expended in areas such as the recruitment of qualified staff, commissioning research, building capacity and other related areas so as to ensure that the DSC was in a position to fulfil its obligations as required by national and EU legislation.

In terms of future funding, the Digital Services (Levy) Act 2024 enables Coimisiún na Meán to impose a levy to meet its operational costs, including those of the DSC. Accordingly, as and from January 2025, the DSC will not require further funding from the exchequer.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
Employment rights and industrial relations				
1	Receipts from the Social Insurance Fund		269	204
2	Employment permit fees			
	<i>Original</i>	27,000		
	<i>Supplementary</i>	12,000		
		39,000	39,109	27,051
3	Employment agency licences	400	548	534
4	WRC fixed penalty notices	22	8	2
5	WRC court award costs	20	121	40
Insurance and company law				
6	Companies Registration Office	16,857	20,129	18,691
7	Beneficial ownership of companies and industrial and provident societies	200	417	378
Trade, competition and market rights				
8	Receipts under the Trade Marks Act 1963 and Patents Act 1964	10,100	10,479	10,220
9	Occasional trading licences	1	—	—
10	Competition and Consumer Protection Commission – consumer credit	501	502	546
11	Competition and Consumer Protection Commission – court costs	1	—	—
12	Competition and Consumer Protection Commission – fixed payment notices	6	19	12
13	Merger notifications	550	663	528
Other				
14	CEA legal	50	—	490
15	Miscellaneous	400	626	1,054
16	Enterprise policy ^a	6,405	4,166	4,534
17	Competition and Consumer Protection Commission ^b	1,565	1,539	1,389
18	PIAB pay and superannuation	1,168	1,247	1,245
19	HSA superannuation	650	572	646

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
20	Temporary loan guarantee schemes	2,453	3,392	3,385
21	Expert Group on Future Skills Needs	557	495	498
22	Receipts from additional superannuation contributions on public service remuneration	5,900	7,502	7,184
Total		86,881	91,803	78,631

- Note ^a Enterprise policy shows amounts received from current and former enterprise agencies in relation to staff pension contributions and INTERREG-ERDF reimbursement. The agencies are InterTrade Ireland (which is a North/South body established under the Good Friday Agreement), IDA, EI, and former agency SFADCo.
- ^b Receipts under this line are in part-recoupment of the expenditure under subhead C.8.

Significant variations

Overall appropriations-in-aid were €16.922 million higher than originally provided. Explanations for variances (+/- 5% and €100,000) are set out below.

1. Receipts from the Social Insurance Fund

Estimate €75,000; realised €269,000

The costs incurred by the Department's employment rights bodies in processing employment rights claims, including claims under the Redundancy and Insolvency Payments Acts, are recoupable from the Social Insurance Fund (SIF). The additional monies recouped from the SIF was due to a significant increase in the volume of such claims processed in 2024.

2. Employment permit fees

Estimate €27 million; realised €39 million

The excess of €12 million in receipts was due to a significant increase in the number of permits issued reflecting the strong performance of the economy. There was a year-on-year increase of 21% in the number of applications received compared to 2023, resulting in the excess of receipts.

3. Employment agency licences

Estimate €400,000; realised €548,000

Employment agency licences must be renewed each year. The number of new licences can be difficult to forecast. The excess in licence fees was because the number of licences issued in 2024 was greater than had been expected.

5. WRC court awarded costs

Estimate €20,000; realised €121,000

Accurate estimates of court awards are difficult given such awards are ultimately matters for determination of the courts.

6. Companies Registration Office

Estimate €16.857 million; realised €20.129 million

The fees generated by the Companies Registration Office are dependent on the activity and the timeliness of returns made by companies having regard to their statutory obligations and can, therefore, be difficult to forecast accurately. The excess of €3.27 million in fees realised in 2024 was primarily due to the strength of the economy.

7. Beneficial ownership of companies and industrial and provident societies

Estimate €200,000; realised €417,000

The Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2021 obliges financial institutions and other prescribed bodies to inspect the Register of Beneficial Owners as part of their due diligence obligations. The excess in fees of €217,000 was in part due to greater than expected customer accounts top-ups for the Register of Beneficial Owners enquiries and court awarded costs.

13. Merger notifications

Estimate €550,000; realised €663,000

The excess of €113,000 was as a result of the number of merger notifications submitted to the CCPC being higher than anticipated.

15. Miscellaneous

Estimate €400,000; realised €626,000

The excess of €226,000 in miscellaneous receipts primarily relates to monies recouped from the Dormant Accounts Fund for expenditure in relation to the Balance for Better Business Initiative.

16. Enterprise policy

Estimate €6.405 million; realised €4.166 million

The shortfall in receipts of €2.239 million is due primarily to delays in the processing of expenditure claims relating to the INTERREG VA Programme. Claims in respect of the refund of INTERREG expenditure from the European Regional Development Fund are managed by the appointed Special EU Programmes Body (SEUPB). The SEUPB certifies all such claims. The certification process can be subject to delays which makes the accurate forecasting of receipts difficult.

20. Temporary loan guarantee schemes

Estimate €2.453 million; realised €3.392 million

Schemes operating under the Credit Guarantee Act 2012, which include the Covid-19 Credit Guarantee Scheme and the Ukraine Credit Guarantee Scheme, provide a State-backed guarantee on loans under the schemes.

The framework of the schemes requires that a premium is paid on loans provided with State backed guarantees. Premia received are based on the number of loans, the size of the company and the term of the loans. Premia received in 2024 amounted to €2.228 million. Additionally, the amount of recoveries from previously defaulted loans on which a claim on the guarantee was paid was €1.164 million.

22. Receipts from additional superannuation contributions on public service remuneration

Estimate €5.9 million; realised €7.502 million

The excess of €1.602 million in additional superannuation contributions receipts arose directly as a result of the increase in staff numbers recruited in the course of 2024.

4.2 Extra receipts payable to the Exchequer

	2024 €000	2023 €000
Balance at 1 January	—	—
Local Enterprise Offices – current ^a	68	18
Local Enterprise Offices – capital ^b	17	—
Local Enterprise Offices – refundable aid ^c	3,652	14,032
Enterprise Ireland- excess own resource income ^d	49,665	20,057
Enterprise Ireland- return of unused Restart grant	—	19
TBESS return of monies ^e	950	—
Miscellaneous	182	—
Business Advisory Hub ^f	342	—
Transferred to the Exchequer	(54,876)	(34,126)
Balance at 31 December	—	—

- Note
- ^a Local Enterprise Offices – current: this is related to unused funds in subhead A.8 for operational expenditure.
 - ^b Local Enterprise Offices – capital: this is related to unused funds in subhead A.8 for particular capital programmes.
 - ^c Local Enterprise Offices – refundable aid: this is related to the return of refundable aid balances from 31 Local Enterprise Offices.
 - ^d Enterprise Ireland – excess own resource income: this is related to own resource income generated by Enterprise Ireland in excess of the amount sanctioned by DPENDR for their own use in the year.
 - ^e Temporary Business Energy Support Scheme – funding returned to the Department from the Office of the Revenue Commissioners.
 - ^f Business Advisory Hub suspense account – unspent money returned to the Exchequer.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end		
Department and Offices:		
Department ^a	636	599
Intellectual Property Office of Ireland	42	41
Workplace Relations Commission	193	196
Companies Registration Office	115	109
Labour Court	30	30
	1,016	975
 Agencies ^b	 2,024	 1,962
	3,040	2,937

- Note ^a Includes the staff of the Secretariat of the Low Pay Commission.
- ^b Includes employees of the Personal Injuries Resolution Board, a non-commercial State agency that, aside from a pension provision, is not in direct receipt of Exchequer funding.

5.2 Pay – Department, offices and agencies

	2024	2023
	€000	€000
Pay	224,377	203,006
Higher, special or additional duties allowances	1,187	1,265
Other allowances	3,143	3,225
Overtime	688	615
Employer's PRSI	18,188	16,092
Total pay	247,583	224,203

The remuneration arrangements refer to the pay element of subheads A.1, A.4, A.5, A.6, A.7, B.1, B.3, B.4, C.1, C.3, C.5, C.7, C.8, C.10 and C.15.

5.3 Department

	2024	2023
	€000	€000
Pay ^{a, b}	59,078	54,606
Higher, special or additional duties allowances	809	875
Other allowances	1,027	1,194
Overtime	455	357
Employer's PRSI	5,051	4,501
Total pay ^c	66,420	61,533

- Note ^a Includes pension payments to 38 former members of the Labour Court/Labour Relations Commission and the Competition and Consumer Protection Commission (CCPC).
- ^b Excludes fees paid to office holders who are not employees of the Department e.g. adjudicators.
- ^c Total pay includes administration pay (A.1, B.1 and C.1) and the pay elements of the Offices of the Department (B.3, C.3, C.10 and C.15). The amount included for pay in note 1 refers to administrative subheads only.

5.4 Allowances and overtime payments – Department staff

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024	2023
			€	€
Higher, special or additional duties allowances	103	15	24,551	48,485
Other allowances	39	14	140,662	226,246
Overtime	127	16	22,249	21,553
Extra remuneration in more than one category	17	11	29,973	28,984

5.5 Agencies

The agencies included here are the Corporate Enforcement Authority, Competition and Consumer Protection Commission, Enterprise Ireland, Health and Safety Authority, Industrial Development Agency, National Standards Authority of Ireland, InterTrade Ireland (who are a North/South body established under the Good Friday Agreement) and the Irish Auditing and Accounting Supervisory Authority.

The pay expenditure of the agencies is not a direct financial transaction of the Department and as such the Department does not hold detailed pay and allowance information in respect of the agencies concerned. Detailed information in relation to employee numbers and pay in respect of the Department's agencies is available from the relevant annual financial statements/annual reports or directly from the agencies concerned.

	2024	2023
	€000	€000
Pay	165,300	148,400
Higher, special or additional duties allowances	378	390
Other allowances	2,116	2,031
Overtime	233	258
Employer's PRSI	13,136	11,591
Total pay	181,163	162,670

5.6 Allowance and overtime payments – agency staff

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024	2023
			€	€
Higher, special or additional duties allowances	81	7	58,450	55,904
Other allowances	302	32	96,888	96,918
Overtime	84	5	36,163	32,805
Extra remuneration in more than one category	21	5	39,064	33,844

5.7 Other remuneration arrangements

One retired civil servant in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €900. The payments made were consistent with the principle of the Public Service (Single Scheme and other provisions) Act 2012.

This account includes expenditure of €234,262 in respect of four officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.8 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay		
Former Accounting Officer – retired 31 May 2023	—	117
Accounting Officer – appointed 1 June 2023	250	138
	250	255

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

5.9 Department staffing by pay band

The number of Department 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 ^a	
From	To	2024	2023
20,000	59,999	744	623
60,000	69,999	148	114
70,000	79,999	81	69
80,000	89,999	87	62
90,000	99,999	47	41
100,000	109,999	41	12
110,000	119,999	21	20
120,000	129,999	15	10
130,000	139,999	2	1
140,000	149,999	—	1
150,000	159,999	—	2
160,000	169,999	4	6
170,000	179,999	5	3
180,000	189,999	1	—
190,000	199,999	1	—
200,000	209,999	—	—
210,000	219,999	—	1
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	1	—

Note ^a Includes staff of the Offices of the Department.

5.10 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	137	221,894	167,171
Recovery plans in place	23	49,380	75,751

5.11 Severance/redundancy

During 2024, three staff members received severance and redundancy payments due to change of a Minister to the Department. These payments totalled €66,748.

Note 6 Miscellaneous

6.1 EU funding

The Department, and the following bodies under the aegis of the Department received EU aid directly as shown below.

Subhead		2024	2023
		€000	€000
A.4	InterTrade Ireland	60	2,233
A.6	NSAI	270	—
A.7	Enterprise Ireland	884	111 ^a
A.10	Matching funding for INTERREG	—	1,195
B.3	Intellectual Property Office of Ireland	231	330
B.4	Science and Technology Development Programme - Enterprise Ireland	8,720	12,242 ^a
C.5	Health and Safety Authority	—	11
C.8	CCPC	242	—
		10,407	16,122

Note ^a Figures restated for 2023

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023
Number of cases	—	9	9	6
	€000	€000	€000	€000
Department's own legal costs	—	283	283 ^a	1,020
Payments by/on behalf of Department				
Compensation	—	13	13	—
Legal costs	—	298	298 ^b	341
Other costs	—	—	—	—
2024 Total ^b	—	594	594^c	—
2023 Total	—	1,361	1,361	

Note ^a Two cases in total both of which exceed € 50,000

^b Six cases in total which includes two single cases exceeding €50,000

^c There are no payments in relation to staff personal injuries or for loss/damage included in total.

6.3 Commissions, committees and special inquiries

	Year of establishment	2024	2023
		€000	€000
Permanent/open-ended			
Balance for Better Business	2021	200	181
		200	223

6.4 Fraud and suspected fraud

The 2023 Appropriation Account referred to a small number of loans issued by lenders who were participants in DETE loan schemes managed on the Department's behalf by the Strategic Banking Corporation of Ireland (SBCI) and in respect of which concerns had been raised in relation to possible fraud. The 2023 account gave details of the eleven loans involved. These loans are now under investigation by An Garda Síochána. This includes eight loans under the Covid Credit Guarantee Scheme totalling €1 million (CCGS) and three loans under the Brexit Loan Scheme/Covid Working Capital Scheme totalling €0.25 million (BLS/CWCS). Legal advice received by the Department in 2024 advised that the eight claims under the CCGS should be paid, as the lender had not breached any of the terms of their bi-lateral guarantee agreement between the Department and the lender. Accordingly, these claims totalling €670,263 were paid in October 2024.

The Department had no role in the administration of these schemes which are managed on its behalf by the SBCI. The SBCI engages with the participating on-lenders in relation to the manner in how loans are administered under both schemes. In terms of the eleven expected fraudulent loans, the SBCI has confirmed that the cases were reported to the relevant authorities and investigations into the cases are ongoing.

6.5 Employment and training levy

The Employment and Training Levy – set at 1% of an individual's total income with some exceptions – was abolished with effect from 6 April 1999. The Department continues to receive amounts relating to historical payments of the levy. The Employment and Training Levy is collected by the Office of the Revenue Commissioners and paid over to the Department monthly. The moneys are in turn paid over to the Exchequer.

Statement of payments made in accordance with Section 25(1) of the Labour Services Act 1987.

	2024	2023
	€000	€000
Received from Revenue Commissioners	6	13
Paid into the Exchequer	6	13

Appropriation Account 2024

Vote 33

**Tourism, Culture, Arts, Gaeltacht,
Sport and Media**

Introduction

As Accounting Officer for Vote 33, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, including certain services administered by that Office, and for payment of certain subsidies and grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €32.341 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

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

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

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

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

I have fulfilled my responsibilities in relation to the requirements of the Service Management agreement between this Department and the Financial Shared Service Centre of the Department of Justice. I rely on a letter of assurance from the Accounting Officer for the Justice Vote that the appropriate controls are exercised in the provision of shared services to my Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.

- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of one non-competitive contract in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT). Under a contract for the provision of legal services, the final cost of services supplied exceeded the value of the initial procurement by €51,344 (exclusive of VAT) due to the complexity and quantity of advice required

This contract has been included in the 40/2002 annual return referenced above.

Risk and control framework

The Department 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 department and these have been identified, 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 are communicated to those responsible for taking corrective action and to 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Feargal Ó Coigligh

Accounting Officer

Tourism, Culture, Arts, Gaeltacht, Sport and Media

26 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media

Opinion on the appropriation account

I have audited the appropriation account for Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Culture, Communications and Sport 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.

Loss due to late transposition of EU Directive

The Accounting Officer discloses that expenditure of €4.33 million was incurred in 2024 in respect of a fine arising from a judgement of the Court of Justice of the European Union. The judgement was issued in respect of a case brought by the European Commission concerning the failure by Ireland to transpose the provisions of EU Directive 2018/1808 amending the 2010 Audiovisual Media Services Directive. Article 2 of the 2018 Directive required all member states to complete the transposition of the Directive by 19 September 2020.

The judgement of the European Court was issued in February 2024. The fine imposed by the court comprised a €2.5 million lump-sum payment for the infringement, plus a daily fine of €10,000 while the infringement continued, plus legal costs. Correspondence from the Commission indicates that it was satisfied that the transposition was completed by 18 November 2024, ending the accumulation of the daily fines.

Arising from the judgement, the Department paid the lump sum of €2.5 million and €2.64 million in respect of the daily fines – a total of €5.14 million. Of this, €4.33 million was paid in 2024, and charged to subhead E.7. A provision of €810,000 was made in the statement of financial position at end 2024 in respect of the balance of the fine, which was discharged in 2025.

Seamus McCarthy
Comptroller and Auditor General

22 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Tourism services			
	Original	218,644		
	Deferred surrender	4,380		
	Supplementary	4,700		
			227,724	220,997
				205,310
B	Arts and culture			
	Original	369,336		
	Deferred surrender	7,800		
	Supplementary	(1,350)		
			375,786	355,925
				346,858
C	Gaeltacht			
	Original	100,600		
	Deferred surrender	2,500		
	Supplementary	(2,850)		
			100,250	91,913
				85,192
D	Sports and recreation services			
	Original	209,001		
	Deferred surrender	6,800		
	Supplementary	(9,899)		
			205,902	192,204
				184,187
E	Broadcasting			
	Original	304,431		
	Supplementary	14,126		
			318,557	304,502
				288,889
Gross expenditure				
	Original	1,202,012		
	Deferred surrender	21,480		
	Supplementary	4,727		
			1,228,219	1,165,541
				1,110,436
<i>Deduct</i>				
F	Appropriations-in-aid			
	Original	211,714		
	Supplementary	4,726		
			216,440	210,891
				218,153

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Net expenditure				
	<i>Original</i>	990,298		
	<i>Deferred surrender</i>	21,480		
	<i>Supplementary</i>	1		
		1,011,779	954,650	892,283

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 spending in the following year. €24.788 million of unspent allocations in respect of capital elements was carried forward to 2025 (see note 6.3).

	2024	2023
	€	€
Surplus	57,128,994	56,383,182
Deferred surrender	(24,788,000)	(21,480,000)
Surplus to be surrendered	32,340,994	34,903,182

Feargal Ó Coighligh

Accounting Officer

Tourism, Culture, Arts, Gaeltacht, Sport and Media

26 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	1,130,050	1,080,648
Pay	30,205	25,754
Non pay	5,286	4,034
Gross expenditure	1,165,541	1,110,436
<i>Deduct</i>		
Appropriations-in-aid	210,891	218,153
Net expenditure	954,650	892,283
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(305)	
Depreciation	296	
Loss on disposals	6	
<i>Intangible assets (note 2.2)</i>		
Purchases	—	
Amortisation	59	
	56	145
Changes in net current assets		
Increase in prepayments	(499)	
Increase in accrued income	(225)	
Increase in accrued expenses	1,325	
	601	17,367
Direct expenditure	955,307	909,795
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	14,374	14,686
Notional rents	1,136	1,136
Net programme cost	970,817	925,617

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 33 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	40
Vote 12	Superannuation and Retired Allowances	11,779	12,184
Vote 13	Office of Public Works	1,439	1,420
Vote 18	National Shared Services Office	46	48
Vote 24	Justice – Financial Shared Services Centre	557	570
Vote 20	Garda Síochána	243	222
Vote 43	Office of the Government Chief Information Officer	97	47
Central Fund – ministerial pensions		172	155
		14,374	14,686

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	3,342	3,339
Intangible assets	2.2	67	126
		3,409	3,465
Current assets			
Bank and cash	2.3	23,677	39,920
Prepayments	2.4	11,579	11,080
Other debit balances	2.5	772	95
Accrued income	2.6	227	2
		36,255	51,097
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	2,705	1,380
Deferred income	2.8	2	2
Other credit balances	2.9	1,775	1,204
Net Exchequer funding	2.10	22,674	38,811
		27,156	41,397
Net current assets		9,099	9,700
Net assets		12,508	13,165
Represented by:			
State funding account	2.11	12,508	13,165

2.1 Property, plant and equipment ^a

	Land and buildings	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Cost or valuation ^a				
At 1 January 2024	3,596	4,282	2,124	10,002
Additions	—	305	—	305
Disposals	—	(1,176)	—	(1,176)
At 31 December 2024	3,596	3,411	2,124	9,131
Accumulated depreciation				
At 1 January 2024	915	3,851	1,897	6,663
Depreciation for the year	72	209	15	296
Depreciation on disposals	—	(1,170)	—	(1,170)
At 31 December 2024	987	2,890	1,912	5,789
Net assets				
At 31 December 2024	2,609	521	212	3,342
At 31 December 2023	2,681	431	227	3,339

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2024	4,106	4,106
Additions	—	—
Disposals	(3,829)	(3,829)
At 31 December 2024	277	277
Accumulated amortisation		
At 1 January 2024	3,980	3,980
Amortisation for the year	59	59
Amortisation on disposals	(3,829)	(3,829)
At 31 December 2024	210	210
Net assets		
At 31 December 2024	67	67
At 31 December 2023	126	126

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balance and cash	23,597	39,740
Petty cash balance	2	2
Commercial bank account balances	78	178
	23,677	39,920

Note ^a The commercial bank account balances in 2024 include €62,398 (2023: €165,187) in respect of a commercial bank account operated by the Department of Justice Financial Shared Services.

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Cultural infrastructure and development	7,034	5,638
Irish language support schemes	1,518	1,074
National Library of Ireland	600	1,153
Gaeltacht support schemes	459	555
Culture Ireland	419	954
Digital capital investment and IT expenses	413	326
20 Year Strategy for the Irish Language 2010-2030	198	65
Miscellaneous	938	1,315
	11,579	11,080

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Office of Public Works	26	35
Paypath – salary payments suspense item	707	2
Other debit suspense items	39	58
	772	95

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Appropriations-in-aid: agencies pension and additional superannuation contributions receipts	212	—
Salaries, wages and allowances: Department of Social Protection receipts	11	—
National Archives	4	2
	227	2

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual	967	—
Holiday accrual	634	—
EU fine accrual	810	—
National Archives	62	121
Irish language support schemes	15	770
Cultural infrastructure and development	—	155
Decade of Centenaries 1912-1922	—	103
Miscellaneous	217	231
	2,705	1,380

2.8 Deferred income

at 31 December	2024	2023
	€000	€000
National Archives	2	2
	2	2

2.9 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	478	443
Pay related social insurance	304	270
Professional services withholding tax	33	37
Value added tax	649	23
	<u>1,464</u>	<u>773</u>
Suspense		
Crowley Bequest Fund (note 7.2)	88	128
Other	223	303
	<u>311</u>	<u>431</u>
	<u>1,775</u>	<u>1,204</u>

2.10 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	32,341	34,903
Deferred surrender	24,788	21,480
Exchequer grant undrawn	(34,455)	(17,572)
Net Exchequer funding	<u>22,674</u>	<u>38,811</u>
Represented by:		
Debtors		
Bank and cash	23,677	39,920
Debit balances: suspense	772	95
	<u>24,449</u>	<u>40,015</u>
Creditors		
Due to the State	(1,464)	(773)
Credit balances: suspense	(311)	(431)
	<u>(1,775)</u>	<u>(1,204)</u>
	<u>22,674</u>	<u>38,811</u>

2.11 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		13,165	30,686
Disbursements from the Vote			
Estimate provision	Account	1,011,779	
Deferred surrender	Account	(24,788)	
Surplus to be surrendered	Account	(32,341)	
Net vote		954,650	892,283
Expenditure borne elsewhere	1.1	14,374	14,686
Non-cash items: Notional rent	1	1,136	1,127
Net programme cost	1	(970,817)	(925,617)
Balance at 31 December		12,508	13,165

2.12 Commitments

at 31 December	2024	2023
a) Global commitments	€000	€000
Procurement of goods and services	15,710	22,029
Non-capital grant programmes (b)	70,516	91,932
Capital grant programmes (c)	407,165	163,520
Capital projects and programmes	71,366	35,414
Total commitments	564,757	312,895

The Department has recalculated the 2023 closing balances for commitments. Consequently, the closing balances have been restated from €313.404 million to €312.895 million.

b) Non-capital grant programmes	€000	€000
Opening balance	91,932	125,142
Grants paid in the year	(73,055)	(71,855)
New grant commitments	53,493	40,458
Grants cancelled	(1,854)	(1,813)
	70,516	91,932
c) Capital grant programmes	€000	€000
Opening balance 1 January	163,520	215,188
New grant commitments	318,207	12,536
Grants paid in the year	(69,359)	(63,181)
Grants cancelled	(5,203)	(1,023)
Closing balance 31 December	407,165	163,520

d) Major capital projects

Project / Programme	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
National Archives Repository Project	€2,411	€6,341	€28,348	€37,100	—

2.13 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	32	175

2.14 First time adoption of CGAS in 2024

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

at 31 December	2024
	€000
Payroll accrual ^a	(967)
Holiday accrual ^a	(634)
	(1,601)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	31,997		
	<i>Supplementary</i>	(900)		
		31,097	30,205	25,754
ii	Travel and subsistence	700	631	542
iii	Training and development	1,294	439	225
iv	Operational services, supplies and sundry equipment	393	781	694
v	Digital capital investment and IT expenses	2,159	1,890	1,845
vi	Premises expenses	1,389	503	472
vii	Policy review, consultancy services and research	1,240	1,042	256
		38,272	35,491	29,788

Note ^a The Department of Public Expenditure, National Development Plan Delivery and Reform introduced changes to the analysis of non-pay administration subheads for 2024 as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect this new structure.

Significant variations

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

iii Training and development

Estimate provision €1.294 million; outturn €439,000

The savings arose due to the reconfiguration of administration subheads for 2024 which resulted in expenditure previously charged to subhead iii Training and development (previously: Training and development and incidental expenses) moving to subhead iv Operational services, supplies and sundry equipment (previously: Postal and telecommunications services)

iv Operational services, supplies and sundry equipment

Estimate provision €393,000; outturn €781,000

The excess arose due to the reconfiguration of administration subheads for 2024 which resulted in additional categories of expenditure being charged to subhead iv (see above).

vi Premises expenses

Estimate provision €1.389 million; outturn €503,000

The saving arose on foot of the delay in the move of the Department to new headquarters in Leeson Lane which was originally scheduled for 2024 - provision for expenditure related to this move was included in original 2024 provision. The handover of the new building took place in April 2025. The capital cost of the building was borne by the OPW and not the Department.

Programme A Tourism services

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	3,389		
	<i>Supplementary</i>	(100)		
			3,289	2,931
				2,366
A.2	Administration – non pay	723	471	371
A.3	Fáilte Ireland	95,474	96,474	94,136
A.4	Tourism Ireland Limited			
	<i>Original</i>	21,458		
	<i>Supplementary</i>	5,800		
			27,258	20,762
A.5	Tourism Marketing Fund	59,600	57,104	61,925
A.6	Tourism product development			
	<i>Original</i>	36,500		
	<i>Supplementary</i>	(1,000)		
			35,500	18,000
A.7	Brexit Adjustment Reserve	—	—	7,750
A.8	EU Just Transition Fund			
	<i>Original</i>	1,500		
	<i>Deferred surrender</i>	4,380		
			5,880	4,759
		227,724	220,997	205,310

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.4 Tourism Ireland Limited

Estimate provision €21.458 million; outturn €27.258 million

A supplementary estimate of €5.8 million was provided to allow Tourism Ireland to complete the delivery of a series of promotional campaigns to drive international demand addressing regional and seasonal priorities.

A.6 Tourism product development

Estimate provision €36.5 million; outturn €32.0 million

The saving of €4.5 million was mainly due to delays in the progression of some capital projects. €2.5 million of this funding was carried forward into 2025.

A.8 EU Just Transition Fund

Estimate provision €5.88 million; outturn €4.759 million

The saving of €1.121 million was mainly due to drawdown in 2024 being slower than anticipated. As a result, €512,000 of this funding was carried forward into 2025.

Programme B Arts and culture

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	14,467		
	<i>Supplementary</i>	(350)		
		14,117	13,857	11,788
B.2	Administration – non pay	2,795	1,667	1,531
B.3	Payments to match resources generated by National Archives	40	29	29
B.4	General expenses of National Archives and Advisory Council	2,726	2,385	1,933
B.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford gallery (note 7.1)	28,411	28,411	27,360
B.6	Regional museums, galleries, cultural centres and projects	23,245	21,840	21,039
B.7	Cultural infrastructure and development			
	<i>Original</i>	36,592		
	<i>Deferred surrender</i>	7,800		
	<i>Supplementary</i>	(1,000)		
		43,392	27,516	25,783
B.8	Culture Ireland	7,600	7,562	6,598
B.9	An Chomhairle Ealaíon (part funded by the National Lottery)	134,278	134,278	130,488
B.10	General expenses of the National Museum of Ireland	19,106	19,106	18,666
B.11	General expenses of the National Library of Ireland	10,252	10,252	9,995
B.12	Fís Éireann/Screen Ireland	39,546	39,546	37,946
B.13	General expenses of the National Gallery of Ireland	13,778	13,778	13,395
B.14	European City of Culture	—	—	798
B.15	Decade of Centenaries 1912-1922	1,500	1,353	5,000
B.16	Cultural supports	35,000	34,345	34,509
		375,786	355,925	346,858

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.4 General expenses of National Archives and Advisory Council

Estimate provision €2.726 million; outturn €2.385 million

The saving of €341,000 is due to the delay in the commencement of 6th floor renovations work.

B.6 Regional museums, galleries, cultural centres and projects

Estimate provision €23.245 million; outturn €21.84 million

The saving of €1.405 million was mainly due to the slower than anticipated drawdown of funding under the Creative Ireland programme.

B.7 Cultural infrastructure and development

Estimate provision €44.392 million; outturn €27.516 million

The saving of €16.876 million on subhead B7 was primarily due to lower than anticipated spending on the National Cultural Institutions Investment Programme. This programme entails the redevelopment of a number of National Cultural Institutions under the National Development Plan which will secure the institutions for generations to come and projects can take a number of years to come through the *Infrastructure Guidelines* process.

B.15 Decade of Centenaries 1912-1922

Estimate provision €1.5 million; outturn €1.353 million

The saving of €147,000 was due to the fact that a number of grant recipients ultimately did not draw down their full allocation.

Programme C Gaeltacht

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	Outturn
			€000	€000
C.1	Administration – pay			
	<i>Original</i>	7,259		
	<i>Supplementary</i>	(250)		
			7,009	5,842
C.2	Administration – non pay		1,913	1,256
C.3	Gaeltacht support schemes			
	<i>Original</i>	13,199		
	<i>Deferred surrender</i>	650		
	<i>Supplementary</i>	(3,000)		
			10,849	9,985
C.4	Irish language support schemes (part funded by National Lottery)			8,737
	<i>Original</i>	13,200		
	<i>Deferred surrender</i>	1,000		
	<i>Supplementary</i>	(100)		
			14,100	10,358
C.5	An Coimisinéir Teanga		1,522	1,463
C.6	Údarás na Gaeltachta - administration		15,525	15,525
C.7	Údarás na Gaeltachta – current programme expenditure		6,750	6,750
C.8	Údarás na Gaeltachta – grants for projects and capital expenditure on premises			
	<i>Original</i>	14,454		
	<i>Deferred surrender</i>	500		
			14,954	14,954
C.9	Cross border co-operation/ comhoibriú thuaidh theas			14,454
	<i>Original</i>	18,728		
	<i>Deferred surrender</i>	350		
			19,078	17,538
C.10	Language planning process			16,948
	<i>Original</i>	6,550		
	<i>Supplementary</i>	1,000		
			7,550	7,550
C.11	Tionscnaimh seirbhíse poiblí/ public service initiatives			6,750
	<i>Original</i>	1,500		
	<i>Supplementary</i>	(500)		
			1,000	692
			100,250	91,913
				85,192

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

C.3 Gaeltacht support schemes

Estimate provision €13.849 million; outturn €9.985 million

The saving of €3.864 million was mainly due to delays being experienced with larger capital projects as well as a reduction in the number of applications received.

C.4 Irish language support schemes

Estimate provision €14.2 million; outturn €10.358 million

The saving of €3.842 million was due to delays in the progressing of a number of large-scale projects. €2.2 million of this funding was carried forward into 2025.

C.9 Cross border co-operation/comhoibriú thuaidh theas

Estimate provision €19.078 million; outturn €17.538 million

The saving of €1.54 million was because increased funding allocated to An Foras Teanga for 2024 could not be approved in the absence of matched funding from the other sponsor Department (the Department of Communities, Northern Ireland).

C.10 Language planning process

Estimate provision €6.55 million; outturn €7.55 million

The increased expenditure on foot of the supplementary estimates, was to facilitate a number of strategic projects related to the implementation of an Straitéis 20-Bliain don Ghaeilge.

C.11 Tionscnaimh seirbhíse poiblí/public service initiatives

Estimate provision €1.5 million; outturn €692,000

The saving of €808,000 was mainly due to an underspend in a project providing research services to the Department owing to issues with the recruitment of staff and the delayed commencement of a largescale awareness campaign which will now take place in 2025.

Programme D Sports and recreation services

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay			
	<i>Original</i>	4,260		
	<i>Supplementary</i>	(100)		
			4,160	3,598
D.2	Administration – non pay		464	382
D.3	Sports capital and equipment programme			
	<i>Original</i>	34,535		
	<i>Supplementary</i>	15,001		
			48,575	53,765
D.4	Local authority swimming pool programme		—	827
D.5	Sport Ireland (part funded by National Lottery)		107,039	104,694
D.6	Dormant accounts funding for sports measures		10,500	12,000
D.7	Large scale sport infrastructure fund			
	<i>Original</i>	42,600		
	<i>Deferred surrender</i>	6,800		
	<i>Supplementary</i>	(25,000)		
			14,924	3,121
D.8	Major sport events			
	<i>Original</i>	6,395		
	<i>Supplementary</i>	200		
			6,555	5,800
		205,902	192,204	184,187

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

D.3 Sports capital and equipment programme

Estimate provision €34.535 million; outturn €48.575 million

In 2024, as part of the supplementary estimates, an additional €15.001 million was made available to this subhead to allow for increased expenditure on foot of record funding allocations under recent rounds of the sports capital programme.

D.4 Local authority swimming pool programme

Estimate provision €1.0 million; outturn €nil

The savings arose because this is a legacy programme with contingency requirement for remaining potential commitments.

D.7 Large scale sport infrastructure fund

Estimate provision €49.4 million; outturn €14.924 million

The saving of €34.476 million was mainly due to some grantees temporarily pausing projects on foot of the rise in construction inflation until they could obtain the necessary funding to finalise the work. In some cases, this resulted in the need for projects to undergo re-engineering and re-evaluation, necessitating a recommencement of the due diligence process. €9.476 million of this funding was carried forward into 2025.

Programme E Broadcasting

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay			
	<i>Original</i>	2,622		
	<i>Supplementary</i>	(100)		
			2,522	3,428
				2,774
E.2	Administration – non pay		812	1,428
				642
E.3	Grant to Raidió Teilifís Éireann for broadcasting licence fees			
	<i>Original</i>	168,622		
	<i>Supplementary</i>	11,308		
			179,930	173,473
				179,451
E.4	Payment to An Post for collection of broadcasting licence fees			
	<i>Original</i>	12,457		
	<i>Supplementary</i>	(3,474)		
			8,983	8,983
				8,419
E.5	Deontas i leith Theilifís na Gaeilge			
	<i>Original</i>	57,033		
	<i>Supplementary</i>	4,500		
			61,533	61,533
				56,233
E.6	Broadcasting and media fund			
	<i>Original</i>	22,885		
	<i>Supplementary</i>	(3,108)		
			19,777	19,270
				19,570
E.7	Coimisiún na Meán			
	<i>Original</i>	—		
	<i>Supplementary</i>	5,000		
			5,000	4,330
				5,800
E.8	Interim funding for Raidió Teilifís Éireann		40,000	32,057
				16,000
		318,557	304,502	288,889

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

E.4 Payment to An Post for collection of broadcasting licence fees

Estimate provision €12.457 million; outturn €8.983 million

The payment to An Post is based on a commission for TV licence issuances and any appropriate sum the Minister may determine in accordance with the Broadcasting Act 2009. The 2024 outturn reflects a reduced TV licence commission and an additional sum arising from the July 2024 Government decision on the future funding of public service media.

E.5 Deontas i leith Theilifís na Gaeilge

Estimate provision €57.033 million; outturn €61.533 million

An additional €4.5 million was made available under this subhead as part of the supplementary estimate which enabled extra investment in commissions from the independent production sector facilitating high-quality, domestically-produced content for broadcast by TG4.

E.6 Broadcasting and media fund

Estimate provision €22.885 million; outturn €19.27 million

In accordance with the Broadcasting Act 2009, payments to the broadcasting fund are primarily based on the level of television licence fees which were reduced in 2024 compared to 2023. This is reflected in the outturn.

E.7 Coimisiún na Meán

Estimate provision €nil; outturn €4.33 million

The outturn reflects the decision of the Court of Justice of the European Union to impose a lump sum fine of €2,500,000 and daily penalty payments of €10,000 on Ireland for failure to transpose the revised European Union Audio Visual Media Services Directive (AVMSD). Funding was made available to meet this expenditure as part of the supplementary estimate.

E.8 Interim funding for Raidió Teilifís Éireann

Estimate provision €40 million; outturn €32.057 million

Overall funding to RTÉ in 2024 was limited to the combined provisions in subheads E.3 and E.8. As TV licence receipts were higher than originally estimated, there was a corresponding reduction in allocation paid from this subhead which led to a saving on the original Exchequer allocation of just under €8 million.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Tourism Ireland pension receipts	343	372	431
2	National Archives fees	44	37	31
3	Receipts from additional superannuation contributions on public service remuneration	2,819	4,255	3,322
4	Dormant accounts funding	10,500	10,500	12,000
5	Sport Ireland pension receipts	153	79	116
6	Broadcasting licence fees			
	<i>Original</i>	197,130		
	<i>Supplementary</i>	4,726		
		201,856	194,913	201,378
7	Miscellaneous receipts	725	735	875
		216,440	210,891	218,153

Significant variations

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

4 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €2.819 million; realised €4.255 million

The variance of €1.436 million was mainly due to higher than anticipated superannuation contributions from agencies.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Sport Ireland – balance of energy support moneys	8,739	5,995
Arts Council – balance of energy support moneys	2,850	—
Tourism Ireland – recoupment of end of year reserves	6,100	—
Údarás na Gaeltachta – sale of shares	—	5,218
Fáilte Ireland – sale of property	—	1,114
Fáilte Ireland – sale of land	—	530
Fáilte Ireland – sale of tourism products	—	500
Receipts from Gaeltacht loans	—	5
Receipts from voluntary surrender of ministerial salaries	37	37
Transferred to the Exchequer	(17,689)	(13,399)
Balance at 31 December	37	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end		
Department	487	453
Agencies	2,026	1,795
	2,513	2,248

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	27,350	23,290
Higher, special or additional duties allowances	232	123
Other allowances	47	172
Overtime	63	61
Employer's PRSI	2,513	2,108
Total pay	30,205	25,754
Remuneration of agency staff		
	2024	2023
	€000	€000
Pay	113,463	108,490
Higher, special or additional duties allowances	488	436
Other allowances	421	342
Overtime	317	293
Employer's PRSI	6,869	5,615
Total pay	121,558	115,176

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	12	5	35,649	35,251
Other allowances	18	4	24,551	23,481
Overtime	31	1	11,853	12,187
Extra remuneration in more than one category	6	4	17,258	17,410
Agency staff				
Higher, special or additional duties allowances	64	6	31,015	16,459
Other allowances	241	6	57,105	42,000
Overtime	167	8	36,497	18,872
Extra remuneration in more than one category	138	7	23,215	19,203

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	266	282
60,000	69,999	48	41
70,000	79,999	36	39
80,000	89,999	46	34
90,000	99,999	27	12
100,000	109,999	10	9
110,000	119,999	11	7
120,000	129,999	6	5
130,000	139,999	3	1
140,000	149,999	3	1
150,000	159,999	1	2
160,000	169,999	1	1
170,000	179,999	2	—
180,000	189,999	—	—
190,000	199,999	1	—
200,000	209,999	—	—
210,000	219,999	—	1

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay F Ó Coigligh	194	—
Basic pay K Licken	17	215
Severance K Licken	224	—
Total	435	215

The value of retirement benefits earned in the period is not included above. The pre-1995 superannuation scheme for established civil servants is relevant for both Accounting Officers and their entitlements to retirement benefits do not extend beyond the standard terms of that pension 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 €25,635. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €306,304 in respect of four officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Severance

During 2024, the outgoing Accounting Officer was paid severance payments totalling €224,173.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	38	86,013	33,891
Recovery plans in place	16	1,134	25,240

Two overpayment recovery plans in respect of two individuals to the value of €626 were transferred out to two government departments / offices in 2024.

Note 6 Miscellaneous

6.1 National Lottery funding

		2024		2023
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
B.9	An Chomhairle Ealaíon (part funded by National Lottery)	134,278	134,278	130,488
C.4	Irish language support schemes (part funded by National Lottery)	14,100	10,358	8,876
D.3	Sports capital and equipment programme	49,536	48,575	53,765
D.5	Sport Ireland (part funded by National Lottery)	108,779	107,039	104,694
		306,693	300,250	297,823

A full list of grantees under subhead C.4 and subhead D.3 is available on the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media website.

6.2 Arbitration and conciliation costs

Expenditure in 2024 was €nil (2023: €nil). There were no settled cases in 2024 (2023: no cases).

6.3 Deferred surrender

Deferred surrender comprises savings in 2024 of €24.788 million in capital expenditure in the following subheads that were carried over to 2025.

		€000
A.6	Tourism product development	2,500
A.8	EU just transition fund	512
B.7	Cultural infrastructure and development	8,500
C.4	Irish language support schemes	2,200
D.5	Sport Ireland	1,600
D.7	Large scale sport infrastructure fund	9,476
		24,788

Note 7 Miscellaneous Accounts

7.1 Payments towards general expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (subhead B.5)

	2024	2023
	€000	€000
Payments		
Irish Museum of Modern Art	7,788	7,540
Chester Beatty Library	4,020	3,917
National Concert Hall	14,149	13,501
Crawford Gallery, Cork	2,454	2,402
	28,411	27,360

7.2 The Crowley Bequest Fund

The bequest was accepted by the State in 1997 to be used to undertake a project involving the listing, microfilming and publishing of records of the Chief Secretary's Office for the period 1815-1853. The charge on the fund represents conservation and salary costs associated with this project.

Accounts of receipts and payments for the year ended 31 December 2024

	2024	2023
	€000	€000
Balance on 1 January	128	142
Payments	(40)	(14)
Balance on 31 December	88	128

7.3 Statement of loans for Gaeltacht housing

Loans issued towards Gaeltacht housing under the Housing (Gaeltacht) Acts 1929 to 2001 and repayments thereof.

	2024	2023
	€000	€000
Opening balance on 1 January	170	180
Interest written off	—	(8)
Annual penal interest accrued	4	3
Repayments of principal	—	(4)
Payments of Interest	—	(1)
Closing balance on 31 December	174	170

Appropriation Account 2024

Vote 34

Housing, Local Government and Heritage

Introduction

As Accounting Officer for Vote 34, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Housing, Local Government and Heritage including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies, grants and payment of certain grants under cash limited schemes.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €10.998 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Transfer of functions

Responsibility for foreshore administration and ministerial functions transferred to the Department of the Environment, Climate and Communications (Vote 29) with effect from 1 January 2024 (SI 236 of 2024).

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

To facilitate the transition of the appropriation account to CGAS, the Department has received derogations in respect of the following standards.

CGAS 13 Leases

The Department is completing a review of its operating leases to ensure full compliance with the standard for inclusion in the 2025 Appropriation Account.

CGAS 17 Property, plant, and equipment

Property assets have not been recognised in the financial statements in accordance with CGAS 17.

Property, comprising land and/or buildings recognised at cost amounting to €73 million has not yet been revalued in accordance with CGAS 17:42A and 17:44.

Plans are in place to complete the valuation of property assets by class and have these properties recognised in the financial statements within the overall transition period of five years envisaged in the implementation guidance to CGAS 17. During the same period, any additional issues such as identifying asset components and analysis of historic revaluations will also be addressed so as to achieve full compliance with CGAS 17.

Valuation of assets

Ownership of seven national parks is vested in the Minister for Housing, Local Government and Heritage. These are the Burren, Connemara, Glenveagh, Páirc Náisiúnta na Mara, Killarney, Wicklow Mountains and Wild Nephin national parks.

Land and buildings located within the national parks have not been valued and are not reflected in the statement of fixed assets. Other assets located at the parks, such as equipment and vehicles, are included in the statement of fixed assets.

Heritage assets the value of which cannot be adequately expressed in financial terms are valued at a nil value.

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.

Land is not depreciated.

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Buildings	20 years	5%
Radar equipment	15 years	6.66%
Acquired/developed software	10 years	10%
Plant and machinery	10 years	10%
Furniture and fittings	10 years	10%
Motor vehicles	5 years	20%
Software licences	5 years	20%
Office and IT equipment	5 years	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 Department.

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

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of risks, including financial risks, to which the Department is exposed and its annual internal audit plans, approved by me and agreed by the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department 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 €77 million in 2024.

The Department has provided details of 32 non-competitive contracts totalling €4,223,684 in excess of €25,000 (exclusive of VAT) in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT) totalling €87,753 (exclusive of VAT). This contract for ICT telephony services continues pending the completion of the tender procurement process, which is underway. A compliant contract is to be put in place in 2025.

The above contract has been included in the 40/2002 annual return referenced above.

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The register is reviewed by the Risk Committee and Management Board on a quarterly basis. The outcome of these assessments, and ongoing monitoring by the Business Unit, 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

The risk register is reviewed centrally and the high-level risks are reviewed on a regular basis by the Management Board. 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 Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Internal Audit Unit (IAU) completed an audit of the Department's internal financial control framework, specifically focusing on budget management and reporting, suspense accounts, cash and bank and fixed assets. The overall audit opinion assigned to the audit is one of adequate assurance, with IAU concluding that most key controls were in place and operating effectively. The implementation of the recommendations raised and agreed in the report will further strengthen the overall control environment of the Department.

In respect of other audit assignments completed by IAU in 2024; while IAU identified required improvements to individual Business Units' controls, no weaknesses in internal financial controls that resulted in a material loss were identified by IAU.

Graham Doyle

Accounting Officer

Housing, Local Government and Heritage

27 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 34 Housing, Local Government and Heritage

Opinion on the appropriation account

I have audited the appropriation account for Vote 34 Housing, Local Government and Heritage for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 34 Housing, Local Government and Heritage for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Housing, Local Government and Heritage 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.

Reporting on matters connected to Vote 34

My *Report on the Accounts of the Public Services* for 2024 includes sections dealing with the following matters that relate to Vote 34, or to funds administered by the Department for Housing, Local Government and Heritage.

- Chapter 2 provides an overview of the funding provided to local authorities from central government agencies, including from Vote 34 and the Local Government Fund
- Chapter 15 examines the mechanisms in place for monitoring the link between the funding provided under the housing programme of Vote 34, and the housing output achieved.

Seamus McCarthy
Comptroller and Auditor General

19 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

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

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 34 Housing, Local Government and Heritage

Appropriation Account 2024

			2024	2023
			Outturn	Outturn
			€000	€000
Programme expenditure				
A	Housing			
	Original	4,021,066		
	Deferred surrender	115,000		
	Supplementary	1,114,200		
			5,250,266	5,320,671
				3,891,087
B	Water and Marine			
	Original	1,807,209		
	Deferred surrender	11,300		
	Supplementary	113,000		
			1,931,509	1,897,651
				1,757,566
C	Local Government			
	Original	545,089		
	Deferred surrender	1,700		
	Supplementary	68,000		
			614,789	634,424
				583,330
D	Planning			
	Original	233,513		
	Deferred surrender	8,700		
			242,213	202,764
				179,905
E	Met Éireann		58,399	43,662
				38,241
F	Heritage			
	Original	252,149		
	Deferred surrender	4,300		
	Supplementary	4,800		
			261,249	253,886
				213,004
Gross expenditure				
	Original	6,917,425		
	Deferred surrender	141,000		
	Supplementary	1,300,000		
			8,358,425	8,353,058
				6,663,133
Deduct				
G	Appropriations-in-aid		70,854	76,485
				77,646
Net expenditure				
	Original	6,846,571		
	Deferred surrender	141,000		
	Supplementary	1,300,000		
			8,287,571	8,276,573
				6,585,487

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 spending in the following year.

	2024	2023
	€	€
Surplus	10,998,004	155,254,208
Deferred surrender	—	(141,000,000)
Surplus to be surrendered	10,998,004	14,254,208

Graham Doyle
Accounting Officer
Housing, Local Government and Heritage

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	8,211,845	6,532,971
Pay	112,678	102,411
Non pay	28,535	27,751
Gross expenditure	8,353,058	6,663,133
<i>Deduct</i>		
Appropriations-in-aid	76,485	77,646
Net expenditure	8,276,573	6,585,487
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(17,807)	
Depreciation	4,944	
Loss on disposals	39	
<i>Intangible assets (note 2.2)</i>		
Purchases	(3,429)	
Amortisation	189	
	(16,064)	(24,811)
Changes in net current assets		
Decrease in inventories	279	
Increase in prepayments	(1,310)	
Increase in accrued income	(2,163)	
Decrease in Housing Agency revolving acquisitions fund	54,282	
Increase in provisions	441	
Increase in accrued expenses	65,089	
	116,618	5,207
Direct expenditure	8,377,127	6,565,883
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	36,088	33,888
Notional rents	3,780	4,231
Net programme cost	8,416,995	6,604,002

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 34 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	41
Vote 12	Superannuation and Retired Allowances	31,161	29,264
Vote 13	Office of Public Works	2,101	1,942
Vote 18	National Shared Services Office	175	174
Vote 20	Garda Síochána	259	235
Vote 43	Office of the Government Chief Information Officer	2,267	2,125
Central Fund – ministerial pensions		84	107
		36,088	33,888

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	102,338	90,145
Intangible assets	2.2	5,666	1,505
		108,004	91,650
Current assets			
Bank and cash	2.3	51,371	183,317
Inventories	2.4	—	279
Prepayments	2.5	3,302	1,992
Accrued income	2.6	6,266	4,103
Housing Agency revolving acquisitions fund	7.2	13,706	67,987
Other debit balances	2.7	2,265	1,704
		76,910	259,382
<i>Less</i>			
Current liabilities			
Provisions	2.8	441	—
Accrued expenses	2.9	94,050	29,076
Other credit balances	2.10	49,156	43,670
Net Exchequer funding	2.11	4,480	141,351
		148,127	214,097
Net current (liabilities)/assets		(71,217)	45,285
Net assets		36,787	136,935
Represented by:			
State funding account	2.12	36,787	136,935

2.1 Property, plant and equipment

	Land and buildings ^a	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^b						
At 1 January 2024	65,395	20,517	25,393	4,132	10,036	125,473
Additions	11,479	2,526	1,223	117	2,339	17,684
Assets brought into use	—	—	9,805	—	(9,805)	—
Prior year adjustment ^c	(366)	—	—	—	—	(366)
Disposals	—	(124)	(3,166)	(218)	—	(3,508)
Assets transferred out	—	—	(12)	(7)	—	(19)
At 31 December 2024	76,508	22,919	33,243	4,024	2,570	139,264
Accumulated depreciation						
At 1 January 2024	2,814	9,417	20,766	2,331	—	35,328
Depreciation for the year	448	2,564	1,866	66	—	4,944
Depreciation on disposals	—	(85)	(3,166)	(218)	—	(3,469)
Depreciation on transfers	—	—	(8)	(7)	—	(15)
Prior year adjustments ^d	116	—	22	—	—	138
At 31 December 2024	3,378	11,896	19,480	2,172	—	36,926
Net assets						
At 31 December 2024	73,130	11,023	13,763	1,852	2,570	102,338
At 31 December 2023	62,581	11,100	4,627	1,801	10,036	90,145

Note ^a Excludes State-owned land and buildings at national parks. See statement of accounting policies and principles.

