

Appropriation Account 2021

Vote 16

Valuation Office

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 2021 for the salaries and expenses of the Vote for Valuation Office and certain minor services.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.794 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 principle, as set out by the Department of Public Expenditure and Reform in circulars 1 and 9 of 2022, have been applied in the preparation of the account.

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

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

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 to this Office.

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

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

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an 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

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecast
- 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.

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 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 compliance

I confirm that 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.

The Office has provided details of two 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 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 register is reviewed and updated by the Management Advisory Committee (MAC) 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 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 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 2021 that require disclosure in the appropriation account.

Covid-19 control issues

At the request of senior management, a review of the impact of Covid-19 on the Office's systems of internal controls was carried out in 2020. This confirmed no effective diminution such would give rise to an adverse risk assessment indicating the requirement for compensating measures. As there has been no material changes to the policies and procedures of the Office relevant to internal financial control, senior management can confirm, in respect of the accounting year 2021, that the 2020 position as regards the requirements for compensating measures remains valid.

Colm Lavery

Accounting Officer
Valuation Office

8 September 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 16 Valuation Office

Opinion on the appropriation account

I have audited the appropriation account for Vote 16 Valuation Office for the year ended 31 December 2021 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 Valuation Office for the year ended 31 December 2021, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

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

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

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

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

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

12 September 2022

Appendix to the report

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 and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure 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 the Houses of the Oireachtas 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 financial statements as a whole are 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 financial statements 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 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.

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 certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 16 Valuation Office

Appropriation Account 2021

	2021		2020
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Provision of a State Valuation service	16,033	11,420	9,654
B Administration service for the Valuation Tribunal	1,546	710	628
Gross expenditure	17,579	12,130	10,282
<i>Deduct</i>			
C Appropriations-in-aid	1,283	953	895
Net expenditure	16,296	11,177	9,387

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €325,000 of unspent allocations in respect of the capital elements of the Vote was carried forward to 2022 (note 6.2).

	2021	2020
	€	€
Surplus	5,118,765	6,966,869
Deferred surrender	(325,000)	—
Surplus to be surrendered	4,793,765	6,966,869

Colm Lavery
Accounting Officer
Valuation Office

8 September 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

		2021	2020
	€000	€000	€000
Programme cost		1,411	736
Pay		8,219	7,843
Non pay		2,500	1,703
Gross expenditure		12,130	10,282
<i>Deduct</i>			
Appropriations-in-aid		953	895
Net expenditure		11,177	9,387
Changes in capital assets			
Purchases cash	(680)		
Depreciation	23	(657)	28
Changes in net current assets			
Increase in closing accruals	454		
Increase in stock	—	454	(155)
Direct expenditure		10,974	9,260
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		6,223	5,504
Net programme cost		17,197	14,764

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.

		2021	2020
		€000	€000
Vote 12	Superannuation and Retired Allowances	4,778	4,076
Vote 13	Office of Public Works	1,408	1,411
Vote 18	National Shared Services Office	16	17
Vote 43	Office of the Government Chief Information Officer	21	—
		6,223	5,504

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	716	40
Current assets			
Bank and cash	2.2	771	238
Stocks		21	21
Prepayments	2.3	143	159
Other debit balances	2.4	16	23
Accrued income		14	303
Net Exchequer funding	2.7	—	51
Total current assets		965	795
Less current liabilities			
Accrued expenses	2.5	267	94
Deferred income		162	186
Other credit balances	2.6	484	312
Net Exchequer funding	2.7	303	—
Total current liabilities		1,216	592
Net current liabilities		(251)	203
Net assets		465	243
Represented by:			
State funding account	2.8	465	243

2.1 Capital assets

	Office and IT equipment €000	Furniture and fittings €000	Assets under development €000	Total €000
Gross assets				
Cost or valuation at 1 January 2021	991	430	—	1,421
Adjustments ^a	(33)	(148)		(181)
Additions	—	—	680	680
Disposals	(133)	—	—	(133)
Cost or valuation at 31 December 2021	825	282	680	1,787
Accumulated depreciation				
Opening balance at 1 January 2021	951	430	—	1,381
Adjustments	(52)	(148)	—	(200)
Depreciation for the year	23	—	—	23
Depreciation on disposals	(133)	—	—	(133)
Cumulative depreciation at 31 December 2021	789	282	—	1,071
Net assets at 31 December 2021	36	—	680	716
Net assets at 31 December 2020	40	—	—	40

Note ^a These adjustments relate to the removal of individual items with values of under €10,000 from the assets register as per circular 21/2020 *Increase in the value threshold for inclusion of assets in the assets register*. They also reflect a correction of historical values to align with the fixed asset register.

