

Appropriation Account 2022

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 2022 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 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €9.948 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 22 of 2022, have been applied in the preparation of the account, except for the following.

Inventory valuation

Military inventories are valued at average cost and include certain items that have been refurbished. Civil Defence inventories are valued at purchase price.

Capital assets

The threshold for inclusion of capital asset additions for government departments and offices in the statement of capital assets increased to €10,000 for an individual asset with effect from 1 January 2021. Since this date, the Department of Defence continues to record additions to capital assets at individual values of less than €10,000.

Land and buildings are not valued and are not included in capital assets (note 2.1). A schedule of land and buildings administered by the Department of Defence is shown in appendix A. These are used for Defence Forces purposes and include unique and dedicated properties.

Payments under certain programmes for the development of Defence Forces equipment, including the purchase of aircraft and the refurbishment of armoured personnel carriers, are recorded as prepayments until they are brought into use, at which stage they are recorded as capital assets.

Capital assets under development

Payments in respect of the development of land and buildings administered by the Department of Defence are included as part of note 2.2 – capital assets under development. When such projects are completed, they are removed from capital assets under development. There is no transfer to the asset register as, in line with the policy noted above, land and buildings are not included in capital assets.

Depreciation

Military assets and Civil Defence motor vehicles are depreciated to residual values at rates varying between 3% and 20% per annum using the straight line method.

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

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, 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

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

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

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 138 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, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of three contracts (in excess of €25,000), totalling €213,489 (exclusive of VAT), as set out below.

- €44,860 related to payments to one supplier where the contract went beyond its original term
- €168,629 related to payments to two suppliers where no formal contract was in place.

Each of these three 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 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 Management Board 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 assigns responsibility for operation of controls 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 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 2022 that require disclosure in the appropriation account.

Jacqui McCrum
Accounting Officer
Department of Defence

31 March 2023

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 36 Defence

Opinion on the appropriation account

I have audited the appropriation account for Vote 36 Defence for the year ended 31 December 2022 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 2022, 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 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.

Stock management in the Defence Forces

Chapter 12 of my report on the accounts of the public services for 2022 reviews the adequacy of the controls in place to manage, value and correctly account for stocks held by the Defence Forces.

Seamus McCarthy

Comptroller and Auditor General

25 September 2023

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, 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 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 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.

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 36 Defence

Appropriation Account 2022

| | 2022 | | 2021 |
|---|-----------------------|----------------|----------------|
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| Programme expenditure | | | |
| A Defence policy and support, military capabilities and operational outputs | 836,431 | 835,922 | 786,405 |
| Gross expenditure | 836,431 | 835,922 | 786,405 |
| <i>Deduct</i> | | | |
| B Appropriations-in-aid | 24,220 | 33,659 | 30,457 |
| Net expenditure | 812,211 | 802,263 | 755,948 |

Surplus

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

| | 2022 | 2021 |
|----------------------------------|------------------|-------------------|
| | € | € |
| Surplus to be surrendered | 9,948,066 | 29,513,137 |

Jacqui McCrum
Accounting Officer
Department of Defence

31 March 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

| | | 2022 | 2021 |
|--|-------------|----------------|----------------|
| | €000 | €000 | €000 |
| Programme cost | | 804,808 | 758,570 |
| Administration pay | | 22,069 | 20,905 |
| Administration non pay | | 9,045 | 6,930 |
| Gross expenditure | | 835,922 | 786,405 |
| <i>Deduct</i> | | | |
| Appropriations-in-aid | | 33,659 | 30,457 |
| Net expenditure | | 802,263 | 755,948 |
| Changes in capital assets | | | |
| Purchases cash | (117,651) | | |
| Depreciation | 63,077 | | |
| Loss on disposals | 1,995 | | |
| Disposals cash | 119 | (52,460) | (42,662) |
| Changes in assets under development | | | |
| Cash payments | | (18,968) | (16,051) |
| Changes in net current assets | | | |
| Decrease in closing accruals | (2,781) | | |
| Increase in inventories | (20,926) | (23,707) | (21,582) |
| Direct expenditure | | 707,128 | 675,653 |
| Expenditure borne elsewhere | | | |
| Net allied services expenditure (note 1.1) | 12,729 | | |
| Notional rents | 1,339 | | |
| | | 14,068 | 14,327 |
| Net programme cost | | 721,196 | 689,980 |

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.