^b Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^c Land costs incorrectly included in fixed asset register 2023

^d A review identified certain assets that had incorrect depreciation in prior years.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	3,561	1,497	5,058
Additions	501	2,935	3,436
Assets brought into use	916	(916)	—
Adjustment ^a	997	—	997
At 31 December 2024	5,975	3,516	9,491
Accumulated amortisation			
At 1 January 2024	3,553	—	3,553
Amortisation for the year	189	—	189
Adjustment ^a	83	—	83
At 31 December 2024	3,825	—	3,825
Net assets			
At 31 December 2024	2,150	3,516	5,666
At 31 December 2023	8	1,497	1,505

Note ^a This relates to an asset omitted from the 2023 account

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	51,247	183,311
Commercial bank account balance	124	6
	51,371	183,317

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Livestock	—	107
Building materials	—	117
Other	—	46
IT consumables	—	9
	—	279

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Software support	1,571	1,341
International contribution	51	29
Administration	691	446
Other prepayments	989	176
	3,302	1,992

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Pension levy	3,526	3,413
Met Éireann receipts	2,449	681
Services and charges at National Parks and Wildlife Service sites	158	—
Miscellaneous	129	—
Audit fees	4	9
	6,266	4,103

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Heritage projects		
LIFE Atlantic Crex ^a	449	—
Fáilte Ireland Strategic Partnership	420	397
Enhanced Decommissioning Restoration and Rehabilitation Scheme	329	185
Killarney House	161	161
Tomies Wood	142	142
LIFE IP Peatlands and People ^a	141	26
Other heritage projects	21	139
BirdWatch Ireland 2020/2021	—	164
LIFE Strategic Nature project ^a	—	31
Advances to OPW	254	135
Recoupable salary costs	217	159
Recoupable travel pass scheme	41	39
Recoupable travel costs	7	8
Imprests	2	5
Other debit suspense items	81	113
	2,265	1,704

Note ^a The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value.

2.8 Provisions

at 31 December	2024	2023
	€000	€000
Land acquisitions	441	—
	441	—

2.9 Accrued expenses

at 31 December	2024	2023
	€000	€000
IT services and support	40	253
Programme accrual		
A Housing	77,222	22,370
B Water Services	6,283	15
C Local Government	418	749
D Planning	142	267
E Met Éireann	92	203
F Heritage	1,390	3,906
Administration expenses	8,463	1,313
	94,050	29,076

2.10 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	1,655	1,544
Pay related social insurance	1,236	1,095
Value added tax	749	875
Professional services withholding tax	785	638
Pension contributions	437	375
Universal social charge	338	324
	<u>5,200</u>	<u>4,851</u>
Urban Development Fund ^a	11,922	14,903
ERDF Town Centre First Heritage Revival Fund (THRIVE)	7,200	—
LIFE 2022 SNaP Ireland ^b	6,101	6,101
LIFE MPA Ireland ^b	4,512	4,542
LIFE integrated project ^b	4,200	4,274
Local Support group fund – Wild Atlantic Nature LIFE project ^b	3,577	1,075
LIFE Wild Atlantic Nature ^b	2,308	2,859
LIFE on Machair ^b	983	1,885
NPWS transfer of funds from Biodiversa +	683	—
Wicklow National Park – Peatland restoration	600	—
Payroll deductions held in suspense	455	407
Rural Regeneration and Development Fund ^c	311	382
WaterLANDS project	289	123
Raised Bog LIFE restoration project ^b	171	300
Other credit suspense items	550	706
Muckross House refunds and joint tickets	47	574
LIFE Insular ^b	26	26
BirdWatch Ireland 2020/2021	21	—
LIFE Atlantic Crex ^b	—	498
Kerry LIFE Project ^b	—	164
	<u>49,156</u>	<u>43,670</u>

Note ^a See Note 7.1

^b See Note 2.7 ^a

^c The balance shown above relates to advanced funding from the Rural Regeneration and Development Fund (RRDF) pending receipt of verified claims in respect of individual projects. The RRDF was established as part of *Project Ireland 2040* and provides investment to support rural renewal for suitable projects in towns and villages with a population of less than 10,000, and outlying areas. It is administered by the Department of Rural and Community Development.

2.11 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	10,998	14,254
Deferred surrender	—	141,000
Exchequer grant undrawn	(6,518)	(13,903)
Net Exchequer funding	4,480	141,351

Represented by:**Debtors**

Bank and cash	51,371	183,317
Debit balances: suspense	2,265	1,704
	<u>53,636</u>	<u>185,021</u>

Creditors

Due to the State	(5,200)	(4,851)
Credit balances: suspense	(43,956)	(38,819)
	<u>(49,156)</u>	<u>(43,670)</u>
	<u>4,480</u>	<u>141,351</u>

2.12 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		136,935	117,706
Disbursements from the Vote			
Estimate provision	Account	8,287,571	
Surplus to be surrendered	Account	(10,998)	
Net vote		8,276,573	6,585,487
Expenditure borne elsewhere	1.1	36,088	33,888
Non-cash items			
Capital asset adjustments			
Property, plant, equipment	2.1	(504)	
Intangible assets	2.2	914	
Assets transferred to MARA	2.1	(4)	
Notional rent	1	3,780	
		4,186	3,856
Net programme cost	1	(8,416,995)	(6,604,002)
Balance at 31 December		36,787	136,935

2.13 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	12,577	8,888
Non-capital grant programmes	1,394,601	1,280,513
Capital grant programmes	6,916,959	3,769,942
Public private partnership projects	527,081	546,672
Total of legally enforceable commitments	8,851,218	5,606,015
b) Non-capital grant programmes	€000	€000
Opening balance	1,280,513	1,182,917
Grants paid in the year	(1,227,604)	(1,131,537)
New grant commitments	1,341,692	1,229,133
Closing balance 31 December	1,394,601	1,280,513
c) Capital grant programmes	€000	€000
Opening balance	3,769,942	2,514,797
Grants paid in the year	(3,659,222)	(2,282,457)
New grant commitments	6,806,239	3,537,602
Closing balance	6,916,959	3,769,942

d) Major capital grant programme commitments

		Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
		€000	€000	€000	€000	€000
Local authority housing projects						
Construction						
<i>Jointly funded^a</i>						
Poulavone, Ballincollig, Cork City						
	<i>Local authority</i>	213	—	—	213	213
	<i>Department</i>	14,570	7,820	970	23,360	23,360
		14,783	7,820	970	23,573	23,573
Kilternan Close, Dun Laoghaire-Rathdown						
	<i>Local authority</i>	6,985	2,973	—	9,958	6,985
	<i>Department</i>	2,709	4,215	5,073	11,997	14,970
		9,694	7,188	5,073	21,955	21,955
Shanganagh Castle, Dun Laoghaire-Rathdown						
	<i>Local authority</i>	3,609	—	—	3,609	3,609
	<i>Department</i>	21,606	46,478	5,427	73,511	73,511
		25,215	46,478	5,427	77,120	77,120
Bunratty Road (Phase 1c), Dublin 17						
	<i>Local authority</i>	3,788	—	—	3,788	3,788
	<i>Department</i>	23,682	10,689	2,624	36,995	25,430
		27,470	10,689	2,624	40,783	29,218
Cork Street, Chamber Street, Dublin 8						
	<i>Local authority</i>	2,160	—	—	2,160	2,160
	<i>Department</i>	15,396	12,111	2,158	29,665	18,293
		17,556	12,111	2,158	31,825	20,453

		Cumulative expenditure to 31 December 2023 €000	Expenditure in 2024 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2024 €000	Expected total spend lifetime of project 2023 €000
St. Finbar's Court, Kilkieran Road, Dublin 7						
	<i>Local authority</i>	—	1,036	—	1,036	—
	<i>Department</i>	4,045	8,294	7,069	19,408	20,444
		4,045	9,330	7,069	20,444	20,444
Cornamona, Ballyfermot, Dublin 12						
	<i>Local authority</i>	1,017	—	—	1,017	1,017
	<i>Department</i>	19,765	—	1,594	21,359	21,359
		20,782	—	1,594	22,376	22,376
Dominick Street (East side), Dublin City						
	<i>Local authority</i>	3,434	—	—	3,434	3,434
	<i>Department</i>	13,354	—	2,626	15,980	26,037
		16,788	—	2,626	19,414	29,471
O'Devaney Gardens (Phase 1A), Dublin City						
	<i>Local authority</i>	1,571	—	—	1,571	1,139
	<i>Department</i>	17,552	—	3,100	20,652	26,591
		19,123	—	3,100	22,223	27,730
Priory Hall, Donaghmede, Dublin 13						
	<i>Local authority</i>	10,288	—	—	10,288	10,288
	<i>Department</i>	24,215	—	13,697	37,912	37,912
		34,503	—	13,697	48,200	48,200
Cappaghfinn Lands (Phase 3), Cappagh Road, Finglas						
	<i>Local authority</i>	5,655	—	—	5,655	5,655
	<i>Department</i>	13,752	—	808	14,560	14,321
		19,407	—	808	20,215	19,976

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Church Fields (Phase 2B), Mulhuddart, Dublin 15					
Local authority	5,740	335	—	6,075	5,740
Department	15,917	—	1,490	17,407	17,579
	21,657	335	1,490	23,482	23,319
Seatown Apartments, Seatown Road, Swords, Co. Dublin					
Local authority	—	604	—	604	—
Department	—	866	19,991	20,857	—
	—	1,470	19,991	21,461	—
Balgaddy F, Griffeen Avenue, Lucan, Co. Dublin					
Local authority	642	1,511	—	2,153	642
Department	14,244	9,594	1,018	24,856	26,367
	14,886	11,105	1,018	27,009	27,009
Kilcarbery Grange, Clondalkin, Dublin 22					
Local authority	3,387	8,386	—	11,773	3,387
Department	22,697	15,755	10,979	49,431	56,557
	26,084	24,141	10,979	61,204	59,944
Nangor Road, Clondalkin, Dublin 22					
Local authority	2,104	—	—	2,104	2,104
Department	22,711	5,641	1,377	29,729	27,180
	24,815	5,641	1,377	31,833	29,284
Castle St, Ashbourne, Co. Meath					
Local authority	—	2	—	2	—
Department	15,367	9,126	2,620	27,113	26,190
	15,367	9,128	2,620	27,115	26,190

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Gort na Glaise, Farganstown, Navan, Meath					
Local authority	—	2,336	—	2,336	—
Department	12,071	12,153	5,436	29,660	31,612
	12,071	14,489	5,436	31,996	31,612
<i>Department funded</i>					
Ballincrokig, Ballyvolane, Cork City	5,556	12,522	9,530	27,608	27,609
Westside, Model Farm Road, Cork	2,409	45	18,932	21,386	—
Clover Hill Court, Bessboro Road, Mahon, Cork	2,851	—	37,007	39,858	—
St. Laurence's Park, Stillorgan, Dun Laoghaire-Rathdown	1,013	—	19,421	20,434	20,434
Newtown House (Block B), Malahide Road, Dublin 13	—	88,456	300	88,756	75,799
Bonham Street, Dublin 8	19,813	10,629	2,112	32,554	21,052
O'Devaney Gardens - Mixed Tenure Dev - Social Housing Cost	2,913	20,078	106,100	129,091	129,090
Springvale, Chapelizod, Dublin 8	26,468	11,781	2,827	41,076	29,264
Ballymastone, Donabate, Fingal	—	4,429	66,156	70,585	70,585
Kenure, Rush, Fingal	—	—	72,996	72,996	72,996
Station Road, Portmarnock, Fingal	—	13,085	7,080	20,165	20,165
Holywell, Swords, Co Dublin	2,997	—	20,340	23,337	—
Mooretown (Project 1), Swords, Co. Dublin	—	—	27,800	27,800	—
Mooretown (Project 2), Swords, Co. Dublin	—	—	55,125	55,125	—
Newtown, Ardclough Rd, Celbridge, Kildare	20,636	—	—	20,636	20,741
Old Greenfield Road, Maynooth, Kildare	3,592	5,357	20,118	29,067	29,067
Crokers Hill, Kennyswell Road, Kilkenny	18,073	15,453	2,042	35,568	35,568

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Ard Michael, Longford Town	—	—	35,720	35,720	—
Boice Court, (Phase 2), Drogheda, Co. Louth	3,861	12,586	10,774	27,221	27,138
Mount Avenue, Dundalk, Co. Louth	1,317	13,327	19,009	33,653	33,654
Lands at Dunleer, Co. Louth	6,469	570	18,526	25,565	—
Lands at Ballymakenny West, Ballymakenny Road Drogheda, Co. Louth	12,879	668	18,856	32,403	—
Lands at Mullavalley, Louth Village, Co. Louth	4,513	535	23,156	28,204	—
Sanderling Park, Narrowways, Bettystown, Co. Meath	—	16,534	13,862	30,396	30,396
Aylesbury House, Clonee, Co. Meath	—	—	26,067	26,067	—
Clonburris 2, Dublin 22.	931	8,068	12,044	21,043	21,042
Ursuline Convent, Sligo	21,456	15	—	21,471	21,640
Robbers' Lane, Maugheraboy, Co. Sligo	4,421	3,253	16,249	23,923	—
Lissywollen, Athlone, Co. Westmeath	302	—	31,724	32,026	—
Lott Lane, Kilcoole, Co Wicklow	3,795	544	27,044	31,383	—
Total	490,511	397,860	808,974	1,697,345	1,224,114

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Capital Assistance Scheme					
<i>Jointly funded ^a</i>					
25-26 Ushers Island, Ushers Quay, Dublin 8					
Local authority	499	—	—	499	499
Department	22,483	11,143	1,721	35,347	33,541
	22,982	11,143	1,721	35,846	34,040
St. Michael's Estate, Inchicore, Dublin 8					
Local authority	1,395	—	—	1,395	1,395
Department	13,413	7,819	2,937	24,169	20,668
	14,808	7,819	2,937	25,564	22,063
<i>Department funded ^a</i>					
Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow	37,219	—	—	37,219	37,219
O'Connell Court, Lehenaghmore, Togher, Cork City	—	—	28,607	28,607	28,607
Presentation Convent, Portlaoise, Co. Laois	2,204	10,870	14,150	27,224	26,604
Total	77,213	29,832	47,415	154,460	148,533

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Capital Advanced Leasing Facility					
<i>Department funded</i>					
Oscar Traynor Road, Dublin 5	—	—	20,174	20,174	20,174
Block 2, Parkside, Belmayne Avenue, Dublin 13	—	18,919	4,284	23,203	23,203
Merville Place, Finglas, Dublin 11	—	24,826	3,868	28,694	28,694
Airton Road, Tallaght, Dublin 24	—	26,554	1,397	27,951	—
Rathborne Wharf, Dublin 15	—	28,621	18,963	47,584	—
Pipers Square, Charlestown, Dublin 11	—	12,156	27,723	39,879	—
Cronins Wood, Killarney, Co. Kerry	—	—	25,992	25,992	—
Niven Oaks, Dublin 9	—	—	21,359	21,359	—
Total	—	111,076	123,760	234,836	72,071
Regeneration					
<i>Jointly funded ^a</i>					
<i>Dolphin House Regeneration Phase 1, Dublin 8</i>					
<i>Local authority</i>	1,490	—	—	1,490	1,490
<i>Department</i>	22,610	—	1,746	24,356	23,948
Total	24,100	—	1,746	25,846	25,438
<i>Department funded</i>					
Margaret Kennedy Road (formerly St Teresa's Gardens), Dublin	22,104	—	—	22,104	23,258
Cosgrave Park/Dalgaish Park, Limerick	14,008	7,955	563	22,526	22,526
Dorset Street, Flat Complex, Dublin 7	3,097	5,218	76,688	85,003	—
Total	63,309	13,173	78,997	155,479	71,222

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Cost Rental Equity Loan					
Carrigmore Woods, Citywest, Dublin 24	—	32,770	1,725	34,495	—
Piper's Square, Charlestown, Dublin 11	—	27,024	44,913	71,937	—
Rathborne Wharf, Dublin 15	—	43,820	65,492	109,312	—
Griffin Hall Phase 2, Hole in the Wall Road, Dublin 13	—	14,223	8,632	22,855	—
Airton Road, Tallaght, Dublin	—	52,766	22,026	74,792	—
Oscar Traynor Road (Turnkey), Coolock, Dublin 5	—	—	35,781	35,781	—
Oscar Traynor Road, Coolock, Dublin 5	—	4,967	27,251	32,218	—
Foxwood Barn, Citywest, Dublin 24	—	6,759	25,812	32,571	—
Whitehave, Santry Demesne, Dublin 9	—	—	42,096	42,096	—
Stoneview, Walkinstown, Dublin 12	—	—	26,406	26,406	—
Total	—	182,329	300,134	482,463	—
Croí Cónaithe Fund					
Murphystown Development, Murphystown Way, Dublin 18	—	—	27,600	27,600	—
Glenveagh Development, Blackrock, Co. Cork	—	—	39,456	39,456	—
Total	—	—	67,056	67,056	—
Secure Tenancy Affordable Rental Scheme					
Shanganagh Development, Shankill, Dublin 18	—	—	28,735	28,735	—
Total	—	—	28,735	28,735	—

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Affordable Housing Fund					
O'Devaney Gardens Affordable Purchase Scheme	3,295	18,128	8,867	30,290	23,300
Churchfields, Mulhuddart Affordable Purchase and Cost Rental Scheme	—	—	30,000	30,000	30,000
Total	3,295	18,128	38,867	60,290	53,300
Urban renewal/regeneration					
Rutland Street, NEIC, Dublin 1	3,057	2,876	16,441	22,374	21,136
Galway City transport connectivity - Ceannt Quarter regeneration, Galway	15	4,298	16,541	20,854	20,854
North Quays SDZ project, Waterford	23,126	31,477	45,997	100,600	100,600
Opera site development, site wide basement and One Opera Square Building project, Limerick City	10,357	16,760	3,250	30,367	21,143
Clonburris South Link Street project, South Dublin	607	13,717	41,726	56,050	—
Total	37,162	69,128	123,955	230,245	163,733

Note ^a Some projects are funded jointly by the Department and by certain local authority's own funds from Local Property Tax (LPT) retentions (80% of LPT receipts in a local authority area are retained locally). There is potential for the Department's commitments in subsequent years to be reduced if local authorities are in a position to use their own funds from LPT retention.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2024 by more than €1 million compared to 2023.

Bunratty Road Phase 1c, Dublin 17

Increase in expected total spend: €11.565 million

Post contract revised budget approval in May 2024.

Cork Street - Chamber Street, Dublin 8

Increase in expected total spend: €11.372 million

Post contract revised budget approval in May 2024.

Dominick Street (East side), Dublin City

Decrease in expected total spend: €10.057 million

The 2023 account included expenditure under this project that, following a review, should have been reported under regeneration.

O'Devaney Gardens - Phase 1A, Dublin City

Decrease in expected total spend: €5.507 million

The 2023 account included expenditure under this project that, following a review, should have been reported under regeneration.

Kilcarbery Grange, Clondalkin, Dublin 22

Increase in expected total spend: €1.26 million

Budget increased due to additional costs arising from inflation.

Nangor Road, Clondalkin, Dublin 22

Increase in expected total spend: €2.549 million

Budget increased under the Inflation/Supply Chain Co-Operation Framework.

Newtown House (Block B), Malahide Road, Dublin 13

Increase in expected total spend: €12.957 million

Increased spend is as a result of additional social housing units acquired.

Bonham Street, Dublin 8

Increase in expected total spend: €11.502 million

Post contract revised budget approval in May 2024.

Springvale, Chapelizod, Dublin 8

Increase in expected total spend: €11.812 million

Post contract revised budget approval in May 2024.

25-26 Ushers Island, Ushers Quay, Dublin 8

Increase in expected total spend: €1.806 million

Due to increased construction and decanting costs, a revised post contract budget issued in June 2024.

St Michael's Estate, Inchicore, Dublin 8*Increase in expected total spend: €3.501 million*

The overall cost of the project was updated following a review.

Margaret Kennedy Road (formerly St Teresa's Gardens), Dublin 8*Decrease in expected total spend: €1.154 million*

The overall cost of the project was updated following a review.

O'Devaney Gardens Affordable Purchase Scheme, Dublin City*Increase in expected total spend: €6.99 million*

Additional grant aid sanctioned by DPENDR to address site specific development challenges and preserve appropriate tenure mix in this city centre location.

Rutland Street, NEIC, Dublin 1*Increase in expected total spend: €1.238 million*

Additional funding was approved to cover staff costs that were not previously included.

Opera site development, site wide basement and One Opera Square Building project, Limerick City*Increase in expected total spend: €9.224 million*

The increase is due to a consolidation of projects in the programme and the subsequent realignment of funding arrangements.

e) Unitary payments of public private partnership projects

The Department has committed to the development of a Social Housing PPP Programme. To date, the contracts for two bundles have been entered into. These utilise what is termed an 'availability-based' PPP model, in which a private sector company designs, builds, finances, maintains and operates the social housing units in return for a monthly unitary charge payment. This payment commences upon completion of the units and runs for 25 years from the completion of construction on each site. It incorporates all construction, maintenance and lifecycle costs for 25 years under the contract, including:

- initial construction cost of the units.
- maintenance costs.
- operating costs.
- lifecycle costs.
- tenancy management.
- financing costs.
- service provision, which includes building and asset management, void management, tenant helpdesk services etc.
- the figures also include forecast inflation for the full 25 year contract period.

The payments comprise two elements, a fixed-cost element and a variable (indexed) element, which changes in line with inflation.

The only way of directly comparing different models of social housing delivery is by looking at the overall costs incurred. Guidelines from the Department of Public Expenditure, National Development Plan Delivery and Reform on the use of PPPs, requires a comprehensive value for money process to confirm that a PPP project provides value for money (VFM) to the State.

There are four VFM tests performed by the National Development Finance Agency (NDFA) for the social housing PPPs as follows:

1. A preliminary appraisal of a Programme.
2. The preparation of the comprehensive Public Sector Benchmark (PSB) which represents the full estimated life costs of procuring the project using traditional public sector procurement methods.
3. Comparison of the cost of the highest-rated tender to the PSB.
4. Updating the third VFM test with any changes that may have occurred during the Preferred Tender stage in order to confirm that the winning bid compares favourably to the PSB and represents VFM.

Bundle 1

Bundle 1 was completed in Q2 2021 and provides 534 units across six sites in the Greater Dublin Area. Two of the sites are in Dublin City, with one each in South Dublin, Kildare, Wicklow and Louth. Dublin City Council was engaged as the lead local authority and contracting authority for the delivery of Bundle 1.

The construction capital cost for bundle 1 amounted to €119 million (excluding VAT) or approximately €222,000 (excluding VAT) on average for each of the 534 units.

Bundle 2

Bundle 2 was completed in Q4 2021 and provides 465 units across eight sites. Three of the sites are in the Cork County local authority area, with one each in Galway City, Waterford, Clare, Kildare and Roscommon. Cork County Council was engaged as the lead local authority and contracting authority for Bundle 2.

The construction capital cost for bundle 2 amounted to €129 million (excluding VAT) or approximately €277,000 (excluding VAT) on average for each of the 465 units.

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Legally enforceable commitments to be met in subsequent years	Project total 2024 ^b	Project total 2023
	€000	€000	€000	€000	€000
Bundle 1 ^a	46,960	9,343	284,233	340,536	342,069
Bundle 2 ^a	37,771	7,646	242,847	288,264	289,334
Total	84,731	16,989	527,080	628,800	631,403

Note ^a This table reflects unitary charge (UC) obligations for social housing PPP bundles undertaken to date, including VAT on construction and estimated VAT on the UC payments.

^b The decrease in the project total in 2024 was due to the indexation adjustment of the unitary charge in 2024 being slightly lower than projected.

2.14 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	115	70

2.15 Contingent liabilities

The Department is involved in a number of legal proceedings, which may generate liabilities, depending on the outcome of current, pending and possible future EU and other legal actions. Any actual amount or the timing of potential liabilities is uncertain.

2.16 Impact of accounting policy changes in 2024

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

	2024
	€000
Inventory ^a	(199)
Provision ^b	(441)
Holiday accrual ^c	(3,177)
Payroll accrual ^c	(3,752)
	(7,569)

Note	a	CGAS 12 Inventories
	b	CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
	c	CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	115,470	112,678	102,411
ii	Travel and subsistence	2,663	3,106	2,834
iii	Training and development ^a	1,710	1,485	1,380
iv	Operational services, supplies and sundry equipment ^a	3,088	2,386	2,500
v	Digital capital investment and IT expenses ^a	25,828	17,764	16,423
vi	Premises expenses	5,919	2,113	3,077
vii	Policy reviews, consultancy services and research	162	108	26
viii	Research (statistics and economics)	216	66	103
ix	Protected disclosures (investigation services)	78	—	4
x	Recruitment and HR operations	410	366	346
xi	Statistical data analytical unit	895	339	287
xii	Geographical information system	805	802	771
		157,244	141,213	130,162

Note ^a 2023 comparative figures have been re-analysed to reflect the updated categorisation of expenditure items in 2024.

Significant variations

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

v Digital capital investment and IT expenses

Estimate provision €25.828 million; outturn €17.764 million

Expenditure was €8.064 million lower than the estimate provision mainly due to delays experienced in the progression of a number of Met Éireann projects as a result of factors outside the control of Met Éireann, and delays in some IT projects that hindered the purchase of hardware.

vi Premises expenses

Estimate provision €5.919 million; outturn €2.113 million

Expenditure was €3.806 million lower than the estimate provision mainly due to works not progressing as expected in 2024 for the Custom House regeneration plan, and to delays in progressing significant refurbishment works in the main office locations. Due to the scale of consolidating these projects the works took longer than expected to complete. Also, refurbishment at Shannon Airport and the basement at Met Éireann Headquarters did not proceed as expected in 2024.

viii Research (statistics and economics)

Estimate provision €216,000; outturn €66,000

Expenditure was €150,000 lower than the estimate provision mainly due to anticipated expenditure in respect of two research projects not materialising as procurement was only finalised in late 2024. Also, there was lower than anticipated spend on research Stata econometric software.

xi Statistical data analytical unit

Estimate provision €895,000; outturn €339,000

Expenditure was €556,000 lower than the estimate provision mainly due to Metadata Registry and Díon projects not reaching payment stage by year end.

Programme A Housing

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	26,697	28,853	24,251
A.2	Administration – non pay	5,088	3,642	3,295
A.3	Local authority housing			
	<i>Original</i>	1,131,000		
	<i>Deferred surrender</i>	95,000		
	<i>Supplementary</i>	552,000		
		1,778,000	1,851,147	1,169,580
A.4	Social housing current expenditure programme			
	<i>Original</i>	458,000		
	<i>Supplementary</i>	41,200		
		499,200	515,598	378,000
A.5	Rental accommodation scheme	111,000	110,905	112,993
A.6	Housing assistance payment scheme	525,000	523,430	537,367
A.7	Capital assistance scheme			
	<i>Original</i>	140,000		
	<i>Supplementary</i>	20,000		
		160,000	152,240	205,911
A.8	Capital loans and subsidy scheme	53,900	60,796	56,053
A.9	Communal facilities	500	500	245
A.10	Mortgage to rent	18,000	5,654	5,624
A.11	Capital advance leasing facility			
	<i>Original</i>	315,000		
	<i>Supplementary</i>	125,000		
		440,000	440,000	299,099
A.12	Traveller accommodation and support	28,000	27,976	30,345
A.13	Accommodation for homeless			
	<i>Original</i>	242,000		
	<i>Supplementary</i>	143,000		
		385,000	385,000	316,991
A.14	Housing for people with a disability and older people	3,300	1,594	1,322
A.15	Estate regeneration and refurbishment	50,000	54,323	37,192

				2024	2023
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.16	Energy efficiency – retrofitting		90,000	89,666	76,921
A.17	Repair and leasing scheme		12,000	7,100	10,061
A.18	Private housing grants				
	<i>Original</i>	75,000			
	<i>Supplementary</i>	8,000			
			83,000	82,998	72,990
A.19	Mortgage allowances		500	394	463
A.20	Affordable housing/shared ownership subsidy		1,800	1,470	2,153
A.21	Local infrastructure housing activation fund		10,000	11,927	20,145
A.22	Defective homes remediation – cash limited		70,000	69,991	43,101
A.23	Housing and Sustainable Communities Agency		57,538	66,571	128,799
A.24	Residential Tenancies Board		13,568	13,792	13,370
A.25	Rented accommodation inspection		9,000	10,000	7,302
A.26	Approved Housing Bodies Regulatory Authority		3,355	3,112	2,190
A.27	Planned maintenance/voids		31,000	30,689	46,000
A.28	Cost rental equity loan				
	<i>Original</i>	210,000			
	<i>Supplementary</i>	225,000			
			435,000	434,995	174,613
A.29	Disabled Persons Grant Scheme/improvements/remedials		25,000	23,744	19,998
A.30	First Home Scheme		50,000	49,401	40,000
A.31	Affordable Housing Fund		100,000	94,400	19,759
A.32	Croí Cónaithe Fund		50,000	50,936	7,117
A.33	Social Housing PPP Programme		30,000	26,565	21,904
A.34	Ukraine measures		5,000	4,814	—

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.35	Secure tenancy affordable rental scheme (STAR)			
	Original	64,600		
	Deferred surrender	20,000		
			84,600	80,997
A.36	Other services	5,220	5,451	5,933
		5,250,266	5,320,671	3,891,087

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Local authority housing

Estimate provision €1.226 billion; outturn €1.851 billion

Includes deferred surrender of €95 million carried forward from 2023. Expenditure was €625 million higher than the original estimate provision mainly due to higher than anticipated growth in delivery on social housing in line with *Housing for All* action plan. The expansion of the Tenant in Situ acquisition programme in 2024 resulted in an outturn of €423 million. The original estimate provision for this subhead was increased as part of the supplementary estimate by €552 million. In 2024, additional scheme expenditure of €78 million was funded by LPT.

A.4 Social housing current expenditure programme

Estimate provision €458 million; outturn €515.598 million

Expenditure was €57.598 million higher than the estimate provision mainly due to increased costs incurred by SHCEP through additional units and contractual rent reviews as well as an increase in costs for new unit claims under CALF. The original estimate provision for this subhead was increased as part of the supplementary estimate by €41.2 million. In 2024, additional scheme expenditure of €59.395 million was funded by LPT.

A.7 Capital assistance scheme

Estimate provision €140 million; outturn €152.24 million

Expenditure was €12.24 million higher than the estimate provision mainly due to increased costs associated with the delivery of c600 units of accommodation for a range of priority categories of housing need. The original estimate provision for this subhead was increased as part of the supplementary estimate by €20 million.

A.8 Capital loans and subsidy scheme

Estimate provision €53.9 million; outturn €60.796 million

Expenditure was €6.896 million higher than the estimate provision mainly due to the additional level of funding required to service the Housing Finance Agency loan book as a result of three interest rate increases since late 2022. In 2024, additional scheme expenditure of €13.5 million was receipts funded by LPT.

A.10 Mortgage to rent

Estimate provision €18 million; outturn €5.654 million

Expenditure was €12.346 million lower than the estimate provision mainly due to mortgage to rent being a demand led scheme and case completion rates being dependent on the level of borrower engagement that can be achieved by lenders. The new iteration of the Mortgage to Rent Scheme launched by the Department in 2023 through an expressions of interest (EOI) process was not concluded until 2024, which resulted in a temporary slowdown in the scheme.

A.11 Capital advance leasing facility

Estimate provision €315 million; outturn €440 million

Expenditure was €125 million higher than the estimate provision mainly due to an increased demand to fund the construction of large mixed tenure projects which, as they comprise apartments, are more expensive to construct. Apartment projects increased from 57% to 72% as a percentage of all approvals funded under the programme in 2024. The original estimate provision for this subhead was increased as part of the supplementary estimate by €125 million.

A.13 Accommodation for homeless

Estimate provision €242 million; outturn €385 million

Expenditure was €143 million higher than the estimate provision mainly due to continuing increase in the number of homeless presentations, the continued cost of living inflationary pressures, new services commencing to meet a steadily increasing demand for homeless services and a salary uplift awarded by the Workplace Relations Commission. Additional funding was required in order to build capacity, continue to fund Housing First, the roll out of the Youth Homeless Strategy with a number of youth specific services now operational and the funding of a suite of additional homelessness prevention measures. The original estimate provision for this subhead was increased as part of the supplementary estimate by €143 million.

A.14 Housing for people with a disability and older people

Estimate provision €3.3 million; outturn €1.594 million

Expenditure was €1.706 million lower than the estimate provision mainly due to a pilot project not advancing as expected, resulting in a reduced number of units being delivered as planned and lower associated administrative costs.

A.15 Estate regeneration and refurbishment

Estimate provision €50 million; outturn €54.323 million

Expenditure was €4.323 million higher than the estimate provision mainly due to significant increases in new social housing activity and strong spend on thermal upgrades to existing social housing stock.

A.17 Repair and leasing scheme

Estimate provision €12 million; outturn €7.1 million

Expenditure was €4.9 million lower than the estimate provision mainly due to delays in submission of recoupment claims by local authorities and a proportion of projects not availing of the full capital loan.

A.18 Private housing grants

Estimate provision €75 million; outturn €82.998 million

Expenditure was €7.998 million higher than the estimate provision mainly due to families choosing to adapt houses as opposed to using residential care, increasing demand for the scheme reported by local authorities. The original estimate provision for this subhead was increased as part of the supplementary estimate by €8 million.

A.19 Mortgage Allowances

Estimate provision €500,000; outturn €394,000

Expenditure was €106,000 lower than the estimate provision mainly due to a decrease in the number of new applicants in 2024 and an increase in applicants finishing the subsidy. Applicants also receive lower subsidies as they progress through the 5-year payment period.

A.20 Affordable housing/shared ownership subsidy

Estimate provision €1.8 million; outturn €1.47 million

Expenditure was €330,000 lower than the estimate provision mainly due to a lower than anticipated number of eligible households under the Affordable Housing and Shared Ownership Schemes, (these schemes are not live to new applicants so only previously approved households can fall in and out of qualifying for the subsidy as the economy turns).

A.21 Local infrastructure housing activation fund

Estimate provision €10 million; outturn €11.927 million

Expenditure was €1.927 million higher than the estimate provision due to an increase in additional funding (sanctioned by DPENDPDR) to meet the claims received from the local authority sector in 2024.

A.23 Housing and Sustainable Communities Agency

Estimate provision €57.538 million; outturn €66.571 million

Expenditure was €9.033 million higher than the estimate provision mainly due to the administration of the cost rental Tenant in-Situ scheme by the Housing Agency.

A.25 Rented Accommodation Inspection

Estimate provision €9 million; outturn €10 million

Expenditure was €1 million higher than the estimate provision due to local authorities increasing the number of private rental inspections conducted throughout the year in line with *Housing for All* targets.

A.26 Approved Housing Bodies Regulatory Authority

Estimate provision €3.355 million; outturn €3.112 million

Expenditure was €243,000 lower than the estimate provision mainly due to delays experienced in recruitment campaigns to fill vacant roles, the phasing of recruitment of both new and replacement staff, delays in registration and assessment programme resulting in no Appeal Panel meetings being warranted and no expenditure.

A.28 Cost rental equity loan

Estimate provision €210 million; outturn €434.995 million

Expenditure was €224.995 million higher than the estimate provision mainly due to the large numbers of proposals received from the Approved Housing Bodies sector under the scheme in 2024 and multi-year activity under CREL. The original estimate provision for this subhead was increased as part of the supplementary estimate by €225 million to provide for additional delivery of cost rental homes across 2024, 2025 and 2026.

A.29 Disabled Persons Grant Scheme/improvements/remedials

Estimate provision €25 million; outturn €23.744 million

Expenditure was €1.256 million lower than the estimate provision mainly due to a delay in the progression of a number of adaptations and extensions, resulting in a lower than expected number of claims submitted by the local authority sector under the Disabled Person Grant Scheme.

A.31 Affordable Housing Fund

Estimate provision €100 million; outturn €94.4 million

Expenditure was €5.6 million lower than the estimate provision mainly due to the programme not progressing as anticipated in 2024.

A.33 Social Housing PPP Programme

Estimate provision €30 million; outturn €26.565 million

Expenditure was €3.435 million lower than the estimate provision mainly due to a delay in claims for the final unitary charge, and also a delay in the local authority claiming site costs as forecast.

Programme B Water and Marine

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	5,194	4,995	6,946
B.2	Administration – non pay	990	783	795
B.3	Water quality programme	35,400	25,803	24,952
B.4	Rural water programme	65,000	66,127	61,553
B.5	Uisce Éireann			
	<i>Original</i>	1,663,191		
	<i>Deferred surrender</i>	11,300		
	<i>Supplementary</i>	113,000		
		1,787,491	1,787,324	1,650,316
B.6	Local authorities	24,600	8,487	10,234
B.7	Legacy water environmental issues	8,000	1,718	413
B.8	Marine environment	4,800	2,346	2,348
B.12	Other services	34	68	—
—	<i>Water Advisory Body</i>	—	—	9
		1,931,509	1,897,651	1,757,566

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.3 Water quality programme

Estimate provision €35.4 million; outturn €25.803 million

Expenditure was €9.597 million lower than the estimate provision mainly due to unforeseen vacancies, and difficulties filling posts particularly scientific posts in the local authority sector in relation to the water quality programme. There were also delays in the commencement of the River Restoration Programme. Also funding in regard to the EU INTERREG V (environmental measures) Programme is multiannual, with the amount required in any given year being dependent on the amount drawn down in the previous year.

B.5 Uisce Éireann

Estimate provision €1.674 billion; outturn €1.787 billion

€70 million additional capital funding provided for the temporary Uisce Éireann New Connections Refund Scheme and an additional €43 million for Uisce Éireann current operational costs. The original estimate provision for this subhead was increased as part of the supplementary estimate by €113 million.

B.6 Local authorities

Estimate provision €24.6 million; outturn €8.487 million

Expenditure was €16.113 million lower than the estimate provision mainly due to the local authority water transformation Voluntary Redundancy Scheme not advancing as anticipated in 2024 and the lower than anticipated requirement for recoupment of legacy water services loans held by local authorities.

B.7 Legacy water environmental issues

Estimate provision €8 million; outturn €1.718 million

Expenditure was €6.282 million lower than the estimate provision mainly due to an underspend on developer provided infrastructure projects. There was also a lower than expected uptake on the demand-led lead remediation grant scheme.

B.8 Marine environment

Estimate provision €4.8 million; outturn €2.346 million

Expenditure was €2.454 million lower than the estimate provision mainly due to the delay in the passage of the Marine Protected Area legislation, which meant that estimated expenditure required for the implementation of this legislation was not incurred. A number of anticipated capital research projects did not progress in the timeframe expected. Also unfilled staff vacancies in the Marine Institute meant that certain deliverables under the Marine Institute SLA could not progress as expected.

Programme C Local Government

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		11,826	10,908
C.2	Administration – non pay	10,142	1,469	1,565
C.3	Local Government Fund			
	Original	466,158		
	Supplementary	68,000		
		534,158	553,658	520,216
C.4	Fire and emergency services	53,200	57,769	32,853
C.5	Franchise	5,500	4,162	3,003
C.6	Valuation Tribunal	2,003	1,097	1,167
C.7	Shared Island LA Development Fund			
	Original	—		
	Deferred surrender	1,700		
		1,700	930	3,328
C.8	Other services	6,152	3,513	10,290
		614,789	634,424	583,330

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

C.3 Local Government Fund

Estimate provision €466.158 million; outturn €553.658 million

Expenditure was €87.5 million higher than the estimate provision mainly due to increased pay and pension costs, arising from the implementation of national pay agreements, and additional funding required for stranded costs associated with water transformation. The original estimate provision for this subhead was increased as part of the supplementary estimate by €68 million.

C.4 Fire and emergency services

Estimate provision €53.2 million; outturn €57.769 million

Expenditure was €4.569 million higher than the estimate provision mainly due to increased inflation driven infrastructure construction project costs (station builds/refurbishments) and the urgent need to progress renewal of frontline emergency fleet, specialist fire appliances and equipment. The National Mobilisation and Commands system “go live” roll out at the regional control centre in Munster was brought forward from an initial projected go live date in May 2025 to November 2024. Some additional costs were incurred relating to small infrastructural works to accommodate increasing numbers and additional equipment required, as a result of the increased recruitment of fire personnel stemming from the mandated implementation of a WRC agreement of September 2023.

C.5 Franchise

Estimate provision €5.5 million; outturn €4.162 million

Expenditure was €1.338 million lower than the estimate provision mainly due to administrative election costs for polls held in 2024 being less than anticipated, and delays in the contract development costs for the national electoral registration system.

C.6 Valuation Tribunal

Estimate provision €2.003 million; outturn €1.097 million

Expenditure was €906,000 lower than the estimate provision mainly due to a delay in recruiting additional staff, a reduction in the need to hold large appeals offsite, and a delay in the upgrade of the Valuation Tribunal database. In addition, the move of the Tribunal offices from Holbrook House to Smithfield Hall is delayed until late 2025.

C.7 Shared Island LA Development Fund

Deferred surrender €1.7 million; outturn €930,000.

Expenditure was €770,000 lower than the estimate provision mainly due to anticipated projects not arising.

C.8. Other services

Estimate provision €6.152 million; outturn €3.513 million

Expenditure was €2.639 million lower than the estimate provision mainly due to the programme for the Mayoral Fund not being finalised until late 2024 which resulted in funding not being drawn down. Also, there were no claims received in respect of malicious injuries in 2024, which is demand led and difficult to predict.

Programme D Planning

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	6,655	6,101	5,821
D.2	Administration – non pay	1,268	864	1,243
D.3	An Bord Pleanála	33,933	38,245	30,879
D.4	Planning Tribunal	600	31	31
D.5	Office of the Planning Regulator	4,747	4,618	3,988
D.6	Planning policy	2,000	2,088	1,878
D.7	National, regional and urban planning	9,500	8,322	2,018
D.8	Planning spatial data	500	368	500
D.9	Urban renewal/ regeneration			
	<i>Original</i>	136,010		
	<i>Deferred surrender</i>	8,700		
		144,710	137,722	123,939
D.10	Land Development Agency	3,750	808	1,123
D.11	EU and international planning regulation	350	260	164
D.12	LA planning resources and supports	8,000	2,922	50
D.13	Other services	26,200	415	2,275
—	<i>Foreshore</i>	—	—	1,305
—	<i>Marine spatial planning</i>	—	—	438
—	<i>Maritime Area Regulatory Authority</i>	—	—	2,209
—	<i>Ordnance Survey Ireland</i>	—	—	2,044
		242,213	202,764	179,905

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

D3. An Bord Pleanála

Estimate provision €33.933 million; outturn €38.245 million

Expenditure was €4.312 million higher than the estimate provision mainly due to increased legal costs for the year and increased staffing costs incurred in 2024.

D.4 Planning Tribunal

Estimate provision €600,000; outturn €31,000

Expenditure was €569,000 lower than the estimate provision mainly due to a legal claim expected to be submitted in 2024 being delayed.

D.7 National regional and urban planning

Estimate provision €9.500 million; outturn €8.322 million

Expenditure was €1.178 million lower than the estimate provision mainly due to a delay in the finalisation of the first revision of the National Planning Framework, which resulted in a number of funded projects being unable to be progressed in 2024.

D.8 Planning spatial data

Estimate provision €500,000; outturn €368,000

Expenditure was €132,000 lower than the estimate provision mainly due to staffing changes, and also difficulty in procuring of appropriate IT contractor resources, impacting the progression of certain spatial data projects.

D.10 Land Development Agency

Estimate provision €3.750 million; outturn €808,000

Expenditure was €2.942 million lower than the estimate provision mainly due to exchequer funding for the Land Development Agency (LDA) only covering specific non-economic functions, as detailed under S.29 of the LDA Act, where the scope of work eligible under the section was lower than predicted.

D.12 LA planning resources and supports

Estimate provision €8 million; outturn €2.922 million

Expenditure was €5.078 million lower than the estimate provision mainly due to market difficulties experienced by local authorities as part of the recruitment process for additional positions.

D.13 Other services

Estimate provision €26.200 million; outturn €415,000

Expenditure was €25.785 million lower than the estimate provision mainly due to delays occurred in respect of the Cork Event Centre and the North West Catalyst Project. In relation to the allocation for legal services, also provided for under D.13, it is not possible to predict legal costs as these are demand led.

Programme E Met Éireann

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay	18,744	18,002	16,279
E.2	Administration – non pay	23,335	14,415	12,615
E.3	Subs to international meteorological organisations	10,300	9,639	8,038
E.4	Flood forecasting and warning service	6,020	1,606	1,309
		58,399	43,662	38,241

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

E.3 Subs to international meteorological organisations

Estimate provision €10.3 million; outturn €9.639 million

Expenditure was €661,000 lower than the estimate provision mainly due to a delay in the receipt of the invoice for Regional Meteorological Data Communication Network 2024 contribution.

E.4 Flood forecasting and warning service

Estimate provision €6.02 million; outturn €1.606 million

Expenditure was €4.414 million lower than the estimate provision mainly due to a delay in the Flood Forecasting Centre becoming operational, caused by difficulties recruiting the required specialist staff and similar project delays with the Coastal Modelling Review Project.

Programme F Heritage

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
F.1	Administration – pay	48,038	42,901	38,206
F.2	Administration – non pay	9,159	7,362	8,238
F.3	Heritage Council (part funded by the National Lottery)	16,590	16,590	14,341
F.4	Built heritage	20,150	19,415	18,425
F.5	National heritage (National Parks and Wildlife)			
	<i>Original</i>	54,400		
	<i>Deferred surrender</i>	<u>1,300</u>		
		55,700	56,783	62,924
F.6	Irish Heritage Trust	3,300	3,300	3,600
F.7	Built heritage investment scheme	4,000	3,983	4,116
F.8	Peatlands restoration, conservation and management			
	<i>Original</i>	14,750		
	<i>Deferred surrender</i>	<u>3,000</u>		
		17,750	21,220	10,030
F.9	Waterways Ireland			
	<i>Original</i>	49,769		
	<i>Supplementary</i>	<u>4,800</u>		
		54,569	54,569	50,068
F.10	Strategic built heritage projects	1,650	988	1,102
F.11	Climate adaptation	300	116	113
F.12	Narrow Water Bridge	30,000	26,500	750
F.13	Other services	43	159	1,091
		<u>261,249</u>	<u>253,886</u>	<u>213,004</u>

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

F.8 Peatlands restoration, conservation and management

Estimate provision €17.750 million; outturn €21.22 million

Includes deferred surrender of €3 million carried forward from 2023. Expenditure was €3.47 million higher than the estimate provision mainly due to better than expected progress being made on the Shared Island Peatlands Restoration Conservation and Management funding programme, which is linked to two separate EU infringement cases.

F.9 Waterways Ireland

Estimate provision €49.769 million; outturn €54.569 million

Expenditure was €4.8 million higher than the estimate provision mainly due to costs incurred by Waterways Ireland in respect of the settlement of a legal case. The original estimate provision for this subhead was increased as part of the supplementary estimate by €4.8 million.

F.10 Strategic built heritage projects

Estimate provision €1.65 million; outturn €988,000

Expenditure was €662,000 lower than the estimate provision mainly due to planned capital works not proceeding as anticipated in 2024.

F.11 Climate adaptation

Estimate provision €300,000; outturn €116,000

Expenditure was €184,000 lower than the estimate provision mainly due to some anticipated projects not proceeding as expected in 2024.

F.12 Narrow Water Bridge

Estimate provision €30 million; outturn €26.5 million

Expenditure was €3.5 million lower than the estimate provision mainly due to a delayed start in the commencement of construction on the Narrow Water Bridge Project, resulting in some anticipated costs for 2024 being incurred in early 2025.

F.13 Other services

Estimate provision €43,000; outturn €159,000

Expenditure was €116,000 higher than the estimate provision mainly due to higher than predicted legal costs and varying payment schedules, which are difficult to predict.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Fees payable by local authorities, etc., for audit of their accounts	2,000	2,377	2,262
2	Receipt from the SIF for premises (Social Welfare (Consolidation) Act, 2005)	741	741	741
3	Met Éireann receipts	12,000	10,505	9,837
4	<i>Foreshore receipts</i>	—	—	5,759
5	Receipts from additional superannuation contributions on public service remuneration	49,098	53,993	48,846
6	ERDF receipts INTERREG environment measure	2,000	1,991	4,158
7	Dormant Accounts Fund – Housing First Implementation	3,000	3,000	3,000
8	ERDF receipts – INTERREG Atlantic Area Programme	35	6	81
9	Services and charges at national parks and wildlife sites	465	1,821	748
10	Rents (including receipts from lettings of fishing rights, etc.)	90	78	175
11	Valuation Tribunal appeal fees	50	46	343
12	Dormant Accounts Fund - traveller accommodation	620	420	382
13	<i>MARA receipts</i>	—	—	—
14	Miscellaneous receipts	755	1,507	1,250
15	<i>OSI</i>	—	—	64
		70,854	76,485	77,646

Significant variations

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

1 Fees payable by local authorities, etc., for audit of their accounts

Estimate provision €2 million; realised €2.377 million

The increase of €377,000 is mainly due to the estimate being based on the prior year audit fees, audit fees are adjusted each year to take account of CPI and this explains the majority of the increase.

3 Met Éireann receipts

Estimate provision €12 million; realised €10.505 million

The shortfall of €1.495 million was mainly due to a delay in receipts from Transport Infrastructure Ireland and Connecting Europe Facility funding due in 2024 not received until 2025.

5 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €49.098 million; realised €53.993 million

The increase of €4.895 million was mainly attributable to an increased level of recruitment and remuneration in the local authority sector along with some 2023 superannuation contributions being received in 2024.

9 Services and charges at national parks and wildlife sites

Estimate provision €465,000; realised €1.821 million

The increase of €1.356 million to receipts was mainly due to a general increase in numbers of visitors at national parks and reserves sites during peak season in addition to a higher number of visitors during months traditionally considered off peak.

12 Dormant Accounts Fund - traveller accommodation

Estimate provision €620,000; realised €420,000

The underspend of €200,000 relates to challenges encountered by a number of local authorities resulting in them being unable to complete approved Dormant Accounts projects before year end. The challenges included access issues on some sites and the availability of contractors for advancing projects.

14 Miscellaneous receipts

Estimate provision €755,000; realised €1.507 million

The increase of €752,000 was because miscellaneous receipts are difficult to predict reliably.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Refunds under local authority Social Housing Investment Programme (SHIP)	225	6,066
Residential Tenancies Board pension contributions	113	122
Redemption of projects funded under the Voluntary Housing Capital Assistance Scheme	77	80
Voluntary surrender of pay	25	54
Refund of land sale deposit	15	—
Sale of foreshore lands	15	—
Housing refunds	—	8,203
Refund under repair and leasing scheme	—	41
Transferred to the Exchequer	(470)	(14,566)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end		
Department	1,738	1,675
Local Government Management Agency	27	109
An Bord Pleanála	273	241
Residential Tenancies Board	124	91
Housing and Sustainable Communities Agency	190	156
Housing Finance Agency	28	19
Office of the Planning Regulator	46	36
Land Development Agency	4	3
The Heritage Council	28	26
Approved Housing Bodies Regulatory Authority	30	27
Waterways Ireland	379	362
MARA ^a	—	23
Total ^b	2,867	2,768

Note ^a Responsibility for foreshore administration and ministerial functions including MARA transferred to the Department of the Environment, Climate and Communications (Vote 29) with effect from 1 January 2024 (SI 236 of 2024).

^b Staff numbers for agencies are only the staff funded by the Department, and not all staff of the Agency.

5.2 Pay

Remuneration of Department staff	2024	2023
	€000	€000
Pay	102,534	93,384
Higher, special or additional duties allowances	721	563
Other allowances	2,149	1,937
Overtime	1,485	1,395
Employer's PRSI	9,837	8,710
Total pay	116,726	105,989

Remuneration of agency staff

	2024	2023
	€000	€000
Pay	60,123	58,869
Higher, special or additional duties allowances	173	155
Other allowances	1,507	1,554
Overtime	994	1,199
Employer's PRSI	6,324	5,718
Total pay	69,121	67,495

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	279	21	24,551	36,718
Other allowances	211	96	33,099	33,596
Overtime	271	36	48,511	40,476
Extra remuneration in more than one category	232	89	56,220	57,963

Note ^a The pay, allowance and other remuneration details above relate to the Department's staff paid directly from the Vote under programmes A to F.