2.2 Bank and cash

at 31 December	2021 €000	2020 €000
PMG balance	720	126
Commercial bank account balance	51	112
	771	238

2.3 Prepayments

at 31 December	2021	2020
	€000	€000
Software support	123	129
Administration	10	20
Other prepayments	10	10
	143	159

2.4 Other debit balances

at 31 December	2021	2020
	€000	€000
Recoupable travel pass expenditure	12	9
Other debit suspense items	4	14
	16	23

2.5 Accrued expenses

at 31 December	2021	2020
	€000	€000
IT services and support	73	15
Administration expenses	47	79
Legal costs	147	—
	267	94

2.6 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	107	100
Universal social charge	21	20
Local property tax	1	1
Pay related social insurance	71	73
Professional services withholding tax	226	69
Pension contributions	25	23
	451	286
Payroll deductions held in suspense	27	25
Miscellaneous liabilities	6	1
	484	312

2.7 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	4,794	6,967
Deferred surrender	325	—
Exchequer grant undrawn	(4,816)	(7,018)
Net Exchequer funding	303	(51)
Represented by:		
Debtors		
Bank and cash	771	238
Debit balances: suspense	16	23
	<u>787</u>	<u>261</u>
Creditors		
Due to the State	(451)	(286)
Credit balances: suspense	(33)	(26)
	<u>(484)</u>	<u>(312)</u>
	<u>303</u>	<u>(51)</u>

2.8 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		243	265
Disbursements from the Vote			
Estimate provision	Account	16,296	
Deferred surrender	Account	(325)	
Surplus to be surrendered	Account	<u>(4,794)</u>	
Net vote		11,177	9,387
Expenditure (cash) borne elsewhere	1.1	6,223	5,504
Non-cash items – capital assets adjustment	2.1	19	(149)
Net programme cost	1	<u>(17,197)</u>	<u>(14,764)</u>
Balance at 31 December		465	243

2.9 Commitments ^a

Global commitments	2021	2020
at 31 December	€000	€000
Procurement of goods and services	2,750	1,161
Capital projects	10,068	—
	12,818	1,161

a) Major capital projects

	Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
	€000	€000	€000	€000	€000
Project AXIA ^b	—	680	10,068	10,748	—
	—	680	10,068	10,748	—

- Note ^a With effect from 1 January 2022, responsibility for the Valuation Tribunal has been passed to the Vote 34 Housing, Local Government and Heritage.
- ^b Project AXIA is a business transformation project aimed at providing the ability to manage the activities of the Valuation Office from beginning to end, provide uninterrupted access for stakeholders, improve the efficiency of staff and allow the Valuation Office to deliver fair, equitable and consistent commercial property valuations. The system will include case management and workflow management capability in addition to an activity-based costing module. The work on the project commenced in 2021 and is expected to conclude in early 2023.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	8,868	8,219	7,843
ii	Travel and subsistence	271	125	101
iii	Training and development and incidental expenses	1,064	438	433
iv	Postal and telecommunications services	105	85	70
v	Office equipment and external IT services	3,977	1,707	931
vi	Office premises expenses	161	107	70
vii	Consultancy services and other services	60	38	99
		14,506	10,719	9,547

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).

ii Travel and subsistence

Estimate provision €271,000; outturn €125,000

The decrease of €146,000 in expenditure on travel and subsistence was mainly as a result of the Valuation Tribunal allocation of €111,000 being unspent as they could not hold 'in person' hearings during 2021. The Valuation Office allocation of €160,000 was underspent by €35,000 as officers were unable to travel for four months during the year as a consequence of Covid-19 restrictions.

iii Training and development and incidental expenses

Estimate provision €1.064 million; outturn €438,000

The decrease of €626,000 in expenditure on training and development and incidental expenses was mainly due to the Valuation Tribunal allocation of €700,000 to cover members fees being underspent by €550,000 because of a reduced number of hearings held during 2021.

v Office equipment and external IT services

Estimate provision €3.977 million; outturn €1.707 million

The decrease of €2.27 million in expenditure on office equipment and external IT services was due to the capital element of this allocation being underspent as the commencement of the contract with the external provider for project AXIA was delayed beyond the expected start date. €1.087 million of €3.25 million was expended during 2021. The balance of the projected expenditure will be incurred in 2022 and 2023.

Programme A Provision of a State valuation service

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	8,461	7,783	7,535
A.2	Administration – non pay	4,499	2,226	1,383
A.3	Fees to counsel and other legal expenses	73	12	84
A.4	National revaluation projects	3,000	1,399	652
		16,033	11,420	9,654

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €4.613 million lower than (originally) provided.

A.2 Administration – non pay

Estimate provision €4.499 million; outturn €2.226 million

The shortfall of €2.273 million in expenditure was mainly due to the underspend of the capital allocation for project AXIA.

A.4 National revaluation projects

Estimate provision €3 million; outturn €1.399 million

The shortfall of €1.601 million in expenditure was due to the inability of the external service provider for revision services to fulfil their agreed contract deadlines as a result of the Covid-19 restrictions.