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Agency staff				
Higher, special or additional duties allowances	21	7	25,234	15,504
Other allowances	344	38	15,360	15,467
Overtime	287	26	20,362	23,213
Extra remuneration in more than one category	216	100	28,647	37,629

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	939	963
60,000	69,999	167	165
70,000	79,999	130	149
80,000	89,999	166	151
90,000	99,999	123	73
100,000	109,999	57	50
110,000	119,999	53	45
120,000	129,999	26	13
130,000	139,999	10	2
140,000	149,999	5	2
150,000	159,999	0	2
160,000	169,999	2	6
170,000	179,999	7	2
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	1	1

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	266	261
	266	261

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the 2013 Single Public Service Pension Scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Nineteen retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €65,225. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €317,765 in respect of 4 officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	80	155,157	138,531
Recovery plans in place	21	42,128	43,700

Four individuals with overpayments to the value of €4,014 transferred into the Department during the year.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2024 €000	2024 €000	2023 €000
Fixed purpose commissions				
Housing Commission ^a	2021	2,602	397	1,947

Note ^a In line with commitments in the *Programme for Government and Housing for All: A New Housing Plan for Ireland*, the Housing Commission was established by Government in December 2021 to independently examine and review the housing system in Ireland. The Commission's terms of reference cover a wide range of issues connected to housing, one of which is to consider the complex constitutional issues arising in this area and to propose appropriate wording for a referendum on housing. The Commission concluded its work at end of Q2 2024.

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year ^a

	Claims by			Total 2024	Total 2023
	Employees	Members of the public	EU fines		
Number of cases	3	8	—	11	18
	€000	€000		€000	€000
Department's own legal costs	—	8	—	8	—
EU fines	—	—	—	—	1,245
Payments by/on behalf of the Department					
Compensation	—	71	—	71	164
Legal costs	—	1,962	—	1,962	2,994
Other costs	2	—	—	2	23
2024 Total ^b	2	2,041	—	2,043	4,426
2023 Total	—	3,181	1,245	4,426	

Note ^a At 31 December 2024, the Department has included in other creditors due, €676 being the total outstanding legal costs due to the State Claims Agency.

^b At 31 December 2024, ten general litigation cases were outstanding.

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	—	1	1
	€000	€000	€000
Department's own legal costs	—	7	7
Payments by/on behalf of Department/Office			
Compensation	—	1,000	1,000
Legal costs	—	175	175
Other costs	—	—	—
Total	—	1,182	1,182

6.3 Late payment interest

at 31 December	2024	2023
	€	€
Total of interest and compensation payments	25,043	14,522

6.4 National Lottery funding

		2024	2023
		Estimate	Outturn
		€000	€000
Subhead description			
A.9	Communal facilities	500	246
A.18	Private housing grants	4,199	4,849
F.3	Heritage Council	16,590	14,341
		21,289	19,436

6.5 EU funding

The outturn shown in subheads B.3 and B.8 includes payments in respect of activities which are co-financed by INTERREG. Estimates of expenditure and actual outturns were as follows.

		2024		2023
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
B.3	Water quality programme	1,935	—	3,902
B.8	Marine environment	75	11	30

The outturn shown in Subheads B.3, F.5 and F.8 includes the following expenditure in respect of activities which are co-financed by the EU LIFE programme.

		2024	2023
		Outturn	Outturn
		€000	€000
Subhead description			
B.3	Water quality programme	750	750
F.5	Natural heritage (National Parks and Wildlife)	4,837	1,879
F.8	Peatlands restoration, conservation and management	50	116

6.6 Write-offs

		2024	2023
		€	€
The following sums were written off in the year			
Foreshore – fees		—	12,609

6.7 Fraud and suspected fraud

The Department is aware of an alleged fraud involving a local authority relating to payments for the provision of water services. This case is under investigation by An Garda Síochána and the Department awaits the outcome of the investigation.

Note 7 Fund Balances

7.1 Account of the Urban Development Fund

	2024	2023
	€000	€000
Opening balance	14,903	1,428
Receipts	958	18,844
Expenditure for the year	(3,939)	(5,369)
	11,922	14,903

The Urban Development Fund is a European Regional Development Fund (ERDF) programme to support integrated regeneration initiatives in designated urban centres. The scheme is operated by regional assemblies who are managing authorities responsible for verifying eligible expenditure on approved projects. The Department makes funds available (on instruction by the managing authority and subject to the managing authority's verification) to reimburse local authorities on a matching funding basis. Applications for eligibility under the Fund were adjudicated on in December 2015 with the programme running for the period to the end of 2020. Payments under the programme will continue into the first half of 2025. The balance in the Fund reflects pre-financing made available from the ERDF pending receipt of verified claims in respect of projects concerned.

7.2 Housing Agency Revolving Acquisitions Fund

	2024	2023
	€000	€000
Opening balance	67,987	67,754
Re-purposed to Housing First/CRTiS ^a	(54,400)	—
Non-recoverable costs ^b	(228)	(105)
Interest earned	347	338
Closing balance at 31 December	13,706	67,987

Note ^a In 2023, €30.05 million funding in the Revolving Acquisitions Fund was repurposed to the Cost Rental Tenant in Situ scheme and €15 million to the Housing First scheme. However, this was not reflected in the 2023 appropriation account. In 2024, a further €2.35 million funding has been repurposed to the Cost Rental Tenant in Situ scheme and €7 million to the Housing First scheme.

^b Certain costs incurred by the Housing Agency, such as legal and professional fees and other housing acquisition costs, are non-recoverable and, therefore, reduce the overall balance of the Fund.

The Housing Agency Acquisitions (HAA) fund was set up as a revolving fund that was established with effect from 1 January 2017 with the objective of acquiring vacant properties from banks, investors and from the open market (primarily for Housing First properties) in areas with high levels of social housing demand over the period to 2021. The Agency sold the houses, at cost, to approved housing bodies in order to replenish the Fund.

Under the commitment in *Housing for All*, a review of the HAA fund was completed in 2022. This review investigated the challenges faced by the Fund, the most significant of which was the reduced availability of suitable units from banks and equity funds. This was primarily due to the sale of non-performing loans to non-banking entities and changes in how non-performing loans were being dealt with. The review also explored opportunities that centred on potentially re-purposing the fund to support other initiatives within *Housing for All*, particularly for social housing applicants experiencing homelessness.

During 2023 and early 2024, the Department secured the approval of the Department of Public Expenditure, NDP Delivery and Reform to re-purpose the fund for the Housing First and Cost Rental Tenant in Situ schemes.

7.3 Land Acquisition Fund

	2024	2023
	€000	€000
Opening balance	208,718	125,000
Transfer to fund	—	114,000
Expenditure for the year	(24,492)	(31,485)
Interest earned	1,828	1,203
Closing balance at 31 December	186,054	208,718

The Land Acquisition Fund was established in December 2022. A review of land available to local authorities completed in 2022 highlighted a shortage of land available to meet *Housing for All* social housing build targets. The fund was established to facilitate the purchasing of land on behalf of local authorities, to ensure that the necessary land banks are available to meet delivery targets. The management of the fund is overseen by the Department of Housing, Local Government and Heritage and the Housing Agency is responsible for the day-to-day operation of the fund, including financial management, the acquisition process and onward transfer of the land acquired to local authorities.

An allocation of €125 million was made to the Housing Agency in December 2022 to establish the fund. In November 2023, the Fund was extended for 2024 and its remit expanded to acquire sites for affordable and mixed tenure housing delivery. The Department transferred €114 million to the Housing Agency for the Fund in 2023.

By the end of 2024, a total of 72 applications to the Fund had been approved with 24 still active and 21 acquisitions completing by 31 December 2024.

Appropriation Account 2024

Vote 35

Army Pensions

Introduction

As Accounting Officer for Vote 35, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €12.461 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

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 Department.

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

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of pension payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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, with an independent Chair, to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. The internal audit unit operates independently and its work is informed by analysis of the financial risks to which the Department, including the Army Pensions Vote, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department 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.

There were no contracts that exceeded the reporting threshold of €25,000 that were awarded without a competitive process.

The Department has provided a nil return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The risk 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. Any risks where the risk score has increased to a significant degree in the intervening months are then brought to the Management Board.

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

Ongoing monitoring and review

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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Jacqui McCrum
Accounting Officer
Army Pensions

31 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 35 Army Pensions

Opinion on the appropriation account

I have audited the appropriation account for Vote 35 Army Pensions for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 35 Army Pensions for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Defence 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

15 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 35 Army Pensions

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Provision for Defence Forces' pension benefits	316,998	304,341	290,961
Gross expenditure	316,998	304,341	290,961
<i>Deduct</i>			
B Appropriations-in-aid	5,000	4,804	4,996
Net expenditure	311,998	299,537	285,965

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	12,460,761	3,410,172

Jacqui McCrum
Accounting Officer
Army Pensions

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	304,262	290,883
Pay	72	69
Non pay	7	9
Gross expenditure	304,341	290,961
<i>Deduct</i>		
Appropriations-in-aid	4,804	4,996
Net expenditure	299,537	285,965
Changes in net current assets		
Increase in accrued expenses	74	—
Direct expenditure	299,611	—
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	3,387	3,251
Net programme cost	302,998	289,216

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 35 borne elsewhere, in respect of the administration of pension benefits and other services.

	2024	2023
	€000	€000
Vote 18 National Shared Services Office	1,246	1,294
Vote 36 Defence	2,115	1,927
Vote 43 Office of the Government Chief Information Officer	26	30
	3,387	3,251

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Current assets			
Bank and cash		1,028	6,629
Other debit balances		3	1
		<u>1,031</u>	<u>6,630</u>
<i>Less</i>			
Current liabilities			
Accrued expenses		74	—
Other credit balances	2.1	21	6,012
Net Exchequer funding	2.2	1,010	618
		<u>1,105</u>	<u>6,630</u>
Net current liabilities		(74)	—
Net liabilities		<u>(74)</u>	<u>—</u>
Represented by:			
State funding account	2.3	<u><u>(74)</u></u>	<u><u>—</u></u>

2.1 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	(2)	5,021
Universal social charge	(5)	819
Local property tax	—	124
Professional services withholding tax	1	—
	<u>(6)</u>	<u>5,964</u>
Pension payments held in suspense	27	48
	<u>21</u>	<u>6,012</u>

2.2 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	12,461	3,410
Exchequer grant undrawn	<u>(11,451)</u>	<u>(2,792)</u>
Net Exchequer funding	<u>1,010</u>	<u>618</u>
Represented by:		
Debtors		
Bank and cash	1,028	6,629
Debit balances: suspense	<u>3</u>	<u>1</u>
	1,031	6,630
Creditors		
Due to the State	6	(5,964)
Credit balances: suspense	<u>(27)</u>	<u>(48)</u>
	(21)	(6,012)
	<u>1,010</u>	<u>618</u>

2.3 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			—	—
Disbursements from the Vote				
Estimate provision	Account	311,998		
Surplus to be surrendered	Account	(12,461)		
Net vote			299,537	285,965
Expenditure borne elsewhere	1.1		3,387	3,251
Net programme cost	1		(302,998)	(289,216)
Balance at 31 December			(74)	—

2.4 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	70	—
	70	—

2.5 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(72)
Holiday accrual ^a	(2)
	(74)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Programme A Provision for Defence Forces' pensions benefits

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	92	79	78
A.2	Defence Forces (pensions) schemes and payments in respect of transferred service	306,019	292,812	280,924
A.3	Wound and disability pensions, allowances and gratuities to or in respect of former members of the Defence Forces	10,442	11,141	9,673
A.4	Payments to spouses of veterans of the War of Independence	90	56	65
A.5	Compensation payments	245	93	176
A.6	Medical appliances and travelling and incidental expenses	110	160	45
		316,998	304,341	290,961

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Wound and disability pensions, allowances and gratuities

Estimate provision €10.442 million; outturn €11.141 million

The overspend was due to a greater number of applications for disability benefits than anticipated being processed.

A.5 Compensation payments

Estimate provision €245,000; outturn €93,139

The main 'contingency' element of this subhead provides for payment of special lump sum compensation by the Department of Defence for service-related deaths or disablement of members of the Defence Forces while serving overseas with the UN and certain other missions. There were no such payments made in this category during 2024.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimated	Realised	Realised
		€000	€000	€000
1	Contributions to Defence Forces spouses' and children's pension schemes	3,347	2,847	3,056
2	Contributions to Defence Forces contributory (main) pensions schemes	1,500	1,879	1,837
3	Recoveries of overpayments	40	57	87
4	Payments re transferred service	40	—	3
5	Receipts from additional superannuation contributions on public service remuneration	3	2	2
6	Miscellaneous	70	19	11
		5,000	4,804	4,996

Significant variations

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

1 Contributions to Defence Forces spouses' and children's pension schemes

Estimate provision €3.347 million; realised €2.847 million

Contributions to the spouses' and children's pension schemes will vary according to personnel turnover changes, pensionable earnings and career progression across the Permanent Defence Force. The level of receipts is therefore difficult to predict in any given year.

2 Contributions to Defence Forces contributory (main) pensions schemes

Estimate provision €1.500 million; realised €1.879 million

Contributions will vary according to personnel turnover changes, pensionable earnings and career progression across the Permanent Defence Force. The level of receipts is therefore difficult to predict in any given year.

Note 5 Staffing and Remuneration

5.1 Employee numbers

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

5.2 Pay

	2024	2023
	€000	€000
Pay	70	68
Employer's PRSI	<u>2</u>	<u>1</u>
Total pay ^a	<u>72</u>	<u>69</u>

Note ^a The pay figure above includes the salary of one full time Department of Defence staff member (see note 5.1) who provides administrative support to the Army Pensions Board, and fees paid to the two civilian members of the Board in 2024. These pay costs and associated travel costs of €7,000 are charged to the A.1 subhead.

Currently there are 25.7 employees (FTEs) of the Department of Defence engaged in the administration of Defence Forces superannuation and disability arrangements. Their remuneration, which amounts to some €1,367,043 is charged to Vote 36.

5.3 Retirement pension (annual) – average payments to retired Defence Forces personnel^a

Category of pensioner	Number of pension recipients at year-end		Average individual payment	
	2024	2023	2024 €	2023 €
Retired officers	1,867	1,868	36,273	34,828
Retired NCOs and privates	9,639	9,579	20,014	19,030
Dependants and other ^b	1,873	1,849		
Total	13,379	13,296		

Note ^a Table 5.3 shows the total headcount for all categories of recipients from all subheads as at year-end within Vote 35. Some retired personnel are in receipt of both a military retirement pension and a military disability pension, and similar payments are also payable to some spouses/children of deceased personnel: such dual recipients are counted only once for headcount purposes above. The average individual pension payment recorded for retired personnel is calculated by reference to total expenditure on retirement pensions as at year-end under Subhead A2.

^b The average individual payment has not been recorded above under 'Dependants and other' as the amounts vary due to the different categories of recipients within this sub-group. The overall average dependants' superannuation-related pension for 1,472 recipients in 2024 was €10,611, compared to 1,443 recipients with an average amount of €10,082 in 2023.

5.4 Retirement gratuity (lump sum) – average payments where retiring on pension^a

Category of pensioner	Number of recipients		Average individual payment	
	2024	2023	2024 €	2023 €
New retirees on pension during the year				
Officers	28	46	99,707	102,426
NCOs and privates	260	307	47,911	44,878
Total	288	353		

Note ^a The level of pension and retirement gratuity varies with retiring rank, pensionable earnings, overall reckonable service etc.

5.5 Salary of Accounting Officer

The Accounting Officer for Vote 35 Army Pensions is also the Accounting Officer for Vote 36 Defence. Her salary level is disclosed in the Appropriation Account for Vote 36.

Note 6 Miscellaneous

6.1 Payments in excess of entitlements

There were 127 overpayments outstanding at year end (2023:105), amounting to €137,698 of which €55,109 relates to previous years. Overpayments of €166,257 came to light in 2024 of which €78,733 were recovered and €4,935 written off. Efforts are ongoing to recover outstanding amounts. The vast majority of these overpayments relate to the portion of pension paid in the period after the date of a pensioner's death, when the monthly payroll had already been processed for that month.

	2024		2023
	€	€	€
Opening balance		94,840	75,720
Overpayments identified in year		166,257	101,327
		<u>261,097</u>	<u>177,047</u>
Recouped			
Overpayments identified 2024	78,733		
Overpayments identified pre-2024	<u>23,331</u>		
		<u>102,064</u>	<u>65,936</u>
		159,033	111,111
Written off			
Overpayments identified 2024	4,935		
Overpayments identified pre-2024	<u>16,400</u>		
		<u>21,335</u>	<u>16,271</u>
Closing balance		<u>137,698</u>	<u>94,840</u>

6.2 Payments subject to public service pension abatement

Separately from the figures at 6.1 above, there were 20 other overpayments outstanding at year-end amounting to €50,541 (see table below). These were in respect of former members of the Permanent Defence Force in receipt of military retirement pensions, who had subsequently taken up employment elsewhere in the public service. Such pensions are subject to the abatement provisions of Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The pension overpayments primarily arose due to delays on the part of the relevant public service employer in notifying the Department of Defence of the pensioner's re-employment. Overpayments of €17,310 came to light in 2024 in respect of seven cases, of which €8,003 has been recovered.

	2024		2023
	€	€	€
Opening balance		47,887	47,612
Overpayments identified in the year		17,310	35,030
		<u>65,197</u>	<u>82,642</u>
Recouped			
Overpayments identified 2024	8,003		
Overpayments identified pre-2024	<u>6,653</u>		
		<u>14,656</u>	<u>34,755</u>
Closing balance		<u>50,541</u>	<u>47,887</u>

Appropriation Account 2024

Vote 36

Defence

Introduction

As Accounting Officer for Vote 36, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €8.967 million 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

As part of the transition to the CGAS, the Department has received derogations in respect of CGAS 17: Property, Plant, and Equipment.

Certain items of property, plant and equipment have not been recognised in accordance with CGAS 17:14 as outlined below. Where this has resulted in exceptions to other requirements of CGAS 17, these are also identified.

Property assets comprising land and buildings have not been recognised in the financial statements. These property assets are listed in appendix A of the appropriation account.

Expenditure on additions to buildings is not recognised when the enhancement is completed and becomes available for use. This expenditure, initially recorded in capital assets under development, is de-recognised on completion even though the Department expects to receive future service potential and no disposal has taken place in accordance with CGAS 17:82 (see note 2.3 Capital assets under development).

Significant spare parts which meet the requirements for recognition as property, plant and equipment are recorded in inventory until brought into use. Where these components have a different useful life to the primary asset they are not depreciated in accordance with CGAS 17:59 and are not de-recognised in accordance with CGAS 17:82 when they are replaced.

Major inspections of aircraft and ships, a condition of continuing to operate over a period of years, are not recognised as an asset. They are not depreciated in accordance with CGAS 17:59 but are treated as an expense in the year in which they are incurred.

The Department continues to record additions to capital assets which do not meet the recognition requirements, as the individual cost is less than €10,000.

Inventory measurement

The costs of military inventories are assigned using the weighted average cost method. The costs of Civil Defence inventories are assigned using the first in first out (FIFO) method.

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 property, plant and equipment are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Military equipment	5 - 30 years	3% - 20%
Civil Defence equipment	5 -10 years	10% - 20%
Office furniture and IT equipment	3 -10 years	10% - 33%
Software licences	5 years	20%
Acquired/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 Department.

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

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of shared services for human resources and payroll.

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 Department.

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, with an independent Chair, to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. The Internal Audit Unit operates independently and its work is informed by analysis of the financial risks to which the Department 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of 84 non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure Infrastructure Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts in excess of €25,000 (exclusive of VAT), totalling €303,855 (exclusive of VAT) as set out below.

- €59,343 related to payments to one supplier where no formal contract was in place due to the lapse of a centralised arrangement.
- €244,512 related to payments to four suppliers where the chosen procurement methodology was not approved in accordance with agreed procedures.

Each of these five procurements has been reviewed by the Department, and steps are being taken to bring them into compliance with the relevant procurement rules as quickly as possible. The contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The Department risk 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. Any risks where the risk score has increased to a significant degree in the intervening months are then brought to the Management Board.

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

Ongoing monitoring and review

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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues***Review of leave schemes***

During 2024, the Department's Internal Audit Unit undertook a review on various types of leave (annual leave, sick leave, special leave, etc.) available to officers of the Permanent Defence Force. This review highlighted widespread control weaknesses in the operation of these schemes, with poor operational guidelines and numerous instances of inaccuracies, and noted overpayments in a number of specific cases amounting to €515,379 since 2018, including €115,041 in 2024. The audit report included 29 recommendations which are now being implemented by the Department and the Defence Forces.

Revenue settlement

The Department agreed a settlement with the Revenue Commissioners for benefit-in-kind in relation to statutory public hospital charges for the dependents of enlisted members of the Permanent Defence Force, covering the period from January 2021 to June 2024. The total amount paid was €355,270 (including interest of €38,101 and penalties of €95,786). A fully vouched refund process is now in place which ensures full adherence to all relevant tax compliance obligations.

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Jacqui McCrum
Accounting Officer
Defence

19 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 36 Defence

Opinion on the appropriation account

I have audited the appropriation account for Vote 36 Defence for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 36 Defence for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Defence 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 that statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Overpayments related to leave entitlements

The Accounting Officer has disclosed in the statement on internal financial control that the Department's Internal Audit undertook a review of the controls over granting of various types of leave available to officers of the Permanent Defence Force. The review identified control weaknesses and inaccuracies and found overpayments in a number of cases amounting to €515,000 over the period 2018 to 2024. The Accounting Officer has stated that the recommendations of the review are being implemented.

Revenue settlement

The Accounting Officer has also disclosed in the statement on internal financial control that the Department agreed a settlement with Revenue in respect of statutory public hospital charges for the dependents of enlisted members of the Permanent Defence Force. The payment of €355,000 made in 2024 included interest of €38,000 and penalties of just under €100,000. A vouched refund process has been put in place to ensure adherence to relevant tax obligations.

Provision for personal injury litigation costs

Note 2.9 to the account discloses that a provision of €3 million as at 31 December 2024 was made in respect of liabilities expected to arise from personal injury litigation cases where it is alleged that Air Corps personnel were exposed to toxic chemicals in the workplace.

Seamus McCarthy
Comptroller and Auditor General

23 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 36 Defence

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Defence policy and support, military capabilities and operational outputs	932,698	931,907	906,394
Gross expenditure	932,698	931,907	906,394
<i>Deduct</i>			
B Appropriations-in-aid	24,525	32,701	34,027
Net expenditure	908,173	899,206	872,367

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. The 2024 figure includes surplus receipts of €8.176 million, which in accordance with Government accounting rules, must be surrendered.

	2024	2023
	€	€
Surplus to be surrendered	8,967,069	18,088,265

Jacqui McCrum
Accounting Officer
Defence

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	893,682	871,998
Administration pay	27,952	24,128
Administration non pay	10,273	10,268
Gross expenditure	931,907	906,394
<i>Deduct</i>		
Appropriations-in-aid	32,701	34,027
Net expenditure	899,206	872,367
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(124,977)	
Depreciation	71,996	
Disposals cash	95	
Loss on disposals	5,021	
<i>Intangible assets (note 2.2)</i>		
Purchases	(18)	
Amortisation	1,520	
Loss on disposals	82	
<i>Assets under development (note 2.3)</i>		
Cash payments	(42,970)	
	(89,251)	(84,072)
Changes in net current assets		
Decrease in inventories	4,977	
Increase in prepayments	(1,925)	
Decrease in accrued income	1,026	
Increase in accrued expenses	26,001	
Increase in provisions (note 2.9)	3,000	
Decrease in deferred income	(2)	
	33,077	11,101
Direct expenditure	843,032	799,396
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	17,563	
Notional rents	1,339	
	18,902	18,213
Net programme cost	861,934	817,609

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 36 borne elsewhere, net of expenditure incurred in respect of other votes.

		2024	2023
		€000	€000
Vote 1	President's Establishment	(535)	(496)
Vote 2	Department of the Taoiseach	(96)	(89)
Vote 9	Office of the Revenue Commissioners	—	33
Vote 12	Superannuation and Retired Allowances	17,081	17,140
Vote 13	Office of Public Works	1,454	604
Vote 18	National Shared Services Office	870	880
Vote 20	Garda Síochána	89	81
Vote 35	Army Pensions	(2,115)	(1,927)
Vote 43	Office of the Government Chief Information Officer	674	508
Central Fund – ministerial pensions		141	140
		17,563	16,874

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	744,641	739,914
Intangible assets	2.2	3,070	4,654
Capital assets under development	2.3	17,749	27,919
		765,460	772,487
Current assets			
Bank and cash	2.4	16,622	15,583
Inventories	2.5	250,691	255,668
Prepayments	2.6	182,136	136,342
Accrued income	2.7	2,673	3,699
Other debit balances	2.8	1,723	846
		453,845	412,138
<i>Less</i>			
Current liabilities			
Provisions	2.9	3,000	—
Accrued expenses	2.10	36,341	9,609
Deferred income	2.11	45	47
Other credit balances	2.12	14,300	13,019
Net Exchequer funding	2.13	4,045	3,410
		57,731	26,085
Net current assets		396,114	386,053
Net assets		1,161,574	1,158,540
Represented by:			
State funding account	2.14	1,161,574	1,158,540

2.1 Property, plant and equipment ^{a, b}

	Military equipment	Civil Defence equipment	Office furniture and IT equipment	Total
	€000	€000	€000	€000
Cost or valuation				
At 1 January 2024	1,587,293	4,815	25,262	1,617,370
Additions	79,053	230	2,556	81,839
Disposals	(72,375)	(135)	(459)	(72,969)
At 31 December 2024	1,593,971	4,910	27,359	1,626,240
Accumulated depreciation				
At 1 January 2024	852,288	3,242	21,926	877,456
Depreciation for the year	69,424	303	2,269	71,996
Depreciation on disposals	(67,352)	(100)	(401)	(67,853)
At 31 December 2024	854,360	3,445	23,794	881,599
Net assets				
At 31 December 2024	739,611	1,465	3,565	744,641
At 31 December 2023	735,005	1,573	3,336	739,914

Note ^a The Department of Defence administers land holdings (approx. 8,300 hectares) and buildings at numerous locations throughout the country, being a mix of operational military facilities, training lands, married quarters and other properties, as set out in Appendix A – Schedule of land and buildings.

^b Biological assets comprising horses are not included in property, plant and equipment.

2.2 Intangible assets

	Acquired and developed software €000
Cost or valuation	
At 1 January 2024	27,081
Additions	18
Disposals	(212)
At 31 December 2024	26,887
Accumulated amortisation	
At 1 January 2024	22,427
Amortisation for the year	1,520
Amortisation on disposals	(130)
At 31 December 2024	23,817
Net assets	
At 31 December 2024	3,070
At 31 December 2023	4,654

2.3 Capital assets under development

	Construction contracts €000
Amounts brought forward at 1 January 2024	27,919
Cash payments in the year	42,970
Projects completed ^a	(53,140)
Amounts brought forward at 31 December 2024	17,749

Note ^a As projects to develop land and buildings are completed, they are removed from capital assets under development. There is no transfer to the asset register as land and buildings are not included in property, plant and equipment assets.

2.4 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balance	14,379	13,215
Other account balances ^a	2,243	2,368
	16,622	15,583

Note ^a There are 13 other bank accounts managed by Defence Forces personnel to administer the casual meals system in barracks. No funding from the Vote is issued to these bank accounts. The aggregate amount held at the end of 2024 was €26,491 (2023: €42,523). This balance is not included in the amount shown above.

2.5 Inventories

at 31 December	2024 €000	2023 €000
Military inventories ^a	249,612	254,822
Civil Defence	1,079	846
	250,691	255,668

Note ^a Write-offs and obsolete military inventory in the year amounted to €6.045 million.

2.6 Prepayments

at 31 December	2024	2023
	€000	€000
Military transport aircraft	57,505	42,356
Strategic reach aircraft	30,750	—
Software defined radios	30,425	30,425
Light-utility military helicopters	25,000	—
Medium reconnaissance vehicle (MRV)	6,474	6,474
General service body armour	4,920	—
Armoured personnel carrier fleet maintenance and upgrade programme	4,344	3,863
Aircraft maintenance and training	1,747	2,709
Inshore patrol vessels	—	34,238
Other	20,971	16,277
	182,136	136,342

2.7 Accrued income

at 31 December	2024	2023
	€000	€000
Troop/equipment funding due from overseas missions	2,300	3,400
Due for services	373	299
	2,673	3,699

2.8 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll	1,035	9
Imprests	448	637
Cycle to work scheme	132	82
Travel pass scheme	30	25
Other suspense	78	93
	1,723	846

2.9 Provisions

At 31 December	2024
	€000
Air Corps chemical cases ^a	3,000
Total	3,000
Represented by:	
Current	3,000
Non-current	—
Total	3,000

Movement in provision

	Air Corps chemical cases	Total
	€000	€000
Opening balance	—	—
Additional provision made	3,000	3,000
Amounts used	—	—
Unused amounts reversed	—	—
Discount unwind	—	—
Balance as at 31 December	3,000	3,000

Note ^a This provision refers to personal injury litigation in respect of alleged exposure to toxic chemicals in the Air Corps.

2.10 Accrued expenses

at 31 December	2024	2023
	€000	€000
Programme accruals – current	10,879	2,407
Programme accruals – capital	3,157	7,052
Administration expenses	685	150
Payroll related accruals	21,620	—
	36,341	9,609

2.11 Deferred income

at 31 December	2024	2023
	€000	€000
Rental income	45	47
	45	47

2.12 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	799	12
Pay related social insurance	885	4
Professional services withholding tax	594	532
Value added tax	11,304	11,483
Pension contributions	165	8
Universal social charge	140	2
Relevant contracts tax	19	191
Local property tax	4	—
	<u>13,910</u>	<u>12,232</u>
Payroll deductions held in suspense	147	5
Other credit suspense items	243	782
	<u>14,300</u>	<u>13,019</u>

2.13 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	8,967	18,088
Exchequer grant undrawn	(4,922)	(14,678)
Net Exchequer funding	<u>4,045</u>	<u>3,410</u>
Represented by:		
Debtors		
Bank and cash	16,622	15,583
Debit balances: suspense	1,723	846
	<u>18,345</u>	<u>16,429</u>
Creditors		
Due to the State	(13,910)	(12,232)
Credit balances: suspense	(390)	(787)
	<u>(14,300)</u>	<u>(13,019)</u>
	<u>4,045</u>	<u>3,410</u>

2.14 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		1,158,540	1,099,311
Disbursements from the Vote			
Estimate provision	Account	908,173	
Surplus to be surrendered	Account	(8,967)	
Net vote		899,206	872,367
Expenditure (cash) borne elsewhere	1.1	17,563	16,874
Capital assets under development completed in the year	2.3	(53,140)	(13,742)
Non cash expenditure - notional rents	1	1,339	1,339
Net programme cost	1	(861,934)	(817,609)
Balance at 31 December		1,161,574	1,158,540

2.15 Commitments

	2024	2023
	€000	€000
a) Legally enforceable commitments at 31 December		
Procurement of goods and services	7,626	5,236
Capital projects	231,965	161,944
Total of legally enforceable commitments	239,591	167,180

b) Major capital projects where the project value exceeds €20 million

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Maintenance and upgrade programme for armoured personnel carriers	92,647	593	4,889	98,129	98,129
Troop carrying vehicles	23,386	13	1,201	24,600	24,600
Military transport aircraft	42,356	15,149	15,149	72,654	72,654
Inshore patrol vessels	34,238	3,026	104	37,368	36,843

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Software defined radios	30,425	4,508	42,050	76,983	76,983
Light-utility military helicopters (H145M)	—	25,000	87,800	112,800	—
Strategic reach aircraft	—	30,750	34,250	65,000	—
General service body armour (IMBAS)	—	4,920	15,990	20,910	—
	223,052	83,959	201,433	508,444	309,209

2.16 Operating leases

a) Operating leases (lessor)	2024
	€000
Operating lease revenue for year	159
at 31 December	2024
	€000
The future aggregate minimum lease payments to be received under non-cancellable operating leases are as follows	
Within one year	13
Between 1 and 5 years	—
Later than 5 years	—
Total non-cancellable operating lease receivables	13

b) Operating leases (lessee)	2024
	€000
Operating lease expense for year	114
at 31 December	2024
	€000
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows	
Within one year	101
Between 1 and 5 years	158
Later than 5 years	—
Total non-cancellable operating lease commitments	259

2.17 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	1,608	731
	1,608	731

2.18 Contingent liabilities

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

Such legal proceedings arise predominantly in the area of employee personal injuries, including litigation in respect of alleged exposure to toxic chemicals in the Air Corps (see note 2.9 Provisions).

2.19 Impact of accounting policy changes in 2024

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

	2024
	€000
Provisions ^a	(3,000)
Holiday accrual ^b	(21,377)
Payroll accrual ^b	(243)
	(24,620)

Note ^a CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	28,000	27,952	24,128
ii	Travel and subsistence	900	1,032	996
iii	Training and development ^a	400	399	372
iv	Operational services, supplies and sundry equipment ^a	600	346	287
v	Digital capital investment and IT expenses ^a	6,470	6,500	6,198
vi	Premises expenses	2,000	1,485	1,872
vii	Policy reviews, consultancy services and research	1,250	511	543
		39,620	38,225	34,396

Note ^a 2023 comparative figures have been re-analysed to reflect the updated categorisation of expenditure items in 2024.

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €600,000; outturn €346,000

The underspend of €254,000 was mainly due to lower than expected spend on courier and postal services.

vi Premises expenses

Estimate provision €2 million; outturn €1.485 million

The underspend of €515,000 was due to a number of Office of Public Works projects being deferred to 2025.

vii Policy reviews, consultancy services and research

Estimate provision €1.25 million; outturn €511,000

The underspend of €739,000 was due to less than anticipated requirements for consultancy services.

Programme A Defence policy and support, military capabilities and operational outputs

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	28,000	27,952	24,128
A.2	Administration – non pay	11,620	10,273	10,268
A.3	Permanent Defence Force: pay	452,000	440,369	424,178
A.4	Permanent Defence Force: allowances	48,524	45,188	46,257
A.5	Reserve Defence Force: pay, etc.	2,350	3,213	2,239
A.6	Chaplains and officiating clergy: pay and allowances	1,300	1,169	1,122
A.7	Defence Forces civilian support: pay and allowances, etc.	28,000	25,158	21,234
A.8	Defence Forces: capability development	112,750	115,958	138,782
A.9	Air Corps: equipment and support	32,550	40,670	35,085
A.10	Military transport	21,190	19,767	26,256
A.11	Naval Service: equipment and support	18,000	22,063	16,834
A.12	Barrack expenses and engineering equipment	20,880	20,894	20,807
A.13	Defence Forces built infrastructure: construction and maintenance	56,000	57,157	49,218
A.14	Defence Forces uniforms, clothing, equipment and catering	18,200	19,569	19,196
A.15	Defence Forces communications and IT	19,860	22,967	24,343
A.16	Military education and training	5,650	5,641	3,967
A.17	Defence Forces logistics and travel	5,700	6,659	5,958
A.18	Defence Forces medical and healthcare support	13,830	11,244	8,190
A.19	Lands	1,210	1,019	981
A.20	Equitation	1,150	1,417	1,231
A.21	Litigation and compensation costs	7,500	6,952	5,362
A.22	Miscellaneous expenditure (including dormant accounts fund)	7,259	8,136	6,951
A.23	Costs arising directly from Ireland's participation in the EU's Common Security and Defence Policy	8,600	8,135	7,527
A.24	Civil Defence (including dormant accounts fund)	6,000	5,923	5,305
A.25	Irish Red Cross Society	975	975	975
A.26	Independent Review Group implementation	3,600	3,439	—
		932,698	931,907	906,394

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000). Overall, gross expenditure was €791,000 less than the estimate.

A.4 Permanent Defence Force: allowances

Estimate provision €48.524 million; outturn €45.188 million

The underspend of €3.336 million was due to a reduction in security and patrol duty activity, along with reduced overseas expenditure as a result of the withdrawal from the UNDOF mission.

A.5 Reserve Defence Force: pay, etc

Estimate provision €2.35 million; outturn €3.213 million

The overspend of €863,000 was due to the strength levels being more than targeted and as a consequence, the uptake of paid training by members of the Reserve being greater than anticipated.

A.6 Chaplains and officiating clergy: pay and allowances

Estimate provision €1.3 million; outturn €1.169 million

The underspend of €131,000 was due to lower than anticipated recruitment of chaplains in 2024.

A.7 Defence Forces civilian support: pay and allowances, etc.

Estimate provision €28 million; outturn €25.158 million

The underspend of €2.842 million was due to the number of civilian employees being less than provided for in the estimate, lower than anticipated recruitment and greater than anticipated retirements and resignations.

A.9 Air Corps: equipment and support

Estimate provision €32.55 million; outturn €40.67 million

The overspend of €8.12 million was due to higher than anticipated aircraft maintenance costs, spare parts, fuel and outsourced services.

A.10 Military transport

Estimate provision €21.19 million; outturn €19.767 million

The underspend of €1.423 million was due to less than anticipated spend on the maintenance of armoured and non-armoured vehicles.

A.11 Naval Service: equipment and support

Estimate provision €18 million; outturn €22.063 million

The overspend of €4.063 million was due to increased costs in service contracts and support.

A.14 Defence Forces uniforms, clothing, equipment and catering

Estimate provision €18.2 million; outturn €19.569 million

The overspend of €1.369 million was due to increased costs for the upgrade of equipment and weapons.

A.15 Defence Forces communications and IT

Estimate provision €19.86 million; outturn €22.967 million

The overspend of €3.107 million was due to the requirement for additional procurement of essential telecommunications equipment.

A.17 Defence Forces logistics and travel

Estimate provision €5.7 million; outturn €6.659 million

The overspend of €959,000 was due to increased travel and freight costs associated with overseas operations.

A.18 Defence Forces medical and healthcare support

Estimate provision €13.83 million; outturn €11.244 million

The underspend of €2.586 million was due to less than anticipated costs in the integrated provision of private healthcare for all ranks.

A.19 Lands

Estimate provision €1.21 million; outturn €1.019 million

The underspend of €191,000 was due to less than anticipated spend on security costs and the deferral of a vehicle purchase to 2025.

A.20 Equitation

Estimate provision €1.15 million; outturn €1.417 million

The overspend of €267,000 was due to increased costs associated with the upkeep of horses in the Army Equitation School and the increased costs of participation in horse shows.

A.21 Litigation and compensation costs

Estimate provision €7.5 million; outturn €6.952 million

The underspend of €548,000 was due to a number of unpredictable variables, including the timing of court hearings, the progress of cases, and the number, value and timing of awards and settlements.

A.22 Miscellaneous expenditure (including dormant accounts fund)

Estimate provision €7.259 million; outturn €8.136 million

The overspend of €877,000 was due to unanticipated expenditure on the DOD Innovation Challenge and an upgrade of communication systems in the Office of Emergency Planning.

A.23 Costs arising directly from Ireland's participation in the EU's Common Security and Defence Policy

Estimate provision €8.6 million; outturn €8.135 million

The underspend of €465,000 was due to lower than anticipated calls for contributions to the European Union's military assistance in support of Ukraine.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimated	Realised	Realised
		€000	€000	€000
1	UN overseas allowances	7,300	11,981	14,242
2	Receipts from EU in respect of fishery protection costs	—	—	—
3	Receipts from banks and other organisations	1,500	1,622	1,457
4	Receipts from occupation of official quarters	120	153	169
5	Receipts from rations on repayment	525	813	661
6	Receipts from other issues on repayment	16	16	18
7	Receipts for aviation fuel	40	44	39
8	Receipts on discharge by purchase	50	183	153
9	Lands and premises			
	(a) rents, etc.	462	515	517
	(b) sales	25	340	13
10	Sale of surplus stores	157	191	153
11	Refunds in respect of services of seconded personnel	120	88	155
12	Receipts from additional superannuation contributions on public service remuneration	13,260	15,564	14,453
13	Dormant accounts receipts	650	446	406
14	Miscellaneous	300	745	1,591
		24,525	32,701	34,027

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €8.176 million more than the estimate.

1 Receipts from United Nations in respect of overseas allowances, etc.

Estimate provision €7.3 million; realised €11.981 million

The surplus of €4.681 million was due to higher than anticipated UN receipts in respect of troop and equipment costs. The timing of receipts from the UN is difficult to predict (see note 6.1).

3 Receipts from banks and other organisations

Estimate provision €1.5 million; realised €1.622 million

The surplus of €122,000 was due to an increase in the costs of security duties as a result of pay increases and to additional receipts arising from the requirement to provide security while infrastructural work was being undertaken at the Central Bank.

5 Receipts from rations on repayment*Estimate provision €525,000; realised €813,000*

The surplus of €288,000 was due to more than anticipated repayments of rations.

8 Receipts on discharge by purchase*Estimate provision €50,000; realised €183,000*

The surplus of €133,000 was due to higher than anticipated numbers of Defence Force members discharging within their service contract duration.

9 Lands and premises*Estimate provision €487,000; realised €855,000*

The surplus of €368,000 was mainly due to the fact that the sale of certain Defence Forces properties was finalised in 2024.

12 Receipts from additional superannuation contributions on public service remuneration*Estimate provision €13.26 million; realised €15.564 million*

The surplus of €2.304 million arose because receipts from additional superannuation contributions are difficult to estimate, particularly in the Defence Forces given the range of issues that can impact on the calculations, including enlistments, retirements, range of allowances, etc.

13 Dormant accounts receipts*Estimate provision €650,000; realised €446,000*

The shortfall of €204,000 was due to delays in projects for which dormant accounts funding had been approved.

14 Miscellaneous*Estimate provision €300,000; realised €745,000*

The surplus of €445,000 was mainly due to receipts in respect of refunds for education and training fees and refunds for services provided in Columb Barracks, Mullingar being higher than anticipated.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Received	10,966	—
Transferred to the Exchequer	(10,966)	—
Balance at 31 December	—	—

The Department received €10,965,902 from the Department of Agriculture, Fisheries and the Marine in relation to European Maritime and Fisheries Fund (EMFF) supported projects carried out between 2014 and 2020. A small percentage is being withheld pending the final closure of the EMFF in 2025.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>8,430</u>	<u>8,392</u>

5.2 Pay

Remuneration of all staff	2024	2023
	€000	€000
Pay	445,037	425,431
Higher, special or additional duties allowances	197	293
Overtime	634	728
Shift and roster allowance	306	304
Military and other allowances	33,539	36,529
Employer's PRSI	<u>45,150</u>	<u>43,020</u>
Total pay	<u>524,863</u>	<u>506,305</u>

- Note ^a The overall totals do not include the Office of the Ombudsman for the Defence Forces which accounts for four personnel and total pay of €351,987. That office produces a separate account.
- ^b Total pay represents the pay elements of subheads A.1, A.3, A.4, A.6 & A.7.

5.3 Civil servants

Full time equivalents	2024	2023
Number of staff at year end ^a	434	394

Note ^a Ten of these personnel are embedded in Defence Forces' units and are employed full time in providing support to those units.

	2024	2023
	€000	€000
Pay	25,656	22,185
Higher, special or additional duties allowances	125	191
Other allowances	49	—
Overtime	127	178
Employer's PRSI	1,995	1,574
Total pay	27,952	24,128

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	13	6	32,540	28,932
Other allowances	12	1	10,183	10,033
Overtime	68	2	15,078	11,177
Extra remuneration in more than one category	6	3	16,106	16,757

5.4 Permanent Defence Force (including Army Nursing Service and Chaplaincy)

Full time equivalents	2024	2023
Number of staff at year end	7,573	7,568
	2024	2023
	€000	€000
Pay and military service allowance	400,370	385,729
Overseas allowances	15,750	18,675
Security duty allowances	9,499	10,681
Border duty allowance	1,731	1,759
Patrol duty allowance	2,511	1,366
Miscellaneous allowances	3,375	3,415
Employer's PRSI	41,158	39,561
Total pay	474,394	461,186

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Overseas allowances	1,359	731	42,590	44,689
Security duty allowances	6,060	38	32,254	27,044
Border duty allowance	331	—	6,822	9,348
Patrol duty allowance	409	99	22,794	9,590
Miscellaneous allowances	745	109	19,028	39,205 ^a
Extra remuneration in more than one category	2,070	963	42,703	43,894

Note ^a 2023 payment included arrears in respect of 2020 to 2022.

5.5 Civilian employees

Full time equivalents	2024	2023
Number of staff at year end	423	430
	2024	2023
	€000	€000
Pay	19,011	17,517
Higher, special or additional duties allowances	72	102
Overtime	507	550
Shift and roster allowances	306	304
Travel time allowance	396	411
Tool and other allowances	228	222
Employer's PRSI	1,997	1,885
Total pay	22,517	20,991

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	49	—	9,318	8,919
Overtime	130	13	16,083	24,359
Shift and roster allowances	38	4	16,664	16,523
Travel time allowance	46	20	15,064	14,405
Tool and other allowances	267	—	3,049	3,235
Extra remuneration in more than one category	153	49	30,945	30,266

5.6 Department employee pay bands

The number of employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	6,305	6,794
60,000	69,999	932	752
70,000	79,999	355	341
80,000	89,999	278	249
90,000	99,999	172	183
100,000	109,999	104	66
110,000	119,999	74	46
120,000	129,999	24	24
130,000	139,999	24	12
140,000	149,999	12	14
150,000	159,999	8	4
160,000	169,999	6	2
170,000	179,999	2	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	—	1
220,000	229,999	1	1
230,000	239,999	1	—
240,000	249,999	1	—
250,000	259,999	—	—

5.7 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	<u>237</u>	<u>227</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the (post 2013) Single Public Service Pension Scheme and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.8 Other remuneration arrangements

A total of €1,789,478 was paid to 49 retired Defence Force personnel in receipt of Defence Forces pensions, ranging from €1,894 to €82,919, who were re-employed on various duties during 2024. In addition, a total of €184,003 ranging from €300 to €29,063 was paid to 40 retired public servants in receipt of public service pensions, who were re-employed on various duties during 2024. Appropriate procedures are in place with regard to payments to retired personnel in accordance with section 52 of the Public Service Pensions (Single Scheme and other Provisions) Act 2012.

5.9 Seconded staff

This account includes expenditure of €232,466 in respect of three officers who were serving outside the Department for all or part of 2024 and whose salaries were not recouped by the Department.

This account does not include expenditure in respect of one officer who was serving outside the Department for all or part of 2024 in another Government office whose salary was paid by the office in which they were serving.

5.10 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	171	248,167	231,313
Recovery plans in place	42	95,190	66,237

5.11 Medical treatment

Inpatient and outpatient services were provided to enlisted personnel and their dependants in public hospitals without application of the statutory charge.

Two payments totalling €355,270 (including interest of €38,101 and penalties of €95,786) were paid to the Revenue Commissioners in 2024 in respect of benefit-in-kind in relation to such services for the dependants of enlisted members of the Permanent Defence Force for the period January 2021 to June 2024.

5.12 Severance

No severance or redundancy payments were made in 2024.

5.13 Ex-gratia payments

Payments amounting to €15,101 were made to six individuals in relation to mediation/settlement agreements during 2024.

Note 6 Miscellaneous

6.1 Overseas missions

This account includes the sums indicated below in respect of the remuneration of military personnel serving with UN and EU peace support operations and various organisations, together with travel and subsistence and transportation costs.

	2024	2023
	€000	€000
UN and EU missions		
UNIFIL (Lebanon)	34,061	31,484
UNDOF (Golan Heights)	4,739	12,680
KFOR (Kosovo)	1,483	1,537
EUFOR (Bosnia Herzegovina)	630	568
Other UN and EU missions	2,550	3,668
	<u>43,463</u>	<u>49,937</u>
Other		
Military representatives and advisors	2,652	3,720
EU Battlegroup	2,050	9
Organisation for Security and Co-operation in Europe	227	172
Mediterranean operations (search and rescue)	502	1,120
Total	<u><u>48,894</u></u>	<u><u>54,958</u></u>

Of the sum of €43.5 million for UN and EU missions, €4.7 million relates to missions the full costs of which are borne by the State. The remaining €38.8 million relates to UNIFIL and UNDOF in respect of which arrangements for the re-imbursement of certain costs have been agreed with the UN. The timing of re-imbursements from the UN is dependent on various factors including the funding available to that organisation.

The monies received by way of appropriations-in-aid in 2024 amounted to €12 million, made up of €6.6 million for personnel costs and €5.4 million for equipment costs. The amount outstanding at year end was €2.3 million (€1.15 million personnel costs and €1.15 million equipment costs).

6.2 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2024 €000	2024 €000	2023 €000
Independent Review Group on Dignity and Equality Issues in the Defence Forces ^a	2022	1,441	195	549
Defence Forces Tribunal ^b	2024	3,326	3,326	—
			3,521	549

Note ^a The Independent Review Group on Dignity and Equality (IRG) issues in the Defence Forces was established in January 2022 and the report was presented to An Tánaiste on 2 February 2023. Costs incurred in 2024 related to engagements with the IRG on the most legally feasible approach for the disposal of IRG records, having regard to the assurances set out in the terms of reference for the review, and the requirements of the National Archives. Upon agreement of an approach, and conclusion of the follow-on work required by the IRG, the Group was formally wound-up on 14 July 2024.

^b The Defence Forces Tribunal was established on 20 June 2024 to examine a range of matters pertaining to the effectiveness of the complaints processes within the Defence Forces. The Tribunal delivered its opening statement at a public hearing on 24 June 2024 and is expected to complete its work within a period of three years.

6.3 Support for Defence Forces' representative associations

This account includes a total of €575,802 in respect of the remuneration of military personnel seconded to representative associations and certain related administrative costs.

6.4 Write-offs

	2024 €000	2023 €000
Damage to military vehicles	29	63
Loss of, or damage to, stores or equipment	28	—
Debt write-off	—	9
	57	72

6.5 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by					Total	Total
	Employees			Members of the public		2024	2023
	Personal injuries	Breach HR/ employment policies	Other	Personal injuries	Other		
Number of cases	247	11	313	10	24	605	787
	€000	€000	€000	€000	€000	€000	€000
Department's own legal costs	1,460	14	—	26	2	1,502	1,009
Payments by/on behalf of Department							
Compensation	2,110	9	299	86	91	2,595	1,915
Legal costs	2,132	1	621	7	—	2,761	2,332
Other costs	—	—	—	—	—	—	32
2024 Total ^a	5,702	24	920	119	93	6,858	5,288
2023 Total	4,365	17	558	301	47	5,288	

Note ^a At 31 December 2024, 387 general litigation cases were outstanding.

Cumulative costs of cases completed in 2024

	Claims by					Total
	Employees			Members of the public		
	Personal injuries	Breach HR/ employment policies	Other	Personal injuries	Other	
Number of cases	117	—	—	2	24	143
	€000	€000	€000	€000	€000	€000
Department's own legal costs	1,643	—	—	23	—	1,666
Payments by/on behalf of Department						
Compensation	2,595	—	—	6	110	2,711
Legal costs	2,931	—	—	7	1	2,939
Other costs	240	—	—	9	3	252
Total	7,409	—	—	45	114	7,568

6.6 Arbitration and conciliation

In 2024, costs of €14,385 were incurred (2023: €6,795) in relation to four arbitration and conciliation cases (2023: four cases).

Appendix A Schedule of land and buildings

1. Vested in the Minister for Defence

Property	Area (hectares) ^a
Clare	
Knockalisheen Camp	51.24
Cork	
Murphy Barracks, Ballincollig	0.89
Collins Barracks, Cork	24.22
Portion of Camp Field, Collins Barracks	—
Old Barracks and Graveyard, Fermoy	3.98
Fitzgerald Camp, Fermoy	0.40
RDF premises, Kilcrohane	0.40
Michael Collins Memorial Plot, Béal na Bláth	0.004
RDF premises, Skibbereen	0.20
RDF premises, Mallow	0.03
Dublin	
Casement Aerodrome, Baldonnell including sewage plant on adjacent land	276.93
Esplanade, Collins Barracks	0.20
Site at Islandbridge, Dublin 8	0.26
Galway	
Oranmore Rifle Range	215.35
Springfield water supply to Oranmore Range	—
Dún Uí Mhaoilíosa, Galway	29.95
Kerry	
Ballymullen Barracks, Tralee	6.07
Fort Shannon, Tarbert	0.81
RDF premises, Kilorglin	0.10
Kildare	
Curragh Camp and lands	1,968.12
Curragh Lands – Kildare by-pass	—
Nos. 2, 78 and 96 Orchard Park, Curragh	0.06
Magee Barracks, Kildare	1.99
Lands at Blackrath, Curragh	14.37
Kilkenny	
Stephens Barracks, Kilkenny	5.67
Louth	
Red Barns Rifle Range, Dundalk	5.46

Property	Area (hectares)^a
Meath	
Gormanstown Camp and Aerodrome	105.62
RDF premises, Navan	0.20
Offaly	
Military Cemetery, Former Crinkill Barracks, Birr	0.20
Roscommon	
Rifle Range, Carna	114.53
Tipperary	
Rifle Range, Kilcoran	5.46
Waterford	
Military Barracks, Waterford	0.28
Westmeath	
Columb Barracks, Mullingar	9.61
Custume Barracks, Athlone	5.26
Garrynafela Lands, Athlone	5.97
Wicklow	
Glen of Imaal Artillery Range	2,698.85
Coolmoney Camp and Lands	97.53
Range Warden's Post, Seskin	0.40

Note ^a Hectares stated are approximate. Most of the properties contain buildings thereon.

2. Vested in the Minister for Public Expenditure, NDP Delivery and Reform

Property	Area (hectares)^a
Clare	
RDF premises, Ennis	0.10
Cork	
Kilworth Camp and Range	1,377.55
Portion at Kilworth Camp for provision of road services to TII	10.69
Bere Island	91.05
Naval Base, Haulbowline	33.99
Fort Davis, Whitegate	22.04
Fort Templebreedy, Crosshaven	14.97
Furious Pier, Castletownbere	—
Landing Pier, Cobh	—
Donegal	
Finner Camp, Bundoran	337.01
Dublin	
Cathal Brugha Barracks, Rathmines, Dublin 6	18.62
Nos. 17-28, Cathal Brugha Apartments, Rathmines, Dublin 6	0.27
McKee Barracks, Blackhorse Avenue, Dublin 7	18.21
64 McKee Park, Dublin 7	0.02
St Bricin's Hospital, Dublin 7	3.24
Old School House, Arbour Hill, Dublin 7	—
2 Tomar Court, Arbour Hill, Dublin 7	0.01
Laois	
RDF premises, Portlaoise	0.03
Limerick	
Sarsfield Barracks, Limerick	5.99
Louth	
Aiken Barracks, Dundalk	7.28
Roscommon	
Rifle Range, Cushla	56.25
Military Barracks, Boyle	0.20
Tipperary	
Military Barracks, Nenagh	1.20
Part of McCann Barracks, Templemore	0.16

Property	Area (hectares) ^a
Wexford	
Military Barracks, Wexford	0.40
Wicklow	
Kilbride Camp and Rifle Range	636.98

Note ^a Hectares are approximate. Most of the properties contain buildings thereon.

Appropriation Account 2024

Vote 37

Social Protection

Introduction

As Accounting Officer for Vote 37, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund (SIF) and for certain grants and including payments under cash-limited schemes administered by that Office.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €95.068 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Provision of agency services

The Department acts as a paying agent of the Department of Finance for the purpose of the discharge of the approved liabilities of the Waterford Crystal pensioners' lump sum payments and Waterford Crystal ongoing pension payments, under section 48B of the Pensions Act 1990 as inserted by section 4 of the Social Welfare and Pensions (No. 2) Act 2014. Administration and funding are managed by the Department on behalf of the Department of Finance. The amounts paid are reported by the Department of Finance in the Finance Accounts.

During 2024 the Department continued to act as a paying agent for the Department of Children, Disability, and Equality for the Accommodation Recognition Payment (ARP). The Civil Law (Miscellaneous Provisions) Act 2022 provided for these payments in 2024 to be funded from Vote 40 Children, Equality, Disability, Integration and Youth and they are accounted for in the appropriation account for that Vote.

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 20 of 2024, have been applied in the preparation of the account, except as noted below. The circular provides for the application of a number of Central Government Accounting Standards (CGAS) in effect for the year ending 31 December 2024.

Vote 37 has received a derogation from the application in respect of 2024 of the revenue recognition requirements per circular 20 of 2024 and is not recording accrued income attributable to administration charges recoverable from the Social Insurance Fund. This temporary derogation has been granted to support the consistent treatment of administration charges in the appropriation account and the Social Insurance Fund financial statements.

In most cases, prior year comparative values have not been re-stated to reflect the changes due to the introduction of CGAS.

Recovery of overpayments

Recovery of debt in respect of general/income-support scheme overpayments is brought to account as follows.

- Cash and deduction recoveries received are brought to account on the date they are matched against the relevant debt holder. Unmatched recovery amounts are held in suspense and are brought to account as income with corresponding reduction in debt on their identification. As Vote 37 is the dominant recipient of overpayments receipts, unmatched receipts are held in a Vote 37 suspense account pending resolution and subsequent posting to Vote 37 or SIF as appropriate.
- Unmatched receipts a year or more old are brought to account on a permanent basis upon the completion of all available matching processes.
- Cash and deduction recoveries in respect of an overpayment on a current year scheme payment are netted off against the expenditure in the current accounting year.
- Cash and deduction recoveries in respect of an overpayment on a prior year scheme payment are treated as income in the current accounting year.
- Cash and deduction recoveries reported in a previous accounting year(s) may be cancelled in the current accounting year. Prior year recoveries cancelled in the current accounting year are charged against current year expenditure. Where the value of an overpayment raised in a prior year is revised, the original overpayment is cancelled and a new overpayment is raised in the current year – when this occurs, the amount that has been recovered is matched to the new overpayment and recorded as income in the current accounting year.

Recognition of payments

Payments consist of those sums which come in the course of payment during the year. Sums are deemed to have come in the course of payment where the liability has been incurred, payment is due and the instruction for the payment (cheque or electronic funds transfer) has been effected on the relevant payment system. Cash welfare payments made through An Post are recognised upon disbursement. Where the normal payment due date falls on a public holiday, it may be necessary to issue payments early. At year-end, payments issued early by electronic funds transfer by banks or early encashment by customers in post offices, which refer to the subsequent year, are normally recognised as prepayments. The Department issues funds to the bank one day in advance of customer payments. These funding payments are also included in scheme prepayments.

Basis of measurement – 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 capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Major operational software	10 years	10%
Other software	5 years	20%
Furniture and fittings	10 years	10%
Office and IT equipment	5 years	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 Department.

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

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources 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 Department.

Financial control environment

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 Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. Both I and the Audit and Risk Committee periodically review the internal audit function. I have established procedures to ensure internal audit recommendations are followed up.

Procurement

I confirm that the Department 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. The Department has provided details of 10 non-competitive contracts in the annual return for 2024 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 Department complied with the guidelines with the exception of 28 contracts (in excess of €25,000), totalling expenditure of €3,332,515 (ex VAT) in 2024 as set out below.

- A one year contract for Zovy Archive Support incurred contract value of €130,324 in 2024. A tender was published in Q1 2025 and a new contract is in place since July 2025.
- Twenty-three contracts to deliver the EmployAbility Service incurred a total spend of €2,698,510 in 2024. New contracts commenced for twenty-two of these contracts in April 2024.
- Two temporary contracts for Branch Managers in the Midleton and Roscrea Branch offices incurred a total spend of €455,231 in 2024. Full recruitment processes took place in 2024 and new contracts are in place since August 2024.
- A contract for market research and surveys incurred expenditure of €39,200 in 2024. The service was retendered, and a new contract commenced in Q2 2024.
- A contract to reduce the risk against cyber threats incurred expenditure of €9,250 in 2024.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the greatest extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, 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 are communicated to those responsible for taking corrective action and to 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Blended working

Blended working has been operational in the Department since September 2022. The Department's Blended Working Policy - developed in line with the Blended Working Policy Framework for Civil Service Organisations - is guided by the overarching principle that we must continue to be available to, and deliver for, our customers. Of necessity, that means that blended working cannot work in all circumstances for all roles or staff.

In 2024, of the approximate 7,300 staff (headcount), 40% worked in the office full-time, 12% worked remotely for one day or less per week, 20% worked remotely for two days per week, 16% worked remotely for three days per week and 12% for four days per week.

To mitigate the risk of data breaches all staff are issued with laptops that are encrypted. Staff identity is confirmed by both username and password before access to any departmental systems. Access is obtained across an encrypted virtual private network (VPN).

Internal financial control issues

The Social Insurance Fund is required by law to pay or provide for amounts to Vote 37 in respect of any customer in receipt of the means-tested State non-contributory pension or Jobseeker's Allowance schemes, who has also applied for and has an underlying entitlement to a benefit scheme, which has been withdrawn or stopped. In these instances, the claimant receives the higher-value means-tested payment, and the corresponding benefit scheme entitlement is payable by the Fund. The aggregate amount that is payable by the Fund is then credited into the non-contributory pension scheme in Vote 37.

The Department had generated an accounting estimate of the aggregate value of such transfers based on a historical analysis, due to the unavailability of specific system generated information.

A reporting tool, currently under development, is expected to provide the Department, with more accurate and timely information to improve the accounting estimate of the aggregate value of such transfers. It is expected that the improved accuracy will be reflected in the transfers recorded in the Social Insurance Fund financial statements and Vote 37 appropriation accounts from 2025 onwards.

The current value transferred from the Fund and credited to the Vote in 2024 was just under €100 million. Initial findings from the new reporting tool, in development, indicates that the revised value to be transferred from the Fund and credited to the Vote in respect of 2024 is in the region of €159 million. Similar underpayments are likely to have occurred in 2022 and 2023. (The cumulative effects of any underpayments to the Vote prior to 2022 would have been eliminated through the subvention of the Fund by the Vote in 2021.)

The Department intends, when the reporting tool is tested and deployed, to make a once-off transfer from the Fund and credit to the Vote the accumulated value of such transfers for 2022, 2023 and 2024. Note 2.6 discloses a contingent asset in relation to this matter.

The combined expenditure of the Fund and of Vote 37 is accurate and complete for all years affected and payments to customers were not affected.

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

John McKeon
Accounting Officer
Social Protection

19 September 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 37 Social Protection

Opinion on the appropriation account

I have audited the appropriation account for Vote 37 Social Protection for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 37 Social Protection for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Social Protection 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.

Regularity of social welfare payments

Chapter 16 refers to social welfare payments in excess of entitlement under schemes operated by the Department of Social Protection. I consider the estimated level of irregular welfare payments to be material to Vote 37, as explained in the chapter.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Seamus McCarthy
Comptroller and Auditor General

22 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

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

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 37 Social Protection

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure:				
Social assistance schemes, services, and payment to the Social Insurance Fund				
Administration				
	<i>Original</i>	648,243		
	<i>Supplementary</i>	(5,688)		
			642,555	626,532
				599,999
Pensions				
	<i>Original</i>	1,269,753		
	<i>Supplementary</i>	72,786		
			1,342,539	1,335,726
				1,229,282
Working age – income supports				
	<i>Original</i>	3,003,641		
	<i>Supplementary</i>	(14,712)		
			2,988,929	2,936,541
				2,802,265
Working age – employment supports				
	<i>Original</i>	655,217		
	<i>Supplementary</i>	5,533		
			660,750	660,620
				622,557
Illness, disability and carers				
	<i>Original</i>	3,952,791		
	<i>Supplementary</i>	353,150		
			4,305,941	4,310,157
				3,893,697
Children				
	<i>Original</i>	2,818,593		
	<i>Supplementary</i>	437,555		
			3,256,148	3,234,994
				3,035,029
Supplementary payments, etc				
	<i>Original</i>	547,975		
	<i>Supplementary</i>	76,513		
			624,488	622,350
				616,641
Subvention to the Social Insurance Fund				
			—	—
			—	—

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Gross expenditure				
	<i>Original</i>	12,896,213		
	<i>Supplementary</i>	<u>925,137</u>		
		13,821,350	13,726,920	12,799,470
<i>Deduct</i>				
Appropriations-in-aid				
	<i>Original</i>	327,072		
	<i>Supplementary</i>	<u>49,914</u>		
		376,986	379,004	311,795
Net expenditure				
	<i>Original</i>	12,569,141		
	<i>Supplementary</i>	<u>875,223</u>		
		13,444,364	13,347,916	12,487,675

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 spending in the following year. €1.38 million of unspent capital allocations was carried forward to 2025 (see note 6.5).

	2024	2023
	€	€
Surplus	96,447,577	114,481,115
Deferred surrender	<u>1,380,000</u>	<u>—</u>
Surplus to be surrendered	<u>95,067,577</u>	<u>114,481,115</u>

John McKeon
Accounting Officer
Social Protection

19 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	13,100,388	12,199,471
Pay	370,558	343,659
Non pay	255,974	256,340
Gross expenditure	13,726,920	12,799,470
<i>Deduct</i>		
Appropriations-in-aid	379,004	311,795
Net expenditure	13,347,916	12,487,675
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(5,331)	
Depreciation	2,820	
Loss on disposals	423	
<i>Intangible assets (note 2.2)</i>		
Purchases	(34,377)	
Amortisation	29,042	
Loss on disposals	657	
	(6,766)	218
Changes in net current assets		
Increase in prepayments	(5,311)	
Increase in accrued expenses	20,080	
	14,769	(2,663)
Direct expenditure	13,355,919	12,485,230
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	93,340	123,379
Notional rents ^a	14,201	14,198
Net programme cost	13,463,460	12,622,807

Note ^a Notional rents relate to Vote 37 and the Social Insurance Fund.

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 37 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners ^a	366	708
Vote 12	Superannuation and Retired Allowances ^b	74,940	104,616
Vote 13	Office of Public Works	17,021	17,079
Vote 18	National Shared Services Office	704	743
Vote 20	Garda Síochána	133	124
Vote 43	Office of the Government Chief Information Officer	96	42
Central Fund – ministerial pensions		80	67
		93,340	123,379

Note ^a Does not include the costs incurred by Revenue on the administration of Covid-19 schemes on behalf of the Department. The operation of these schemes was fully integrated within Revenue systems.

^b The reduction from 2023 to 2024 is the result of the commencement of recognition of the payment from the Social Insurance Fund directly to the Exchequer in respect of superannuation and retired allowances of staff working on the Fund schemes.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	10,097	8,050
Intangible assets	2.2	130,794	122,968
		140,891	131,018
Current assets			
Prepayments	2.4	70,881	65,570
Other debit balances	2.5	148,795	202,340
		219,676	267,910
<i>Less</i>			
Current liabilities			
Bank and cash	2.3	109,456	153,610
Accrued expenses	2.7	79,937	59,857
Other credit balances	2.8	37,850	43,930
Net Exchequer funding	2.9	1,489	4,800
		228,732	262,197
Net current (liabilities)/assets		(9,056)	5,713
Net assets		131,835	136,731
Represented by:			
State funding account	2.10	131,835	136,731

2.1 Property, plant and equipment ^a

	Furniture and fittings €000	Office and IT equipment €000	Total €000
Cost or valuation ^b			
At 1 January 2024	3,961	19,221	23,182
Additions	—	5,331	5,331
Disposals	(1,106)	(3,664)	(4,770)
Adjustment	(31)	—	(31)
At 31 December 2024	2,824	20,888	23,712
Accumulated depreciation			
At 1 January 2024	3,282	11,850	15,132
Depreciation for the year	270	2,550	2,820
Depreciation on disposals	(1,084)	(3,263)	(4,347)
Adjustment	10	—	10
At 31 December 2024	2,478	11,137	13,615
Net assets			
At 31 December 2024	346	9,751	10,097
At 31 December 2023	679	7,371	8,050

Note ^a Includes certain assets acquired for less than €10,000 prior to 1 January 2021.

^b A review of the register noted an immaterial anomaly in furniture and fittings resulting in a decrease of the net assets of €21,000.

2.2 Intangible assets

	Acquired and developed software ^a	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	218,532	15,770	234,302
Adjustments ^b	—	3,148	3,148
Additions	793	33,584	34,377
Disposals	(17,730)	—	(17,730)
Transfers	30,593	(30,593)	—
At 31 December 2024	232,188	21,909	254,097
Accumulated amortisation			
At 1 January 2024	111,334	—	111,334
Amortisation for the year	29,042	—	29,042
Amortisation of disposals	(17,073)	—	(17,073)
At 31 December 2024	123,303	—	123,303
Net assets			
At 31 December 2024	108,885	21,909	130,794
At 31 December 2023	107,198	15,770	122,968

Note ^a Net book value of acquired software included in this category is €727,000 (2023: €0).

- ^b Adjustments totalling €3.15 million were made to intangible assets under development (IAUD) because
- IAUD project capital expenditure incurred in previous years had been incorrectly classified as non-capital expenditure (€5.63 million), and
 - IAUD project non-capital expenditure incurred in previous years had been incorrectly classified as capital expenditure (€2.48 million).

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
An Post advance balances ^a	168,715	148,316
PMG balances (overdraft)	(279,619)	(305,557)
Commercial bank account balance	1,448	3,631
	(109,456)	(153,610)

Note ^a As scheme paying agent, An Post is pre-funded by Vote 37 and the Social Insurance Fund to meet the Department's expenditure liabilities as they fall due. At the end of 2024, the combined balance held by An Post in respect of Vote 37 and the Fund was €286 million. The combined corresponding balance at the end of 2023 was €260.3 million.

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Specific programme prepayments ^a	65,531	60,957
Software support	5,139	4,007
Administration	211	606
	70,881	65,570

Note ^a The Department provides advance funding to some organisations delivering schemes. Advances are provided to Community Employment and Job Initiative schemes prior to commencement to cover initial expenses and are generally recouped within 12 months of issue. Floats for cash flow are provided to contracted Public Employment Services (PES) to cover ongoing expenses and are reconciled on an ongoing basis with each payment made. This money relates to organisations as opposed to individual claimants.

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Advances to An Post for postage expenditure	1,007	1,007
Advances to Pobal	7,062	6,277
Advances to OPW	525	—
Revenue Commissioners ^a	207	630
Scheme prepayments ^b	105,487	169,009
Other debit suspense	1,861	2,075
Due from SIF in respect of ^c		
• Vote-related receipts recovered through SIF	19,049	14,536
• payments by Vote on behalf of SIF	13,204	8,737
• imprest payments receivable from SIF	393	69
	148,795	202,340

Note ^a Balance held by the Revenue Commissioners is in respect of both the Employment Wage Subsidy Scheme and the Temporary Wage Subsidy Scheme.

^b Scheme prepayments are scheme payments made in the year not charged in the current year.

^c Scheme payments only. Administration costs are not included here.

2.6 Contingent asset

The Department is required to transfer amounts from the Social Insurance Fund (SIF) to Vote 37 in respect of any customer in receipt of the State non-contributory pension or jobseeker's allowance, who also applied for and has an underlying entitlement to a benefit scheme, which has been withdrawn or stopped. In these instances, the SIF is required to transfer to Vote 37 the value of the benefit that would have been payable. An accounting estimate, using an historical basis, of the 2024 value owed by the SIF has been recorded in both the SIF financial statements and the Vote 37 appropriation account.

A reporting tool currently under development is expected to provide the Department with more accurate and timely information to improve the accounting estimate of the aggregate value of such transfers. It is expected that the improved accuracy will be reflected in the transfers recorded in the Social Insurance Fund financial statements and Vote 37 Appropriation accounts from 2025 onwards.

The current value transferred from the Fund and credited to the Vote in 2024 was just under €100 million. Initial findings from the new reporting tool, in development, indicates that the revised value to be transferred from the Fund and credited to the Vote in respect of 2024 is in the region of €159 million. Similar underpayments are likely to have occurred in 2022 and 2023. (The cumulative effects of any underpayments to the Vote prior to 2022 would have been eliminated through the subvention of the Fund by the Vote in 2021.)

The Department intends, when the reporting tool is tested and deployed, to make a once-off transfer from the Fund and credit the Vote with the accumulated value of such transfers for 2022, 2023 and 2024.

The asset is contingent at this time as the reporting tool has not been fully tested and deployed and cannot be measured with sufficient reliability until development and testing of the reporting tool is complete.

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Specific programme accruals ^a	53,431	51,164
Payroll related accruals ^b	17,106	—
Other accruals	5,116	5,595
IT services and support	2,252	1,712
Administration expenses	2,032	1,386
	79,937	59,857

Note ^a Moneys owed to organisations providing Community Employment, Job Initiative and contracted Public Employment Services (PES) on behalf of the Department. This money relates to organisations as opposed to individual claimants.

^b Payroll and holiday accruals based on CGAS 39A (see note 2.15).

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	3,616	3,610
Pay related social insurance	3,201	3,148
Universal social charge	715	778
Professional services withholding tax	5,167	4,619
Value added tax	92	213
Pension contributions	1,135	1,185
Local property tax	32	37
Extra Exchequer receipts	1	—
	<u>13,959</u>	<u>13,590</u>
Payroll deductions	2,135	2,161
Due to SIF in respect of ^a		
• payments by SIF on behalf of Vote	2,392	3,387
• imprest payments received from SIF	—	10,317
Unmatched overpayment recoveries	2,297	2,894
Debt recovery on behalf of other EU countries	169	166
Due to OPW	—	168
Vote 40 Children, Equality, Disability, Integration and Youth ^b	15,736	10,285
Other credit suspense items	1,162	962
	<u>37,850</u>	<u>43,930</u>

Note ^a Scheme payments only. Administration costs are not included here.

^b Due to Vote 40 in respect of the Accommodation Recognition Payment Scheme.

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	95,068	114,481
Deferred surrender	1,380	—
Exchequer grant undrawn	(94,959)	(109,681)
Net Exchequer funding	1,489	4,800

Represented by:**Debtors**

Other debit balances	148,795	202,340

Creditors

Bank and cash	(109,456)	(153,610)
Due to the State	(13,959)	(13,590)
Credit balances: suspense	(23,891)	(30,340)
	(147,306)	(197,540)
	1,489	4,800

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		136,731	133,438
Disbursements from the Vote			
Estimate provision	Account	13,444,364	
Deferred surrender	Account	(1,380)	
Surplus to be surrendered	Account	(95,068)	
Net vote		13,347,916	12,487,675
Expenditure borne elsewhere	1.1	93,340	123,379
Non-cash items			
Capital asset net adjustments	2.1/2.2	3,107	
Notional rent	1	14,201	
		17,308	15,046
Net programme cost	1	(13,463,460)	(12,622,807)
Balance at 31 December		131,835	136,731

2.11 Commitments

at 31 December	2024	2023
a) Global commitments^a	€000	€000
Procurement of goods and services	—	—
Non-capital grant expenditure	126,967	59,367
Capital projects	—	—
Total of legally enforceable commitments	126,967	59,367

Note ^a Procurement of goods and services and capital projects commitments for 2023 have been restated to comply with circular 20/2024.

b) Non-capital grant programmes	€000	€000
Opening balance 1 January	59,367	56,106
Grants paid in year	(175,802)	(98,963)
New grant commitments	243,402	102,224
Grants cancelled	—	—
Closing balance 31 December	126,967	59,367

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	469	93

2.13 Contingent liabilities

The Department is involved in 57 legal cases which may generate liabilities depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

2.14 Leases

There are no finance or operating leases in existence within the Department during 2024.

2.15 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(9,055)
Holiday accrual ^a	(8,051)
	<u>(17,106)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All administrative expenditure allocated for Vote 37 is applied towards a single programme.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	Original	373,472		
	Supplementary	2,000		
		375,472	370,558	343,659
ii	Travel and subsistence			
	Original	3,917		
	Supplementary	(417)		
		3,500	3,490	3,035
iii	Training and development			
	Original	2,630		
	Supplementary	(126)		
		2,504	2,275	13,409
iv	Operational services, supplies and sundry equipment			
	Original	36,769		
	Supplementary	(7,412)		
		29,357	27,031	14,998
v	Digital capital investment and IT expenses			
	Original	111,254		
	Supplementary	(3,000)		
		108,254	107,053	72,703
vi	Premises expenses			
	Original	23,370		
	Supplementary	125		
		23,495	19,315	18,250
vii	Policy reviews, consultancy services and research			
	Original	4,021		
	Supplementary	(1,906)		
		2,115	2,182	499
viii	Payments for agency services			
	Original	92,810		
	Supplementary	5,048		
		97,858	94,628	111,250
—	eGovernment related projects	—	—	22,196
		642,555	626,532	599,999

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €36.769 million; outturn €27.031 million

The underspend of €9.738 million relative to the estimate provision can primarily be attributed to lower communication spend due to the postponement of some information campaigns originally planned in 2024 but rescheduled to 2025. There was also an underspend on translation and interpretation expenditure due to the timing of the receipt of invoices and a reduction in demand for external Ukrainian interpretation services.

vii Policy reviews, consultancy services and research

Estimate provision €4.021 million; outturn €2.182 million

The underspend of €1.839 million relative to the estimate provision can primarily be attributed to the difficulty of estimating, in advance of a tender process, the likely cost of policy focused consultancy projects together with a lower number of projects than originally anticipated. In addition, one contract that completed during the year did not incur the full cost of the budget allocated to it.

Programme A Social assistance schemes, services, payments to Social Insurance Fund

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	Original	373,472		
	Supplementary	2,000		
			375,472	370,558
				343,659
A.2	Administration – non pay			
	Original	274,771		
	Supplementary	(7,688)		
			267,083	255,974
				256,340
Pensions				
A.3	State Pension (Non-Contributory)			
	Original	1,269,753		
	Supplementary	72,786		
			1,342,539	1,335,726
				1,229,282
Working Age – Income Supports				
A.4	Jobseeker's Allowance			
	Original	1,972,708		
	Supplementary	(78,930)		
			1,893,778	1,852,511
				1,822,630
A.5	One Parent Family Payment			
	Original	723,621		
	Supplementary	28,162		
			751,783	752,835
				679,837
A.6	Widow(er)s', Surviving Civil Partner's (Non Contributory) Pension			
	Original	11,981		
	Supplementary	477		
			12,458	12,856
				12,388
A.7	Deserted Wife's Allowance		392	386
				450
A.8	Basic Supplementary Welfare Allowance Payments			
	Original	132,290		
	Supplementary	(1,442)		
			130,848	127,908
				121,378
A.9	Farm Assist			
	Original	50,934		
	Supplementary	2,089		
			53,023	52,054
				53,939

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.10	Additional Needs Payments			
	Original	68,630		
	Supplementary	8,100		
			76,730	71,631
A.11	Other Working Age – Income Supports		72,020	
	Original	43,085		
	Supplementary	26,832		
			69,917	40,012
Working Age – Employment Supports				
A.12	Community Employment Programme			
	Original	350,575		
	Supplementary	16,815		
			367,390	340,783
A.13	Rural Social Scheme			
	Original	52,246		
	Supplementary	1,689		
			53,935	49,915
A.14	Tús			
	Original	90,646		
	Supplementary	(2,747)		
			87,899	83,402
A.15	Job Initiative			
	Original	11,142		
	Supplementary	(1,324)		
			9,818	10,692
A.16	Back to Work Enterprise Allowance			
	Original	33,021		
	Supplementary	(2,769)		
			30,252	29,797
A.17	Back to Education Allowance			
	Original	35,729		
	Supplementary	(5,960)		
			29,769	31,018
A.18	JobsPlus			
	Original	3,521		
	Supplementary	(926)		
			2,595	3,579
A.19	Local Employment Service		2,597	21
A.20	Jobs Clubs		—	—

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.21	Work Placement Experience Programme			
	<i>Original</i>	6,378		
	<i>Supplementary</i>	<u>(2,881)</u>		
			3,497	2,914
A.22	Other Working Age – Employment Supports		3,314	5,401
			5,131	
A.23	Contracted Public Employment Service (PES) Schemes			
	<i>Original</i>	65,000		
	<i>Supplementary</i>	<u>2,486</u>		
			67,486	58,772
A.yy	Covid-19 Temporary Wage Subsidy Scheme (TWSS)			
	<i>Original</i>	1		
	<i>Supplementary</i>	<u>99</u>		
			100	210
A.zz	Covid-19 Employment Wage Subsidy Scheme (EWSS)			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	<u>1,051</u>		
			2,051	6,053
Illness, Disability and Carers				
A.24	Disability Allowance			
	<i>Original</i>	2,183,957		
	<i>Supplementary</i>	<u>215,232</u>		
			2,399,189	2,174,825
A.25	Blind Pension			
	<i>Original</i>	13,129		
	<i>Supplementary</i>	<u>935</u>		
			14,064	13,076
A.26	Carer's Allowance			
	<i>Original</i>	1,146,478		
	<i>Supplementary</i>	<u>61,879</u>		
			1,208,357	1,082,450
A.27	Domiciliary Care Allowance			
	<i>Original</i>	273,790		
	<i>Supplementary</i>	<u>10,773</u>		
			284,563	259,243
A.28	Carer's Support Grant			
	<i>Original</i>	290,454		
	<i>Supplementary</i>	<u>64,374</u>		
			354,828	331,961

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.29	Wage Subsidy Scheme			
	<i>Original</i>	25,603		
	<i>Supplementary</i>	(2,696)		
			22,907	23,465
				22,096
A.30	Disability Activation Supports			
	<i>Original</i>	19,380		
	<i>Supplementary</i>	2,653		
			22,033	23,283
				10,046
Children				
A.31	Child Benefit			
	<i>Original</i>	2,166,093		
	<i>Supplementary</i>	404,768		
			2,570,861	2,555,122
				2,428,495
A.32	Working Family Payment			
	<i>Original</i>	375,974		
	<i>Supplementary</i>	42,950		
			418,924	420,881
				392,061
A.33	Back to Work Family Dividend			
	<i>Original</i>	11,398		
	<i>Supplementary</i>	(1,969)		
			9,429	9,560
				10,139
A.34	Back to School Clothing and Footwear Allowance			
	<i>Original</i>	65,206		
	<i>Supplementary</i>	(8,527)		
			56,679	57,109
				86,036
A.35	School Meals		190,100	181,431
				108,715
A.36	Other Child Related Payments			
	<i>Original</i>	9,822		
	<i>Supplementary</i>	333		
			10,155	10,891
				9,583
Supplementary Payments, Agencies and Miscellaneous Services				
A.37	Rent Supplement			
	<i>Original</i>	51,961		
	<i>Supplementary</i>	4,037		
			55,998	57,419
				62,861
A.38	Telephone Support Allowance		9,201	8,904
				8,712

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.39	Household Benefits Package			
	<i>Original</i>	91,081		
	<i>Supplementary</i>	4,480		
			95,561	100,476
A.40	Free Travel		103,500	96,622
A.41	Fuel Allowance			92,577
	<i>Original</i>	217,468		
	<i>Supplementary</i>	67,706		
			285,174	285,593
A.42	Grant to the Citizens Information Board		61,495	61,718
A.43	Miscellaneous services			286,435
	<i>Original</i>	13,269		
	<i>Supplementary</i>	290		
			13,559	11,618
A.44	Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005		—	—
				13,931
		13,821,350	13,726,920	12,799,470

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 0.1% of the total gross voted appropriation i.e. subhead variations over €13.8 million in 2024).

A.3 State Pension (Non-Contributory)

Estimate provision €1,269.753 million; outturn €1,335.726 million

The overspend of €65.973 million was primarily due to a range of lump sum payments made in the final quarter of 2024 which were not provided for in the estimates, at an estimated total cost of €57.148 million. In order to quantify the amount attributable to lump sum payments (including cost of living payments), the Department has analysed amounts paid in the week of the once-off payments and compared them with amounts paid in the prior and following weeks.

The total expenditure on these lump sums comprised of €25.143 million on the October bonus double payment, €25.087 million on the Christmas bonus double payment, €6.845 million on the €200 Living Alone Allowance lump sum, and €74,000 on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

The other main factor which contributed to the overspend was a higher number of Beneficiaries of Temporary Protection¹ in receipt of a State Pension (Non-Contributory) payment than estimated. This was due to the inherent difficulties in accurately estimating expenditure in respect of this cohort of recipients, which is ultimately dependent on the number and profile of beneficiaries of temporary protection entering and leaving the country.

A.4 Jobseeker's Allowance

Estimate provision €1,972.708 million; outturn €1,852.511 million

The main factor contributing to the underspend was a lower overall Live Register than estimated due to a strong labour market. This resulted in fewer recipients than estimated. The actual average weekly number of recipients in receipt of a Jobseeker's Allowance payment (132,389) was 10,494 less than had been estimated (142,883).

These savings were partially offset by additional expenditure on a range of lump sum payments made in the final quarter of 2024, which was not provided for in the estimates, at a total cost of €55.483 million.

A.5 One Parent Family Payment

Estimate provision €723.621 million; outturn €752.835 million

The overspend of €29.214 million was primarily due to a range of lump sum payments made in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €35.154 million.

The estimated total expenditure on these measures comprised of €13.41 million on the October bonus double payment, €13.41 million on the Christmas bonus double payment, and €8.334 million on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

This additional expenditure was partially offset by a lower number of beneficiaries of temporary protection in receipt of the One Parent Family Payment than had been estimated.

1. Beneficiaries of Temporary Protection are those covered by the EU's Temporary Protection Directive, put in place following Russia's invasion of Ukraine in 2022.

A.11 Other Working Age - Income Supports

Estimate provision €43.085 million; outturn €65.971 million

The overspend of €22.886 million was primarily driven by higher expenditure on Daily Expenses Allowance. This arose following a Government decision in 2024 to introduce a higher rate of payment to support International Protection Applicants who are unaccommodated and on a waiting list for International Protection Accommodation Services accommodation.

As a result, the actual average weekly payment value (€72.65) was €14.12 higher than had been estimated (€58.53). This cost €11.242 million. This additional expenditure had not been provided for in the estimates.

In addition, following a Government decision, a new, lower, payment was introduced for beneficiaries of temporary protection residing in designated state serviced accommodation. The introduction of this new payment resulted in an additional expenditure of €9.753 million under this subhead, which had not been provided for in the estimates. There was a corresponding saving in other social welfare sub-heads including jobseeker and one parent family payments.

Expenditure on the Humanitarian Assistance Scheme, was also higher than estimated reflecting the supports provided to people in the aftermath of severe weather events over the course of 2024.

A.12 Community Employment Programme

Estimate provision €350.575 million; outturn €369.219 million

The overspend of €18.644 million was primarily due to a range of lump sum payments made in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €11.577 million.

The estimated total expenditure on these measures comprised of €5.445 million on the October bonus double payment, €5.445 million on the Christmas bonus double payment and €687,000 on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

A.24 Disability Allowance

Estimate provision €2,183.957 million; outturn €2,408.096 million

The overspend of €224.139 million was primarily due to a range of lump sum payments made in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €161.906 million.

The total expenditure on these measures comprised of €66.525 million in relation to the €400 lump sum payment to recipients of certain disability schemes, €41.995 million on the October bonus double payment, €41.995 million on the Christmas bonus double payment, €7.011 million on the Living Alone Allowance lump sum and €4.38 million on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

The other main factor which contributed to the overspend was a higher than estimated average number of recipients. The actual average weekly number of recipients (163,956) was 4,090 higher than had been estimated (159,866). This cost €54.588 million and is attributed to a higher number of people claiming disability payments, which is associated with population growth, aging, and an increased reported incidence of disability. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.26 Carer's Allowance

Estimate provision €1,146.478 million; outturn €1,202.533 million

The overspend of €56.055 million was primarily due to a range of lump sum payments made in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €49.214 million.

The total expenditure on these measures comprised of €21.883 million on the October bonus double payment, €21.883 million on the Christmas bonus double payment and €5.448 million on the €100 lump sum payment (per child) to recipients of the Child Support Payment.

The other main factor which contributed to the overspend was a higher than estimated average number of recipients. This indicates an increasing trend in the number of individuals receiving Carer's Allowance, attributable not only to population growth and aging, but also to a higher prevalence of disability and increased numbers needing care. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.27 Domiciliary Care Allowance

Estimate provision €273.79 million; outturn €288.095 million

The overspend of €14.305 million was primarily due to the payment of the October and Christmas Domiciliary Care Allowance (DCA) bonuses in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €10.298 million.

The other factor which contributed to the overspend was a higher than estimated average payment value, due to a higher than estimated number of recipients in receipt of DCA in respect of more than one child. This reflects an accelerating rate of growth in people claiming caring related payments due primarily, in the case of DCA, to a higher incidence of disability among children. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.28 Carer's Support Grant

Estimate provision €290.454 million; outturn €351.215 million

The overspend of €60.761 million was primarily due to the payment of a €400 lump sum to recipients of the scheme in the final quarter of 2024, which was not provided for in the estimates, at a total cost of €49.559 million.

The other main factor which contributed to the overspend was a higher than estimated number of recipients. This reflects an accelerating rate of growth in people claiming caring related payments partly due to population growth and aging but also due to a higher incidence of disability. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.31 Child Benefit

Estimate provision €2,166.093 million; outturn €2,555.122 million

The overspend of €389.029 million was primarily due to two monthly double payments made to recipients of the scheme in the final quarter of 2024, which were not provided for in the estimates, at a total cost of €363.976 million.

The other main factor which contributed to the overspend was the Government decision to implement the extension of the scheme in respect of 18-year-olds in full time education earlier than had been provided for in the estimate. The extension took effect from May rather than September as had been originally intended as part of Budget 2024.

A.32 Working Family Payment

Estimate provision €375.974 million; outturn €420.881 million

The overspend of €44.907 million was primarily due to a higher average rate of payment than estimated, which cost €25.048 million. The average payment value on this scheme varies considerably from year to year, depending on the income and family size of scheme recipients and the flow of people into and out of the scheme on an annual basis. The rate of payment is set at 60% of the difference between average weekly family income and the income limit, which is determined by the size of the family.

As a result, the average payment value for the scheme is difficult to accurately predict.

The other main factor which contributed to the overspend was the payment of a €400 lump sum to recipients of this scheme in the final quarter of 2024, which was not provided for in the estimates, at a total cost of €18.521 million.

A.41 Fuel Allowance

Estimate provision €217.468 million; outturn €285.593 million

The overspend of €68.125 million was primarily due to the payment of a €300 lump sum to recipients of the scheme in the final quarter of 2024, which was not provided for in the estimates, at a total cost of €64.341 million.

The other factor contributing to the overspend was a slightly higher number of recipients than estimated, due to the demand-led nature of the scheme.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
Social Insurance Fund transfer to Vote 37				
1	Recovery of costs incurred on Vote 37 administering Social Insurance Fund schemes			
	<i>Original</i>	188,500		
	<i>Supplementary</i>	4,000		
		192,500	189,061	176,766
Appropriations-in-aid: other				
2	Recovery of overpayments on Vote 37 schemes raised in previous years			
	<i>Original</i>	48,500		
	<i>Supplementary</i>	5,723		
		54,223	59,844	53,449
3	Repayment from Social Insurance Fund initially made under Vote 37 in previous years			
	<i>Original</i>	3,500		
	<i>Supplementary</i>	(776)		
		2,724	2,601	2,836
4	Receipts under 'Liability to Maintain Family' provisions in Part XII of the SW Act 2005	246	69	294
5	General Register receipts collected by the Department	600	627	611
6	Receipts from additional superannuation contributions	7,500	8,981	8,219
7	Receipts from European Social Fund			
	<i>Original</i>	840		
	<i>Supplementary</i>	(840)		
		—	840	—
8	Receipts from National Training Fund	8,999	6,447	7,492
9	Receipts from Pensions Authority – staff superannuation contributions	927	730	750
10	Receipts from Dormant Accounts	2,500	599	2,710
11	Recovery of assistance from insurance compensation awards	2,600	2,935	4,262

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
12	Receipts from Food and Material Assistance (part funded from ESF+)	860	1,005	1,982
13	Recovery of overpayments from Temporary Wage Subsidy Scheme (TWSS)			
	Original	2,500		
	Supplementary	9,970		
		12,470	12,628	9,560
14	Recovery of overpayments for Employment Wage Subsidy Scheme (EWSS)			
	Original	5,000		
	Supplementary	30,379		
		35,379	35,076	30,665
15	Miscellaneous			
	Original	1,000		
	Supplementary	6,515		
		7,515	9,619	12,199
16	Receipts from REACT-EU			
	Original	53,000		
	Supplementary	(5,057)		
		47,943	47,942	—
		376,986	379,004	311,795

Significant variations

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

2 Recovery of overpayments on Vote 37 schemes raised in previous years

Estimate provision €48.5 million; realised €59.844 million

Receipts under this subhead are in respect of overpayment recoveries on Vote 37 schemes and services and include two elements.

- Cash recoveries
- Overpayment recovery deductions treated as income where the recovery takes place after the end of the year in which the overpayment occurred.

Receipts are ultimately determined by the number and value of recoveries made, which has historically varied significantly in percentage terms, both month-on-month and year-on-year.

Receipts in 2024 were €11.344 million higher than had been estimated. This reflects both the introduction of new payment methods, increased recovery activity and the difficulty in accurately forecasting receipts 12 months in advance.

3 Repayment from Social Insurance Fund initially made under Vote 37 in previous years

Estimate provision €3.5 million; realised €2.601 million

This subhead is used to record the recovery of social assistance payments from the Social Insurance Fund, where an inter-scheme adjustment in respect of payments that should properly have issued from the SIF is affected after the close of the financial year. This typically arises where a person claims supplementary welfare allowance pending a decision or appeal on a claim in respect of a social insurance benefit.

Receipts are ultimately determined by the number and nature of decisions made with respect to the claims/appals in question. This has, historically, varied significantly in percentage terms, both month-on-month and year-on-year.

4 Receipts under 'Liability to Maintain Family' provisions in Part XII of the SW Act 2005

Estimate provision €246,000; realised €69,000

Legal provisions in respect of liable relatives ceased following the commencement of the Social Welfare Civil Law (Miscellaneous Provisions) Act 2024 on 4 June 2024. As a result, actual receipts were €177,000 less than estimated.

6 Receipts from additional superannuation contributions

Estimate provision €7.5 million; realised €8.981 million

Actual receipts were €1.481 million higher than estimated due primarily to wage increases provided for under the Building Momentum pay agreement.

The 2024 estimate was based on the emerging outturn towards the end of 2023 and did not take account of these pay increases.

8 Receipts from National Training Fund

Estimate provision €8.999 million; realised €6.447 million

Actual receipts from the National Training Fund were €2.552 million lower than estimated, due primarily to anticipated income in respect of the Work Placement Experience Programme not being realised.

This was due to a decision by the Department of Further and Higher Education, Research, Innovation and Science not to part-fund the scheme through the National Training Fund, as a result of the removal of the scheme from the scope of the National Recovery and Resilience Plan.

9 Receipts from Pensions Authority – staff superannuation contributions

Estimate provision €927,000; realised €730,000

Actual receipts under this subhead were €197,000 less than estimated. The estimate was based on the projected superannuation deductions by the Pensions Authority via payroll from January to December 2024 and was inclusive of the additional superannuation contribution (ASC). The actual receipts received relate to the period December 2023 to November 2024 (as they are paid over to the Department the month after they are deducted from payroll) and are exclusive of ASC.

10 Receipts from Dormant Accounts

Estimate provision €2.5 million; realised €599,000

The Dormant Accounts Action Plan 2024 contained an allocation of €2.5 million for a measure aimed at supporting carers to remain in employment or education or to provide help to get back into work, education or training.

There is a significant lead-in time between the application for a Dormant Accounts measure, the approval of the measure as part of the Dormant Accounts Action Plan by the Minister for Rural and Community Development and the Gaeltacht, the agreement of a contract between Pobal, the design of a measure, the call for applications from groups and the subsequent assessment and award procedure.

The nature and timing of the process resulted in a lower level of receipts realised in 2024 than provided for in the estimates.

11 Recovery of assistance from insurance compensation awards

Estimate provision €2.6 million; realised €2.935 million

The Recovery of Benefits and Assistance scheme recovers the value of certain illness-related social welfare payments from compensation awards made to a person as a consequence of a personal injuries claim. As such, the Department is dependent on the resolution of personal injury claims to recover the relevant benefits. The timing of the resolution of these claims is dependent on the parties involved in the personal injury claim, the Personal Injuries Resolution Board and/or the courts and therefore can be difficult to predict. Accordingly, the amount can vary from year to year reflected in the fact that actual receipts were €335,000 higher than estimated.

12 Receipts from Food and Material Assistance (part funded from ESF+)

Estimate provision €860,000; realised €1.005 million

Actual receipts under this subhead were €145,000 higher than estimated due to the final claim refund under the programme being received in December 2024. This income was not anticipated when the estimates were compiled.

13 Recovery of overpayments from the Temporary Wage Subsidy Scheme (TWSS)

Estimate provision €2.5 million; realised €12.628 million

Since the closure of the Temporary Wage Subsidy Scheme in 2020, the Revenue Commissioners have been recovering outstanding overpayments from employers. The estimate was based on the expectation that the level of overpayments recovered would continue to decline on a year-on-year basis, as had been the case since the closure of the scheme, but this did not materialise. As a result, actual receipts were €10.128 million higher than estimated.

14 Recovery of overpayments from the Employment Wage Subsidy Scheme (EWSS)

Estimate provision €5 million; realised €35.076 million

Since the closure of the Employment Wage Subsidy Scheme in May 2022, the Revenue Commissioners have been recovering outstanding overpayments from employers. The estimate was based on the expectation that the level of overpayments recovered would continue to decline on a year-on-year basis, as had been the case since the closure of the scheme, but this did not materialise. As a result, actual receipts were €30.076 million higher than estimated.

15 Miscellaneous

Estimate provision €1 million; realised €9.619 million

This subhead is used to record receipts, which were not envisaged when the estimates were finalised, as well as small receipts such as the return of cancelled cheques.

Receipts were €8.619 million higher than estimated, primarily due to the following recoupments

- €2.372 million of advances and fees from the Intreo Partners Local Area Employment Service providers
- a €1.987 million surplus from the Citizens Information Board (CIB) in respect of 2023
- €1.968 million in operating floats from Employability Service providers.
- €1.248 million from JobPath providers, primarily in respect of fees paid in previous years, to account for the application of a discount based on labour market performance. Discounts are calculated based on labour market performance in the previous year.

16 Receipts from REACT-EU

Estimate provision €53 million; realised €47.942 million

Actual receipts under this subhead were €5.058 million less than estimated, due to the standard EU practice of the retention of 10% of the total value of the Department's claim from the REACT-EU fund, pending the results of a final audit.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Conscience money	4	8
Witness expenses	—	2
Transferred to the Exchequer	(3)	(10)
Balance at 31 December	1	—

4.3 Recovery of welfare assistance overpayments

The Central Debt Unit (CDU) is responsible for the management of recorded individual customer overpayments and debt recovery. ^a

The summary position on recorded welfare assistance overpayments and debt managed by CDU at 31 December 2024 was as follows.

	2024		2023	
	Outturn		Outturn	
	€000	€000	€000	€000
Overpayments outstanding at 1 January 2024		397,533		382,908
Net overpayments recorded				
Suspected fraud	20,530		14,530	
Customer error	47,180		44,015	
Official error	1,123		1,167	
Estate cases	23,698		22,643	
		92,531		82,355
		490,064		465,263
Less:				
Debt recovered ^b	(65,624)		(59,412)	
Recoveries adjustment ^c	484		321	
		(65,140)		(59,091)
Prior year debts cancelled ^d		(4,355)		(4,366)
Debt written off as irrecoverable ^e		(4,595)		(4,273)
Overpayments outstanding at 31 December 2024		415,974		397,533

Note ^a The management of overpayments and debt recoveries that arise from contractual relationship or service level agreements with corporate entities delivering group schemes such as Community Employment are administered by the respective scheme area and are not stated here. Total 2024 recoveries for these schemes were €650,000 (2023: €242,000).

In 2024 the Revenue Commissioners administered debt recoveries for the Temporary Wage Subsidy Scheme (TWSS) and Employment Wage Subsidy Scheme (EWSS) which are not reported here. Recoveries of €35,000 for 2024 overpayments are netted off 2024 TWSS and EWSS scheme expenditure (2023: €101,000). Recoveries of €47.7 million for prior years overpayments are included in Appropriations-in-aid, Note 4.1 (2023: €40.2 million).

- b The amount of debt recovered in 2024 is analysed as follows: (a) €59.3 million posted to income in respect of previous years debt (b) €6.3 million posted against expenditure in respect of the current year's debt.
- c The adjustment is in respect of recorded recoveries in prior years which were cancelled during the year.
- d The prior year debts cancelled relate to overpayments raised in prior years that were cancelled in 2024. Any subsequent new overpayment raised as a result of an appeal, or a revised decision is reported under net overpayments recorded.
- e During 2024 debts totalling €4.6 million were written off. €2.8 million represented write offs performed under the Department's annual policy of reviewing existing debts in terms of whether they are economical to pursue or are irrecoverable. The remainder of the write offs were performed in the normal course of business. The 2024 debt write off figure includes 156 customers who had individual debts greater than €10,000 written off with a total value of €5.1 million (Vote: €3.8 million; SIF: €1.3 million).

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	7,037	6,801
Agencies ^a	162	159
Total	7,199	6,960

Note ^a The Citizen Information Board and the Pensions Authority.

5.2 Pay

	2024	2023
	€000	€000
Pay	360,641	336,138
Higher, special or additional duties allowances	1,388	1,524
Other allowances	1,831	1,807
Overtime	4,132	4,494
Employer's PRSI	30,438	27,239
Total pay	398,430	371,202

Remuneration of Department staff

	2024	2023
	€000	€000
Pay	349,556	325,749
Higher, special or additional duties allowances	1,312	1,524
Other allowances	1,831	1,683
Overtime	4,132	4,494
Employer's PRSI	29,293	26,178
Total pay	386,124	359,628

Note ^a The total pay figure is distributed across pay elements of administration subheads A.i, and A.viii.

Remuneration of agency staff

	2024	2023
	€000	€000
Pay	11,085	10,389
Higher, special or additional duties allowances	76	124
Employer's PRSI	1,145	1,061
Total pay	12,306	11,574

5.3 Allowances and overtime payments ^a

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	437	31	26,701	49,082
Overtime	1,805	76	24,086	27,893
Shift and roster allowances	38	20	17,384	15,999
Miscellaneous	340	15	37,660	35,580
Extra remuneration in more than one category	304	97	38,708	33,623
Agency staff				
Higher, special or additional duties allowances	13	3	15,034	16,426

Note ^a The allowances, overtime and other remuneration details in this note relate to employees of the Department and employees of the agencies specified in note 5.1 above.

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	5,594	5,430
60,000	69,999	736	759
70,000	79,999	347	199
80,000	89,999	143	158
90,000	99,999	100	55
100,000	109,999	40	38
110,000	119,999	34	23
120,000	129,999	13	8
130,000	139,999	5	—
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	3	4
170,000	179,999	3	4
180,000	189,999	4	1
190,000	199,999	1	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Other remuneration arrangements

This account includes expenditure of €715,792 in respect of 10 officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department. These costs are recouped by the Department from other organisations.

5.6 Severance/redundancy

During 2024, nine staff members whose employment was terminated, were paid a redundancy payment of €39,440.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €000	2023 €000
Overpayments	1,309	2,282	1,720
Recovery plans in place	337	1,031	1,028

Note ^a Overpayment recovery plans to the value of €38,671 transferred to various government departments/offices in 2024.

5.8 Remuneration and benefits of Accounting Officer

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

	2024 €000	2023 €000
Basic pay	<u>238</u>	<u>227</u>

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

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by				Total	Total
	Employees	Members of the public			2024	2023
	Personal injuries ^a	Personal injuries ^b	Department schemes	Other ^c		
Number of cases	8	3	5	23	39	34
	€000	€000	€000	€000	€000	€000
Department's own legal costs	51	1	6	—	58	20
Payments by/on behalf of Department/Office						
Compensation	114	—	125	50	289	177
Legal costs	—	—	—	860	860	290
Other costs	16	1	1	—	18	13
2024 Total	181	2	132	910	1,225	500
2023 Total	143	22	56	279	500	

Note ^a Total cases 8. Amounts paid in respect of individuals ranged from €215 to €94,000.