Programme B Administration service for the Valuation Tribunal

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	407	436	309
B.2	Administration – non pay	1,139	274	319
		1,546	710	628

Note With effect from 1 January 2022, responsibility for the Valuation Tribunal has been passed to Vote 34 Housing, Local Government and Heritage.

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €836,000 lower than (originally) provided.

B.2 Administration – non pay

Estimate provision €1.139 million; outturn €274,000

The decrease of €865,000 in expenditure was mainly due to the inability of the Valuation Tribunal to hold planned ‘in person’ hearings as a consequence of the Covid-19 restrictions. This is evidenced by significant underspends in both travel and subsistence and members fees.

Note 4 Receipts

4.1 Appropriations-in-aid

	Estimated €000	2021	2020
		Realised €000	Realised €000
1 Valuation Tribunal appeal fees	40	50	45
2 Valuation certificates	120	94	86
3 Valuation revision fees	800	550	528
4 Miscellaneous receipts	65	8	7
5 Receipts from additional superannuation contributions on public service remuneration	258	251	229
Total	1,283	953	895

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €330,000 less than estimate. Explanations for variances are set out below:

3 Valuation revision fees

Estimate €800,000; realised €550,000

The shortfall of €250,000 was due to the coming into effect, from 1 September 2021, of the regulations in SI 437 of 2021 which removed the requirement for local authorities to pay a fee for the outcome of each revision case carried out on their behalf.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Number of staff at year end	2021	2020
Full time equivalents	<u>139</u>	<u>146</u>

5.2 Pay

Remuneration of Office staff	2021	2020
	€000	€000
Pay	7,432	7,117
Higher, special or additional duties allowances	88	77
Other allowances	15	14
Overtime	2	2
Employer's PRSI	682	633
Total pay	<u>8,219</u>	<u>7,843</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Higher, special or additional duties allowances	20	—	7,911	8,994
Overtime	2	—	2,449	2,874
Other allowances	3	—	5,048	2,477
Extra remuneration in more than one category	2	—	7,496	7,479

5.4 Other remuneration agreements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €80,190. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Salary of Accounting Officer

As at 31 December 2021, the Accounting Officer's salary is at the grade of Assistant Secretary, with an annual gross salary of €136,652. The Accounting Officer was serving in an interim acting capacity. The previous Accounting Officer's salary at 31 December 2020 was €154,775.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Office in the year^a

	Claims by		Total	Total
	employees	members of the public	2021	2020
Number of cases	—	12	12	10
	€000	€000	€000	€000
Department's own legal costs	—	—	—	—
Payments by/on behalf of Department				
Compensation	—	—	—	—
Legal costs	—	8	8	81
Other costs	—	4	4	3
2021 Total	—	12	12	84
2020 Total	—	10	84	

Notes ^a At 31 December 2021, there were no outstanding claims.

6.2 Deferred surrender

Deferred surrender comprises savings in 2021 of €325,000 in capital expenditures in the following subheads that were carried over to 2022.

	€000
A.2 Valuation Office - Administration – non pay	300
B.2 Valuation Tribunal - Administration – non pay	25
	325

Note With effect from 1 January 2022, responsibility for the Valuation Tribunal has been passed to the Vote 34 Housing, Local Government and Heritage.

6.3 Merger

As part of a programme of rationalisation of State bodies, a Government decision was made on 31 October 2012 to merge the Valuation Office, Ordnance Survey Ireland and the Property Registration Authority. The new organisation arising from the merger will be known as Tailte Éireann.

Responsibility for the Valuation Office, Ordnance Survey Ireland and the Property Registration Authority is with the Department of Housing, Local Government and Heritage, as is responsibility for the establishment of Tailte Éireann. The Project Board has been working towards the development of a detailed plan for the establishment of the new entity, planning and designing the necessary infrastructure for the new organisation. Department of Housing, Local Government and Heritage are providing guidance and support to the Project Board in relation to the required legislation and other issues relevant to the merger.

At its meeting on 22 December 2020, the Government approved the general scheme of the Tailte Éireann Bill and agreed that the formal drafting of the Bill should be undertaken by the Office of the Attorney General. Pre-legislative scrutiny took place in 2021 in relation to the proposed legislation. The Cabinet approved the Spring Legislation Programme for 2022, outlining the Government's legislative commitments for the upcoming Dáil and Seanad term. The Tailte Éireann Bill 2022 was published on 6 September 2022.

Accommodation arrangements for Tailte Éireann have been put in place by the Office of Public Works, effective in the final quarter of 2024. The merging organisations will remain in their current locations until the new building is ready for occupation.

When established, Tailte Éireann will be responsible for providing the authoritative property registration system, national mapping and surveying infrastructure and property valuation service for the State. As such, it will be the primary national source of property information and geo-spatial data and will be a leader in the development and delivery of land information services.