^b Total cases 3. Amounts paid in respect of individuals ranged from €99 to €792.

^c Total cases 23. Total individual costs ranged from €7,104 to €106,000. 22 cases relate to legal costs to other parties. 1 case relates to compensation and legal costs to other parties.

Cumulative costs of cases completed in 2024

	Claims by				Total
	Employees	Members of the public			2024
	Personal injuries	Personal injuries	Department schemes	Other	
Number of cases	2	1	4	23	30
	€000	€000	€000	€000	€000
Department's own legal costs	—	1	—	—	1
Payments by/on behalf of Department/Office					
Compensation	3	—	125	50	178
Legal costs	—	—	—	860	860
Other costs	12	—	1	—	13
2024 Total	15	1	126	910	1,052

6.2 Ex-gratia payments

Ex-gratia payments amounting to €3.36 million (€3.17 million in 2023) were paid to survivors of the Magdalen laundries and other institutions in 2024.

Ex-gratia payments to Community Employment (CE) supervisors amounting to €682,000 (€1.4 million in 2023) were paid in respect of 45 ex-CE supervisors and CE assistant supervisors in 2024.

6.3 EU funding

The outturn shown in subheads A.1 to A.43 includes payments in respect of activities which are co-financed by the EU.

Subhead description:	2024	2023
	Estimate €000	Outturn €000
Food and Material Assistance (part funded from ESF+)	5,700	1,982
Employment and Social Innovation (EaSI) programme	—	327
JobsPlus	739	280
Back to Work Enterprise Allowance (BTWEA)	2,600	2,817

6.4 Late interest payments

	2024 €	2023 €
Interest payments	7	10

6.5 Deferred surrender

Deferred surrender comprises savings in 2024 of €1.38 million in capital expenditures in the following subhead that was carried over to 2025.

	€000
A.2 (vi) Premises expenses	1,380

Appendix A Summary of Social Protection Scheme Expenditure

	2024 €million	2023 €million
Vote 37		
Gross expenditure	13,727	12,799
Less non-scheme expenditure		
Administration	(627)	(600)
SIF subvention	—	—
Grant to Citizens Information Board	(62)	(59)
Miscellaneous services	(2)	(5)
Vote 37 scheme expenditure (A)	13,036	12,135
Social Insurance Fund		
Gross expenditure	14,603	13,366
Less non-scheme expenditure		
Administration	(294)	(280)
National Training Levy	(1,155)	(1,066)
Social Insurance Fund scheme expenditure (B)	13,154	12,020
Total Department scheme expenditure (A+B)	26,190	24,155
<i>Of which</i>		
<i>Mainstream schemes</i>	26,188	24,147
<i>Covid-19 schemes</i>	2	8
Total Department scheme expenditure	26,190	24,155

Note ^a Any inconsistent totals are due to rounding.

Scheme expenditure breakdown

Payments by scheme and category	2024	2023
	€million	€million
Pensions		
State Pensions (Contributory)	7,858	7,089
State Pensions (Non-Contributory)	1,336	1,229
Widows'/Widowers'/Surviving Civil Partners' Pension	1,954	1,813
Total	11,148	10,131
Working Age Income Supports		
Jobseeker's Allowance	1,852	1,823
One Parent Family Payment	753	680
Jobseeker's Benefit	504	438
Jobseeker's Benefit Self-employed	10	10
Redundancy and Insolvency Benefit	31	23
Maternity Benefit	285	269
Paternity Benefit, Parents Benefit and Adoptive Benefit	111	93
Basic Supplementary Welfare Allowance	128	121
Farm Assist	52	54
Deserted Wife's Benefit	61	63
Other Working Age - Income Supports	66	40
Additional Needs Payments	72	72
Treatment Benefits and Health and Safety Benefit	160	143
Widows'/Widowers'/Surviving Civil Partners' Pension (Non-Contributory)	13	12
Deserted Wife's Allowance	1	1
Total	4,099	3,842
Supplementary Payments		
Rent Allowance	—	—
Food and Material Assistance	6	6
Magdalen Laundries and other Institutions Payments	3	3
Rent Supplement	57	63
Household Benefits Package	291	286
Telephone Support Allowance	21	19
Fuel Allowance	511	502
Free Travel	97	93
Total	986	972

Payments by scheme and category	2024	2023
	€million	€million
Working Age Employment Supports		
Community Employment	369	341
Back to Education Allowance	32	31
Back to Work Enterprise Allowance	30	30
Tús	84	83
JobsPlus	3	4
Other Working Age – Employment Supports	5	5
Rural Social Scheme	51	50
Job Initiative	10	11
Work Placement Experience Programme	3	3
Partial Capacity Benefit	26	25
Contracted Public Employment Service (PES) Schemes	71	59
Covid-19 Temporary Wage Subsidy Scheme (TWSS)	—	1
Covid-19 Employment Wage Subsidy Scheme (EWSS)	2	6
Total	686	649
Illness, Disability and Carers		
Disability Allowance	2,408	2,174
Illness Benefit	686	662
Invalidity Pension	853	794
Carer's Payment	1,267	1,139
Carer's Support Grant	351	332
Domiciliary Care Allowance	288	259
Wage Subsidy Scheme	23	22
Disablement Benefit	76	74
Blind Pension	14	13
Death Benefit	11	11
Injury Benefit and Medical Care	7	9
Disability Activation Supports	23	10
Total	6,007	5,499
Children		
Child Benefit	2,555	2,428
Working Family Payment	421	392
Back to Work Family Dividend	10	10
Back to School Clothing and Footwear Allowance	57	86
School Meals	181	109
Other Child Related Payments	40	37
Total	3,264	3,062
Net expenditure on all schemes	26,190	24,155

Appropriation Account 2024

Vote 38

Health

Introduction

As Accounting Officer for Vote 38, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Health, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €28.203 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) in effect for the year ending 31 December 2024.

Payments to the Health Service Executive

Funds are advanced to the Health Service Executive (HSE) in relation to the provision of services on a grant basis, in line with funding set out in the annual letter of determination which issues to the HSE setting out its approved level of expenditure. Grant funding paid to the HSE in 2024 amounted to €24.111 billion (2023: €21.845 billion) and was charged to the relevant subheads. This is accounted for across 12 subheads – each subhead from subhead I to subhead M.3, excluding subhead M.1, which related to the capital expenditure of agencies under the aegis of the Department other than the HSE.

The Department made an advance payment of €78.109 million to the HSE for payrolls dated 2 January 2025. This amount was charged to a debit account on the statement of financial position.

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 capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
IT equipment	5 years	20%
Software licenses	5 years	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 Department.

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

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

The Accounting Officer for Shared Services has put in place an audit process to provide independent assurance on the operation of controls within shared services. This assurance is a combination of

- Internal audit work performed by the National Shared Services Office Internal Audit Unit, and
- Audits conducted by a firm of accountants in accordance with the International Standard on Assurance Engagements (ISAE 3402), designed to report to user departments and their auditors on the controls within shared services. These audits report on the effectiveness of controls operated in 2024.

Financial control environment

A control environment comprising of 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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 Department has an internal audit function which operates in accordance with a written charter which I have approved, and which is led by a qualified member of the Chartered Institute of Internal Auditors. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. Further internal audit services in 2024 were delivered in compliance with the *Internal Audit Standards for Government Departments and Offices* (2018), as issued by the Department of Public Expenditure, National Development Plan Delivery and Reform.

I confirm that the Department has an independent and qualified Audit Committee in situ, and it has operated satisfactorily throughout the year. I can confirm that the Audit Committee operated in accordance with a Charter which was approved by me.

The internal audit function is reviewed periodically by me and the Audit Committee and is subject to independent quality assessment at least once every 5 years. Further, I have put procedures in place to ensure that the Internal Audit reports are appropriately followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of seven non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

No contracts in 2024 were considered non-compliant with procurement guidelines.

Risk and control framework

The Department 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.

Significant progress has been made in operationalising the Department's revised risk management framework. A quarterly risk reporting cycle has been implemented, increasing engagement with eRisk (risk register) across the Department. September 2024 was designated as 'Spotlight on Risk Month', focusing on key elements of the risk management framework. Risk management training was provided to all staff, emphasising the importance of understanding each step in the risk management process. These initiatives aim to embed a risk-aware culture within the Department.

The Risk Committee met regularly to ensure effective oversight and assurance on risk management. Regular updates on risk management were presented to the Department's Corporate Governance Committee, a sub-committee of the Management Board, which provides assurance to the Accounting Officer regarding the suitability and robustness of the Department's corporate governance systems, processes and procedures. The Governance and Risk Unit also presented an update to the Department's Audit Committee in December, providing further assurance.

The focus during 2025 will be on embedding the risk management framework and further strengthening our risk management capabilities.

Governance in the health sector

The Department's approach to managing governance across the health sector in 2024 is based on the Department of Public Expenditure, National Development Plan Delivery and Reform *Code of Practice for the Governance of State Bodies* (2016). Oversight of aegis bodies is undertaken by the designated units within the Department led at Principal Officer level with input and support from the Department's Governance and Risk Unit and other relevant units.

Responsibility for delivery on the mandate and functions of aegis bodies rests in the first instance with each board, and each chair of the board.

The relationship between the Department and the bodies under its aegis is determined primarily by the underpinning legislation establishing the body, and the requirements set out in the *Code of Practice*.

Under the *Code of Practice*, oversight agreements and performance delivery agreements were in place with aegis bodies during 2024. This approach focuses on outputs and outcomes and includes performance indicators to ensure that resources are used both in an effective and efficient manner to deliver quality services.

A corporate plan covering a three-year period is prepared by the HSE and approved by the Minister for Health. Each year, the HSE continues to prepare a National Service Plan setting out the type and volume of services it intends to provide for the funding available. This National Service Plan complies with section 9.5.2 of the oversight agreement with regards to the requirements of a performance delivery agreement. The *National Service Plan 2024* was approved by the Minister for Health on 7 February 2024 and subsequently laid before both Houses of the Oireachtas as per the legislative requirement in section 31(13) of the Health Act 2004 (as amended) and published by the HSE.

Performance reports are submitted monthly by the HSE during the course of the year, and monthly meetings take place at various levels between the two organisations to discuss ongoing or emerging performance issues and determine actions to improve areas of concern.

In relation to other aegis bodies, legislation generally provides for a multi-annual corporate plan and an annual business plan. These plans allow, respectively for overall corporate strategy and annual priorities to be developed and agreed with the Department.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

An internal audit of risk management policy was undertaken in 2024 which made a number of recommendations, and the Department is implementing these.

Internal financial control issues

Non-compliant transaction

The Department identified one non-compliant payment during 2024. A duplicate payment was made to Longford County Council of €40,000 on 27 November. The payment was flagged as a potential duplicate on the financial management system (FMS). The staff member responsible did not carry out the necessary checks and proceeded with the payment. The full amount of the overpayment was subsequently recouped. The staff member has undergone retraining on the FMS and has been advised of the need for diligence when processing payments.

The procedures around these payments have been reviewed and relevant controls have been revised to minimise the risk of reoccurrence.

Robert Watt
Accounting Officer
Health

24 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 38 Health

Opinion on the appropriation account

I have audited the appropriation account for Vote 38 Health for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 38 Health for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Health 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.

Unsanctioned ex gratia payment

Note 5.7 discloses a payment of €147,000 (including VAT) made to a company on an ex gratia basis. There was no contract for services in place between the Department and the company, which is owned by two patient advocates.

Under *Public Financial Procedures* (section C7.11), ex gratia payments usually require specific sanction from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The Department of Health did not seek such sanction for the ex gratia payment to the company.

Development of primary care centres

Chapter 19 of my *Report on the Accounts of the Public Services* for 2024 examines progress with the delivery of primary care centres.

Seamus McCarthy

Comptroller and Auditor General

11 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 38 Health

Appropriation Account 2024

Service		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Administration				
A.1	Salaries, wages and allowances	49,968	50,488	44,868
A.2	Travel and subsistence	500	566	455
A.3	Training and development	670	651	735
A.4	Operational services, supplies and sundry equipment	1,806	1,313	1,047
A.5	Digital capital investment and IT expenses	2,560	1,751	2,052
A.6	Premises expenses	1,339	1,044	1,266
A.7	Policy reviews, consultancy services and research	1,834	513	765
Grants				
B.1	Grants to research bodies	53,933	51,951	49,038
B.2	Healthy Ireland Fund	16,846	15,384	14,380
B.3	Drugs Initiative	8,436	5,757	5,360
Other Services				
C	Expenses re WHO and other international bodies	3,601	4,535	2,985
D	Statutory and non-statutory inquiries and miscellaneous legal fees and settlements	12,573	7,142	21,027
E.1	Developmental, consultative, supervisory and advisory bodies	124,116	109,692	85,987
E.2	The Food Safety Promotion Board	5,691	5,691	5,664
E.3	The National Treatment Purchase Fund	100,022	100,000	100,000
E.4	Ireland/Northern Ireland INTERREG	784	—	6,074
E.5	Agency Covid actions	130,000	139,000	92,235
F.2	Payments in respect of persons claiming vaccination damage	1	—	—
F.3	Payments to a special account established under Section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002	16,000	12,721	14,551

Service		2024		2023	
		Estimate provision		Outturn	
		€000	€000	€000	
Other services (continued)					
F.4	Payments to a reparation fund established under Section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002		2,000	2,186	2,284
G	Info, conferences and publication for health and health services		1,545	2,532	900
H	Sláintecare		11,936	5,945	6,585
Corporate administrative					
I	Net pension costs				
		Original	738,332		
		Supplementary	82,459		
			820,791	833,091	794,210
HSE health and social care services					
J.1	HSE (including services developments)				
		Original	13,602,269		
		Supplementary	1,347,067		
			14,949,336	15,057,642	13,333,494
J.2	HSE – Covid-19 actions		850,666	850,666	709,857
Other HSE services					
K.1	Health agencies and similar organisations (part funded by the National Lottery)		4,513	—	—
K.2	Payments to Special Accounts – Health (Repayment) Act 2006		1,700	—	—
K.3	Payment to special account established under Section 4 of the Hepatitis C Compensation Tribunal (Amendment) Act 2006 – Insurance Scheme		1,000	1,043	2,228
K.4	Payments to State Claims Agency re clinical negligence				
		Original	435,000		
		Supplementary	50,000		
			485,000	417,046	511,656
K.5	Economic and social disadvantage (dormant account funding)		1,985	710	69

Service			2024	2023
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Care programme				
L.1 Primary care reimbursement services				
	<i>Original</i>	3,974,193		
	<i>Supplementary</i>	269,474		
			4,243,667	4,216,125
L.2 Primary care reimbursement services – Covid-19 actions			—	—
L.3 Long term residential care			1,161,744	1,169,878
				1,113,700
Capital services				
M.1 Grants in respect of building, equipping (including ICT)			19,927	14,426
M.2 Building and equipment (health facilities)				16,088
	<i>Original</i>	1,058,780		
	<i>Deferred surrender</i>	70,000		
	<i>Supplementary</i>	5,455		
			1,134,235	1,139,742
M.3 Info systems for health agencies			425,188	425,188
M.4 Capital Covid-19 actions (including ICT)			—	—
				50,000
Gross expenditure				
	<i>Original</i>	22,821,458		
	<i>Deferred surrender</i>	70,000		
	<i>Supplementary</i>	1,754,455		
			24,645,913	24,644,419
				22,319,348
Deduct				
N Appropriations-in-aid			422,705	449,414
				446,374
Net expenditure				
	<i>Original</i>	22,398,753		
	<i>Deferred surrender</i>	70,000		
	<i>Supplementary</i>	1,754,455		
			24,223,208	24,195,005
				21,872,974

Surplus

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

	2024	2023
	€	€
Surplus	28,203,497	81,449,616
Deferred surrender	—	(70,000,000)
Surplus to be surrendered	28,203,497	11,449,616

Robert Watt
Accounting Officer
Health

24 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Expenditure on Department administration	56,326	51,188
Expenditure on services and programmes	24,588,093	22,268,160
Gross expenditure	24,644,419	22,319,348
<i>Deduct</i>		
Appropriations-in-aid	449,414	446,374
Net expenditure	24,195,005	21,872,974
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(66)	
Depreciation	52	
<i>Intangible assets (note 2.2)</i>		
Amortisation in year	2	
	(12)	(23)
Changes in non-current provisions (note 2.5)	37,795	—
Changes in net current assets		
Decrease in prepayments	1,200	
(Increase) in accrued income	(91)	
Increase in provisions	11,953	
Increase in accrued expenses	6,596	
	19,658	(856)
Direct expenditure	24,252,446	21,872,095
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	21,635	21,268
Net programme cost	24,274,081	21,893,363

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 38 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	44
Vote 12	Superannuation and Retired Allowances	13,029	12,524
Vote 13	Office of Public Works	7,643	7,963
Vote 18	National Shared Services Office	62	75
Vote 20	Garda Síochána	400	238
Vote 43	Office of the Government Chief Information Officer	138	129
Central Fund – ministerial pensions		322	295
		21,635	21,268

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	112	98
Intangible assets	2.2	2	—
		114	98
Current assets			
Bank and cash		—	63,154
Prepayments	2.3	1,328	2,528
Accrued income		292	201
Other debit balances	2.4	82,844	6,462
Net Exchequer funding	2.8	4,302	—
		88,766	72,345
<i>Less</i>			
Current liabilities			
Provisions	2.5	11,953	—
Accrued expenses	2.6	7,341	745
Bank overdraft		81,490	—
Other credit balances	2.7	5,656	4,752
Net Exchequer funding	2.8	—	64,864
		106,440	70,361
Net current (liabilities)/assets		(17,674)	1,984
Non-current liabilities			
Provisions	2.5	37,795	—
Net (liabilities)/assets		(55,355)	2,082
Represented by:			
State funding account	2.9	(55,355)	2,082

2.1 Property, plant and equipment

	Office and IT equipment €000	Total €000
Cost or valuation		
At 1 January 2024	292	292
Additions	66	66
At 31 December 2024	358	358
Accumulated depreciation		
At 1 January 2024	194	194
Depreciation for the year	52	52
At 31 December 2024	246	246
Net assets		
At 31 December 2024	112	112
At 31 December 2023	98	98

2.2 Intangible assets

	Acquired software licences €000	Total €000
Cost or valuation		
At 1 January 2024	—	—
Adjustment ^a	119	119
Additions	—	—
At 31 December 2024	119	119
Accumulated depreciation		
At 1 January 2024	—	—
Adjustment	115	115
Amortisation for the year	2	2
At 31 December 2024	117	117
Net assets		
At 31 December 2024	2	2
At 31 December 2023	4	4

Note ^a The Department conducted a review of its software licenses and identified six server access licences that should be treated as intangible assets. These assets were previously expensed and are being adjusted onto the register in 2024.

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Healthy Ireland Fund	703	1,708
Sláintecare Integration Fund	276	267
Other prepayments	174	153
Queens University Belfast	113	—
Training	62	—
GAA Healthy Clubs	—	400
	1,328	2,528

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
HSE debtor	78,109	—
Hepatitis C Compensation Tribunal	3,532	6,060
Department salaries	1,069	—
Other debit suspense items	77	238
Recoupable travel pass scheme expenditure	50	56
Recouple travel expenditure	7	4
Recoupable salaries	—	6
Transfer of functions to Department of Children, Equality, Disability, Integration and Youth	—	98
	82,844	6,462

2.5 Provisions

at 31 December	2024 ^a
	€000
Awards and reparations Hepatitis C Tribunal	35,603
Other legal provisions	14,145
Total	49,748
Current liabilities	11,953
Non-current liabilities	37,795

Note ^a In 2024, the Department introduced provisions using net present values into the accounts in compliance with CGAS 19 Provisions, Contingent Liabilities and Contingent Assets. Prior year calculations were not required.

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Hepatitis C awards	2,129	—
Administration expenses	1,548	520
Holiday pay accrual	1,016	—
Payroll accrual	973	—
International horizon scanning initiative	1,205	—
Other accruals	273	122
Irish Blood Transfusion Service	88	26
Healthy Ireland Fund	55	—
Legal fees	46	—
National Advisory Service	8	77
	7,341	745

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	630	578
Pay related social insurance	475	404
Universal social charge/income levy	126	119
Local property tax	2	2
Value added tax	118	7
Professional services withholding tax	38	42
	1,389	1,152
Suspense		
Payroll deductions held in suspense	321	274
EU funding	3,945	3,316
Other credit suspense items	1	10
	4,267	3,600
	5,656	4,752

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	28,203	11,450
Deferred surrender	—	70,000
Exchequer grant undrawn	(32,505)	(16,586)
Net Exchequer funding	(4,302)	64,864

Represented by:

Debtors

Bank and cash	—	63,154
HSE debtor	78,109	—
Debit balances: suspense	4,735	6,462
	<u>82,844</u>	<u>69,616</u>

Creditors

Due to the State	(1,389)	(1,152)
Bank overdraft	(81,490)	—
Credit balances: suspense	(4,267)	(3,600)
	<u>(87,146)</u>	<u>(4,752)</u>
	(4,302)	64,864

2.9 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		2,082	1,204
Disbursements from the Vote			
Estimate provision	Account	24,223,208	
Surplus to be surrendered	Account	(28,203)	
Net vote		24,195,005	21,872,973
Expenditure borne elsewhere	1.1	21,635	21,268
Intangible asset net adjustment		4	—
Net programme cost	1	(24,274,081)	(21,893,363)
Balance at 31 December		(55,355)	2,082

2.10 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	—	— ^a
Non-capital grant programmes	34,965	34,567
Capital grant programmes	33,899	37,164
Total of legally enforceable commitments	68,864	71,731
b) Non-capital grant programmes	€000	€000
Opening balance 1 January	34,567	32,711
New grant commitments	43,225	18,951
Grants paid in the year	(32,301)	(16,405)
Grants cancelled	(10,526)	(690)
Closing balance 31 December	34,965	34,567
c) Capital grant programmes	€000	€000
Opening balance	37,164	48,256
Grants paid in the year	(9,561)	(9,856)
New grant commitments	6,339	—
Grants cancelled	(43)	(1,236)
Closing balance	33,899	37,164

Note ^a DPENDR circular 20/2024 *Requirements for Appropriation Accounts 2024* states that only the future cost of non-cancellable contracts is to be disclosed, along with the prior year amounts.

2.11 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimates of matured liabilities not discharged at year end	473	—

2.12 Contingent liabilities

The Department is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation.

As provided for in section 109 of CGAS 19 *Provisions, Contingent Liabilities and Contingent Assets*, the Department has decided not to disclose specific details of open cases involving contingent liabilities, in order to avoid prejudicing its position in ongoing litigation.

2.13 Contingent asset: bonded payments by the NPHDB

In 2024, the standing conciliator on the New Children's Hospital capital project made a number of recommendations in relation to claims from BAM (the principal contractor for the project) for adjustments to the contract sum which were disputed by the National Paediatric Hospital Development Board (NPHDB- the employer) under the terms of the public works contract.

The NPHDB subsequently issued a 'notice of dissatisfaction' to the conciliator's recommendations.

The main contractor initiated court proceedings in respect of the claims, and provided bonds against the value of the conciliator's recommendations.

Bond payments in the conciliation process

Payments under bond are made as part of the dispute resolution process as outlined in the public works contract. A bond is taken out only when a conciliator's recommendation has been rejected, and the matter has been referred to arbitration or the High Court.

A bonded payment allows the recommended payment to be reclaimed if a subsequent decision reverses the payment, in this case the High Court.

In line with the dispute resolution process, the NPHDB was required to pay the recommended amount to the contractor, with the bond providing security for the payment until the dispute is resolved in the courts.

The NPHDB has complied with all of its payment obligations as determined under the dispute resolution mechanisms under the contract. The bonded payment provides 100% security for the payment until the dispute is resolved in the courts. The conciliation process in relation to these claims is now closed and conciliator's recommendation cannot inform the High Court proceedings.

Vote drawdown process and treatment of the bonded payments in financial statements

The basics of the grant drawdown process for the New Children's Hospital capital project is that NPHDB submits its drawdown requests to the HSE. The HSE in turn include these amounts in its drawdown requests from the Department of Health. These payments are drawn down from the health capital vote (sub head M.2).

The substance and legal form of the bonded payments is that they are 'payable' items rather than 'expense' items as they are not a certified payment against the contract.

In light of this, the amount of the bond payments to the value of €164.7 million (VAT inclusive) is reflected as a contingent asset (per paragraph 39 and 105 of GGAS 19 *Provisions, Contingent Liabilities and Contingent Assets*) in the appropriation account of the health vote, as, in the event that this payment is not certified against the contract, this amount will be repayable by the NPHDB to the HSE and in turn by the HSE to the Department of Health.

This treatment is in line with that applied in the NPHDB Financial Statements (audited by the Office of the Comptroller and Auditor General) where the bonded payments to the contractor are not recorded in the value of capital commitments contracted for and the amount relating to the bond is carried by the NPHDB as a balance due to the HSE as in the event that this payment is not certified against the contract this amount will be repayable to the HSE.

2.14 HSE balance

at 31 December	2024	2023
	€000	€000
Opening liability 1 January	(417,950)	(463,523)
Determination	(24,111,124)	(21,846,895)
Grants issued	24,111,130	21,845,003
HSE debtor advanced payment 2025	78,109	—
Capital first surplus retraction	61,897	47,465
Closing liability 31 December	(277,937)	(417,950)
Net balance with HSE	(277,937)	(417,950)

Note ^a In 2024, total payments issued from the Health Vote to the HSE were more than the amount set out in the Minister's annual letter of determination. €78.1 million of this was advance funding for 2025. The Department of Health has offset the 2023 capital surplus of €67.8 million against the Department's debt to the HSE, giving a net balance owed to the HSE of €277.937 million for 2024.

2.15 Impact of accounting policy changes in 2024

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

	2024
	€000
Provisions ^a	(49,748)
Holiday accrual ^b	(1,016)
Payroll accrual ^b	(973)
Total	(51,737)

Note ^a CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

A vote restructure of non- pay administration subheads took place in 2024 requiring costs and budget to be reallocated across subhead A.3, A.4, A.5 and A.6. This restructure was part of the process to modernise the administrative subheads across voted accounts in preparation for the move to the Financial Management Shared Services. The 2023 comparative figures have been re-stated to reflect the new structure.

The following outlines the reasons for significant variations in expenditure from the amount provided. A significant variation is +/- €100,000, and +/- 5% of the amount provided (administration subheads +/- 25%)

Administration expenditure

A.4 Operational services supplies and sundry equipment

Estimate provision €1.806 million; outturn €1.313 million

The underspend of €493,000 was across various budget lines within this subhead.

Demand for in-house catering was lower due to less events held in the Department than previously envisaged. Expenditure on office machinery, printing and binding, as well as some other departmental administration costs were lower than expected. The underspend was subject to virement in 2024.

A.5 Digital capital investment and IT expenses

Estimate provision €2.560 million; outturn €1.751 million

The underspend of €809,000 is largely due to the delay of the IT virtualisation project. Changes to the vendor's ownership and licencing model resulted in delays to the project. The underspend was subject to virement in 2024.

A.7 Policy reviews, consultancy services and research

Estimate provision €1.834 million; outturn €0.513 million

From a budget of €1.834 million, circa €1.500 million was allocated to specific projects. Of this amount, a total of €513,000 was paid out on receipt of invoices for work completed.

There was €442,000 of projects which were either cancelled or finished under budget in 2024. Several projects which had been approved in 2024, did not commence in 2024, including one project for €170,000. The total value of these projects was €531,000 and these are expected to be reflected in the 2025 spend. The underspend was subject to virement in 2024.

Grants to agencies

B.2 Healthy Ireland Fund

Estimate provision €16.846 million; outturn €15.384 million

The variance of €1.462 million occurred as a result of non-grant expenditure being paid out of subhead G instead of B.2 as per Internal Audit recommendations. Virement was sought to increase subhead G in 2024 as a result.

B.3 Drugs Initiative

Estimate provision €8.436 million; outturn €5.757 million

Each year, the Department make payments to projects under the remit of Drug and Alcohol Taskforces. As per the procedures, if there is an unspent surplus arising in a project from the previous year (i.e. 2023) the Department deducts this amount from the project's allocation for 2024. Therefore, the underspend in B.3 in 2024 was due to surpluses in taskforce projects which were deducted from their allocations mid-year. The unspent funds were primarily due to vacant posts in projects. The underspend was subject to virement in 2024.

Other services**C Expenses in connection with the World Health Organisation and other international bodies**

Estimate provision €3.601 million; outturn €4.535 million

The overspend of €934,356 was due to an unfunded Ministerial commitment to increase the Department's contribution to the WHO. The overspend was subject to virement in 2024.

D Statutory and non-statutory inquiries and legal settlements

Estimate provision €12.573 million; outturn €7.142 million

The underspend of €5.431 million is due to two proposed settlements not being finalised by year end. It is expected that these cases will now be concluded in 2025. The underspend was subject to virement in 2024.

E.1 Developmental, consultative, supervisory and advisory bodies

Estimate provision €124.116 million; outturn €109.692 million

The Department advances funds to health agencies up to an approved level of expenditure or actual expenditure whichever is the lesser amount. The Health Information and Quality Authority's expenditure was less than allocation due to delay in filling posts.

Other miscellaneous items of underspend under this subhead, due to the postponement of certain programmes and timing of payments, include Patient Safety Office initiatives, National Screening Advisory Committee, Dental Health Foundation, Health Data Access Bodies, National Immunisation Advisory Committee, Commission on Care for Older People and an underspend on HSE held back funding including Nursing Safe Staffing. The underspend was subject to virement in 2024.

E.4 Ireland/Northern Ireland Interreg

Estimate provision €0.784 million; outturn nil

There was no drawdown in 2024 as the programmes under the Peace Plus programme did not operationalise. It is expected they will be in operation in 2025. The underspend was subject to virement in 2024.

E.5 Agency Covid actions

Estimate provision €130.0 million; outturn €139.0 million

The overspend relates to the increase in funding provided to the National Treatment Purchase Fund to increase capacity under the 2024 Waiting List Action Plan. The overspend was subject to virement in 2024.

F.3 Payments to a Special Account established under section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002

Estimate provision €16.0 million; outturn €12.721 million

The underspend in expenditure of €3.279 million relative to the estimate provision was due to lower than anticipated Tribunal expenditure in the year. The Department is not in a position to forecast precisely the number or value of awards made by the Hepatitis C and HIV Compensation Tribunal, which is independent of the Department. The underspend was subject to virement in 2024.

F.4 Payments to a reparation fund established under section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002

Estimate provision €2.0 million; outturn €2.186 million

Section 11 of the Act provides for the payment of amounts in lieu to claimants who had accepted an award from the Tribunal or an offer of settlement. The increase in expenditure of €186,106 relative to the estimate provision was due to the value of reparation fund payments being higher than anticipated. The overspend was subject to virement in 2024.

G Info, conferences and publication for health and health services

Estimate provision €1.545 million; outturn €2.532 million

The overspend of €986,553 is due to Internal Audit deeming that it is more appropriate for Healthy Ireland campaigns be met from subhead G, as opposed to subhead B.2, where these costs were met in previous years. The overspend was subject to virement in 2024.

H Sláintecare

Estimate provision €11.936 million; outturn €5.945 million

The underspend in expenditure on Sláintecare related primarily to the HSE recruitment pause which resulted in the non-filling of twenty posts in round 2 projects and the non-operationalisation of four round 3 projects in 2024 out of an expected total of nine projects. As a result, the amount of funding which could be disbursed to round 2 and 3 projects in 2024 was reduced, compared to the amount expected to be disbursed. The underspend was subject to virement in 2024.

Corporate administrative

I Net pension costs

Estimate provision €738.332 million; outturn €833.091 million

Subhead I provides for payment of superannuation benefits for HSE employees and includes pensions and retirement lump sums and is net of any superannuation contributions made by existing staff. The introduction of the Single Public Service Pension Scheme (SPSPS) in 2013 requires members of this scheme to remit their contributions centrally to the Exchequer. As members of older schemes retire and are replaced by members of the SPSPS, the amount of income retained by the HSE has fallen thus creating a greater demand on this subhead. In tandem with increased benefits resulting from public sector pay agreements, this has led to the additional expenditure incurred in 2024 above the level of funding provided. Supplementary funding was received of €82.5 million in 2024 and a virement of €2.8 million was provisionally approved.

HSE health and social care services

J.1 HSE (Including service developments)

Estimate provision €13,602.269 million; outturn €15,057.642 million

Subhead J.1 covers all the main HSE core operations service areas, including acute hospitals, primary care, social inclusion, palliative care, mental health, older persons, community services as well as national and support services. The overspend in 2024 was primarily due to deficits in acute hospitals, and to a lesser extent in older person and demand led areas within this subhead.

The main driver of this overspend is payroll costs, arising from higher staffing numbers than the funded level due to over-recruitment towards the end of 2023, as well as substantial expenditure on agency and overtime above the funded levels.

Another significant driver of this overspend is non-pay costs, which are variable based on the levels of demand on the health system. Higher activity volumes than planned and funded in 2024 led to substantial overspends in areas such as drugs and medicines, medical and surgical supplies, laboratory testing and other professional services. Supplementary funding was received of €1,347.1 million in 2024 and a virement of €112.5 million was provisionally approved.

Other HSE services

K.1 Health agencies and similar organisations (part funded by the National Lottery)

Estimate provision €4.513 million; outturn €nil

This grant scheme, partially funded by the National Lottery, is open to voluntary organisations throughout the state. To qualify for the scheme several criteria must be met, and grants are not paid out until all relevant information has been supplied to the satisfaction of the HSE. The HSE did not draw down any funding under this subhead in 2024. The underspend was subject to virement in 2024.

K.2 Payments to Special Account – Health (Repayment) Act 2006

Estimate provision €1.7 million; outturn €nil

The Health (Repayment Scheme) Act 2006 was enacted in June 2006 to provide a legal basis for the repayment of long stay charges that were incorrectly imposed on eligible persons since 1976 under the Health (Charges for In-Patient Services) Regulations 1976 as amended in 1987 or the Institutional Assistance Regulations 1954 as amended in 1965.

The surplus of €1.7 million, with zero expenditure in 2024, was due to the nature of payments under this subhead being such that the timing of funding requests may be unpredictable, particularly if there are queries to be resolved in the verification process, and therefore the timing of payments can be subject to change. Because of the statutory nature of the Scheme, the liabilities arising must be met by the State and therefore it is important to ensure that funding for the Scheme remains in the relevant subhead to meet final liabilities. The underspend was subject to virement in 2024.

K.5 Economic and social disadvantage (dormant account funding)

Estimate provision €1.985 million; outturn €0.710 million

The HSE's dormant account funding scheme is designed to utilize funds from dormant accounts to support health-related projects and initiatives. The scheme aims to support projects that improve health and well-being, particularly for disadvantaged groups and communities. The HSE administers the scheme, whereby grants are given to small community-based organisations, following an open application process. The size of the grants can vary depending on the specific project and its scope. Generally, grants range from €10,000 to €100,000, but larger grants may be available for significant projects that demonstrate substantial impact and need.

The HSE assesses grant applications, approves funding, and draws down the required funding from the Department of Health from subhead K.5. The HSE only drew down €710,000 in funding in 2024, resulting in the underspend of €1.275 million against this subhead. The underspend was subject to virement in 2024.

Care programme

L.1 Primary care reimbursement services

Estimate provision €3,974.193 million; outturn €4,216.125 million

Subhead L.1 provides funding for the Primary Care Reimbursement Service (PCRS) and Local Demand Led Schemes (LDLS), with €3,705 million allocated to PCRS and €269 million allocated to LDLS in 2024. This provides funding for several categories of expenditure including the General Medical Services Scheme, community demand led schemes, the National Drug Management Scheme and national immunisation programmes. All these schemes are demand led.

The overspend in 2024 was largely demand driven, linked to expansion of eligibility, demographic profile (aging population) and availability of more advanced and therefore more costly medicines. The most significant drivers of the deficit in 2024 included the General Medical Services (GMS) scheme drugs expenditure, the Drug Payment Scheme, the Long-Term Illness Scheme and the Flu Vaccination Programme. Supplementary funding was received of €269.5 million in 2024.

Capital services

M.1 Grants in respect of building, equipping (including ICT)

Estimate provision €19.927 million; outturn €14.426 million

The underspend in M.1 was due to timing issues, staff turnover and delays in recruitment across various projects. Anticipating these delays a virement request of €5.5 million to M.2 subhead was approved by DPENDR.

M.2 Buildings and equipment (health facilities)

Estimate provision €1,058.780 million; outturn €1,139.742 million

Expenditure was above the estimate provision in 2024 due to expenditure of €70 million on the National Children's Hospital (NCH) which had been carried forward from 2023. The carry forward of these funds was approved by DPENDR in line with established processes. €5.5 million supplementary funding was granted to the Department for the Office of Public Works (OPW) in relation to Brexit projects. Virements of €5.5 million and €7,000 from M.1 and A.5 were requested and approved. Virement between capital subheads was to optimise overall delivery of the health capital programme.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Recovery of cost of health services provided under regulations of the European Community	240,000	260,000	260,000
2	Receipts from certain excise duties on tobacco products	167,605	167,605	167,605
3	Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund	6,000	6,645	6,927
4	Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund	2,000	5,648	3,870
5	Dormant accounts	2,950	710	69
6	Receipts from additional superannuation contributions on public service remuneration	3,900	5,149	4,510
7	Receipts in respect of Special EU Programmes	—	2,663	2,606
8	Miscellaneous receipts	250	994	787
		422,705	449,414	446,374

Significant variations

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

1 Recovery of cost of health services provided under regulations of the European Community

Estimate provision €240.0 million; realised €260.0 million

The variance of €20 million is largely due to a higher than anticipated payment from the UK in respect of European Economic Area (EEA) claims. The UK administration had originally signalled a reduction compared to previous years but ultimately issued payment at the same level in 2024 but will review in 2025.

3 Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund

Estimate provision €6 million; realised €6.6 million

Amount is calculated by Department of Social Protection at year end and paid to the Department. As it is a demand led scheme, the receipt is difficult to forecast.

4 Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund

Estimate provision €2.0 million; realised €5.6 million

Amount is calculated by Department of Social Protection at year end and paid to the Department. As it is a demand led scheme, the receipt is difficult to forecast.

5 Dormant accounts

Estimate provision €2.95 million; realised €0.71 million

There was an expectation that the Department would apply for greater dormant account funding above what was eventually applied for.

6 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €3.9 million; realised €5.1 million

The number of staff in the Department was higher in 2024 than 2023, and some agencies also saw an increase in the number of staff.

7 Receipts in respect of Special EU Programmes

Estimate provision €nil; realised €2.7 million

In September 2023, the Special EU Programmes Body wrote to the Department to state that it did not expect to make any European Regional Development Fund (ERDF) payments to the Department in 2024, but payments were received for years prior to 2024 as programmes closed.

8 Miscellaneous receipts

Estimate provision €0.250 million; realised €1.0 million

The variance is largely due to a refund of unspent Covid funding from 2022 (€549,000) and unspent Healthy Ireland grants (€191,000) from 2023.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Voluntary surrender of pay	48	37
Transferred to the Exchequer	(48)	(37)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	670	646
HSE direct employees ^a	93,793	94,696
Voluntary (section 38) acute and non-acute services employees	54,475	51,289
Other agencies ^b	2,300	2,191
	151,238	148,822

- Note ^a These figures include employees funded by both the Department of Health and the Department of Children, Equality, Disability, Integration and Youth.
- ^b 'Other agencies' includes all agencies operating under the Department's aegis including those that do not receive direct Exchequer funding.

5.2 Pay

Department remuneration	2024	2023
	€000	€000
Pay	46,091	41,005
Higher, special or additional duties allowances	281	253
Other allowances	3	11
Overtime	104	101
Employer's PRSI	4,092	3,478
Severance pay	—	20
Total pay ^a	50,571	44,868

- Note ^a Salaries as recorded in subhead A1 and H1

HSE remuneration	2024	2023
	€000	€000
Pay	5,779,957	5,265,552
Higher, special or additional duties allowances	679,833	612,889
Arrears	28,388	16,348
Overtime	355,469	303,557
Employer's PRSI	698,840	622,396
Pandemic special recognition payment	45	2,088
Superannuation	1,034,660	997,972
Total pay of HSE direct employees	8,577,192	7,820,802
Agency staff costs	725,980	644,212
Total pay^a	9,303,172	8,465,014

Note ^a The pay costs above do not include cost of employees in the voluntary sector. These figures include employees funded by both the Department of Health and the Department of Children, Equality, Disability, Integration and Youth.

Remuneration of other agencies staff	2024	2023
	€000	€000
Pay	95,205	82,413
Higher, special or additional duties allowances	373	335
Other allowances	92	102
Overtime	27	12
Employer's PRSI	9,970	8,590
Total pay^a	105,667	91,452

Note ^a Other agencies include agencies operating under the Department's aegis that receive direct Exchequer funding, other than the HSE.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	31	14	27,563	42,541
Other allowances	13	—	1,685	4,805
Overtime	19	4	21,980	21,847
Extra remuneration in more than one category	4	4	27,184	26,760
Agency staff ^a				
Higher, special or additional duties allowances	91	7	17,690	29,921
Other allowances	17	—	6,394	6,394
Overtime	36	—	3,541	4,144
Extra remuneration in more than one category	—	—	—	6,265

Note ^a Other agencies include agencies operating under the Department's aegis that receive direct Exchequer funding, other than the HSE.

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	324	372
60,000	69,999	73	66
70,000	79,999	70	63
80,000	89,999	63	49
90,000	99,999	51	36
100,000	109,999	28	18
110,000	119,999	20	10
120,000	129,999	14	2
130,000	139,999	2	2
140,000	149,999	—	—
150,000	159,999	—	1
160,000	169,999	1	2
170,000	179,999	2	3
180,000	189,999	3	—
190,000	199,999	—	1
200,000	209,999	1	—
210,000	249,999	—	—
250,000	259,999	—	1
260,000	289,999	—	—
290,000	299,999	—	1
300,000	309,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	305	297
	305	297

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Established New Entrants Post 2004 Pension Scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	44	222,670	119,437
Recovery plans in place	17	11,746	12,939

Overpayments to the value of €25,165 were transferred to other public service bodies.

The National Shared Services Office (NSSO) provides payroll processing services for the Department. In 2024, they performed an audit of their systems to validate the accuracy of the overpayments. The results of this exercise have led to a notable increase that the NSSO and local HR will work together to address.

5.7 Ex-gratia payments

A total payment amounting to €147,231 was made to a company owned by two patient representatives during 2024.

The sanction of the Department of Public Expenditure, National Development Plan Delivery and Reform was not sought in the manner provided for in the Department's *Public Financial Procedures* guidelines.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2024 €000	Expenditure in 2024 €000	Expenditure in 2023 €000
<i>Sodium Valproate Inquiry</i> ^a	2024	373	373	—
Cervical Check Tribunal	2020	4,198	424	569
		4,571	797	569

Note ^a Government approval to establish the inquiry into the historical licensing and use of sodium valproate in women of childbearing potential in the State was provided on 11 July 2023. On 26 June 2024, the Minister appointed Brid O'Flaherty BL to chair the inquiry

6.2 EU funding

The amount of €2.6 million received in 2024 from the ERDF/INTERREG and shown as appropriations-in-aid was received to co-finance recorded expenditure from subhead E.4 in previous years.

The Department of Health operates an EU suspense account to record receipts and expenditure not borne of the Vote. In 2024, €1.82 million was received into the account from the EU and €1.2 million was paid out to recipients.

6.3 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023
Number of cases	1	20	21	37
	€000	€000	€000	€000
Department's own legal costs	—	742	742	2,121
Payments by/on behalf of Department/Office				
Compensation	38	3,787	3,825	15,588
Legal costs	—	725	725	2,334
Other costs	—	40	40	167
2024 Total	38	5,294	5,332	20,210
2023 Total	—	20,210	20,210	20,210

6.4 Special Obstetrics Investment Fund (SOIS)

In 2008, the Minister for Health established a Special Obstetrics Indemnity Scheme. Under the scheme, the Minister agreed to indemnify Bon Secours Hospital (Cork) and Mount Carmel Hospital in respect of specified obstetric claims. A fund was established with contributions from the two hospitals, the Medical Protection Society and the Department of Health. Claims are paid by the State Claims Agency as they arise. The Minister for Health has authorised the State Claims Agency to draw down moneys from the fund to cover the cost of claims.

In 2024, the Mount Carmel SOIS fund was fully utilised and, as per the participation agreement, the balance requiring reimbursement was charged to the Clinical Indemnity Scheme.

At 31 December 2024, the balance on the fund totalled €2.958 million (2023: €4.437 million). The fund is managed by the National Treasury Management Agency and the related income and expenditure is reflected in the annual financial statements of the State Claims Agency.

6.5 Residential Institutions Statutory Fund

On 17 October 2024, a religious order, the Sisters of Mercy, paid €115,000 to the Department under Section 42 of the Residential Institutions Statutory Fund Act 2012 (the Act). Under the Act, such funds may only be utilised to progress the NCH.

The funds were received into a special account held by the Department which was established under Section 43(1) of the Act.

Consent from Minister for Public Expenditure, National Development Plan Delivery and Reform Under Section 43(3) of the Act to transfer these funds to HSE was received on 18 December 2024. The funds were transferred to the HSE on 20 December 2024.

6.6 National Lottery funding

Subhead	2024		2023
	Estimate €000	Outturn €000	Outturn €000
K.1 Health agencies and similar organisations (part funded by the National Lottery)	4,513	—	—
	4,513	—	—

6.7 Late interest payments and compensation payments

	2024 €000	2023 €000
Total of interest payments paid	7	10

6.8 Write-offs

	2024	2023
	€000	€000
Suspense account correction ^a	29	—

Note ^a Two payments were received in 2023 with no identifying details. These payments were held in suspense until the purpose of the payments were identified. Two accounting entries (journals) should have been done to credit subhead A.1 once they were identified but a third entry was made in error. This write off was to correct this error.

Appropriation Account 2024

Vote 39

Office of Government Procurement

Introduction

The Office of Government Procurement is a division of the Department of Public Expenditure, National Development Plan Delivery and Reform. As Accounting Officer for Vote 39, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of Government Procurement.

The expenditure outturn is compared with the sums:

- granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €2.931 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

The useful lives and associated rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Office and IT equipment	5 years	20%
Acquired/developed software	5 years	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 Secretary General. 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.

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 human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of 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 key business processes have been documented.
- There are systems in place to safeguard the assets.
- The Statement on Internal Financial Control for the National Shared Service Office is also relevant given that the National Shared Service Office provides certain services on a shared basis to Vote 39.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Office has an internal audit function with appropriately trained personnel, located within the Department, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

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 and services, including the cost of contracted-in staff, amounted to a total of €3.862 million in 2024.

The Office has provided details of one non-competitive but compliant contract in respect of this vote in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated, and graded according to their significance. The high-level risks facing the Department are 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 are communicated to those responsible for taking corrective action and to 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

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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

David Moloney

Accounting Officer

Office of Government Procurement

11 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 39 Office of Government Procurement

Opinion on the appropriation account

I have audited the appropriation account for Vote 39 Office of Government Procurement for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 39 Office of Government Procurement for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of Government Procurement 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

19 June 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 39 Office of Government Procurement

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Delivery of central procurement service			
	Original	22,318		
	Deferred surrender	115		
		22,433	19,508	18,786
Gross expenditure		22,433	19,508	18,786
<i>Deduct</i>				
B	Appropriations-in-aid	525	531	538
Net expenditure				
	Original	21,793		
	Deferred surrender	115		
		21,908	18,977	18,248

Surplus

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

	2024	2023
	€	€
Surplus	2,931,066	3,505,271
Deferred surrender	—	(115,000)
Surplus to be surrendered	2,931,066	3,390,271

David Moloney
Accounting Officer
Office of Government Procurement

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Programme cost		2,686	2,448
Pay		15,646	14,981
Non pay		1,176	1,357
Gross expenditure		19,508	18,786
<i>Deduct</i>			
Appropriations-in-aid		531	538
Net expenditure		18,977	18,248
Changes in capital assets			
<i>Intangible assets (note 2.2)</i>			
Purchases	(500)		
Amortisation	220		
		(280)	(564)
Changes in net current assets			
Decrease in prepayments	21		
Increase in accrued expenses	539		
		560	58
Direct expenditure		19,257	17,742
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		3,314	2,977
Notional rent		50	50
Net programme cost		22,621	20,769

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 39 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	699	611
Vote 13	Office of Public Works	1,549	1,513
Vote 18	National Shared Services Office	735	551
Vote 43	Office of the Government Chief Information Officer	331	302
		<u>3,314</u>	<u>2,977</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	1,167	887
		1,167	887
Current assets			
Bank and cash		182	1,188
Prepayments	2.3	489	510
Other debit balances	2.4	387	25
		1,058	1,723
<i>Less</i>			
Current liabilities			
Accrued expenses	2.5	715	176
Other credit balances	2.6	565	591
Net Exchequer funding	2.7	4	622
		1,284	1,389
Net current (liabilities)/assets		(226)	334
Net assets		941	1,221
Represented by:			
State funding account	2.8	941	1,221

2.1 Property, plant and equipment

	Office and IT equipment €000	Total €000
Cost or valuation		
At 1 January 2024	414	414
Additions	—	—
At 31 December 2024	414	414
Accumulated depreciation		
At 1 January 2024	414	414
Depreciation for the year	—	—
At 31 December 2024	414	414
Net assets		
At 31 December 2024	—	—
At 31 December 2023	—	—

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	1,142	121	1,263
Additions	—	500	500
Transfers	121	(121)	—
At 31 December 2024	1,263	500	1,763
Accumulated amortisation			
At 1 January 2024	376	—	376
Amortisation for the year	220	—	220
At 31 December 2024	596	—	596
Net assets			
At 31 December 2024	667	500	1,167
At 31 December 2023	766	121	887

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Software licences	136	166
Subscriptions	172	221
Training and development	146	74
IT support	21	22
Other	14	27
	489	510

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll debtors	358	—
Recoupable travel pass scheme expenditure	21	16
OPW advances	1	7
Other debit suspense items	7	2
	387	25

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual	481	—
Holiday pay accrual	206	—
Administration expenses	28	176
	715	176

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	189	184
Pay related social insurance	162	154
Professional services withholding tax	25	19
Value added tax	40	90
Pension contributions	54	53
Local property tax	1	1
Universal social charge	38	38
	<u>509</u>	<u>539</u>
Payroll deductions held in suspense	56	51
Other credit suspense items	—	1
	<u>565</u>	<u>591</u>

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	2,931	3,390
Deferred surrender	—	115
Exchequer grant undrawn	(2,927)	(2,883)
Net Exchequer funding	<u>4</u>	<u>622</u>
Represented by:		
Debtors		
Bank and cash	182	1,188
Debit balances: suspense	387	25
	<u>569</u>	<u>1,213</u>
Creditors		
Due to the State	(509)	(539)
Credit balances: suspense	(56)	(52)
	<u>(565)</u>	<u>(591)</u>
	<u>4</u>	<u>622</u>

2.8 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		1,221	594
Disbursements from the Vote			
Estimate provision	Account	21,908	
Surplus to be surrendered	Account	(2,931)	
Net vote		18,977	18,248
Expenditure (cash) borne elsewhere	1.1	3,314	2,977
Non-cash expenditure – notional rent	1	50	50
Non-cash expenditure – intangible assets accrual		—	121
Net programme cost	1	(22,621)	(20,769)
Balance at 31 December		941	1,221

2.9 Commitments

	2024	2023
	€000	€000
Global commitments at 31 December		
Procurement of goods and services	89	133

2.10 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll Accrual ^a	(481)
Holiday Accrual ^a	(206)
	(687)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 39 Office of Government Procurement is classified as administration expenditure applied towards a single programme: Delivery of central procurement service.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	17,679	15,646	14,981
ii	Travel and subsistence	157	127	134
iii	Training and development	349	375	429
iv	Operational services, supplies and sundry equipment	228	159	257
v	Digital capital investment and IT expenses	247	296	272
vi	Policy reviews, consultancy services and research	18	66	74
vii	Premises expenses	265	154	191
		18,943	16,823	16,338

Note ^a The administration expenditure subheads were updated by Government Accounting in 2024. Five subheads were retired, and four new subheads were created. The figures for 2023 have been restated to reflect the new subheads.

Significant variations

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

vii Premises expenses

Estimate provision €265,000; outturn €154,000.

The saving of €111,000 in 2024 is due to lower than expected costs for the provision of ergonomic equipment, and for maintenance, fitout and upkeep of premises.

Programme A Delivery of Central Procurement Service

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay		17,679	15,646
A.2	Administration – non pay		1,264	1,176
A.3	Procurement consultancy and other costs			
	<i>Estimate provision</i>	3,375		
	<i>Deferred surrender</i>	115		
			3,490	2,686
			22,433	19,508
				18,786

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Procurement consultancy and other costs

Estimate provision €3.490 million; outturn €2.686 million

The saving of €804,000 in 2024 is mainly driven by a procurement training contract that expired in early 2024 and wasn't retendered for as planned in 2024. It is expected that it will be retendered for in 2025. Additionally, there was a saving on consultancy as in-house expertise was used instead of procuring external consultancy and a systems contract was negotiated to a lower value than budgeted.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	375	412	413
2	Miscellaneous	150	119	125
		525	531	538

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Purchasing card rebates	22	—
Transferred to the Exchequer	(22)	—
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	230	237

5.2 Pay

	2024	2023
	€000	€000
Pay	14,153	13,620
Higher, special or additional duties allowances	52	9
Other allowances	—	(2)
Employer's PRSI	1,441	1,354
Total pay	15,646	14,981

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	4	2	20,524	769
Overtime	—	—	—	986

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	157	159
60,000	69,999	22	15
70,000	79,999	17	21
80,000	89,999	13	17
90,000	99,999	13	6
100,000	109,999	5	2
110,000	119,999	2	7
120,000	129,999	5	2
130,000	139,999	1	—
140,000	149,999	—	1
150,000	159,999	—	2
160,000	169,999	2	1
170,000	179,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 39 Office of Government Procurement is also the Accounting Officer for Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform. His salary and benefits are disclosed in the appropriation account for Vote 11.

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	19	20,306	17,200
Recovery plans in place	5	5,378	5,808

Note 6 Miscellaneous

6.1 Compensation and legal costs

In 2024, there were two legal cases for which the OGP was the respondent in relation to procurement competitions.

The judgement in the first case remains reserved by the Court of Appeal.

With regards to the second case, the Supreme Court ruled in favour of the OGP and refused the application for leave to appeal in February 2024. As such neither the OGP, nor any other Government agency, will be liable for any costs associated with this case. No legal fees were paid in 2024 in relation to these open proceedings.

Appropriation Account 2024

Vote 40

**Children, Equality, Disability,
Integration and Youth**

Introduction

As Accounting Officer for Vote 40, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Department of Children, Equality, Disability, Integration and Youth, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €122.972 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Transfer of function

On 1 January 2024, responsibility for services to support victims of domestic, sexual and gender-based violence (DSGBV) as detailed in the Domestic, Sexual and Gender-Based Violence Agency Act 2023 transferred to the Department of Justice, Home Affairs and Migration.

On 1 May 2025, after the current reporting period, functions related to International Protection and Ukraine accommodation services, and Refugee and Migrant integration and the management of related funds transferred to the Department of Justice, Home Affairs and Migration. At the same date, functions and duties related to Youth services and programmes transferred to the Department of Education and Youth. As of 2 May 2025, the Department was renamed the Department of Children, Disability and Equality.

Demand due to migration

In 2024, the Department continued to be impacted by the ongoing demand for accommodation and services for both International Protection Applicants (IPAs) and Ukrainian Beneficiaries of Temporary Protection (BOTPs).

International Protection Accommodation Services (IPAS) is a demand-led service with requirements for accommodation and services increasing as the number of new international protection applications increase. By the end of 2024, 32,700 people were in accommodation provided by IPAS. For comparison purposes, the numbers accommodated increased from 7,200 in December 2021 to 26,300 by December 2023. A supplementary estimate was secured towards the end of 2024 to meet the IPAS accommodation outturn of €1.01 billion which forms part of subhead E.4.

There continued to be demand for emergency accommodation and support for Ukrainian BOTPs, but at considerably reduced levels. At the end of 2024, there were approximately 29,000 BOTPs in Department supported accommodation, compared to almost 59,000 at the start of the year. The 2024 Ukraine accommodation allocation was reduced to €1.14 billion as part of the supplementary estimate process, and the outturn against this allocation was €1.09 billion within subhead E.5.

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 20 of 2024, and financial reporting reforms introduced in circular 23 of 2023 have been applied in the preparation of the account, except for the following.

As part of the transition to the Central Government Accounting Standards (CGAS), the Department has received a derogation in respect of the following requirements of CGAS 17 Property, Plant, and Equipment.

- Property assets listed in Appendix A comprising land at Oberstown Children’s Detention Campus have been recognised in the financial statements, contrary to CGAS 17:14.
- Property (land and buildings) recognised at cost with a current net book value of €53.4 million has not yet been revalued as required by CGAS 17:42A and 17:44.

Plans are in place to complete the valuation of property assets by class and have these properties recognised in the financial statements in order to achieve full compliance with CGAS 17.

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.

For accounting purposes, the useful lives and associated rates of depreciation/ amortisation for major classes of assets are as follows.

Asset class	Useful life	Rate of depreciation/ amortisation
Buildings	50 years	2%
Rapid build homes	35 years	3%
Modular homes	25 years	4%
Furniture and fittings	10 years	10%
Office and IT equipment	5 years	20%
Software	5 years	20%

Payments to Pobal

Funds are advanced to Pobal in relation to the provision of certain services on an agency basis. Funds not required (e.g. due to lower than anticipated demand) are returned by Pobal to the Department. The net amount advanced to Pobal in the year is charged against the relevant vote subheads in the year (see note 6.1).

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 Department.

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

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.

Shared services

Certain services are provided to the Department on a shared services basis.

I have fulfilled my responsibilities in relation to the requirements of the service level agreements for this Department for the provision of ICT shared services, and the National Shared Services Office for the provision of HR and payroll shared services. I have also fulfilled my responsibilities under public financial procedures regarding the IT services provided by the Department of Justice, Home Affairs and Migration in respect of the Oberstown Children Detention Campus.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department. The Director of Oberstown Children Detention Campus also holds a letter of assurance from the Head of Information Management and Technology in the Department of Justice, Home Affairs and Migration for the provision of ICT services.

Agency services

In 2024 Pobal administered a number of programmes on behalf of the Department across a range of early years and youth related programmes, as well as the provision of certain other services on its behalf. Net funding of €1.157 billion was advanced to Pobal in this regard (note 6.1).

The relationship between the Department and Pobal is governed by an overarching service level agreement which forms the general understanding of the purpose, context, objectives, terms and conditions of the relationship between both parties.

An independent review of the Early Learning and Care (ELC) and School-Age Childcare (SAC) operating model was undertaken by Indecon Economic Consultants in 2021. The review, published on 29 March 2022, concluded that a new dedicated State agency under the remit of the Minister for Children, Disability and Equality (the Minister) is the optimal operating model for the ELC and SAC sector for the years ahead. This agency would undertake the functions currently carried out by Pobal Early Years (including Better Start), the 30 city/county childcare committees (CCC), as well as operational functions undertaken by the Department.

Following publication of the review, the Department commenced a design and implementation planning phase of this reform project. In December 2023, the Department contracted Indecon Economic Consultants to carry out a phase of research, analysis and stakeholder engagement to inform the design of a dedicated early learning and childcare agency. This will include an assessment in respect of the functions to be carried out by the agency. It is anticipated that this phase will be concluded in late 2025 with the production of a consolidated report on the design of the agency. A detailed costing exercise is also underway and is scheduled to conclude in late 2025 also. The work will culminate in a costed agency design, including the remit, organisational structure and service delivery model, which will be presented to Government for approval.

A Programme Advisory Board has been established to oversee this important work and comprises interdepartmental representatives alongside several external experts with experience at senior level in change management and large-scale reform, leadership, governance, public policy, and a knowledge of the ELC and SAC sector.

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 key business processes have been documented.
- There are systems in place to safeguard the assets
- The senior management of the Department sign off on financial control assurance statements in relation to their individual areas of responsibility. These statements are available to me as Accounting Officer in finalising the appropriation account.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- 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

I confirm that the Department has an internal audit function with appropriately trained personnel and operates in accordance with a written charter which is approved by the Accounting Officer. The function's work is informed by analysis of the risks to which the Department is exposed. Its annual audit plans, which are approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. In addition, in 2024 the Internal Audit Unit was designated by the Minister as the audit authority for the EU Asylum, Migration and Integration Fund (AMIF).

On a periodic basis, I meet with the Head of Internal Audit and with the Chair of the Audit Committee. The Audit Committee meeting minutes and annual report of the Audit Committee are considered by the Department's Management Board.

The Head of Internal Audit is a professional accountant and has a staffing complement of two professional accountants, a higher executive officer and an executive officer. In addition to the permanent staffing, the audit function is supported by audit services provided by an external contractor.

Audits are conducted to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and Institute of Internal Auditors standards. The internal audit function is reviewed periodically by me and by the Audit Committee. The function was subject to an external quality review in February 2020 by the Chartered Institute of Internal Auditors and the conclusion was that it “achieved a high degree of general conformance to the standards”.

The internal audit plan for 2024 was approved by me in June 2024. During 2024, internal audit issued nine reports. On no occasion was a ‘no assurance’ audit opinion made. On four occasions a ‘limited assurance’ audit opinion was made.

I confirm that there are procedures in place to ensure that the reports and the recommendations of the internal audit function are appropriately pursued.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation of 22 non-competitive contracts in excess of €25,000 (exclusive of VAT) in the annual return in respect of circular 40/2002.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 22 contracts in excess of €25,000 (exclusive of VAT) totalling €52,901,587 (exclusive of VAT) as set out below.

- Twenty-one contracts with a value of €52,806,989 related to the provision of international protection accommodation services.
- One contract with a value of €94,598 related to the software and support for the Department’s financial management system.

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

Contract management

At the end of 2024, contracts for a number of active International Protection accommodation centres had expired and were at various stages of the contract renewal process. This concerned 161 accommodation centres housing approximately 14,000 IPAs.

To maintain continuity in the interim period between expiry and renewal, centres continued to operate under the existing contracted terms and conditions, and the Department continued to discharge payments at the same contracted rates.

While efforts were underway during the year to renew all contracts in a timely manner, resourcing proved to be a limiting factor. The Department allocated additional resources to the process in 2024, establishing a dedicated International Protection contracts management team.

We understand the Department of Justice, Home Affairs and Migration continues to progress expired International Protection contracts through renewal processes.

Asylum, Migration and Integration Fund

In 2024, the Funds Administration Unit in the Department was the Managing Authority for delivering Ireland's national programme under the EU Asylum, Migration and Integration Fund (AMIF).

AMIF funding from the EU Commission is released in the accounts through appropriations-in-aid once it is deemed to be certain. At 31 December 2024, the balance of funds received but not released was €34.48 million. €13.9 million of this was expected to be returned to the EU Commission. €13.5 million related to an emergency accommodation grant and €400,000 for the CAPS-EU Project, which was returned in 2025 as detailed below.

In June 2020, the EU awarded Ireland a grant of €13.5 million to provide emergency accommodation to persons entering the state who were seeking international protection but could not be accommodated within the existing accommodation portfolio. This grant was not part of Ireland's AMIF national programme. The full grant amount was received in late 2020 and held in a suspense account.

However, a subsequent European Court of Auditors report in 2022 identified issues with the procurement of emergency accommodation and recommended a full recovery of the grant amount paid. This recommendation is currently being considered by the EU Commission, and the full amount of €13.5 million is being retained in a suspense account pending a decision.

In December 2020, the Department was directly awarded €460,000 in respect of the CAPS-EU project which aims to design, implement, sustain, and scale up community sponsorship programmes for refugees. This was not part of Ireland's AMIF national programme. The project has completed, and the EU Commission has approved Ireland's final expenditure claim for €60,000 and requested a refund of €349,000 for the project expenditure underspend. In 2025, this €349,000 was refunded to the EU and final beneficiaries' payments totalling a net €51,000 were made.

Risk and control framework

The Department has a comprehensive risk management policy framework in place. Risk is overseen by a Risk Management Committee. The Committee is chaired by the Assistant Secretary leading the Organisation and Strategy Development Division and includes nominees from all other Divisions either at Assistant Secretary or Principal Officer level. Risk is formally reviewed on a quarterly basis by the Committee and on a monthly basis at individual unit level. The Management Board and Minister are briefed on corporate risk on a regular basis.

The risk management system involves the identification of risk across the Department and the management actions being taken to address and, to the extent possible, to mitigate those risks.

The system is supported by a risk register which identifies key corporate and unit level risks facing the Department, each of which is identified, evaluated and graded according to their significance. The register details the controls and actions in place or to be taken to mitigate risk and is reviewed and updated by the Risk Management Committee on a quarterly basis.

The system is also supported by a risk appetite statement which is in place for the Department.

The Department is prepared to take controlled risks to capitalise on new opportunities so that it can meet its responsibilities and find innovative ways of furthering its objectives. It recognises that its appetite for risk varies according to the activity undertaken across the Department's broad range of functions. It will have no tolerance for risks that (i) affect the protection, safety and welfare of children (ii) impact on the application of sound financial controls or (iii) compromise the delivery of legislative or regulatory requirements. It has a high-risk appetite for areas of our work involving (i) the development and implementation of new services and (ii) the management of emergency or crisis events.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management and the 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial controls is informed by the work of the Internal and Audit Unit and the external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework. The Department actively implements recommendations from internal audits of the risk management policy. The risk management and risk registers are a standing item on the Audit Committee's agenda.

Internal financial control issues

Continued impact of Ukraine conflict on the Department

Emergency accommodation and support for Ukrainian BOTPs continued in 2024, but demand was lower than in previous years. The reduction in demand was primarily driven by a lower number of BOTP arrivals requiring accommodation, increasing number of BOTPs leaving State-provided accommodation in favour of independent living, and the ongoing work of the Department to consolidate the BOTP accommodation portfolio.

By the end of 2024, over 113,000 Ukrainians have been granted temporary protection status in Ireland since February 2022, of whom over 77% sought assistance with accommodation from the State. At the beginning of 2024, almost 59,000 BOTPs were accommodated in State-provided accommodation. This reduced to approximately 29,000 BOTPs at the end of 2024.

The reduced number of BOTPs availing of State-provided accommodation was partially offset by increased numbers availing of accommodation provided under the Accommodation Recognition Payment (ARP) scheme. The number of hosts increased from approximately 9,000 hosts involving approximately 20,000 BOTPs at the end of 2023 to approximately 15,000 hosts involving almost 35,000 BOTPs at the end of 2024. This reflected the trend of Ukraine BOTPs making their way towards independent living.

Enhancements to internal financial controls in 2024 included the development of a new payments system. This was fully rolled out by August 2024 and availed of by over 95% of accommodation providers. This facilitated prompt processing of invoices, resulting in significantly reduced prompt payment interest arising in 2024.

The work of the dedicated compliance team continued in 2024. The compliance team examined suspected breaches of contractual terms, including but not limited to, financial compliance, compliance with health and safety conditions, use of unsanctioned properties, and accommodation standards. An inspections company assisted with this work, and the team also worked closely with the Department of Social Protection, the local authorities and other partners.

The compliance team was also supported by an accountancy firm providing forensic accountancy services. Where elements of financial non-compliance were identified, the team engaged with the accommodation provider to regularise the situation where possible, and to progress recovery of any overclaims identified through the establishment of a recoupment plan. As of April 2025, the compliance team had successfully recouped €2.4 million in respect of overclaims by BOTP emergency accommodation providers in relation to services rendered from 2022 to 2025. Work is ongoing by the Department of Justice, Home Affairs and Migration to recoup overclaims.

Additional controls were put in place in 2024 to mitigate the risk of future overclaims including onboarding 95% of providers on the new bespoke payments system, centralisation of all contracts on the payments system, additional property inspections to ensure compliance with contractual agreements, and establishment of a financial compliance team focusing on risk-based cases. Further developments planned to enhance controls included digitisation of provider registers linking to the new payments system, to allow for more efficient invoice generation.

The ongoing focus by the Department on consolidating its accommodation portfolio saw over 400 contracts terminated in 2024. The consolidation policy was expanded to include renegotiating rates, reducing number of contracted beds and removing minimum occupancy clauses which will ensure enhanced value for money while protecting exchequer funding, as the portfolio continues to be reduced.

The Department's risk register was updated to reflect the impact the conflict in Ukraine had on the Department.

International Protection payments to accommodation providers

Overclaims by International Protection accommodation providers, over various periods from 2023 onwards, have been identified. The value up to the end of 2024 was approximately €4.2 million, related to ten cases. Recoupment plans are in place for seven cases, two are pending finalisation and one case was fully recouped in early 2025.

Hybrid accommodation arrangements evolved when demand from Ukraine BOTPs reduced in 2024, creating capacity in some accommodation centres to house IPAs. Overclaims of €1.3 million in respect of these arrangements were fully recovered by March 2025.

Following review, potential adjustments related to VAT charged on emergency accommodation have been identified and are under review in 2025 by the Department of Justice, Home Affairs and Migration.

Early Years – compliance with programme rules

During the 2024 calendar year, consisting of two programme years (2023/2024 and 2024/2025), a total of 1,402 contracts/allocations with ELC and SAC providers were inspected.

Compliance Risk Inspection Profiling (CRISP) is a risk-rating system developed to rate the risk level of providers, based on key variables such as previous compliance outcomes, total contract value and time since last inspection. The first inspections of services using the CRISP model commenced in March 2023. 2024 saw 47% of higher risk services and services of concern being inspected according to the CRISP. This compares with 3% of such services in 2023.

The development and embedding of this sampling model provides greater assurances around targeting compliance resources towards the inspection of services most likely to have non-compliant outcomes, thereby helping to maximise the protection of exchequer funding.

In relation to ELC and SAC contracts/allocation inspected overall, the overclaim rate was 0.66% or €457,978. Of the providers contracted to deliver the National Childcare Scheme (NCS), 478 contracts were inspected. The overclaims rate as a percentage of the allocation inspected was 1.19%, or €367,063. The average number of non-compliant outcomes was 2.2 out of 23 checks per service. All identified overclaims are subject to recoupment against future funding. Following a non-compliant outcome under the NCS, providers are required to take rectification actions and to submit self-declarations of future compliance. A total of 98% of providers inspected in 2024 that were found to be non-compliant have taken the requisite rectification actions. For the remaining 2%, tailored supports are provided for those with major non-compliant outcomes, with all non-compliant services considered for future risk profiling under the CRISP system.

In relation to the Early Childhood Care and Education (ECCE) programme, of the 481 inspections conducted for the calendar year up to December 2024, 14.8% were found to be 'major non-compliant' where major non-compliance reflects the compliance issues of greatest significance to exchequer funding, including attendance record requirements. The overclaim rate for ECCE was 0.14% or €52,800.

A total of 339 allocations were inspected for the Access and Inclusion Model (AIM) Level 1 (out of a total of 2,841, or 12% of AIM Level 1 allocations), with a 98.2% compliance rate. Overclaims of €10,854 were identified for AIM Level 1. AIM Level 7 compliance checks were also introduced in May 2024. A small number of initial checks were conducted in 2024, with a total of 67 allocations inspected. Overall, 38 were found to be compliant, with 25 reported as major non-compliant. Where services are found to be non-compliant, their capitation/funding is stopped. A new application is then required for services to be considered for future funding.

Almost all verification work in respect of the Covid-19 schemes was completed in 2024. Non-compliant amounts for the Temporary Wage Subsidy Childcare Scheme (TWSCS), which was delivered during 2020, totalled approximately €464,000 (3.3%), which has been fully recouped. Following an internal audit recommendation to expand sample coverage, an additional ten onsite audit inspections were conducted during 2024.

A total of 596 applicants received funding of €4.69 million under the Fire Safety Grant during 2021, and 100% verification has taken place. As of August 2025, €784,271 has been recouped or 16.7% of the total grant funding amount, with recoupment ongoing through repayment plans. Reasons for recoupment included expenditure incurred and paid outside the eligibility period, monies spent on ineligible items as per the grant funding agreement and the identification of unspent monies. The Playing Outside grant, delivered in 2021, benefited 3,691 applicants to the amount of €4.7 million. 87% of verification checks are complete (as of August 2025) for this grant as the sample has been expanded to cover all applicants. Verifications for the Ventilation Grant, which was the Department's final Covid-19 scheme delivered in 2022 have concluded with the final report drafted by Pobal.

There were several positive developments during the 2024 calendar year. In addition to the introduction of AIM Level 7 compliance checks as noted, the implementation of recommendations of the Mazars review of compliance sampling and coverage was completed with an increase in the risk-based compliance approach using the CRISP model (see above). Onsite sampling of attendance records and parental agreements was also adjusted to improve inspection efficiency.

A compliance framework sanction was introduced in 2024 for persistently non-compliant services. The sanction underpinning the compliance framework (which covers three levels of support: initial support level, level 1, level 2) was communicated to service providers and commenced full operations on 30 September 2024. An internal guidance document on the new sanction process was also circulated to relevant parties in Pobal and the CCCs to assist implementation. The sanction constitutes 6% of an approved provider's annual core funding allocation during the programme year in which the non-compliant outcome was issued. A total of 80% of the sanction is applied when an approved provider is initially placed on level 2 of the compliance framework, with the remaining 20% applied where a service fails to rectify their non-compliance at the end of level 2. The Department is monitoring the effectiveness of the compliance framework and associated sanction on an ongoing basis. The development of an onsite core funding compliance function is to be completed in 2025.

Overall, the Department has strengthened its oversight of the Pobal compliance function during 2024, with Department officials accompanying Pobal on 12 compliance inspections, and shadowing Pobal staff on pre and post-visit compliance processes. The Department has developed an internal reporting structure to document these visits, which is being used to help inform ongoing improvements to the compliance function. A pilot of 30 core funding onsite inspections have been completed. The pilot is informing the wider roll out of core funding checks. These are being systemised and are currently under ICT development with a completion date ready for December 2025/January 2026 inspections.

At the end of 2024, Pobal's debt management process recorded a debtor balance of approximately €4.6 million against all Departmental programmes. This included programmes other than the ELC and SAC programme that were operated in that year, with approximately €3 million relating to historical capital projects dating back to the period 2000-2010. The Department and Pobal have reviewed the legacy debts and have identified amounts that are likely to be irrecoverable, with an analysis of the total irrecoverable debts to be completed. This debtor management process will conclude by establishing a set procedure for the future identification and treatment of debts as they emerge.

Kevin McCarthy

Accounting Officer

Children, Equality, Disability, Integration and Youth

26 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 40 Children, Equality, Disability, Integration and Youth

Opinion on the appropriation account

I have audited the appropriation account for Vote 40 Children, Equality, Disability, Integration and Youth for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 40 Children, Equality, Disability, Integration and Youth for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Children, Disability and Equality 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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement of internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024. These were mainly in respect of the provision of accommodation for persons seeking international protection.

International protection accommodation contracts

Chapter 10 of my *Report on the Accounts of the Public Services* for 2024 examines the management of contracts for the provision of accommodation for persons seeking international protection.

Prompt payment interest and compensation

Note 6.6 to the account discloses that in 2024, prompt payment interest and compensation charged to the vote amounted to €309,000. This is significantly reduced from the expenditure of €3.3 million incurred in 2023 in relation to late payments. The Accounting Officer has outlined in the SIFC that a new payments system has facilitated the Department in improving the timeliness of payment of invoices resulting in a significant decrease in the prompt payment interest and compensation expense in 2024.

Seamus McCarthy

Comptroller and Auditor General

26 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 40 Children, Equality, Disability, Integration and Youth

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Children and family support programme			
	<i>Original</i>	1,050,291		
	<i>Supplementary</i>	51,844		
		1,102,135	1,100,684	1,074,331
B	Sectoral programmes for children and young people			
	<i>Original</i>	1,207,663		
	<i>Supplementary</i>	50,248		
		1,257,911	1,237,012	1,097,071
C	Policy and legislation programme			
	<i>Original</i>	277,415		
	<i>Supplementary</i>	(161,408)		
		116,007	106,685	41,096
D	An equal and inclusive society			
	<i>Original</i>	2,968,557		
	<i>Supplementary</i>	162,566		
		3,131,123	3,120,434	2,773,345
E	A fair and efficient support system for international protection seekers			
	<i>Original</i>	1,924,229		
	<i>Supplementary</i>	456,750		
		2,380,979	2,301,366	2,159,155
Gross expenditure				
	<i>Original</i>	7,428,155		
	<i>Supplementary</i>	560,000		
		7,988,155	7,866,181	7,144,998
<i>Deduct</i>				
F	Appropriations-in-aid	29,865	30,863	31,205
Net expenditure				
	<i>Original</i>	7,398,290		
	<i>Supplementary</i>	560,000		
		7,958,290	7,835,318	7,113,793

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>122,972,205</u>	<u>38,750,829</u>

Kevin McCarthy
Accounting Officer
Children, Equality, Disability, Integration and Youth

28 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Programme cost		7,800,066	7,095,428
Pay		57,407	43,808
Non pay		8,708	5,762
Gross expenditure		7,866,181	7,144,998
<i>Deduct</i>			
Appropriations-in-aid		30,863	31,205
Net expenditure		7,835,318	7,113,793
Changes in capital assets			
<i>Property, plant and equipment</i>			
<i>(note 2.1)</i>			
Purchases	(76,428)		
Depreciation	8,859		
Loss on disposal	8		
<i>Intangible assets (note 2.2)</i>			
Purchases	(3,227)		
Amortisation	4,883		
		(65,905)	(169,331)
Changes in net current assets			
Decrease in prepayments (note 2.4)	3,442		
Increase in payments recoverable	(3,979)		
Increase in provisions (note 2.6)	2,405		
Increase in accrued expenses (note 2.7)	7,065		
		8,933	(143,764)
Direct expenditure		7,778,346	6,800,698
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		8,857	8,752
Net programme cost		7,787,203	6,809,450

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 40 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	40
Vote 12	Superannuation and Retired Allowances	3,559	3,276
Vote 13	Office of Public Works	3,370	3,770
Vote 18	National Shared Services Office	111	98
Vote 20	Garda Síochána	257	231
Vote 43	Office of the Government Chief Information Officer	1,439	1,260
Central Fund – ministerial pensions		80	77
		8,857	8,752

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	328,614	261,053
Intangible assets	2.2	6,576	8,232
		335,190	269,285
Current assets			
Bank and cash	2.3	36,134	35,913
Prepayments	2.4	50,392	53,834
Other debit balances	2.5	18,377	10,808
Payments recoverable		3,979	—
		108,882	100,555
<i>Less</i>			
Current liabilities			
Provisions	2.6	2,405	—
Accrued expenses	2.7	46,304	39,239
Other credit balances	2.8	6,071	11,565
Asylum, Migration and Integration Fund	2.9	34,477	32,379
Net Exchequer funding	2.10	13,963	2,777
		103,220	85,960
Net current assets		5,662	14,595
Net assets		340,852	283,880
Represented by:			
State funding account	2.11	340,852	283,880

2.1 Property, plant and equipment

	Land and buildings ^a	Office and IT equipment	Furniture and fittings	Assets under development ^b	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2024	81,571	60	242	189,671	271,544
Additions	4,794	49	1,727	69,858	76,428
Transfer	232,676	—	—	(232,676)	—
Disposals	—	(36)	—	—	(36)
At 31 December 2024	319,041	73	1,969	26,853	347,936
Accumulated depreciation					
At 1 January 2024	10,358	52	81	—	10,491
Depreciation for the year	8,654	10	195	—	8,859
Depreciation on disposals	—	(28)	—	—	(28)
At 31 December 2024	19,012	34	276	—	19,322
Net assets					
At 31 December 2024	300,029	39	1,693	26,853	328,614
At 31 December 2023	71,213	8	161	189,671	261,053

Note a Lands and certain buildings vested in the Minister which do not have valuations are set out in Appendix A.

b Assets under development comprises expenditure relating to the Rapid Build Housing Programme and the Modular Homes Programme.

2.2 Intangible assets

	Acquired and developed software €000	Assets under development ^a €000	Total €000
Cost or valuation			
At 1 January 2024	20,736	1,348	22,084
Additions	2,561	666	3,227
Transfer	1,119	(1,119)	—
At 31 December 2024	24,416	895	25,311
Accumulated amortisation			
At 1 January 2024	13,852	—	13,852
Amortisation for the year	4,883	—	4,883
At 31 December 2024	18,735	—	18,735
Net assets			
At 31 December 2024	5,681	895	6,576
At 31 December 2023	6,884	1,348	8,232

Note ^a Intangible assets under development primarily comprises expenditure relating to the Early Years Platform Customer Relationship Management system developed by Pobal.

2.3 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances	19,485	(16,191)
Other bank balances	16,649	52,104
	36,134	35,913

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
International protection seekers costs	26,532	33,791
Pobal	21,904	18,267
Administration/operational	1,692	339
Research	120	500
Ukrainian accommodation and certain related expenditure	80	770
Childcare programmes	46	151
Disability related expenditure	18	16
	50,392	53,834

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Ukrainian recognition scheme	15,736	10,285
Other debit suspense items	2,440	384
Recoupable salaries	122	139
Advances to OPW	79	—
	18,377	10,808

2.6 Provisions

at 31 December	2024
	€000
Legal proceedings	2,405
Current liabilities	2,405
Non-current liabilities	—
Total	2,405

Movement for each class of provision

	Legal proceedings	Total
	€000	€000
Opening balance	—	—
Additional provision made	2,405	2,405
Amounts used	—	—
Unused amounts reversed	—	—
Discount unwind	—	—
Balance as at 31 December	2,405	2,405

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
International protection seekers costs	27,125	15,880
Ukrainian accommodation and certain related expenditure	14,181	21,299
Payroll related accruals	3,137	—
Other programme accruals	1,011	789
Administration/operational	518	652
Refugee and migrant integration	316	589
Disability related expenditure	16	30
	46,304	39,239

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	1,046	878
Pay related social insurance	865	694
Value added tax	597	139
Professional services withholding tax	539	230
Universal social charge	204	177
Tax on refund of superannuation	16	—
Local property tax	7	6
Other	2	—
Relevant contracts tax	—	850
	3,276	2,974
Funds owed to OPW	—	7,023
Extra exchequer receipts	1,446	352
Other credit suspense items	1,349	1,216
	6,071	11,565

2.9 Asylum, Migration and Integration Fund

at 31 December	2024	2023
	€000	€000
EU receipts	34,477	32,379

2.10 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	122,972	38,751
Exchequer grant undrawn	(109,009)	(35,974)
Net Exchequer funding	13,963	2,777
Represented by:		
Debtors		
Bank and cash	36,134	35,913
Debit balances: suspense	18,377	10,808
	54,511	46,721
Creditors		
Due to the State	(3,276)	(2,974)
Credit balances: suspense	(2,795)	(8,591)
Asylum, Migration and Integration Fund	(34,477)	(32,379)
	(40,548)	(43,944)
	13,963	2,777

2.11 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		283,880	(28,810)
Disbursements from the Vote			
Estimate provision	Account	7,958,290	
Surplus to be surrendered	Account	(122,972)	
Net vote		7,835,318	7,113,793
Expenditure borne elsewhere	1.1	8,857	8,752
Adjustment	2.1	—	(405)
Net programme cost	1	(7,787,203)	(6,809,450)
Balance at 31 December		340,852	283,880

2.12 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services ^a	110	161
Capital ^b	31,440	49,626
Non-capital grant programmes ^{a, c}	50,478	113,294
Total of legally enforceable commitments	82,028	163,081

- Note ^a Following guidance received on commitments from Government Accounting, including circular 20 of 2024 *Requirements for Appropriation Accounts 2024*, the comparative figures for procurement of goods and services and non-capital grant programmes have been adjusted.
- ^b Due to commercial sensitivity, and the potential impact on public expenditure, the commitment related to the National Centre for Research and Remembrance is not disclosed.
- ^c The decrease in non-capital grant programmes relates to the ARP scheme. The scheme was due to end on 31 March 2025. Further extension by Ministerial Order was not finalised at 31 December 2024.

b) Major capital projects

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Rapid Build Programme	187,774	66,086	31,440	285,300	237,400

- Note The movement in the expected total spend reflects the increase in costs to bring the project to completion, resulting from site challenges and expected economies of scale proving challenging to realise.

2.13 Operating lease

at 31 December	2024
	€000

Operating lease expense for year	46,316

Note ^a There are no contingent rents payable nor sublease payments receivable.

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows.

Within one year	—
Between 1 and 5 years	—
Later than 5 years	—
Total non-cancellable operating lease commitments	—

2.14 Matured liabilities

at 31 December	2024	2023
	€000	€000

Estimates of matured liabilities not discharged at year end	13,516	4,374

2.15 Contingent liabilities

The Department is involved in a number of legal cases that could generate liabilities, depending on the outcome of the litigation. The amounts and timing of any liabilities is uncertain. In legal cases where decisions have been made resulting in a quantifiable liability, the amount of the liabilities is disclosed in note 2.6 Provisions.

The City West Convention Centre is leased by the Department. Under this agreement, the Department is liable to pay a compensation fee for costs of scheduled events that could not proceed due to its use of the building. As at 31 December 2024, there were a number of such events, in respect of which the liability has not yet been finalised.

2.16 Impact of accounting policy changes in 2024

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

at 31 December	2024
	€000
Provisions ^a	(2,405)
Holiday accrual ^b	(1,193)
Payroll accrual ^b	(1,944)
	<u>(5,542)</u>

Note ^a CGAS Provisions, Contingent Liabilities and Contingent Assets
 ^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	59,803		
	<i>Supplementary</i>	(591)		
			59,212	57,407
				43,808
ii	Travel and subsistence			
	<i>Original</i>	615		
	<i>Supplementary</i>	150		
			765	699
				522
iii	Training and development			
	<i>Original</i>	710		
	<i>Supplementary</i>	324		
			1,034	859
				404
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	3,191		
	<i>Supplementary</i>	402		
			3,593	2,603
				1,524
v	Digital capital investment and IT expenses			
	<i>Original</i>	1,232		
	<i>Supplementary</i>	1,178		
			2,410	2,542
				1,584
vi	Premises expenses			
	<i>Original</i>	2,346		
	<i>Supplementary</i>	(112)		
			2,234	1,821
				1,448
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	805		
	<i>Supplementary</i>	(45)		
			760	184
				280
			70,008	66,115
				49,570

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. Prior year comparative figures have been re-analysed to reflect the new structure.

Significant variations

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

v Digital capital investment and IT expenses

Estimate provision €1.2 million; outturn €2.5 million

The overspend of €1.3 million was primarily due to IT costs associated with the increased staffing in the Department, along with increased IT development and migration project costs.

vii Policy reviews, consultancy services and research

Estimate provision €805,000; outturn €184,000

The underspend of €621,000 was due to costs relating to records management and data protection being lower than anticipated, the postponement of planned project management activities and the recognition of a legal expense in subhead D.11 which had been originally provided for in administration expenditure.

Programme A Children and family support

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	7,178		
	<i>Supplementary</i>	(118)		
			7,060	6,889
A.2	Administration – non pay			7,884
	<i>Original</i>	1,069		
	<i>Supplementary</i>	226		
			1,295	1,045
A.3	Child and Family Agency			1,037
	<i>Original</i>	1,011,148		
	<i>Supplementary</i>	52,000		
			1,063,148	1,063,148
A.4	Youth justice – including Oberstown Children Detention Campus			1,001,151
	<i>Original</i>	30,690		
	<i>Supplementary</i>	(264)		
			30,426	29,538
A.5	Guardian ad Litem Executive Office		205	64
A.6	Child and Family Agency Covid-related supports		1	—
—	Services to support victims of domestic, sexual and gender based violence		—	—
				36,834
		1,102,135	1,100,684	1,074,331

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €50 million higher than originally provided.

A.3 Child and Family Agency

Estimate provision €1.011 billion; outturn €1.063 billion

The overspend of €52 million was primarily driven by high demand for residential care placements, particularly single and dual occupancy placements and special emergency arrangements. In addition, there were overspends on disability residential services due to a HSE funding shortfall, on private foster care due to a higher level of placements than budgeted, and on Guardian ad Litem (GAL) services. There was also an overspend to cover the foster care allowance double payment in 2024 as announced in Budget 2025.

A.5 Guardian ad Litem Executive Office

Estimate provision €205,000; outturn €64,000

The underspend of €141,000 was mainly due to anticipated costs not arising in 2024, including costs associated with consultancy services, related to hiring the Director or the Head Guardian ad Litem for the service and those related to the start-up costs for the service in 2024.

Programme B Sectoral programmes for children and young people

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	10,765		
	<i>Supplementary</i>	(118)		
			10,647	10,333
B.2	Administration – non pay			10,076
	<i>Original</i>	1,602		
	<i>Supplementary</i>	342		
			1,944	1,567
B.3	ECCE and AIM pre-school programmes			1,326
	<i>Original</i>	313,639		
	<i>Supplementary</i>	11,972		
			325,611	326,010
B.4	National Childcare Scheme and other childcare programmes			315,518
	<i>Original</i>	376,076		
	<i>Supplementary</i>	55,110		
			431,186	418,627
B.5	Childcare programmes: delivery supports and other initiatives			342,600
	<i>Original</i>	418,932		
	<i>Supplementary</i>	(17,508)		
			401,424	394,975
B.6	Youth organisations and services (part funded by the National Lottery)			344,634
	<i>Original</i>	77,948		
	<i>Supplementary</i>	450		
			78,398	77,221
B.7	Creative Ireland		177	74,808
B.8	Economic and social disadvantage measures (Dormant Accounts funded)		7,397	149
			6,976	7,476
B.9	Programme for Peace and Reconciliation		1,126	484
B.10	Early Learning and Care/ School Age Childcare Covid supports		1	—
		1,257,911	1,237,012	1,097,071

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €29 million higher than originally provided.

B.4 National Childcare Scheme and other childcare programmes

Estimate provision €376.1 million; outturn €418.6 million

The overspend of €42.5 million was due to increased demand for the National Childcare Scheme (NCS). Scheme costs were impacted by registration growth occurring at a higher rate and earlier in the year than anticipated.

B.5 Childcare programmes: delivery supports and other initiatives

Estimate provision €418.9 million; outturn €395 million

The underspend of €23.9 million was predominantly due to underspends in the Building Blocks Expansion Scheme and the Sustainability Capital Programme. There was also an underspend in core funding.

B.8 Economic and social disadvantage measures (Dormant Accounts funded)

Estimate provision €7.397 million; outturn €6.976 million

The underspend of €421,000 was primarily due to the cancellation of initiatives funded under the Dormant Accounts scheme.

Programme C Policy and legislation

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	Outturn
			€000	€000
C.1	Administration – pay			
	<i>Original</i>	13,754		
	<i>Supplementary</i>	(118)		
			13,636	13,204
C.2	Administration – non pay			13,143
	<i>Original</i>	2,046		
	<i>Supplementary</i>	437		
			2,483	2,003
C.3	Miscellaneous legal fees and settlements		539	1,728
C.4	Research, data and analytics		2,107	1,893
C.5	Children and young people's policy framework and other programmes		11,588	10,452
C.6	Adoption Authority of Ireland		8,581	7,332
C.7	Office of the Ombudsman for Children		4,317	4,032
C.8	Response to legacy of mother and baby institutions			7,348
	<i>Original</i>	9,183		
	<i>Supplementary</i>	(3,144)		
			6,039	4,415
C.9	Mother and Baby Institutions Payment Scheme			1,322
	<i>Original</i>	225,000		
	<i>Supplementary</i>	(158,583)		
			66,417	63,119
C.10	Magdalen Fund		300	183
			116,007	106,685
				41,096

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €171 million lower than originally provided.

C.3 Miscellaneous legal fees and settlements

Estimate provision €539,000; outturn €52,000

The underspend of €487,000 was due to the inherent difficulty in predicting the likelihood and extent of legal fees and costs.

C.4 Research, data and analytics

Estimate provision €2.107 million; outturn €1.893 million

The underspend of €214,000 was primarily driven by the postponement of TILDA LGBTI and Ageing research due to resourcing issues. Allocation of funds for further research initiatives was not utilised as these projects failed to meet value-for-money criteria.

C.5 Children and young people's policy framework and other programmes

Estimate provision €11.59 million; outturn €10.45 million

The underspend of €1.14 million was primarily due to savings on external contractor costs due to work being carried out within the Department, as well as delays in grant payments in the year.

C.6 Adoption Authority of Ireland

Estimate provision €8.581 million; outturn €7.332 million

The underspend of €1.25 million was due to a number of factors including reduced staffing costs, delays in procurement impacting the commencement of projects and lower than anticipated legal and consultancy costs.

C.7 Office of the Ombudsman for Children

Estimate provision €4.317 million; outturn €4.032 million

The underspend of €285,000 was due to lower than expected staff costs, due in part to ongoing recruitment for open vacancies.

C.8 Response to legacy of mother and baby institutions

Estimate provision €9.183 million; outturn €4.415 million

The underspend of €4.768 million was due to the preparatory stage of the Tuam intervention taking longer than anticipated, with preliminary works undertaken in 2024 and full excavation and construction works only commencing in 2025.

C.9 Mother and Baby Institutions Payment Scheme

Estimate provision €225 million; outturn €63 million

The underspend of €162 million was due to a lower than anticipated level of applications to the payment scheme between the period when the scheme opened in March 2024 and the end of the year.

C.10 Magdalen Fund

Estimate provision €300,000; outturn €183,000

The underspend of €117,000 was due to the payment scheme being demand-led in nature and therefore difficult to predict in any given year.

Programme D Policy and legislation

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	Outturn
			€000	€000
D.1	Administration – pay			
	<i>Original</i>	8,970		
	<i>Supplementary</i>	(118)		
			8,852	1,753
D.2	Administration – non pay			
	<i>Original</i>	1,336		
	<i>Supplementary</i>	284		
			1,620	230
D.3	National Disability Authority		6,703	5,753
D.4	Refugee and migrant integration		9,214	5,492
D.5	Grants to national women's organisations		678	642
D.6	Traveller and Roma initiatives		6,132	5,542
D.7	Positive action for gender equality		5,605	2,436
D.8	Equality and LGBTI initiatives		1,139	1,055
D.9	Decision Support Service		9,075	8,464
D.10	Disability equality		5,100	94
D.11	Specialist disability services			
	<i>Original</i>	2,887,562		
	<i>Supplementary</i>	162,400		
			3,049,962	2,696,787
D.12	Specialist disability services Covid-19		18,028	39,000
D.13	Farrelly Commission of Investigation		1,400	776
D.14	Disability programmes and regulatory bodies		7,245	4,975
D.15	Payments in respect of Thalidomide		370	346
		3,131,123	3,120,434	2,773,345

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000). Overall the expenditure in relation to Programme D was €152 million higher than originally provided.

D.4 Refugee and migrant integration

Estimate provision €9.214 million; outturn €7.807 million

The underspend of €1.4 million was mainly due to lower than anticipated resettlements in the Irish Refugee Protection Programme (IRPP), as well as a public awareness campaign for the National Action Plan Against Racism being postponed to 2025.

D.7 Positive action for gender equality

Estimate provision €5.605 million; outturn €2.911 million

The underspend of €2.7 million was primarily driven by delays in calls for funding under the European Social Fund (ESF) as well as delays in the development of the gender pay gap portal.

D.10 Disability equality

Estimate provision €5.1 million; outturn €4.08 million

The underspend of €1.02 million was primarily driven by delays in the development and implementation of disability strategies, due to the development of the National Disability Strategy and the Autism Innovation Strategy taking longer than anticipated.

D.11 Specialist disability services

Estimate provision €2.89 billion; outturn €3.05 billion

The overspend of €163 million was due to the increased cost of residential placements along with pay cost pressures including the public sector and S39 pay deals, and agency and overtime costs. A virement of €156,000 was made from subhead D.10 to subhead D.11 to enable the payment of a legal fees expense to the State Claims Agency.

D.13 Farrelly Commission of Investigation

Estimate provision €1.4 million; outturn €589,000

The underspend of €811,000 was due to a decrease in general administration costs and the timing of processing of third-party legal costs.

D.14 Disability programmes and regulatory bodies

Estimate provision €7.245 million; outturn €3.26 million

The underspend of €3.985 million was primarily due to lower than anticipated demand in relation to Thalidomide supports, timing delays in relation to the Create III Digital Assistive Technology initiative and payments to World Health Organisation being lower than budgeted.

Programme E A fair and efficient support system for international protection seekers

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay			
	<i>Original</i>	19,136		
	<i>Supplementary</i>	(119)		
			19,017	18,370
E.2	Administration – non pay			10,952
	<i>Original</i>	2,846		
	<i>Supplementary</i>	608		
			3,454	2,787
E.3	Asylum, Migration and Integration Fund			1,441
	<i>Original</i>	2,786		
	<i>Supplementary</i>	847		
			3,633	3,479
E.4	International protection seekers accommodation			1,676
	<i>Original</i>	409,144		
	<i>Supplementary</i>	674,167		
			1,083,311	1,066,315
E.5	Ukraine accommodation and related costs			655,361
	<i>Original</i>	1,490,317		
	<i>Supplementary</i>	(218,753)		
			1,271,564	1,210,415
			2,380,979	2,301,366
				2,159,155

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000). Overall the expenditure in relation to Programme E was €377 million higher than originally provided.

E.3 Asylum, Migration and Integration Fund

Estimate provision €2.786 million; outturn €3.479 million

The overspend of €693,000 was primarily due to initial payments being higher than expected on the 2023 call for proposals and the closing of old projects.

E.4 International protection seekers accommodation

Estimate provision €409 million; outturn €1.066 billion

The overspend of €657 million was due to the record number of international protection applicants and the need to bring extra accommodation online throughout 2024. There have been significant increases in the number of new arrivals seeking international protection accommodation in Ireland, with total numbers accommodated increasing from 7,244 in December 2021 to a high of 32,702 by the end of December 2024.

E.5 Ukraine accommodation and related costs

Estimate provision €1.49 billion; outturn €1.21 billion

The underspend of €280 million is driven by reduced commercial accommodation costs, due to a lower number of BOTP arrivals being accommodated and the ongoing consolidation of the Ukraine accommodation portfolio. Consolidation policies include terminations of properties no longer required, revised contracted rates and a lower number of contracted beds. An underspend in facilities and other services is similarly driven by lower demand for accommodation.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024	2023
	Estimate provision	Realised	Realised
	€000	€000	€000
1	Superannuation scheme – Child and Family Agency	9,000	12,000
2	Superannuation scheme – non-teaching staff of children detention schools	650	684
3	Superannuation scheme – Adoption Authority of Ireland	—	—
4	Superannuation scheme – Office of the Ombudsman for Children	—	—
5	Dormant Accounts receipts	7,397	7,500
6	Programme for Peace and Reconciliation	579	849
7	EU receipts	893	471
8	Receipts from additional superannuation contributions on public service remuneration	11,000	9,291
9	Miscellaneous	346	410
	29,865	30,863	31,205

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €998,000 higher than forecast.

1 Superannuation scheme – Child and Family Agency

Estimate provision €9 million; realised €10.6 million

The increase in receipts of €1.6 million was mainly due to increased numbers of Child and Family Agency staff in 2024, and the effect of pay increments and pay increases from public sector agreements.

5 Dormant Accounts receipts

Estimate provision €7.397 million; realised €7.013 million

The shortfall in receipts of €384,000 was primarily due to the delay and cancellation of initiatives funded under the Dormant Accounts scheme.

6 Programme for Peace and Reconciliation

Estimate provision €579,000; realised €196,000

The shortfall in receipts of €383,000 was mainly due to the PEACEPLUS claims being postponed until 2025 which delayed submission to the Commission and the PEACE IV accounting year extension to June 2025, postponing the final receipt.

7 EU receipts

Estimate provision €893,000; realised €1.53 million

EU receipts in respect of AMIF funding are released in the accounts through appropriations-in-aid when they are deemed to be certain. As a result, it is difficult to accurately predict the level of appropriations-in-aid in any given year.

8 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €11 million; realised €10.236 million

The shortfall in receipts of €764,000 was due to lower additional superannuation contribution (ASC) receipts than originally expected.

9 Miscellaneous

Estimate provision €346,000; realised €599,000

The increase of €253,000 was mainly due to receipts from the BOTP modular housing management company. The related costs are included in subhead E.5.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	352	505
Adjustment to opening balance	(1)	(6)
Refunds of grant funding: Pobal	5,990	6,754
Refunds of grant funding: ETBs	1,258	374
Other	1,019	389
Oberstown Children Detention Campus	4	75
Transferred to the Exchequer	(7,176)	(7,739)
Balance at 31 December	1,446	352

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents at 31 December	2024	2023
Department	982	769
Agencies of the Department	5,515	5,380
	6,497	6,149

5.2 Pay

Remuneration of Department staff	2024	2023
	€000	€000
Pay	50,582	38,979
Higher, special or additional duties allowances	161	218
Other allowances	139	252
Overtime	414	549
Employer's PRSI	5,043	3,717
Total pay ^a	56,339	43,715

Note ^a The total pay figure is distributed across subheads A.1, B.1, C.1, D.1 and E.1.

Remuneration of agency staff	2024	2023
	€000	€000
Pay ^a	339,065	321,592
Higher, special or additional duties allowances	2,950	2,819
Other allowances	1,091	1,430
Overtime	3,991	2,344
Employer's PRSI	35,820	32,921
Total pay	382,917	361,106

Note ^a The pay expenditure of agencies is not a direct financial transaction of the Department. Further information in relation to employee numbers and pay in respect of the Department's agencies is available from the relevant annual financial statements or directly from the agencies concerned.

The agencies are National Disability Authority (NDA), Adoption Authority of Ireland (AAI), Child and Family Agency (Tusla), Office of the Ombudsman for Children (OCO) and Oberstown Children Detention Campus.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	19	7	32,176	25,628
Other allowances	18	3	49,473	69,592
Overtime	115	16	26,572	35,745
Extra remuneration in more than one category	7	2	19,176	25,236
Agency staff				
Higher, special or additional duties allowances	526	74	28,854	23,710
Other allowances	467	—	9,492	30,013
Overtime	995	124	67,906	70,866
Extra remuneration in more than one category	611	93	34,448	36,052

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	617	425
60,000	69,999	64	53
70,000	79,999	64	57
80,000	89,999	58	51
90,000	99,999	25	37
100,000	109,999	39	14
110,000	119,999	21	15
120,000	129,999	11	3
130,000	139,999	5	—
140,000	149,999	—	—
150,000	159,999	1	2
160,000	169,999	2	3
170,000	179,999	4	3
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	1	1

5.5 Other remuneration arrangements

Thirteen retired civil/public servants in receipt of a civil/public service pension were re-engaged at a total cost of €101,634. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €42,960 (inclusive of salary, employee's superannuation and employer's PRSI) in respect of one officer who was serving outside the Department for part of 2024 and whose salary was paid by the Department. This amount is included in the figure for recoupable salaries within note 2.5 other debit balances.

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	71	95,506	84,725
Recovery plans in place	14	13,906	13,494

Four overpayment recovery plans, in respect of three individuals to the value of €1,903 were transferred to three Government departments in 2024.

Note ^a The National Shared Services Office (NSSO) implements and manages the recovery plans for overpayments.

5.7 Remuneration and benefits of Accounting Officer

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

	2024 €000	2023 €000
Basic pay	<u>238</u>	<u>238</u>

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

Note 6 Miscellaneous

6.1 Payments to Pobal

In accordance with the Department's accounting policy, the net funds provided to Pobal for the year of €1.157 billion were charged to the relevant subheads as set out below.

During 2024, Pobal returned funds totalling €6.342 million to the Department. €5.631 million of the funds relating to prior years were returned to the Exchequer as extra Exchequer receipts (note 4.2) with €358,000 received in late December 2024 to be returned to the Exchequer in 2025.

		2024	2023
		€000	€000
Subhead			
B.3	ECCE and AIM pre-school programmes	323,542	313,844
B.4	National childcare scheme and other childcare programmes	418,627	342,600
B.5	Childcare programmes: delivery supports and other initiatives	381,779	335,971
B.6	Youth organisations and services (part funded by the National Lottery)	15,726	14,610
B.8	Economic and social disadvantage measures (Dormant Accounts funded)	308	281
C.5	Children and young people's policy framework and other programmes	2,581	2,429
C.8	Response to legacy of mother and baby institutions	376	—
E.5	Ukraine accommodation and related costs	14,092	20,590
Total paid to Pobal		1,157,031	1,030,325

Note ^a Pobal administers a large number of grant programmes on behalf of the Department. At 31 December 2024, Pobal had grant commitments totalling €21.9 million relating to programmes administered on behalf of the Department.

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023
Number of cases	30	78	108	75
	€000	€000	€000	€000
Department's own legal costs	—	135	135	203
Payments by/on behalf of Department				
Compensation	200	1,228	1,428	912
Legal costs	112	416	528	215
Other costs	47	127	174	159
2024 Total	359	1,906	2,265	1,489
2023 Total	525	964	1,489	

Note ^a At 31 December 2024, the Department has included in accrued expenses, €265,653 (2023: €27,226) being the total outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	12	39	51
	€000	€000	€000
Department's own legal costs	—	48	48
Payments by/on behalf of Department			
Compensation	471	1,442	1,913
Legal costs	196	411	607
Other costs	25	100	125
Total	692	2,001	2,693

6.3 Committees, commissions and special inquiries

In March 2017, a commission of investigation was established into certain matters relative to a disability service in the South East and related matters. Commission expenditure is accounted for in subhead D.13 Farrelly Commission of Investigation.

	Year of appointment	Cumulative expenditure to the end of 2024	2024 €000	2023 €000
Farrelly Commission of Investigation	2017	8,154 ^a	589	776

Note ^a The cumulative expenditure to the end of 2024 includes €6.789 million incurred in the Department of Health, prior to the transfer of function of the Specialist Community Based Disability Services to the Department in 2023. Certain costs related to the commission will have been recorded in the Department's administration costs.

6.4 National Lottery funding

Subhead B.6 Youth organisations and services is part funded by the National Lottery.

	2024 €000	2023 €000
Subhead		
B.6 Youth organisations and Services	77,141	74,725

6.5 EU funding

The outturn shown in Subheads B.9, D.4 and E.3 include payments in respect of activities which are co-financed by the European Regional Development Fund, the ESF and the AMIF respectively.

	2024 €000	2023 €000
Subhead		
B.9 Programme for Peace and Reconciliation	1,126	484
D.4 Refugee and migrant integration	7,807	5,492
E.3 Asylum, Migration and Integration Fund ^a	3,479	1,676

Note ^a AMIF expenditure for the year was €3.479 million. EU receipts in respect of AMIF funding are released in the accounts through appropriations-in-aid when they are deemed to be certain. The balance of funds received but not released into the accounts is disclosed in note 2.9.

6.6 Late payment interest

	2024	2023
	€000	€000
Total of interest and compensation payments	309	3,288

Appendix A

State-owned lands and buildings controlled or managed by the Department which do not have valuations

1. Oberstown land and property (Trinity House and Cuan Beag)

The land from which the Oberstown Children Detention Campus operates is vested in the Minister for Children, Equality, Disability, Integration and Youth.

The land was originally gifted from the Oblate Fathers to the Department of Education in 1972. The Department of Education constructed the Trinity House and Cuan Beag properties on the site.

The land including these buildings was transferred to the Department of Justice in 2008 and subsequently acquired through a transfer of functions by the Minister for Children, Equality, Disability, Integration and Youth in 2013.

Appropriation Account 2024

Vote 41

Policing Authority

Introduction

As Chief Executive of the Policing Authority, I am the Accounting Officer for Vote 41. I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Policing Authority and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €808,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Role of the Authority

The Policing Authority was established on 1 January 2016 by the enactment of the Garda Síochána (Policing Authority and Miscellaneous Provisions) Act 2015. It comprises a Chairperson and eight ordinary members.

The primary role of the Authority is to oversee the performance by An Garda Síochána of its functions relating to policing services.

The Authority is additionally responsible for

- leading and directing the Authority's activities
- compliance and all applicable statutory obligations
- holding the CEO and senior management to account for the effective performance of their responsibilities
- matters relating to audit, governance and risk management
- ensuring that there are effective systems of internal control in place and implemented
- the preparation and adoption of a strategic plan, and
- the preparation of the annual report of the Authority.

The Authority has adopted the Code of Practice for the Governance of State Bodies, and in accordance with provision 2.6 of the code, the Chairperson of the Authority will submit a comprehensive report to the Minister for Justice by 31 March 2025. The annual report of the Authority for 2024 will also be submitted to the Minister for Justice by 31 March 2025.

On foot of the 2018 report of the Commission on the Future of Policing in Ireland, the Policing, Security and Community Safety Act 2024 (the Act) was signed into law in February 2024. The Minister for Justice signed the commencement orders for the Act and the establishment orders for the Policing and Community Safety Authority (PCSA) on 2 April 2025. This Act provides for the merging of the functions of the two legacy organisations, the Policing Authority and the Garda Síochána Inspectorate, under the current structure of Vote 41. The staff of the Policing Authority have become staff of the PCSA on the establishment day.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

Depreciation of property, plant and equipment 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 capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Equipment	5 years	20%
Furniture and fittings	10 years	10%

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 Authority.

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

Shared services

Financial services are provided to the Authority under a service level agreement by Financial Shared Services in the Department of Justice. Payroll and HR services are provided to the Authority by the National Shared Services Office under a memorandum of understanding. Standard corporate ICT services (Build to Share Suite (BTS)) are provided to the Authority by the Office of the Government Chief Information Office (OGCIO) under the provision of a BTS Engagement Framework. I have fulfilled my responsibilities in relation to the requirements of these agreements.

The Accounting Officers of the Department of Justice and of the National Shared Services Office are responsible for the operation of the internal control systems in relation to financial shared services, and payroll and HR services, respectively. I rely on letters of assurance from both of the Accounting Officers that appropriate systems of governance and internal control are exercised over the services that they provide to the Authority.

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 and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Authority.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Authority has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which is approved by the Audit and Risk Committee in consultation with the Accounting Officer. Due to the size of the Authority, this function is outsourced to a professional service firm, whose services are subject to normal re-tendering in accordance with procurement procedures. Its work is informed by analysis of the risks, including financial risks, to which the Authority is exposed and its annual internal audit plans, approved by the Audit and Risk Committee, 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 Authority's Audit and Risk Committee. I have put procedures in place to ensure that the recommendations from reports of the internal audit function are followed up and implemented. The Audit and Risk Committee met three times in 2024 due to the uncertainty about and delay in commencing the PCSA Act.

Procurement

The Authority 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 €877,000 in 2024.

No non-competitive contracts were entered into by the Authority during 2024 and, as required by circular 40/2002, a nil return was submitted to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Risk and control framework

The Authority 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 Authority and these have been identified, evaluated and graded according to their significance. The register is a living document and is reviewed and updated by the Authority and the Senior Management Team on a monthly 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 are communicated to those responsible for taking corrective action and to the Senior Management Team, 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 Authority has procedures to monitor the effectiveness of its risk management and control procedures. The Authority'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 Authority responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Helen Hall
Accounting Officer
Policing Authority

10 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 41 Policing Authority Opinion on the appropriation account

I have audited the appropriation account for Vote 41 Policing Authority for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 41 Policing Authority for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Policing Authority and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

18 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 41 Policing Authority

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of independent oversight of the policing functions of An Garda Síochána	4,438	3,636	3,389
Gross expenditure		4,438	3,636	3,389
<i>Deduct</i>				
B	Appropriations-in-aid	70	76	89
Net expenditure		4,368	3,560	3,300

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	808,338	843,521

Helen Hall
Accounting Officer
Policing Authority

10 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Administration pay	2,562	2,397
Administration non-pay	1,074	992
Gross expenditure	3,636	3,389
<i>Deduct</i>		
Appropriations-in-aid	76	89
Net expenditure	3,560	3,300
Changes in capital assets		
Property, plant and equipment		
Depreciation (note 2.1)	—	6
Changes in net current assets		
Increase in prepayments	(78)	
Increase in accrued expenses	76	
	(2)	21
Direct expenditure	3,558	3,327
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	452	374
Net programme cost	4,010	3,701

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 41 borne elsewhere.

	2024	2023
	€000	€000
Vote 13 Office of Public Works	329	258
Vote 18 National Shared Services Office	4	5
Vote 24 Justice	60	60
Vote 43 Office of the Government Chief Information Officer	59	51
	452	374

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
		<u>—</u>	<u>—</u>
Current assets			
Bank and cash		8	113
Prepayments	2.2	102	24
Net Exchequer funding	2.4	47	—
Other debit balances		59	2
		<u>216</u>	<u>139</u>
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	111	35
Other credit balances	2.3	114	113
Net Exchequer funding	2.4	—	2
		<u>225</u>	<u>150</u>
Net current liabilities		(9)	(11)
Net liabilities		<u>(9)</u>	<u>(11)</u>
Represented by:			
State funding account	2.5	<u>(9)</u>	<u>(11)</u>

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	—	19	19
Additions	—	—	—
Disposals	—	—	—
At 31 December 2024	—	19	19
Accumulated depreciation			
At 1 January 2024	—	19	19
Depreciation for the year	—	—	—
At 31 December 2024	—	19	19
Net assets			
At 31 December 2024	—	—	—
At 31 December 2023	—	—	—

2.2 Prepayments

at 31 December	2024 €000	2023 €000
Administration	44	11
Software support	58	13
	102	24

2.3 Other credit balances

at 31 December	2024 €000	2023 €000
Amounts due to the State		
Income tax	64	62
Pay related social insurance	27	25
Professional services withholding tax	7	12
Value added tax on foreign invoices	9	7
	107	106
Other credit suspense items	7	7
	114	113

2.4 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	808	844
Exchequer grant undrawn	(855)	(842)
Net Exchequer funding	(47)	2
Represented by:		
Debtors		
Bank and cash	8	113
Debit balances: suspense	59	2
	67	115
Creditors		
Due to the State	(107)	(106)
Credit balances: suspense	(7)	(7)
	(114)	(113)
	(47)	2

2.5 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		(11)	28
Disbursements from the Vote			
Estimate provision	Account	4,368	
Surplus to be surrendered	Account	(808)	
Net vote		3,560	3,300
Expenditure (cash) borne elsewhere	1.1	452	374
Non-cash items: Capital asset net adjustments	2.1	—	(12)
Net programme cost	1	(4,010)	(3,701)
Balance at 31 December		(9)	(11)

2.6 Commitments

at 31 December	2024	2023
	€000	€000
Research	10	20
Procurement of goods and services	11	94
	21	114

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual	55	—
Holiday accrual	36	—
Administration	20	35
	111	35

2.8 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(55)
Holiday accrual ^a	(36)
	(91)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 41 Policing Authority is classified as administration expenditure applied towards a single programme: Provision of independent oversight of the policing functions of An Garda Síochána.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	2,912	2,562	2,397
ii	Travel and subsistence	70	43	34
iii	Training and development	80	87	44
iv	Operational services, supplies and sundry equipment	1,015	546	734
v	Digital capital investment and IT expenses	166	239	124
vi	Premises expenses	115	159	56
vii	Policy reviews, consultancy services and research	80	—	—
		4,438	3,636	3,389

The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been reclassified to reflect the new structure

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €1.015 million; outturn €546,000

The Authority is transitioning to a paperless office, which has reduced the cost of paper and stationary supplies.

The Authority was successful in bringing the project of job analysis and competency modelling for the ranks of Superintendent, Chief Superintendent and Assistant Commissioner in An Garda Síochána to a conclusion and under budget. This factor, together with lower contract fees and a budget underspend from the delay in the establishment of the Policing and Community Safety Authority (PCSA) has resulted in an underspend of €469,000 (2023: €312,000).

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	70	76	71
2	Miscellaneous	—	—	18
		70	76	89

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	38	35

5.2 Pay

	2024	2023
	€000	€000
Pay	2,323	2,166
Higher, special or additional duties allowances	—	7
Employer's PRSI	239	224
Total pay	2,562	2,397

5.3 Authority members' fees and expenses

During 2024, there were a total of six members of the Authority, including the Chairperson (2023: nine). The Authority met in plenary a total of 13 times (four in public) (2023: 17 (six in public)) and a total of nine subcommittee meetings were held (2023: 16).

Fees totalling €92,302 were paid to the Authority members during 2024 (2023: €136,689). Expenses paid to or on behalf of members in 2024 were €36,421 (2023: €19,568) (inclusive of benefit in kind tax).

Following a review in 2022 initiated by the Authority in cooperation with the Department of Social Protection (DSP) of members' PRSI class, it was determined that the Authority incorrectly deducted PRSI contributions totalling €34,608 from members fees for the period 2016 to 2022. Individual PRSI refunds totalling €16,136 were refunded directly from DSP for the period 2019 – 2022. In relation to the period 2016 – 2018, the Authority refunded the balance totalling €18,472 directly to members. The fees and expenses were charged to subhead A (iv) Operational services, supplies and sundry equipment.

5.4 Authority's staffing by pay bands

The number of Authority employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	21	22
60,000	69,999	5	2
70,000	79,999	—	1
80,000	89,999	2	5
90,000	99,999	4	2
100,000	109,999	3	1
110,000	119,999	1	1
120,000	129,999	1	—
170,000	179,999	—	1
180,000	189,000	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2024	2023
	€000	€000
Basic pay	183	174

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of post 1995 pension scheme for non-established state employees and her entitlements in that regard do not extend beyond the terms of that scheme.

5.6 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €1,650. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

Appropriation Account 2024

Vote 42

Rural and Community Development

Introduction

As Accounting Officer for Vote 42, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister of the Department of Rural and Community Development, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €3.235 million 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

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

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

Payments to Pobal

Funds are advanced to Pobal in relation to the delivery of certain programmes on an agency basis. The total amount paid to Pobal in the year was charged against the relevant subheads in the year (note 6.3).

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 Department.

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

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.

Shared services

Payroll and human resource functions are being provided on a shared services basis by the National Shared Services Office (Vote 18).

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial shared services are provided by the Financial Shared Service Centre of the Department of Justice (Vote 24). I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department and the Financial Shared Service Centre of the Department of Justice. I rely on a letter of assurance from the Accounting Officer of the Justice Vote that the appropriate controls are exercised in the provision of financial shared services to my Department.

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 key business processes have been documented.
- There are systems in place to safeguard the assets of the Department.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines in place.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 Committee. Furthermore, in 2024 an external review of the internal audit function was completed. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department 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, and on professional and other contracted services, amounted to a total of €1.16 million in 2024.

It is Department policy to utilise the central frameworks insofar as possible, and to engage with the OGP in relation to more specific requirements when such instances arise.

The Department has no non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Department 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 Department and these have been identified, evaluated and graded according to their significance. The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

The register is reviewed and updated by the Risk Committee 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.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the 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

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Payments totalling €293,400 were made to a local authority by the Department in 2024 for which a previous claim had been made by the local authority and paid by the Department. These payments related to a programme operated on an agency basis by the local authority, with the claims in question relating to delivery by other state agencies. This issue was identified by the Department following a subsequent claim by the local authority. The amount in question was offset against future claims as the funds in question remained with the local authority. Procedures around payments processing have been strengthened to minimise the risk of re-occurrence.

An issue was identified with regard to non-payroll payments to a staff member. While there was ultimately no loss of public funds, there was a risk that the issue could have resulted in a loss. Following detailed consideration of the issue, I have strengthened the relevant controls, in particular by providing for random detailed spot checks of payments in addition to the previous controls in place for these payments.

No further weaknesses in internal financial control were identified in relation to 2024 that resulted in, or may result in, a material loss.

Mary Hurley

Accounting Officer

Rural and Community Development

23 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 42 Rural and Community Development

Opinion on the appropriation account

I have audited the appropriation account for Vote 42 Rural and Community Development for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 42 Rural and Community Development for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Rural and Community Development and the Gaeltacht 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.

Grant funding of remote working hubs

Funding from Vote 42 Rural and Community Development has been used to support the development of a national network of remote working hubs. Chapter 20 of my *Report on the Accounts of the Public Services* for 2024 examines the operation of controls over the funding supports.

Seamus McCarthy
Comptroller and Auditor General

24 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 42 Rural and Community Development

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Rural Development and Regional Affairs			
	Original	205,420		
	Supplementary	11,107		
			216,527	210,607
				202,537
B	Community Development			
	Original	220,521		
	Deferred surrender	20,000		
	Supplementary	1,078		
			241,599	243,204
				224,382
C	Charities Regulatory Authority			
	Original	5,418		
	Supplementary	33		
			5,451	5,114
				4,974
Gross expenditure				
	Original	431,359		
	Deferred surrender	20,000		
	Supplementary	12,218		
			463,577	458,925
				431,893
Deduct				
D	Appropriations-in-aid		42,669	41,252
				52,136
Net expenditure				
	Original	388,690		
	Deferred surrender	20,000		
	Supplementary	12,218		
			420,908	417,673
				379,757

Surplus

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

	2024	2023
	€	€
Surplus	3,235,482	29,823,779
Deferred surrender	—	(20,000,000)
Surplus to be surrendered	3,235,482	9,823,779

Mary Hurley
Accounting Officer
Rural and Community Development

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	443,871	418,411
Pay	13,560	12,150
Non pay	1,494	1,332
Gross expenditure	458,925	431,893
<i>Deduct</i>		
Appropriations-in-aid	41,252	52,136
Net expenditure	417,673	379,757
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(261)	
Depreciation	425	
Loss on disposals	8	
	172	(231)
Changes in net current assets		
Decrease in prepayments	2,287	
Decrease in accrued income	9,982	
Increase in accrued expenses	1,080	
	13,349	2,158
Direct expenditure	431,194	381,684
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	1,239	1,819
Net programme cost	432,433	383,503

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 42 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	285	184
Vote 13	Office of Public Works	158	866
Vote 18	National Shared Services Office	24	26
Vote 20	Garda Síochána	134	124
Vote 24	Justice	379	379
Vote 43	Office of the Government Chief Information Officer	259	240
		1,239	1,819

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	11,457	11,629
Intangible assets	2.2	—	—
		11,457	11,629
Current assets			
Bank and cash		3,466	19,509
Prepayments	2.3	5,551	7,838
Accrued income	2.4	19,134	29,116
Other debit balances	2.5	373	25
		28,524	56,488
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	1,626	546
Deferred Income	2.7	779	779
Other credit balances	2.8	1,252	1,280
Net Exchequer funding	2.9	2,587	18,254
		6,244	20,859
Net current assets		22,280	35,629
Net assets		33,737	47,258
Represented by:			
State funding account	2.10	33,737	47,258

2.1 Property, plant and equipment ^a

	Buildings	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Cost or valuation				
At 1 January 2024	13,305	689	210	14,204
Additions	47	214	—	261
Disposals	—	(120)	(22)	(142)
At 31 December 2024	13,352	783	188	14,323
Accumulated depreciation				
At 1 January 2024	2,059	409	107	2,575
Depreciation for the year	268	136	21	425
Depreciation on disposals	—	(120)	(14)	(134)
At 31 December 2024	2,327	425	114	2,866
Net assets				
At 31 December 2024	11,025	359	73	11,457
At 31 December 2023	11,246	280	103	11,629

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2024	585	585
Additions	—	—
At 31 December 2024	585	585
Accumulated amortisation		
At 1 January 2024	585	585
Amortisation for the year	—	—
At 31 December 2024	585	585
Net assets		
At 31 December 2024	—	—
At 31 December 2023	—	—

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Outdoor Recreation Infrastructure Scheme	116	38
Community services programme	3,028	5,921
Rural supports	961	961
Leader – rural economy sub programme	1,371	741
Administration	36	177
Islands	39	—
	5,551	7,838

2.4 Accrued income

at 31 December	2024	2023
	€000	€000
A.5 Leader – rural economy sub programme	2,170	5,727
A.7 Rural regeneration and development – Outdoor Recreation Infrastructure Scheme	—	4,660
B.8 Programme for Peace and Reconciliation	16,748	18,729
B.13 Covid-19 Stability Fund 2020 and 2021 ^a	216	—
	19,134	29,116

Note ^a Subhead B.13 Covid-19 Stability Fund was included in the revised estimates for 2020 and 2021. This subhead was retired and re-used.

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Travel pass schemes	17	20
Leader food initiative	17	—
Payroll suspense	335	—
Other debit suspense items	4	5
	373	25

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	604	—
IT services and support	124	—
Specific programme accruals	859	528
Administration expenses	29	18
Other accruals	10	—
	1,626	546

2.7 Deferred income

at 31 December	2024	2023
	€000	€000
EU advance for the 2023-2027 LEADER Programme	779	779

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	260	232
Pay related social insurance	145	136
Professional services withholding tax	51	42
Value added tax	10	74
	466	484
Tidy Towns	698	654
Other	88	142
	1,252	1,280

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	3,235	9,824
Deferred surrender	—	20,000
Exchequer grant undrawn	(648)	(11,570)
Net Exchequer funding	2,587	18,254

Represented by:**Debtors**

Bank and cash	3,466	19,509
Debit balances: suspense	373	25
	<u>3,839</u>	<u>19,534</u>

Creditors

Credit balances: suspense	(1,252)	(1,280)
	<u>2,587</u>	<u>18,254</u>

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		47,258	49,185
Disbursements from the Vote			
Estimate provision	Account	420,908	
Surplus to be surrendered	Account	(3,235)	
Net vote		417,673	379,757
Expenditure borne elsewhere	1.1	1,239	1,819
Net programme cost	1	(432,433)	(383,503)
Balance at 31 December		33,737	47,258

2.11 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	—	—
Non-capital grant programmes	285,453	231,701
Capital grant programmes	264,923	256,915
Total of legally enforceable commitments	550,376	488,616
b) Non-capital grant programmes	€000	€000
Opening balance	231,701	140,699
Grants paid in the year	(198,201)	(181,059)
New grant commitments	251,953	272,061
Closing balance 31 December	285,453	231,701
c) Capital grant programmes	€000	€000
Opening balance	256,915	263,290
Grants paid in the year	(236,037)	(186,847)
New grant commitments	244,045	180,472
Closing balance	264,923	256,915

2.12 Contingent liabilities

The Department settled 1 legal case in 2024, to the value of €88,286. Payment of this settlement amount was made by the Department in 2024. There are no other cases in 2024.

2.13 Impact of accounting policy changes in 2024

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

at 31 December	2024
	€000
Payroll accrual ^a	(383)
Holiday accrual ^a	(221)
	(604)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
I	Salaries, wages and allowances			
	<i>Original</i>	13,736		
	<i>Supplementary</i>	156		
		13,892	13,560	12,150
ii	Travel and subsistence	410	334	334
iii	Training and development	190	151	204
iv	Operational services, supplies and sundry equipment	440	487	407
v	Digital capital investment and IT expenses	307	243	276
vi	Premises expenses	167	173	78
vii	Policy reviews, consultancy services and research	200	106	33
		15,606	15,054	13,482

The comparative figures have been re-analysed to reflect the 2024 reorganisation of administration subheads.

Programme A Rural Development and Regional Affairs

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	Original	8,026		
	Supplementary	89		
			8,115	6,804
A.2	Administration – non pay		915	839
A.3	Western Development Commission			748
	Original	2,620		
	Supplementary	18		
			2,638	2,355
A.4	Rural supports ^a			
	Original	39,820		
	Supplementary	10,000		
			49,820	49,032
A.5	Leader – rural economy sub programme			
	Original	44,000		
	Supplementary	3,000		
			47,000	51,020
A.6	Rural regeneration and development ^b			
	Original	95,000		
	Supplementary	(2,000)		
			93,000	78,960
A.7	Islands		15,039	14,598
			216,527	210,607
				202,537

Note ^a A.4 Rural supports includes the CLÁR programme, the Local Improvement Scheme (LIS) and the Walks Scheme

^b A.6 Rural regeneration and development consists of the Rural Regeneration and Development Fund (RRDF), the Town and Village Renewal Scheme (TVRS), and the Outdoor Recreation Infrastructure Scheme (ORIS).

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Western Development Commission

Estimate provision €2.62 million; outturn €2.752 million

The increase in expenditure of €132,000 relative to the estimate was due to higher than anticipated administration costs and two pension lump sum payments relating to unexpected early retirements occurring during the course of the year.

A.4 Rural supports

Estimate provision €39.82 million; outturn €47.621 million

This subhead provides funding for a number of schemes including the Walks Scheme, CLÁR and Local Improvement Scheme (LIS), as well as some other initiatives supporting rural development. The increase in expenditure of €7.801 million relative to the estimate provision was largely due to significant additional demand for funding under the LIS which was provided for through a supplementary estimate of €10 million in capital non-core funding early in the year.

A.5 Leader – rural economy sub programme

Estimate provision €44 million; outturn €45.447 million

Leader is a multi-annual programme which is demand led. The increase in expenditure of €1.447 million relative to the estimate provision was due to strong demand in 2024, which slightly exceeded anticipated levels, as the current programme drew to a close. The increased funding required was provided for from savings across the Department's vote and was obtained through a technical supplementary.

A.6 Rural regeneration and development

Estimate provision €95 million; outturn €91.519 million

Savings under the Rural Regeneration and Development Fund (RRDF) element of this subhead resulted from slower than expected delivery across a number of projects in receipt of capital funding. The savings arising from the RRDF capital were utilised to support the Community Recognition Fund and the Community Enterprise Programme.

The savings under RRDF were also used to provide €2 million in capital to expenditure on dog control under Social Inclusion and Community Activation Programme via technical supplementary.

A.7 Islands

Estimate provision €15.039 million; outturn €14.598 million

The majority of the current funding in the A.7 Islands subhead is used to subsidise transport contracts relating to our offshore islands. The shortfall in expenditure relative to the estimate provision was largely due to a delay on Inis Oirr pier. This was largely offset by the cost of transport services to the islands increasing in 2024 due to greater market driven costs relating to service contract renewals and new contracts being put in place during the year.

Programme B Community Development

		2024		2023
		Estimate provision		Outturn
		€000	€000	Outturn
			€000	€000
B.1	Administration – pay			
	<i>Original</i>	5,634		
	<i>Supplementary</i>	<u>67</u>		
			5,701	5,654
				5,225
B.2	Administration – non pay		767	641
				572
B.3	Supports for community and voluntary sector (part funded by the National Lottery)		21,045	21,110
				20,722
B.4	SICAP, local/regional development supports (part funded by the National Lottery)			
	<i>Original</i>	68,367		
	<i>Supplementary</i>	<u>4,000</u>		
			72,367	71,865
				65,252
B.5	Local community development committees (support)		3,405	2,885
				2,391
B.6	Supports for disadvantaged communities		7,500	7,500
				7,500
B.7	Dormant account measures		12,570	11,639
				12,464
B.8	Programme for Peace and Reconciliation		5,767	6,282
				6,967
B.9	Water Safety Ireland			
	<i>Original</i>	1,844		
	<i>Supplementary</i>	<u>11</u>		
			1,855	1,855
				1,545
B.10	Library development and archive service			
	<i>Original</i>	7,731		
	<i>Supplementary</i>	<u>(2,125)</u>		
			5,606	5,166
				6,312
B.11	Community Enhancement Programme			
	<i>Original</i>	21,001		
	<i>Supplementary</i>	<u>6,000</u>		
			27,001	28,594
				32,043
B.12	Community Services Programme		52,390	52,390
				52,389
B.13	ESF social innovation supports		2,500	2,500
				1,000

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.14	Ukraine supports – community fund			
	<i>Original</i>	10,000		
	<i>Deferred Surrender</i>	20,000		
	<i>Supplementary</i>	(6,875)		
		23,125	25,123	10,000
		241,599	243,204	224,382

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.4 Social Inclusion and Community Activation Programme

Estimate provision €68.367 million; outturn €71.865m million

The increase of €3.498 million in expenditure relative to the original provision was largely due to the requirement for a €2 million in capital funding for work to support policy regarding dog control and XL Bully regulations. The provision of this funding was provided through savings under the RRDF via technical supplementary.

In addition, €2 million in additional non-core current funding was sanctioned for SICAP via substantive supplementary to fund community development supports through the Community Connection Project.

B.5 Local community development committees

Estimate provision €3.405 million; outturn €2.885 million

The shortfall in expenditure of €520,000 relative to the estimate provision was due to delays in the roll-out of the planned Programme of Awareness for the LCDs and delays in the implementation of new initiatives arising from the publication of the Training Needs Analysis reports.

B.7 Dormant account measures

Estimate provision €12.57 million; outturn €11.639 million

The shortfall in expenditure of €931,000 relative to the estimate provision was due to a reduced demand for some Target Social Inclusion measures and the non-occurrence of expected expenditure from measures approved in Dormant Account Fund Action Plans.

B.8 Programme for Peace and Reconciliation

Estimate provision €5.767 million; outturn €6.282 million

The increase of €515,000 relative to the estimate provision was due to additional current requirements of the SEUPB under the PEACE Programme, the increased resource was provided from savings arising from delays with LCDs and current expenditure savings on SICAP.

B.10 Library Development and Archive Service

Estimate provision €7.731 million; outturn €5.166 million

The shortfall in expenditure of €2.565 million relative to the estimate provision was due to a delay on a major project under the libraries capital programme. Delays in progressing capital works on My Open Library projects resulted in underspends by local authorities. Savings of €2.125 million from the B.10 Library subhead was provided through a technical supplementary to fund additional demand under the A.5 LEADER subhead.

B.11 Community Enhancement Programme

Estimate provision €21.001 million; outturn €28.594 million

The increase in expenditure of €7.593 million relative to the estimate provision was due to the strong demand for the Community Centre Investment Fund and the small capital grants scheme under this subhead. Funding to meet the additional demand was provided by way of a technical supplementary estimate of €6 million from B14 Community Recognition Fund and through virements from capital savings in A6 RRD, B10 Libraries and A7 Islands as already advised.

B.14 Ukraine Supports

Estimate provision €30 million; outturn €25.123 million

The shortfall in expenditure of €4.877 million relative to the estimate provision was due to challenging delivery timelines for local authorities, and slower than anticipated progress in completion of projects due, in part, to constraints in the construction sector.

Savings under the B.14 subhead were utilised, through a technical supplementary, to meet additional capital expenditure demands under B.11 for the Community Centre Investment Fund and under A.5 LEADER.

Programme C Charities Regulatory Authority

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay		76	75
C.2	Administration – non pay		32	14
C.3	Charities Regularity Authority			
	<i>Original</i>	5,300		
	<i>Supplementary</i>	33		
		5,333	4,999	4,840
C.4	Charities Appeal Tribunal	10	26	—
		5,451	5,114	4,974

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

C.3 Charities Regulatory Authority

Estimate provision €5.3 million; outturn €4.999 million

The shortfall in expenditure of €301,000 relative to the estimate provision arose due to pay related programme costs in the Charities Regulatory Authority being less than anticipated due to continued recruitment delays.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Leader – rural economy sub programme	21,856	18,874	33,858
2	Programme for Peace and Reconciliation	5,500	7,006	4,338
3	Dormant accounts – programme expenditure	12,570	11,639	12,465
4	ESF Social Inclusion and Community Activation Programme	1,708	2,400	—
5	Receipts from additional superannuation contributions on public service remuneration	465	519	470
6	Miscellaneous contributions	570	814	1,005
		42,669	41,252	52,136

Significant variations

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

1 Leader – rural economy sub programme

Estimate provision €21.856 million; realised €18.874 million

Article 34 of Regulation No 1306/2013 has reference to the closure of the LEADER 2014-2022 programme and states that once 95% of the programme's funding is reached, any further payments will be suspended. LEADER reached this point during 2024 and therefore received less receipts for Q3 and Q4 than was originally anticipated. These receipts will only be realised pending a full and final reconciliation of the LEADER 2014-2022 programme.

2 Programme for Peace and Reconciliation

Estimate provision €5.5 million; realised €7.006 million

A number of PEACE projects were delivered more quickly than originally envisaged. This resulted in the level of SEUPB receipts from the EU being greater in 2024 than originally anticipated.

3 Dormant accounts – programme expenditure

Estimate provision €12.57 million; realised €11.639 million

The shortfall in receipts of €931,000 relative to the estimate provision was due to a reduced demand for some target social inclusion measures and some measures approved in dormant accounts action plans not progressing. The receipts reflect the expenditure within the area for the year.

4 ESF Social Inclusion and Community Activation Programme*Estimate provision €1.708 million; realised €2.400 million*

The excess receipts of €692,000 was due to pre-financing received during 2024, which had not been anticipated.

6 Miscellaneous contributions*Estimate provision €570,000; realised €814,000*

The excess receipts of €244,000 for 2024 was mainly due to a number of refunds received in respect of grants issued in prior years, which had not been anticipated. These receipts are, by their nature, difficult to estimate.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	16	16
Voluntary surrender of ministerial salaries	16	16
Pobal refund of Energy Support Scheme	—	8,085
Transferred to the Exchequer	(16)	(8,101)
Balance at 31 December	16	16

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	210	200
Agencies ^a	87	82
	297	282

Note ^a Comprises staffing of the following agencies: Charities Regulator, Western Development Commission and Water Safety Ireland.

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	12,460	11,128
Higher, special or additional duties allowances	76	105
Overtime	1	19
Employer's PRSI	1,023	898
Total pay	13,560	12,150

Note ^a The total pay figure is distributed across subheads A.1, B.1 and C.1.

Remuneration of agency staff		
	2024	2023
	€000	€000
Pay	5,176	4,718
Higher, special or additional duties allowances	25	45
Overtime	—	—
Employer's PRSI	518	481
Total pay	5,719	5,244

Note ^a The total pay figure is distributed across subheads A.3, B.9 and C.3.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	13	3	24,551	31,807
Overtime	4	—	421	17,993
Extra remuneration in more than one category	1	1	11,597	20,840
Agency staff				
Higher, special or additional duties allowances	3	1	17,421	9,436

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	112	116
60,000	69,999	28	26
70,000	79,999	14	14
80,000	89,999	8	16
90,000	99,999	15	9
100,000	109,999	4	6
110,000	119,999	4	6
120,000	129,999	4	3
130,000	139,999	—	—
140,000	149,999	—	—
150,000	159,999	—	1
160,000	169,999	1	—
170,000	179,999	1	2
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	1
220,000	229,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Mary Hurley	<u>225</u>	<u>215</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the civil service pre 95 pension scheme and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €7,455. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.7 Payroll overpayments ^a

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	23	20,554	19,857
Recovery plans in place	1	3,655	8,534

Note ^a In addition to the one recovery plan in place, there were seven overpayments closed in 2024, with the remaining number in progress/to be progressed during 2025.

Note 6 Miscellaneous

6.1 National Lottery funding

		2024		2023
		Estimate provision €000	Realised €000	Realised €000
B.3	Supports for community and voluntary sector (part funded by the National Lottery)	15,055	13,746	12,999
B.4	SICAP local/regional development supports (part funded by the National Lottery)	3,006	3,045	2,734
		18,061	16,791	15,733

The schemes part-funded by National Lottery funding within the B.3 subhead are the Volunteering Supports, Scheme to Support National Organisations, and the Senior Alert Scheme. The total outturn for these in 2024 was €7.242 million, €3.611 million and €5.593 million respectively.

The Senior Alerts Scheme is also part funded by the Dormant Accounts Fund, given the level of demand for the scheme, and the outturn for both 2023 and 2024 includes €3 million and €2.7m respectively which is funded through the Dormant Accounts Fund, with the remainder (i.e. €911,000 in 2024) part-funded by the National Lottery.

The grants part-funded by National Lottery funding within the B.4 sub-head are for work or projects that are outside of the Department's Social Inclusion and Community Activation Programme but within its ethos, with a focus on organisations that provide supports to those who are disadvantaged.

6.2 EU funding

Expenditure under subheads A.5 Leader – rural economy sub programme, B.4 SICAP local/regional development supports (part funded by the National Lottery), B.8 Programme for Peace and Reconciliation and B.13 ESF social innovation supports are co-financed by the EU.

6.3 Payments to Pobal

Pobal administers or supports a number of grant programmes on behalf of the Department. In 2024, the Department transferred amounts totalling €102.953 million to support these programmes as outlined below.

		2024	2023
		Realised	Realised
		€000	€000
A.4	Rural supports	2,630	1,648
A.5	Leader – rural economy sub programme	2,622	2,248
A.7	Islands	65	—
B.3	Supports for community and voluntary sector (part funded by the National Lottery)	10,849	10,233
B.4	SICAP, local/regional development supports (part funded by the National Lottery)	3,178	2,596
B.6	Supports for disadvantaged communities	1,395	1,349
B.7	Dormant account measures	4,761	4,469
B.11	Community enhancement programme	22,563	26,035
B.12	Community services programme	52,390	52,390
B.13	ESF – social innovation supports	2,500	1,000
		102,953	101,968

Note ^a Pobal has identified amounts totalling €25.347 million which remain unspent in relation to 2024 payments from the Department (€13.93 million in 2023 and €22.843 million in 2022). In line with circular 13/2014, any such balances are taken into account when making subsequent payments to Pobal. These amounts exclude payments in respect of Pobal's administration costs related to services provided on behalf of the Department

6.4 Write-offs

	2024	2023
	€000	€000
The following sums were written off in the year		
Leader programme	—	116
Community services programme	—	22
	—	138

6.5 Compensation and legal costs

Payments/costs paid by the Department in the year

	Total 2024	Total 2023
Number of cases	1	1
	€000	€000
Department's own legal costs	—	11
Payments by/on behalf of Department		
Compensation	—	43
Legal costs	88	10
Total	88	64

6.6 Fraud and suspected fraud

at 31 December	Number of cases	2024 €000	2023 €000
Suspected fraud	1	18	--

Appropriation Account 2024

Vote 43

**Office of the
Government Chief Information Officer**

Introduction

The Office of the Government Chief Information Officer is a division of the Department of Public Expenditure, National Development Plan Delivery and Reform. As Accounting Officer for Vote 43, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Government Chief Information Officer.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and

A surplus of €2.095 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation/ depreciation</i>
Office IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5 years	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 Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that 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, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The 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.

Data security

The Office of the Government Chief Information Officer in its role as a service provider to a number of public sector bodies implements a multi-layered defence-in-depth approach to cybersecurity and to protecting ICT systems, infrastructures, and services and has achieved ISO 27001 certification through the internationally accredited certification body, Certification Europe. This information security management system provides an overall governance framework for information security and sets out security policies, objectives, management oversight, practices and governance and ensures continual improvement of information security management.

The Office's defence-in-depth security strategy is achieved by utilisation of people, processes and technology to support the implementation of ICT security services.

Internal audit and Audit Committee

The Department of Public Expenditure, National Development Plan Delivery and Reform has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Office has provided details of five non-competitive but compliant contracts in excess of €25,000 in the annual return in respect of circular 40 of 2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform. The Office complied with the appropriate national and EU procedures.

Risk and control framework

The Department of Public Expenditure, National Development Plan Delivery and Reform 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 department and these have been identified, evaluated and graded according to their significance. The high-level risks facing the Department are 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 assigns responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the 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

The Department of Public Expenditure, National Development Plan Delivery and Reform has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

David Moloney

Accounting Officer

Office of the Government Chief Information Officer

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 43 Office of the Government Chief Information Officer Opinion on the appropriation account

I have audited the appropriation account for Vote 43 Office of the Government Chief Information Officer for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 43 Office of the Government Chief Information Officer for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Government Chief Information Officer 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

29 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 43 Office of the Government Chief Information Officer

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Government ICT services	52,993	50,030	44,534
Gross expenditure	52,993	50,030	44,534
<i>Deduct</i>			
B Appropriations-in-aid	205	237	298
Net expenditure	52,788	49,793	44,236

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 spending in the following year (see note 6.3).

	2024	2023
	€	€
Surplus	2,994,612	952,989
Deferred surrender	(900,000)	—
Surplus to be surrendered	2,094,612	952,989

David Moloney

Accounting Officer

Office of the Government Chief Information Officer

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	41,244	36,544
Pay	7,325	6,438
Non pay	1,461	1,552
Gross expenditure	50,030	44,534
<i>Deduct</i>		
Appropriations-in-aid	237	298
Net expenditure	49,793	44,236
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(5,557)	
Depreciation	4,222	
<i>Intangible assets (note 2.2)</i>		
Purchases	(11,978)	
Amortisation	307	
	(13,006)	(10,225)
Changes in net current assets		
Increase in prepayments	(171)	
Increase in accrued expenses	159	
	(12)	776
Direct expenditure	36,775	34,787
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	(11,198)	(8,217)
Net programme cost	25,577	26,570

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 43 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	513	613
Vote 12	Superannuation and Retired Allowances	35	33
Vote 13	Office of Public Works	996	977
Vote 18	National Shared Services Office	1,014	738
Cost of shared services provided to other votes		(13,756)	(10,578)
		(11,198)	(8,217)

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	17,458	16,123
Intangible assets	2.2	27,973	15,759
		45,431	31,882
Current assets			
Bank and cash		1,027	906
Prepayments	2.3	2,914	2,743
Other debit balances	2.4	1,275	222
		5,216	3,871
Less current liabilities			
Accrued expenses	2.5	806	647
Other credit balances	2.6	1,068	603
Net Exchequer funding	2.7	1,234	525
		3,108	1,775
Net current assets		2,108	2,096
Net assets		47,539	33,978
Represented by:			
State funding account	2.8	47,539	33,978

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	31,905	17	31,922
Additions	5,557	—	5,557
At 31 December 2024	37,462	17	37,479
Accumulated depreciation			
At 1 January 2024	15,782	17	15,799
Depreciation for the year	4,222	—	4,222
At 31 December 2024	20,004	17	20,021
Net assets			
At 31 December 2024	17,458	—	17,458
At 31 December 2023	16,123	—	16,123

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	1,401	15,222	16,623
Additions	—	11,978	11,978
Adjustment ^a	548	—	548
At 31 December 2024	1,949	27,200	29,149
Accumulated amortisation			
At 1 January 2024	864	—	864
Amortisation for the year	307	—	307
Adjustment ^a	5	—	5
At 31 December 2024	1,176	—	1,176
Net assets			
At 31 December 2024	773	27,200	27,973
At 31 December 2023	537	15,222	15,759

Note ^a Adjustment relates to the Beneficial Ownership Registers Interconnection System (BORIS) developed by the OGCI0 but paid for by the Department of Finance. The asset was originally recognised by that Department in 2023, but as the system is managed and controlled by the OGCI0, the asset was transferred to the OGCI0 with effect from 1 January 2024.

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
IT services	460	667
Licences	1,456	1,837
Software maintenance	903	206
Telecom services	95	33
	2,914	2,743

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Government networks	1,033	172
Agency services	10	10
Payroll debtors	180	—
Other debit suspense accounts	8	6
Recoupment of secondment	44	34
	1,275	222

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual	249	—
Holiday accrual	324	—
IT costs	227	606
Telecom services	4	23
Other administration	2	18
	806	647

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	121	110
Pay related social insurance	74	61
Professional services withholding tax	706	212
Value added tax	106	177
Pension contributions	23	19
	<u>1,030</u>	<u>579</u>
Suspense		
Purchase card	14	1
Payroll deductions held in suspense	24	23
	<u>38</u>	<u>24</u>
	<u>1,068</u>	<u>603</u>

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	2,095	953
Deferred surrender	900	—
Exchequer grant undrawn	(1,761)	(428)
Net Exchequer funding	<u>1,234</u>	<u>525</u>
Represented by:		
Debtors		
Bank and cash	1,027	906
Debit balances: suspense	1,275	222
	<u>2,302</u>	<u>1,128</u>
Creditors		
Due to the State	(1,030)	(579)
Credit balances: suspense	(38)	(24)
	<u>(1,068)</u>	<u>(603)</u>
	<u>1,234</u>	<u>525</u>

2.8 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			33,978	24,529
Disbursements from the Vote				
Estimate provision	Account	52,788		
Deferred surrender	Account	(900)		
Surplus to be surrendered	Account	(2,095)		
Net vote			49,793	44,236
Expenditure borne elsewhere	1.1		(11,198)	(8,217)
Net programme cost	1		(25,577)	(26,570)
Adjustment	2.2		543	—
Balance at 31 December			47,539	33,978

2.9 Commitments

	2024	2023
	€000	€000
at 31 December		
Procurement of goods and services	865	781

2.10 Impact of accounting policy changes in 2024

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

As at 31 December	2024
	€000
Payroll accrual ^a	(249)
Holiday accrual ^a	(324)
	(573)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2024		2023 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	7,768	7,325	6,438
ii	Travel and subsistence	70	73	59
iii	Training and development	87	63	70
iv	Operational services, supplies and sundry equipment	100	137	61
v	Digital capital investment and IT expenses	1,250	1,111	1,333
vi	Premises expenses	90	77	29
		9,365	8,786	7,990

Note ^a The administration expenditure subheads were updated by Government Accounting in 2024. Five subheads were retired, and four new subheads were created. The figures for 2023 have been reanalysed to reflect the new subheads.

Programme A Government ICT Services

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	7,768	7,325	6,438
A.2	Administration – non pay	1,597	1,461	1,552
A.3	Government ICT services	29,628	28,149	32,044
A.4	EU Recovery and Resilience Programme	—	—	4,500
A.5	Public service transformation	14,000	13,095	—
		52,993	50,030	44,534

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 Government ICT services

Estimate provision €29.6 million; outturn €28.1 million

The saving of €1.5 million in this subhead was due to the delays in some projects (e.g. Virtual Data Rooms) and delays with payment processing in Q4 2024. This programme provides for the delivery and development of a wide range of ICT services across Government including the Build to Share (BTS) suite of services.

A.5 Public service transformation

Estimate provision €14.0 million; outturn €13.1 million

The capital saving of €900,000 has been carried forward to 2025. Savings in this programme were due to the programme launch date being pushed out. This programme provides for the delivery of citizen facing digital services under the Life Events programme.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	188	222	191
2	Miscellaneous	17	15	107
		205	237	298

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	108	100
	108	100

5.2 Pay

	2024	2023
	€000	€000
Pay	6,582	5,788
Other allowances	80	67
Overtime	45	59
Employer's PRSI	618	524
Total pay	7,325	6,438

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024	2023
			€	€
Higher, special or additional duties allowances	12	1	14,216	13,596
Overtime	16	—	7,894	6,895
Extra remuneration in more than one category	—	—	—	—

5.4 Office employee pay bands

The number of Office employees paid from Vote 43, whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	64	53
60,000	69,999	11	14
70,000	79,999	9	8
80,000	89,999	9	5
90,000	99,999	4	8
100,000	109,999	6	1
110,000	119,999	1	3
120,000	129,999	4	1
130,000	139,999	—	1
140,000	149,999	1	—
190,000	199,999	—	1
200,000	209,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 43 Office of the Government Chief Information Officer is also the Accounting Officer for Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform. His salary level is disclosed in the Appropriation Account for Vote 11.

5.6 Other remuneration arrangements

This account includes expenditure in respect of one officer who was serving outside the Department for all of 2024 and whose salary was paid by the Office.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	13	4,313	11,383
Recovery plans in place	—	—	—

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year established	2024 €000	2023 €000
Data Governance Board	2021	36	27

The Data Sharing and Governance Act 2019 established the Data Governance Board. The Board plays a key role in implementing the provisions of the Act.

Under the legislation, the Board has a clearly defined set of legal powers and obligations and will advise the Minister for Public Expenditure, National Development Plan Delivery and Reform on

- the designation and operation of base registries (to store citizens' data)
- advise the Minister on the introduction of data management standards and guidelines
- promote and report on public sector bodies' compliance with the above standards and guidelines
- advise the Minister on the prohibition of collection of certain data by public sector bodies
- advise the Minister on directing public sector bodies to share data under the Act
- advise the Minister on the designation and operation of base registries, and
- review all data sharing agreements under the Act.

Remuneration for eligible Board members is paid through the salary subhead.

6.2 Government ICT services

This programme subhead provides for the delivery and development of a wide range of ICT services across Government including the Build to Share (BTS) suite of services, which are outlined in the table below.

Programme deliverables	2024 €000
BTS Managed Desktop, Private Cloud and other infrastructure services to over 10,000 users across 30 public service bodies in 40 locations	12,745
BTS Common applications to over 58,000 users in 55+ public service bodies, gov.ie and other websites to Government departments and agencies	9,497
Government network services to over 160 public service bodies in 1,200 locations	2,906
Public Service Enterprise Project and Portfolio Management Solution; ISO Standards	1,697
Virtual Data Rooms, Data Governance Board and Department specific applications	1,215

6.3 Deferred surrender

Deferred surrender comprises savings in 2024 of €900,000 in capital expenditure in the following subhead that was carried over to 2025.

	2024	2023
	€000	€000
A.5 Public Service Transformation	900	—
	900	—

Appropriation Account 2024

Vote 44

Data Protection Commission

Introduction

As Accounting Officer for Vote 44, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Data Protection Commission.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €8.724 million 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Software licences	Licence term 2-10 years	10-50%
Acquired/developed software	10 years	10%
Property, plant and equipment	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 Data Protection Commission.

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

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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Data Protection Commission and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the Data Protection Commission.

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 key business processes have been documented.
- There are systems in place to safeguard the assets.

The Commission uses the Performance Management and Development System, inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Data Protection Commission.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Data Protection Commission has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Data Protection Commission is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, 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.

The Audit and Risk Committee for the Data Protection Commission held four meetings for the period 1 January to 31 December 2024.

Procurement

The Data Protection Commission 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 €4.993 million in 2024.

The Data Protection Commission has provided details of two non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Data Protection Commission complied with the guidelines with the exception of one contract with a value of €12,270 with Liberel Communications Limited. An RFT was issued in March 2022 for the provision of audio visual infrastructure services to the Data Protection Commission subject to a maximum spend of €25,000. These services are required for the mapping and fit out of audio visual equipment at the Data Protection Commission's new premises, 6 Pembroke Row. Spend at the end of 2023 was €24,966 ex VAT. Services were still required throughout 2024 due to the ongoing fitout of the building. Additional spend in 2024 was €12,720 ex VAT. Services will also be required in 2025 until building fitout is completed. Only one company (Liberel) replied to this RFT within the timeframe and it is considered that the most economical and practical approach was to continue using Liberel to complete the necessary work.

Risk and control framework

The Data Protection Commission 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 Data Protection Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Senior Management Committee 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

In 2024 the Data Protection Commission's risk management process was subject to regular and ongoing review at Senior Management Committee and Commissioner level to ensure that priorities, resources and people are appropriately aligned.

Key Regulatory Actions (KRAs) to support the delivery of the Data Protection Commission's priorities are identified annually through business plans and signed off at Senior Management Committee level. In addition to setting out deliverables, these business plans specify risks to delivery, mitigations and issues. The risks to the delivery of the KRAs, emerging issues, mitigations and supports are actively considered as part of the KRA reporting to the Senior Management Committee and Commissioners.

Review of effectiveness

The Data Protection Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Data Protection Commission'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 senior management within the Data Protection Commission responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Dr Des Hogan

Accounting Officer

Data Protection Commission

23 September 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 44 Data Protection Commission Opinion on the appropriation account

I have audited the appropriation account for Vote 44 Data Protection Commission for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 44 Data Protection Commission for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion.

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Data Protection Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

24 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation *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 44 Data Protection Commission

Appropriation Account 2024			
	2024		2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Data Protection Regulation	28,411	19,722	17,832
Gross expenditure	28,411	19,722	17,832
Deduct			
B Appropriations-in-aid	285	320	259
Net expenditure	28,126	19,402	17,573

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	8,723,639	9,048,881

Dr Des Hogan
Accounting Officer
Data Protection Commission

23 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Pay	14,830	11,987
Non pay	4,892	5,845
Gross expenditure	19,722	17,832
<i>Deduct</i>		
Appropriations-in-aid	(320)	(259)
Net expenditure	19,402	17,573
Changes in capital assets		
<i>Intangible assets (note 2.2)</i>		
Amortisation	237	134
Changes in net current assets		
(Increase) in prepayments	(6)	
Increase in accrued expenses	582	
	576	(102)
Direct expenditure	20,215	17,605
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	7,442	656
Net programme cost	27,657	18,261

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 44 borne elsewhere.

	2024	2023
	€000	€000
Vote 12 Superannuation and Retired Allowances	75	87
Vote 13 Office of Public Works	7,284	487
Vote 18 National Shared Services Office	23	22
Vote 24 Justice	60	60
	7,442	656

The increase in the expenditure borne by the Office of Public Works relates to expenditure on the Data Protection Commission's new premises located at Pembroke Row, Dublin 2.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	692	929
		692	929
Current assets			
Bank and cash	2.3	172	421
Other prepayments	2.4	221	215
Other debit balances	2.5	488	4
		881	640
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	958	376
Other credit balances	2.7	552	419
Net Exchequer funding	2.8	108	6
		1,618	801
Net current liabilities		(737)	(161)
Net (liabilities)/assets		(45)	768
Represented by:			
State funding account	2.9	(45)	768

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a			
At 1 January 2024	37	2	39
Additions	—	—	—
At 31 December 2024	37	2	39
Accumulated depreciation			
At 1 January 2024	37	2	39
Depreciation for the year	—	—	—
At 31 December 2024	37	2	39
Net assets			
At 31 December 2024	—	—	—
At 31 December 2023	—	—	—

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	1,333	1,333
Additions	—	—
At 31 December 2024	1,333	1,333
Accumulated amortisation		
At 1 January 2024	404	404
Amortisation for the year	237	237
At 31 December 2024	641	641
Net assets		
At 31 December 2024	692	692
At 31 December 2023	929	929

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	169	417
Commercial bank accounts ^a	3	4
	172	421

Note ^a In addition to the Danske Bank PMG account, the Commission holds three other commercial bank accounts. One dormant bank account was closed in 2024. The Commission also operates a petty cash account.

2.4 Other prepayments

at 31 December	2024	2023
	€000	€000
Office premises expenses	179	174
Communications	20	16
Other	22	25
	221	215

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Advances to OPW	101	—
Other debit suspense	387	4
	488	4

Note ^a Other debit balances comprises the positive financial balances arising on suspense accounts, and relate to payroll timing issues.

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
IT services and support	42	6
Administration expenses	149	48
Legal costs	50	322
Payroll accrual	504	—
Holiday accrual	213	—
	958	376

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000

Amounts due to the State

Income tax	193	147
Pay related social insurance	167	125
Universal social charge	38	29
Local property tax	1	—
Value added tax on foreign invoices	12	10
Professional services withholding tax	105	82
	516	393

Suspense

Other credit suspense items	36	26
	552	419

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000

Surplus to be surrendered	8,724	9,049
Exchequer grant undrawn	(8,616)	(9,043)
Net Exchequer funding	108	6

Represented by:**Debtors**

Bank and cash	172	421
Debit balances: suspense	488	4
	660	425

Creditors

Due to the State	(516)	(393)
Credit balances: suspense	(36)	(26)
	(552)	(419)
	108	6

2.9 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		768	800
Disbursements from the Vote			
Estimate provision	Account	28,126	
Surplus to be surrendered	Account	(8,724)	
Net vote		19,402	17,573
Expenditure borne elsewhere	1.1	7,442	656
Net programme cost	1	(27,657)	(18,261)
Balance at 31 December		(45)	768

2.10 Commitments

	2024	2023
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	—	—

2.11 Contingent liabilities

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

2.12 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday accrual ^a	(213)
Payroll accrual ^a	(504)
	(717)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 44 Data Protection Commission is classified as administrative expenditure applied towards a single programme: provision of data protection regulation.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	19,147	14,830	11,987
ii	Travel and subsistence	110	60	41
iii	Training and development	150	274	170
iv	Operational services and sundry equipment	4,107	2,460	3,133
v	Digital capital investment and IT expenses	2,497	1,454	1,426
vi	Premises expenses	1,850	538	920
vii	Policy reviews, consultancy services and research	550	106	155
		28,411	19,722	17,832

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparatives have been amended accordingly.

Significant variations

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

i Salaries, wages and allowances

Estimate provision €19.147 million; outturn €14.830 million

The shortfall in expenditure of €4.317 million relative to the estimate provision is largely explained by ongoing challenges in relation to low candidate yield from the specialist competitions run in 2024 and a slow rate of assignment from generalist Public Appointment Service (PAS) panels and timeframes in which competitions are being advertised, and posts offered. Engagement with PAS reveals similar challenges in relation to candidate numbers for large volume competitions, and continued high demand from client organisations with several recruitment campaigns pushed into 2025. It is also due to the practice of providing for staff salaries on an annualised and mid-point of the salary scale.

iii Training and development

Estimate provision €150,000; outturn €274,000

The overspend of €124,000 relative to the estimate provision is driven by a higher than anticipated need for staff training and development in the year, further driven by an increase in staff numbers in the Commission. Recognising the continuing need for investment in training and development in the Data Protection Commission as its responsibilities and staff numbers grow, a significantly increased budget has been provided for in 2025.

iv Operational services and sundry equipment

Estimate provision €4.107 million; outturn €2.46 million

The underspend of €1.647 million relative to the estimated provision was driven by lower than anticipated legal costs. The factors which contributed to this underspend include the following. The Data Protection Commission's own internal legal resources were (and remain) effective, in terms of the ability to handle the majority of issues arising in-house without the need for external legal advice. There continues to be delays in the rate of progression of litigation proceedings (arising from agreed or Court-ordered stays in the litigation caseload). The progression of significant litigation against the Data Protection Commission has been put on hold by the Irish Courts, pending the outcome of a lead case currently before the Court of Justice of the European Union (CJEU).

v Digital capital investment and IT expenses

Estimate provision €2.497million; outturn €1.454 million

The shortfall in expenditure of €1.043 million relative to the estimates provided were driven by the following factors. There were less than anticipated ICT charges due to lower than forecast staff headcount growth; the Data Protection Commission office move was postponed and is now scheduled for 2025; and difficulties concerning the procurement of key technical expertise resulted in initiatives being rescheduled to 2025.

vi Premises expenses

Estimate provision €1.85 million; €538,000

The shortfall of expenditure of €1.312 million relative to the estimate provision was primarily driven by the purchase of the Data Protection Commission's office premises at Trinity Point by the Office of Public Works (OPW) in December 2023. Prior to being informed of the purchase, the Data Protection Commission budgeted rental costs for this premises into the 2024 budget for office premises expenses. Accordingly, due to the purchase of the property by the OPW, rent for the property is no longer charged to the Commission, with the exception of associated service charges.

It was anticipated that the Data Protection Commission would move into the new premises in Q4 2024, and consequently rent for one quarter was provided for in 2024.

vii Policy reviews, consultancy services and research

Estimate provision €550,000; outturn; €106,000

The shortfall in expenditure of €444,000 relative to the estimate provision was primarily driven by less than anticipated requirement for consultancy services.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision €000	Realised €000	Realised €000
1	Receipts from additional superannuation contributions on public service remuneration	275	316	242
2	Miscellaneous	10	4	17
		285	320	259

4.2 Extra receipts payable to the Exchequer

	2024 €000	2023 €000
Balance at 1 January	—	110
Administrative fines receipts	583	815
Interest	7	—
Transferred to the Exchequer	(590)	(925)
Balance at 31 December	—	—

4.3 Fines

The Data Protection Commission's statutory remit allows for the imposition of administrative fines. No fine imposed by the Data Protection Commission is collectable until confirmed by court order (whether on appeal or by confirmation application). Fines imposed by the Data Protection Commission as part of its regulatory activities are not categorised as income for the Data Protection Commission, and are instead remitted to the central exchequer. The Data Protection Commission derives no financial benefit from the fines it imposes when exercising the sanctioning powers of its regulatory role.

	2024 €000	2023 €000
Opening balance	2,836,082	1,285,114
Fines imposed in the year	652,070	1,551,783
Fines collected (see note 4.2)	(583)	(815)
Fines adjusted/written off	—	—
Closing balance	3,487,569	2,836,082

There were six fines imposed by the Data Protection Commission in 2024 with a total value of €652,069,500. Four of these fines, with a value of €652,000,000, are subject to appeal before the courts. One fine, with a value of €22,500, was confirmed by the Circuit Court in 2024 and collected in 2024. Two fines are outstanding, totalling €69,500.

Two fines imposed in 2023, with a value of €560,000, were collected in 2024.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	252	209
	252	209

5.2 Pay

Remuneration of all staff	2024	2023
	€000	€000
Pay	13,310	10,783
Higher, special or additional duties allowances	119	85
Employer's PRSI	1,401	1,119
Total pay	14,830	11,987

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Commission staff				
Higher, special or additional duties allowances	15	3	27,700	17,176

5.4 Commission employee pay bands

The number of Commission employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	164	152
60,000	69,999	19	5
70,000	79,999	13	20
80,000	89,999	21	13
90,000	99,999	4	5
100,000	109,999	9	8
110,000	119,999	1	3
120,000	129,999	1	1
130,000	139,999	2	1
170,000	179,999	—	1
190,000	199,999	2	—

5.5 Remuneration and benefits of Accounting Officer

There were two Accounting Officers in the period. Ms Helen Dixon was the Accounting Officer from 1 January to her resignation on 19 February. Dr Des Hogan is the Accounting Officer for the Data Protection Commission from 20 February 2024.

Dr Des Hogan and Mr Dale Sunderland were appointed Commissioners for Data Protection on 20 February 2024. Dr Hogan was also appointed Chairperson of the Data Protection Commission on that date – Section 16(1) of the Data Protection Act 2018 provides for the appointment of one Commissioner as Chairperson where there is more than one Commissioner for Data Protection appointed. Dr Hogan occupies the role of Accounting Officer for the Data Protection Commission in his capacity as Chairperson.

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

	2024	2023
	€000	€000
Basic pay – Ms Helen Dixon	28	176
Basic pay – Dr Des Hogan	199	—
	<u>227</u>	<u>176</u>

The Chairperson is paid at Deputy Secretary level. An allowance of €24,299 is paid to Dr Hogan to bring his salary to that of Deputy Secretary level. This allowance has been included in the pay figure above for Dr Hogan. The Accounting Officer is a member of the post 1995 pension scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	24	56,118	67,658
Recovery plans in place	3	6,411	17,714

Note 6 Miscellaneous

6.1 Compensation and legal costs

	Total 2024 ^a	Total 2023 ^a
Number of cases	41	60
	€000	€000
Commission's own legal costs	1,405	844
Payments by/on behalf of Commission		
Compensation	—	—
Legal costs	100	544
2024 Total	1,505	1,388

Note ^a Claims by members of the public

^b At 31 December 2024, there were 48 general litigation cases outstanding

Cumulative costs of cases completed in 2024

	Total
Number of cases	10
	€000
Commission's own legal costs	185
Payments by/on behalf of the Commission	
Compensation	—
Legal costs	63
Other costs	—
Total	248

6.2 Legal fees

Total legal costs of €2.118 million includes costs of €1.505 million which were incurred in respect of 41 sets of proceedings against the Data Protection Commission (to include judicial reviews, plenary proceedings and statutory appeals which were taken against the Data Protection Commission).

In addition, the total figure of €2.118 million also includes the Data Protection Commission's legal costs in respect of a further 18 sets of proceedings which were commenced by the Data Protection Commission itself, including eight marketing prosecutions and six administrative fines. The eight marketing prosecutions were taken by the Data Protection Commission before the District Court under SI 336/2011^a and the six confirmation applications were made by the Data Protection Commission before the Circuit Court under Section 143 of the Data Protection Act 2018 to confirm administrative fines which were imposed on organisations by the Data Protection Commission. The legal costs in respect of all 18 sets of proceedings totalled €263,877. However, six of these marketing prosecutions resulted in the prosecution costs being awarded to the Data Protection Commission, which totalled €3,861 (The Data Protection Commission was also awarded its costs in one proceeding, which was taken under section 134 of the Data Protection Act 2018. However, the final amount payable has yet to be paid between the parties). This reduced the overall legal costs associated with the proceedings taken by the Data Protection Commission in 2024 to €260,016.

Note a SI 336/2011 — European Communities (Electronic Communications Networks and Services) (Privacy and Electronic Communications) Regulations 2011 [known as the E-Privacy Regulations]

Appropriation Account 2024

Vote 45

**Further and Higher Education,
Research, Innovation and Science**

Introduction

As Accounting Officer for Vote 45, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Further and Higher Education, Research, Innovation and Science for certain services administered by that Office, and for the payments of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €16.252 million, including €10.123 million from additional appropriations-in-aid receipts, 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 20 of 2024, and financial reporting reforms introduced in Circular 23 of 2023 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

As part of the transition to wider accrual reporting based on International standards, notes to the account have been amended to implement Central Government Accounting Standards. Accounting policies and principles have been updated to provide detail in relation to these changes, and where available, comparatives have been restated to reflect this.

Allocation of costs

The Department of Education and Youth provides a shared service to this Department for a number of corporate functions for which an agreed allocation of costs has been applied. This Department does not hold fixed assets and assets used by this Department are owned and controlled by the Department of Education and Youth and recorded in the appropriation account for Vote 26. A notional depreciation charge has been applied in the net allied services expenditure note to reflect the use of these assets.

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 Department.

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

Shared services

This Department avails of a shared services arrangement with the Department of Education and Youth in respect of a number of business and corporate areas. The specific details for each area are outlined in separate memoranda of understanding.

Payroll and human resource services are provided through a shared service arrangement with the National Shared Services Office.

I rely on letters of assurance from the Accounting Officer of the Department of Education and Youth and the Accounting Officer of the National Shared Services Office confirming that the appropriate controls are exercised in the provision of shared services to this Department.

Aegis bodies

Oversight of aegis bodies is undertaken by designated units within the Department led by Principal Officers with support from other relevant divisions across the Department and on a shared services basis by the Sectoral Governance Unit of the Department of Education and Youth. This service is in the process of being transferred from the Department of Education and Youth to this department and expected to be complete in 2025.

The relationship with the aegis bodies is determined by

- the legislative underpinning of the body.
- the requirements set out in the *Code of Practice for the Governance of State Bodies* as published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The Department works with its aegis bodies to ensure that the oversight conditions laid out in the Code of Practice are satisfied and that robust performance delivery agreements, or equivalent, are in place with each body. As appropriate, the Department ensures that time-limited or full derogations from aspects of the code of practice have been agreed and documented to satisfy its 'comply or explain' requirements. The Code of Practice provides for a multi-annual corporate plan and an annual business plan. These plans allow, respectively, for overall corporate strategy and annual priorities to be developed and agreed with the Department.

During 2024, the Department maintained its formal review process which included the completion of a 'compliance assurance return' (CAR). This review was undertaken to aid assurance as to the extent to which the Department's non-commercial aegis bodies adhere to the core components of the code of practice while also providing assurances with regard to the extent to which the bodies are complying with evolving governance and statutory obligations. The governance material gathered from CAR is also utilised to enable the Department to consider approaches to future governance work programmes.

Within the wider higher education sector, sectoral codes of practice aligned to the specific legislative and regulatory frameworks of universities and institutes of technology are in place. The reform of institutional governance arrangements within the higher education sector is set out in the Higher Education Authority Act 2022.

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.
- An Audit Committee to advise me in discharging my responsibilities with regards to the internal financial control system.
- Procedures for all key business processes have been documented and there are systems in place to safeguard assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place including segregation of duties along with a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with relevant guidelines.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, supported by an external service provider, which operates in accordance with a written charter. Its work is informed by analysis of the risks to which the Department is exposed and its annual audit plan, approved by me, is based on this analysis.

The internal audit plan, overseen by the Internal Audit Committee and approved by the Secretary General aims to cover the Department's key controls on a rolling basis over a reasonable period. Four audits and an advisory review were completed in 2024. Arising from the reviews conducted, several audit recommendations were implemented to strengthen controls and provide greater assurance on the governance framework and the system of internal control in operation within the Department.

The role of the Audit Committee is to provide an ongoing systematic review of the control environment and governance procedures across all areas of activity for which the Department has responsibility. This Department supports the Audit Committee in discharging its responsibilities, respects its independence and undertakes to provide adequate resources to enable the Audit Committee to properly discharge its functions.

European Social Fund

The European Social Fund and European Globalisation Fund Support Unit within this Department is responsible for the policy and management of the European Social Fund (ESF) 2014-2020 and the European Social Fund Plus (ESF+) 2021-2027 in Ireland including processing of claims.

The ESF/ESF+ Audit Authority (AA), a section within the Department of Education and Youth's Internal and EU Audit Unit, is responsible for auditing these funds and is functionally independent of this Department's ESF and EGF Policy and Operations Unit, and the ESF/ESF+ Managing Authority and Certifying Authority/Accounting Function.

The auditors operate with the direct authority of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in line with the terms of SI No. 681/2023 and 694/2023 and in accordance with the AA's own written charter. The AA reports to this Department's Audit Committee and to the European Commission on the conduct of its audit programme.

Procurement

The Department has provided details of two non-competitive contracts in the annual return in accordance with circular 40/02. One of these contracts pertains to the Department itself.

Non-compliance with procurement rules

In 2024, the Department complied with the guidelines on procurement with the exception of three contracts in excess of €25,000 (exclusive of VAT), totalling €729,483, as set out below.

- A contract secured through an OGP multi-supplier framework agreement for business, management, and ICT support exceeded its contract value by €505,869 because the rate of expenditure and usage under the contract was higher than initially anticipated due to increased resources being required across a number of projects. The contract, now expired, was initially awarded in June 2022 for a two-year term with an extension option. When the contract reached its maximum value, it necessitated a new tender process and award of contract. The additional costs covered the transition period between suppliers across several projects.

- A five-year contract was put in place for a shared service payroll solution for the ETB sector, with two permitted two-year extensions. Although the contract remains compliant with its original timeline, its low estimated financial value has exceeded its contract value by €216,302. This occurred due to limited scope for change control in the contract and the subsequent expansion of services to include additional payee cohorts within the ETB sector. A procurement process is underway to secure a replacement contract in advance of the current contract's expiry in May 2027.
- A contract for advisory services, obtained through a three-quote process, exceeded its maximum tendered value of €50,000 by €7,312. This was because demand on the contracted service was higher than anticipated when the contract was being prepared. The contract has now expired, and a new contract has been established.

Risk and control framework

The Department 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, mitigate those risks.

A risk register is in place which identifies key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is updated by risk owners and reviewed by the Risk Committee on a regular basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed at an acceptable level. The risk register was formally reviewed by the Management Board during 2024.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the management board, where relevant, in a timely manner. 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 Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department'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 senior management within the department responsible for the development and maintenance of the internal financial control framework.

ICT security

ICT is part of a shared service arrangement with the Department of Education and Youth and an agreement setting out the framework for the delivery of ICT services, signed by both Departments, is in place. The Department of Education and Youth confirms its strong commitment to the security of ICT systems and implements multiple cybersecurity protocols to protect the security of its IT systems and infrastructure. These measures are reviewed and updated on a regular basis.

The cyber-security protocols and measures are supported by the work of the National Cyber Security Centre (NCSC) and the National Computer Security Incident Response Team (NCSIR), which provides early warnings, alerts, announcements and dissemination of information in respect of risk and incidents. In addition, the Department of Education and Youth is supported by security expertise from multiple third-party organisations. As part of the National Cyber Security Strategy 2019-2024, the NCSC, in conjunction with the Office of the Government Chief Information Officer, has developed a cyber-security baseline standard for Government ICT. The Department is implementing this standard and developing a cyber-security strategy based on advice and guidance from the NCSC and other cyber security advisors.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the Appropriation Account.

Colm O'Reardon

Accounting Officer

Further and Higher Education, Research,
Innovation and Science

23 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 45 Further and Higher Education, Research, Innovation and Science

Opinion on the appropriation account

I have audited the appropriation account for Vote 45 Further and Higher Education, Research, Innovation and Science for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 45 Further and Higher Education, Research, Innovation and Science for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Further and Higher Education, Research, Innovation and Science 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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Seamus McCarthy
Comptroller and Auditor General

23 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's Public Financial Procedures, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 45 Further and Higher Education, Research, Innovation and Science

Appropriation Account 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Skills development			
	<i>Original</i>	607,462		
	<i>Supplementary</i>	10,692		
			618,154	575,110
B	Higher education			
	<i>Original</i>	2,453,232		
	<i>Deferred surrender</i>	31,695		
	<i>Supplementary</i>	213,842		
			2,698,769	2,484,176
C	Research, innovation and science			
	<i>Original</i>	283,112		
	<i>Deferred surrender</i>	8,396		
	<i>Supplementary</i>	(10,045)		
			281,463	263,054
Gross expenditure				
	<i>Original</i>	3,343,806		
	<i>Deferred surrender</i>	40,091		
	<i>Supplementary</i>	214,489		
			3,598,386	3,322,340
<i>Deduct</i>				
D	Appropriations-in-aid			
	<i>Original</i>	77,746		
	<i>Supplementary</i>	20,000		
			97,746	95,944
Net expenditure				
	<i>Original</i>	3,266,060		
	<i>Deferred surrender</i>	40,091		
	<i>Supplementary</i>	194,489		
			3,500,640	3,226,396

Surplus

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

	2024	2023
	€	€
Surplus	16,252,055	50,170,038
Deferred surrender	—	(40,091,000)
Surplus to be surrendered	16,252,055	10,079,038

Colm O'Reardon
Accounting Officer
Further and Higher Education, Research,
Innovation and Science

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	3,570,438	3,303,627
Pay	19,381	16,855
Non pay	2,438	1,858
Gross expenditure	3,592,257	3,322,340
<i>Deduct</i>		
Appropriations-in-aid	107,869	95,944
Net expenditure	3,484,388	3,226,396
Changes in net current assets		
Decrease in prepayments	875	
Decrease in accrued income	1,030	
Increase in accrued expenses	894	
	2,799	(1,722)
Direct expenditure	3,487,187	3,224,674
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	7,102	7,422
Notional rents	614	614
Net programme cost	3,494,903	3,232,710

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 45 borne elsewhere.

	2024	2023
	€000	€000
Vote 9 Office of the Revenue Commissioners	19	24
Vote 12 Superannuation and Retired Allowances	3,979	4,012
Vote 13 Office of Public Works	250	233
Vote 18 National Shared Services Office	27	26
Vote 20 Garda Síochána	265	244
Vote 26 Education	2,498	2,814
Vote 43 Office of the Government Chief Information Officer	29	33
Central Fund – ministerial pensions	35	36
	7,102	7,422

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Current assets			
Bank and cash	2.1	38,872	77,888
Prepayments	2.2	4,303	5,178
Accrued income	2.3	886	1,916
Other debit balances	2.4	487	400
		44,548	85,382
Less			
Current liabilities			
Accrued expenses	2.5	2,968	2,074
EU moneys for distribution	2.6	34,986	37,523
Other credit balances	2.7	983	732
Net Exchequer funding	2.8	3,390	40,033
		42,327	80,362
Net current assets		2,221	5,020
Net assets		2,221	5,020
Represented by:			
State funding account	2.9	2,221	5,020

2.1 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balances	38,872	77,888
	38,872	77,888

2.2 Prepayments

at 31 December	2024 €000	2023 €000
South East Technological University (Waterford campus)	4,214	5,117
Shared services	31	24
ESF eCohesion	29	28
Other	29	9
	4,303	5,178

2.3 Accrued income

at 31 December	2024	2023
	€000	€000
Additional superannuation contributions from HEIs	872	1,111
Shared services	14	320
Other	—	485
	886	1,916

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Agency payments	4	5
Cycle to work scheme	7	2
Staff salary suspense	446	383
Travel pass scheme	14	6
Salary recoupment from other departments and agencies	—	4
Travel and subsistence	4	—
Transfer of functions	12	—
	487	400

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Capital programmes	1,768	1,945
Payroll accrual	630	—
Holiday pay accrual	353	—
Shared services	153	86
Other	64	43
	2,968	2,074

2.6 EU moneys for distribution

at 31 December	2024	2023
	€000	€000
ESF PEIL 2014 – 2020	31,258	25,583
ESF EIST 2021 – 2027	3,728	11,940
	34,986	37,523

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	267	237
Pay related social insurance	200	168
Universal social charge	54	50
Local property tax	1	1
Professional services withholding tax	114	39
Value added tax	68	40
Transfer of functions	—	38
Pension contributions	—	64
Relevant contracts tax	278	20
Extra Exchequer receipts	—	75
Salary recoupment to other departments and agencies	1	—
	983	732

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	16,252	10,079
Deferred surrender	—	40,091
Exchequer grant undrawn	(12,862)	(10,137)
Net Exchequer funding	3,390	40,033
Represented by:		
Debtors		
Bank and cash	38,872	77,888
Debit balances: suspense	487	400
	39,359	78,288
Creditors		
EU moneys for distribution	(34,986)	(37,523)
Other credit balances	(983)	(732)
	(35,969)	(38,255)
	3,390	40,033

2.9 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		5,020	3,298
Disbursements from the Vote			
Estimate provision	Account	3,500,640	
Surplus to be surrendered	Account	(16,252)	
Net vote		3,484,388	3,226,396
Expenditure borne elsewhere	1.1	7,102	7,422
Non-cash items - notional rent	1	614	614
Net programme cost	1	(3,494,903)	(3,232,710)
Balance at 31 December		2,221	5,020

2.10 Commitments

	2024	2023
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	333	637
Non-capital grant programmes ^{a, b}	2,838,653	2,665,800
Capital grant programmes ^c	638,300	910,946
Major capital grant programmes	259,372	312,350
Public private partnership projects	1,257,622	1,313,893
Total of legally enforceable commitments	4,994,280	5,203,626

Note ^a Non-capital grant programme commitments include grants to aegis bodies and other organisations including universities, technological universities, institutes of technology, and education and training boards to fund current expenditure including pay.

^b Following a review of the 2023 non-capital grant programmes this figure has been revised.

^c Capital grant programme commitments relate to grants awarded to aegis bodies for capital projects managed by those organisations.

b) Major capital grant programmes

Capital grant programmes involving total expenditure of €20 million or more

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent year	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Agency commitments: capital - buildings					
B.16. TUS (Coonagh Fitout Phase 1)	17,568	3,925	3,051	24,544	24,544
B.16 UCD O'Brien Centre for Science (Phase III)	17,302	7,698	—	25,000	25,000
C.5.7 European Southern Observatory (ESO)	21,586	6,463	10,161	38,210	34,071
C.3.1 Science Foundation Ireland (SFI) ^a	354,190	80,311	246,160	680,661	617,969
	410,646	98,397	259,372	768,415	701,584

Note ^a This figure was revised as the threshold has increased from €10m to €20m.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project costs changed in 2024 by more than €1 million compared to 2023.

C.5.7 European Southern Observatory (ESO)

Increase in expected total spend: €4.139 million

This increase reflects the annual membership fee to the ESO which is recognised as a commitment each year when the revised estimates are published. The increase is also due to indexation which adjusts the fee based on inflation.

C.3.1 Science Foundation Ireland (SFI)

Increase in expected total spend: €62.692 million

This increase reflects two awards made under the SFI ARC Hubs programme, funded through ERDF, and commenced in Q4 2024.

Unitary payments of public private partnership projects

The Department has obligations under four separate contracts to design, build, finance, maintain and operate educational infrastructure under the Public Private Partnership (PPP) model.

PPPs are structured arrangements between public sector bodies and private sector investors for the purpose of delivering infrastructure projects that would otherwise be managed through traditional procurement mechanisms with all construction expenditure paid up front. The costs are paid by the Department through monthly unitary charges over 25 years, starting when construction is completed.

The Department makes monthly unitary charge payments to the investor on all operational PPP projects. The unitary charge payment is made up of two elements, a fixed cost element and a variable (indexed) element which changes in line with the Consumer Price All Item Index (CPI).

An indexation review date is specified in each contract. Once the indexation factor is determined, the annual unitary charge is calculated by adding the fixed and adjusted variable values.

Name of PPP project	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Legally enforceable commitments to be met in subsequent years	Project total in 2024	Project total in 2023
	€000	€000	€000	€000	€000
Grangegorman quads	92,649	20,584	472,136	585,369	588,734
HEIPPP Bundle I ^a	—	34,919	693,362	728,281	741,694
MTU - Cork School of Music	143,924	8,763	69,639	222,326	222,148
MTU - National Maritime College of Ireland	160,987	6,689	22,485	190,161	190,177
	397,560	70,955	1,257,622	1,726,137	1,742,753

Note ^a In the 2023 appropriation account, HEIPPP Bundle 1 project total was recorded as €718.357 million. The 2023 project total contained €7.963 million which was not a legally enforceable contract commitment and should not have been included. The €7.963 million consisted of costs for a team of architects, engineers, legal and survey costs to bring the HEI PPP Bundle 1 projects through initial design and planning process.

In 2024 this figure has been restated to €741.694 million. The difference of €31.3 million (€741.694 million less €710.394 million) was omitted from the 2023 figure. €31.3 million is the VAT and relevant indexation that is applied to the unitary charges monthly invoices over the 25 year HEIPPP contract period.

Significant variations

An explanation is provided below in relation to any unitary payments where the expected total spend has changed by more than €1 million compared to 2023.

- The decrease in unitary payments under *Grangegorman Quads* (€3.365 million) is due to unitary charges being less than originally expected in 2024 due to unavailability and service performance deductions, and as a result of the yearly indexation review.
- The decrease in PPP programme/unitary payments under *HEIPPP Bundle* (€13.413m) arises on foot of the actual 2024 Harmonised Index of Consumer Prices (HICP) rate being lower than previously estimated.

2.11 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	113	18

2.12 Contingent liabilities

The Department has contingent liabilities estimated at less than €162,000 (2023: €80,000).

2.13 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(630)
Holiday pay accrual ^a	(353)
Total	(983)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	20,737	19,381	16,855
ii	Travel and subsistence	601	388	352
iii	Training and development	300	184	194 ^a
iv	Operational services, supplies and sundry equipment	1,290	840	787 ^a
v	Digital capital investment and IT expenses	1,750	540	334
vi	Premises expenses	214	136	173
vii	Policy reviews, consultancy service and research	667	350	18
		25,559	21,819	18,713

Note ^a The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. 2023 figures have been revised to reflect these changes.

Significant variations

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

ii Travel and subsistence

Estimate provision €601,000; outturn €388,000

Expenditure was €213,000 below the estimate provision due to lower levels of foreign and home travel than expected. The estimate provision was increased in 2024 due to increased travel and subsistence claims in 2023 resulting in a supplementary estimate.

iii Training and development

Estimate provision €300,000; outturn €184,000

The decrease in expenditure of €116,000 relative to the estimate provision is mainly due to less demand for training than expected. The estimate provision was increased in 2024 due to increased demand for training and development in 2023 resulting in a supplementary estimate.

iv Operational services, supplies and sundry equipment

Estimate provision €1.29 million; outturn €840,000

The underspend of €450,000 is due to less expenditure than anticipated on a number of expenditure items including entertainment, postal services, office supplies, contractors and external providers. This subhead was introduced in 2024 to replace a number of previous administration subheads.

v Digital capital investment and IT expenses

Estimate provision €1.75 million; outturn €540,000

The decrease of €1.210 million compared to the estimated provision was mainly due to IT capital investment being less than provided for. These services are provided by the Department of Education through a shared service arrangement. An allocation in the Revised Estimates is provided to meet the costs of this service and a further allocation is provided should additional demands arise. This additional allocation was not required.

vii Policy reviews, consultancy service and research

Estimate provision €667,000; outturn €350,000

The underspend of €317,000 is due to less demand for consultancy services in 2024 than anticipated with a number of projects delayed until 2025.

Programme A Skills Development

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	
			€000	€000
A.1	Administration – pay		8,450	7,952
A.2	Administration – non pay		1,965	1,001
A.3	SOLAS admin, capital and general expenses			
	<i>Original</i>	29,009		
	<i>Supplementary</i>	<u>(3,778)</u>		
			25,231	25,082
A.4	European Social Fund (ESF) and European Globalisation Adjustment Fund (EGF) enterprise supports			24,988
	<i>Original</i>	600		
	<i>Supplementary</i>	<u>180</u>		
			780	740
A.5	Grants to SOLAS in respect of further education and training activities			932
	<i>Original</i>	524,095		
	<i>Supplementary</i>	<u>13,379</u>		
			537,474	538,147
A.6	Grant to Quality and Qualifications Ireland (QQI)			501,295
	<i>Original</i>	6,257		
	<i>Supplementary</i>	<u>1,822</u>		
			8,079	8,079
A.7	Superannuation etc. payable to former members of FÁS, SOLAS and An Comhairle Oiliúna (AnCO)			5,935
	<i>Original</i>	37,086		
	<i>Supplementary</i>	<u>(911)</u>		
			36,175	36,175
			618,154	617,176
				575,110

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.3 SOLAS admin, capital and general expenses

Estimate provision €29.009 million; outturn €25.082 million

The decrease of €3.927 million, relative to the estimate provision, was primarily due to SOLAS savings in 2023. These savings included a surplus on construction income (€2.845 million) and underspends on SOLAS internal programmes and overheads (€928,000). Savings on Pay (€178,000) in 2023, as a result of the recruitment of fewer staff than initially planned, were used in the 2024 Supplementary Estimates to offset against payroll pressures in 2024 (€173,000), resulting in a net saving of €5,000. In relation to capital, SOLAS' drawdown of €351,000 was less than the estimate provision of €500,000 (€149,000).

A.4 European Social Fund (ESF) and European Globalisation Adjustment Fund (EGF) enterprise supports

Estimate provision €600,000; outturn €740,000

The increase of €140,000 between the original estimate and the outturn is mainly due to additional costs incurred to support, enhance and update the Employment, Inclusion, Skills and Training (EIST) programme IT system (Ireland's European Funds Administration System, IEFAS) which was implemented by the ESF Managing Authority.

A supplementary estimate of €180,000 was approved to cover the increase in expenditure on this subhead.

A.6 Grant to Quality and Qualifications Ireland (QQI)

Estimate provision €6.257 million; outturn €8.079 million

The €1.822 million increase between the original estimate and the actual expenditure is primarily due to higher pay and pension costs from the Building Momentum pay agreement, funding to address increased tax liabilities and other non-pay expenses.

A supplementary estimate of €1.822 million was approved to cover the increase in expenditure on this subhead.

Programme B Higher Education

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	9,742	9,090	7,919
B.2	Administration – non pay	2,265	1,143	873
B.3	Grant for general expenses of Higher Education Authority			
	<i>Original</i>	15,475		
	<i>Supplementary</i>	<u>17</u>		
		15,492	13,400	10,500
B.4	General current grants to universities, institutes of technology and other designated institutions of higher education			
	<i>Original</i>	1,380,683		
	<i>Supplementary</i>	<u>234,781</u>		
		1,615,464	1,621,131	1,442,132
B.5	Shared services			
	<i>Original</i>	42,237		
	<i>Deferred surrender</i>	7,763		
	<i>Supplementary</i>	<u>(12,000)</u>		
		38,000	35,990	37,593
B.6	Dublin Dental Hospital (grant)			
	<i>Original</i>	14,502		
	<i>Supplementary</i>	<u>879</u>		
		15,381	15,381	13,852
B.7	Dublin Institute for Advanced Studies (grant)			
	<i>Original</i>	8,544		
	<i>Supplementary</i>	<u>317</u>		
		8,861	8,861	8,245
B.8	Royal Irish Academy of Music (grant)			
	<i>Original</i>	4,468		
	<i>Supplementary</i>	<u>45</u>		
		4,513	4,513	4,014
B.9	Grants to certain third level institutions	9,444	10,184	10,710
B.10	Superannuation etc. payable to former staff of universities and institutes of technology			
	<i>Original</i>	242,415		
	<i>Supplementary</i>	<u>10,760</u>		
		253,175	255,021	291,558

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.11	Student support and related expenses			
	<i>Original</i>	403,119		
	<i>Supplementary</i>	<u>(34,670)</u>		
			368,449	363,885
B.12	Research activities			341,217
	<i>Original</i>	69,850		
	<i>Deferred surrender</i>	3,000		
	<i>Supplementary</i>	<u>(7,014)</u>		
			65,836	64,721
B.13	EU, international, north/south activities			65,550
	<i>Original</i>	7,149		
	<i>Supplementary</i>	<u>5,554</u>		
			12,703	12,854
B.14	Grangegorman Development Agency			13,170
	<i>Original</i>	4,582		
	<i>Supplementary</i>	<u>371</u>		
			4,953	4,953
B.15	Miscellaneous grants and services			4,013
	<i>Original</i>	2,757		
	<i>Supplementary</i>	<u>2,802</u>		
			5,559	3,020
B.16	Third level infrastructure			137
	<i>Original</i>	197,000		
	<i>Deferred surrender</i>	20,932		
	<i>Supplementary</i>	<u>12,000</u>		
			229,932	194,517
B.17	Public private partnership costs		39,000	74,713
			<u>2,698,769</u>	<u>2,693,377</u>
				<u>2,484,176</u>

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

B.3 Grant for general expenses of Higher Education Authority

Estimate provision €15.475 million; outturn €13.4 million

The €2.075 million decrease compared to the estimate provision was due to hiring fewer staff than initially planned resulting in lower payroll expenses. Additionally, delays to the tender process for refurbishment works led to lower than expected capital expenditure.

Savings of €2.075 million were reallocated within the Vote through virement at year end.

B.4 General current grants to universities, institutes of technology and other designated institutions of higher education

Estimate provision €1.381 billion; outturn €1.621 billion

The increase of €240.448 million relative to the estimate provision was primarily due to costs associated with the following.

- Cost of living measures which included a once-off reduction to the student contribution fee for undergraduate students eligible for free fees (€146 million).
- €96.3 million for pay costs arising from the Building Momentum pay agreement.
- €4.6 million to provide higher education supports to individuals displaced by the war in Ukraine.
- A range of other costs and savings resulting in some net offsets against the expenditure pressures arising.
- €5.7 million towards free fees first instalment 2024/25.

A supplementary estimate of €234.781 million in addition to virement of €5.7 million from current expenditure savings provided for increases in expenditure on this subhead.

B.5 Shared services

Estimate provision €50 million; outturn €35.99 million

The €14.010 million decrease between the original estimate and the actual outturn is mainly due to underspending on capital expenditure, as projects delivered through EduCampus and HEAnet did not progress as initially forecast. Additionally, delays on in-house shared services projects led to underspends on current expenditure.

Savings were reallocated within the Vote as part of a supplementary estimate and through virement at year end.

B.6 Dublin Dental Hospital (grant)

Estimate provision €14.502 million; outturn €15.381 million

The increase of €879,000 between the original estimate and the outturn is primarily due to higher pay and pension costs from the Building Momentum pay agreement and public only consultant contracts.

A supplementary estimate of €879,000 provided for increases in expenditure on this subhead.

B.9 Grants to certain third level institutions

Estimate provision €9.444 million; outturn €10.184 million

The increase of €740,000 relative to the estimate provision was primarily due to costs associated with cost of living measures for a once-off reduction to the student contribution fee for undergraduate students eligible for free fees (€1.602 million) and costs relating to tuition fees for students eligible for the Temporary Tuition Fee Support Scheme. These costs were offset by savings arising on the subhead from reduced student free fees costs.

B.10 Superannuation etc. payable to former staff of universities and institutes of technology

Estimate provision €242.415 million; outturn €255.021 million

The increase of €12.606 million relative to the estimate provision is due to

- higher pay and pension costs from the Building Momentum pay agreement; and
- increase to pension costs for former staff of Institutes of Technology due to a higher number of retirements than forecast along with increases in the average cost of pension and lump sum payments.

A supplementary estimate of €10.76 million along with a virement of €1.8 million from savings at year end provided for increases in expenditure on this subhead.

B.11 Student support and related expenses

Estimate provision €403.119 million; outturn €363.885 million

The net decrease of €39.234 million relative to the estimate provision was due to

- savings on student supports following a once-off €1,000 reduction in the student contribution fee for undergraduate students eligible for free fees. These savings were netted off against the cost of the reduction which was issued from subhead B.4. (€47 million).
- Increased funding allocated to the Student Assistance Fund (SAF) and the post graduate fee contribution grant as part of the Government's response to the cost of living crisis (€11.1 million).
- Increased funding to provide supports to individuals, displaced by the war in Ukraine in third level education in Ireland (€1.14 million).
- Additional savings arose due to slightly fewer applications to SUSI than expected in the academic year 2024/25.

Net savings, €34.67 million, were reallocated within the Vote as part of a supplementary estimate and virement of €4.563 million at year end.

B.12 Research activities

Estimate provision €72.85 million; outturn €64.721 million

The decrease of €8.129 million relative to the estimate provision is due to delays in commencement of phase 2 of the Shared Island North/South Research programme.

Savings of €7.014 million were reallocated within the Vote as part of a supplementary estimate with the balance surrendered at year end.

B.13 EU, international, north/south activities

Estimate provision €7.149 million; outturn €12.854 million

The increase of €5.705 million relative to the estimate provision was primarily due to the cost of monthly stipends for displaced Ukrainian students in the tertiary education system.

A supplementary estimate of €5.554 million along with a virement of €150,908 from current expenditure savings at year end provided for increases in expenditure on this subhead.

B.14 Grangegorman Development Agency

Estimate provision €4.582 million; outturn €4.953 million

€371,000 increase compared to the estimated provision was due to additional non pay legal and reporting costs and costs from the Building Momentum pay agreement.

A supplementary estimate of €371,000 provided for increases in expenditure on this subhead.

B.15 Miscellaneous grants and services

Estimate provision €2.757 million; outturn €3.02 million

The net increase of €263,000 relative to the estimated provision was primarily due to increased expenditure (€1.02m) across 2 items; including additional medicine places in universities in Northern Ireland and a new build-digital project managed by the Grangegorman Development Agency. These were offset by savings of €761,706 across a number of other miscellaneous items on this subhead.

Additional expenditure for which a supplementary estimate of €2.8m was provided did not materialise and savings at year end were reallocated within the Vote through virement at year end.

B.16 Third level infrastructure

Estimate provision €217.932 million; outturn €194.517 million

The €23.415 million decrease relative to the estimated provision was largely due to the reallocation and reprofiling of planned 2024 expenditure on the Higher Education Strategic Infrastructure Fund and Technological Sector Strategic Projects Fund programmes to future years due to budget constraints at a Departmental level. In particular, there was a specific need to transfer these capital savings to subhead B17 (public private partnership) in order to respond to funding pressures on that subhead including the payment of VAT liabilities €35.713 million on the HE Bundle 1 PPP Contract while staying within the Department's overall capital envelope. €12 million, received through a supplementary estimate technical adjustment, was allocated to the higher education sector to provide for research and equipment demands.

B.17 Public private partnership costs

Estimate provision €39 million; outturn €74.713 million

The €35.713 million increase compared to the estimated provision was largely due to the reallocation of capital funding from subhead B16 (third level infrastructure) to respond to funding pressures on this subhead including the payment of VAT liabilities €35.713 million on the HE Bundle 1 PPP Contract. The VAT liabilities were paid in December 2024 but the Department had anticipated this liability would fall due in 2025.

Programme C Research, Innovation and Science

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		2,339	2,068
C.2	Administration – non pay	2,545	294	228
C.3	Science and technology development programme			
	<i>Original</i>	254,121		
	<i>Deferred surrender</i>	6,000		
	<i>Supplementary</i>	(10,045)		
		250,076	250,076	235,286
C.4	Programme for research in third level institutions			
	<i>Original</i>	18,300		
	<i>Deferred surrender</i>	1,600		
		19,900	19,932	19,932
C.5	Subscriptions to international organisations			
	<i>Original</i>	7,504		
	<i>Deferred surrender</i>	796		
		8,300	9,057	5,531
C.6	Legal costs and other services (including Global Science Forum)			
		50	6	9
		281,463	281,704	263,054

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

C.5 Subscriptions to international organisations

Estimate provision €8.3 million; outturn €9.057 million

This subhead provides for Ireland's membership of the European Southern Observatory and the increase of €757,000 relative to the estimate provision was due to increase of membership fees. A virement of €767,730 in capital expenditure savings from other subheads on the Vote were transferred to this subhead to facilitate this increase.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
D.1	Superannuation contributions	570	822	798
D.2	ESF, EGF and other EU receipts	1,637	1,637	—
D.3	Receipts from additional superannuation contributions on public service remuneration			
	Original	70,589		
	Supplementary	15,000		
		85,589	93,327	84,797
D.4	Miscellaneous			
	Original	4,950		
	Supplementary	5,000		
		9,950	12,083	10,349
		97,746	107,869	95,944

Significant variations

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

D.1 Superannuation contributions

Estimate provision €570,000; realised €822,000

The increase of €252,000 relative to the estimate provision arose due to an increase in staff numbers and the impact of pay awards in 2024.

D.3 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €70.589 million; realised €93.327 million

The increase of €22.738 million relative to the estimate provision arose due to increased staff numbers and the impact of pay awards arising from the Building Momentum pay agreement. A supplementary estimate of €15 million was approved for this subhead to provide for the increase in appropriations received.

D.4 Miscellaneous

Estimate provision €4.95 million; realised €12.083 million

The increase of €7.133 million relative to the estimate provision primarily arose from the receipt of additional moneys from TU Dublin in respect of their contribution towards the Grangegorman PPP.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	75	309
Recoupment of unspent funding	1,855	521
Transferred to the Exchequer	(1,930)	(755)
Balance at 31 December	—	75

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	285	260
Tertiary level ^a	29,285	26,302
Other agencies	742	698
Number of staff at year end	30,312	27,260

Note ^a Reflects core-funded posts only.

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	17,499	15,339
Higher, special or additional duties allowances	184	90
Other allowances	2	1
Overtime	27	35
Employer's PRSI	1,669	1,390
Total pay ^a	19,381	16,855

Note ^a The total pay figure is reflected under Note 3 and is distributed across subheads A1, B1 and C1.

Remuneration of agency staff

	2024	2023
	€000	€000
Pay	60,923	53,287
Higher, special or additional duties allowances	368	415
Other allowances	77	68
Overtime	10	4
Employer's PRSI	5,985	5,194
Total pay	67,363	58,968

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff ^a				
Higher, special or additional duties allowances	15	7	29,596	22,309
Other allowances	1	—	2,384	916
Overtime	10	—	7,507	14,971
Extra remuneration in more than one category	3	2	12,597	—
Note ^a The details of allowances and overtime payments in this table relate solely to Departmental staff.				
Agency staff ^b				
Higher, special or additional duties allowances	44	19	25,334	46,699
Other allowances	96	—	1,216	1,167
Overtime	6	—	3,464	2,038
Extra remuneration in more than one category	17	5	26,068	47,762

Note ^a The details of allowances and overtime payments in this table relate solely to Departmental staff.

Note ^b The details of allowances and overtime payments in this table relate to staff employed by agencies in receipt of funding from this Department.

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	150	149
60,000	69,999	45	23
70,000	79,999	22	25
80,000	89,999	21	18
90,000	99,999	14	12
100,000	109,999	11	15
110,000	119,999	9	4
120,000	129,999	2	2
130,000	139,999	2	—
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	1	1
170,000	179,999	1	2
180,000	189,999	2	—
190,000	229,999	—	—
230,000	239,999	1	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	—	—
270,000	279,999	—	1

5.5 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €4,000. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €17,809 in respect of one officer who served outside the Department for part of 2024 and whose salary was paid by the Department.

This account does not include expenditure in respect of the salaries of four officers who were serving outside the Department for all or part of 2024 in other Government departments.

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	20	45,498	44,474
Recovery plans in place	3	7,451	2,055

Note ^a The 2023 published overpayments figure was revised upwards by €1,213 following a review of the payroll overpayments in 2024.

Three overpayment recovery plans in respect of three individuals to the value of €2,068 were transferred to the Department in 2024.

5.7 Severance/redundancy

There were no severance/redundancy payments in 2024.

5.8 Remuneration and benefits of Accounting Officer

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

	2024 €000	2023 €000
Colm O'Reardon (from 9 September 2023)	237	55
Jim Breslin (to 8 September 2023)		
Basic pay	—	161
Severance payment	—	114
	237	330

The value of retirement benefits is not included above. Colm O'Reardon is a member of the Single Public Service Pension Scheme for public servants appointed after 1 January 2013. His entitlement to pension benefits do not extend beyond the standard terms of that scheme.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department

Total legal costs incurred by the Department in 2024 were €154,986.

Compensation and legal costs paid during 2024 in respect of cases in which the Department is or was involved did not exceed €50,000 and is included in the total figure above.

Cumulative costs completed cases – costs paid by the Department.

Cumulative costs of completed legal cases paid by the Department in 2024 did not exceed €50,000.

Payments made by the Chief State Solicitor's Office

During the period, no legal costs/fees with respect to legal cases involving the Department were paid by the Chief State Solicitor's Office (CSSO).

6.2 Fraud and suspected fraud

There were no instances of Departmental fraud, suspected fraud or suspected irregularity identified in 2024 or 2023.

6.3 Write-offs

No write offs arose in 2024 or 2023.

6.4 Arbitration and conciliation costs

No arbitration and conciliation costs arose in 2024 or 2023.

6.5 EU funding

2024 European Social Fund (ESF) receipts

EU funding received during 2024 to appropriations-in-aid are detailed in the table below.

	2024	2023
	€000	€000
EU funding category		
D2.1 ESF pay	1,423	—
D2.1 ESF non pay	214	—
	1,637	—

There were no receipts from the Programme for Employability, Inclusion and Learning (PEIL) 2014-2020, which is an ESF co-funded programme, due to 97% of the original allocation having been receipted previously. The remaining balance will be distributed when formal closure of the programme is completed.

ESF+ co-funded programme for the 2021-2027, Employment, Inclusion, Skills and Training (EIST) was approved by the European Commission and Government in Q4 2022. During 2024, the EIST Monitoring Committee approved the implementation plans for the first tranche of actions which enabled the commencement of the distribution of pre-financing receipts including €1.637m for this Department.

Overview of ESF Programme for Employability, Inclusion and Learning 2014-2020: position at year end 2024

	ESF	Youth Employment Initiative (YEI)	React EU	Total
	€000	€000	€000	€000
Allocation 2014-2020	484,516	68,145	141,604	694,265
Receipts up to end 2023	484,516	68,145	16,081	568,742
2024 receipts				
Annual pre-financing receipts				
Interim payment	—	—	127,444	127,444
application receipts				
Balance in respect of 2018-2023	—	—	(2,832)	(2,832)
Total receipts in 2024	—	—	124,612	124,612
Receipts up to end 2024	484,516	68,145	140,693	693,354
As % of 2014-2020 allocation	100%	100%	99.36%	99.87%

Overview of ESF+ Employment, Inclusion, Skills and Training Programme 2021-2027: position at year end 2024

	ESF+
	€000
Allocation 2021-2027	508,380
Receipts up to end 2023	12,710
2024 receipts	
Pre-financing receipts	—
Payment applications	15,197
Balance in respect of 2021-2023	(2,542)
Total receipts in 2024	12,655
Receipts up to end 2024	25,365
As % of 2021/2027 allocation	5%

6.6 Direct EU funding to bodies under the Department's aegis

In addition to the funding of grants from the Vote, direct EU aid to bodies under the aegis of the Department are shown below.

	2024	2023
	€000	€000
Aegis body		
Higher Education Authority	16,230	19,450
Irish Research Council	240	4,110
Léargas	33,617	22,895
Quality and Qualifications Ireland	390	18
SOLAS	30	32
	50,507	46,505

Aegis body	Purpose of funding
Higher Education Authority	Promotion and administration of the Erasmus+ programme.
Irish Research Council	HERA and the Dorothy Programme.
Léargas	Erasmus+, ESC, NCGE, management fees and project funding.
Quality and Qualifications Ireland	QQI is the national contact point for NARIC and EUROPASS and as such receives funding for its contribution to its initiatives.
SOLAS	CEDEFOP EU Agency.

6.7 Late payment interest

	2024	2023
	€000	€000
Total net interest paid	1	5