| | | 2022 | 2021 |
|-------------------------------------|--|---------------|---------------|
| | | €000 | €000 |
| Vote 1 | President's Establishment | (486) | (448) |
| Vote 2 | Department of the Taoiseach | (86) | (88) |
| Vote 9 | Office of the Revenue Commissioners | 44 | 24 |
| Vote 12 | Superannuation and Retired Allowances | 12,915 | 13,094 |
| Vote 13 | Office of Public Works | 600 | 579 |
| Vote 18 | National Shared Services Office | 929 | 1,018 |
| Vote 35 | Army Pensions | (1,787) | (1,728) |
| Vote 43 | Office of the Government Chief Information Officer | 460 | 404 |
| Central Fund – ministerial pensions | | 140 | 133 |
| | | 12,729 | 12,988 |

Note 2 Statement of Financial Position as at 31 December 2022

| | Note | 2022 €000 | 2021 €000 |
|----------------------------------|------|------------------|------------------|
| Capital assets | 2.1 | 564,970 | 583,534 |
| Capital assets under development | 2.2 | 5,952 | 11,032 |
| | | 570,922 | 594,566 |
| Current assets | | | |
| Bank and cash | 2.3 | 19,562 | 27,467 |
| Inventories | 2.4 | 254,969 | 234,043 |
| Prepayments | 2.5 | 274,819 | 200,656 |
| Accrued income | 2.6 | 4,041 | 3,305 |
| Other debit balances | 2.7 | 1,351 | 512 |
| Total current assets | | 554,742 | 465,983 |
| Less current liabilities | | | |
| Accrued expenses | 2.8 | 5,392 | 4,306 |
| Deferred income | 2.9 | 48 | 40 |
| Other credit balances | 2.10 | 15,726 | 10,464 |
| Net Exchequer funding | 2.11 | 5,187 | 17,515 |
| Total current liabilities | | 26,353 | 32,325 |
| Net current assets | | 528,389 | 433,658 |
| Net assets | | 1,099,311 | 1,028,224 |
| Represented by: | | | |
| State funding account | 2.12 | 1,099,311 | 1,028,224 |

2.1 Capital assets

| | Military equipment | Civil Defence equipment | Office furniture and IT equipment | Total |
|--|-----------------------|-------------------------------|--|----------------|
| | €000 | €000 | €000 | €000 |
| Gross assets (cost or valuation) | | | | |
| At 1 January 2022 | 1,327,183 | 4,751 | 55,003 | 1,386,937 |
| Additions | 43,138 | 129 | 3,360 | 46,627 |
| Disposals | (15,151) | (158) | (2,536) | (17,845) |
| At 31 December 2022 | 1,355,170 | 4,722 | 55,827 | 1,415,719 |
| Accumulated depreciation | | | | |
| At 1 January 2022 | 754,648 | 2,797 | 45,958 | 803,403 |
| Depreciation for the year | 59,507 | 339 | 3,231 | 63,077 |
| Depreciation on disposals | (13,214) | (124) | (2,393) | (15,731) |
| At 31 December 2022 | 800,941 | 3,012 | 46,796 | 850,749 |
| Net assets at 31 December 2022 ^a | 554,229 | 1,710 | 9,031 | 564,970 |
| Net assets at 31 December 2021 | 572,535 | 1,954 | 9,045 | 583,534 |

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.

2.2 Capital assets under development

| | Construction contracts €000 |
|---|-----------------------------------|
| Amounts brought forward at 1 January 2022 | 11,032 |
| Cash payments in the year | 18,968 |
| Projects completed ^a | (24,048) |
| Amounts brought forward at 31 December 2022 | 5,952 |

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 capital assets.

2.3 Bank and cash

| at 31 December | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| | €000 | €000 |
| PMG balance | 18,083 | 26,364 |
| Other bank and cash account balances | 1,479 | 1,103 |
| | 19,562 | 27,467 |

Non-Vote bank accounts

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 amount held at the end of 2022 was €28,306 (2021: €22,795). This balance is not included in the 'bank and cash' amount shown above.

2.4 Inventories

| at 31 December | 2022 | 2021 |
|-----------------------------------|----------------|----------------|
| | €000 | €000 |
| Military inventories ^a | 254,083 | 232,907 |
| Civil Defence | 886 | 1,051 |
| Stationery ^b | — | 15 |
| IT consumables ^b | — | 70 |
| | 254,969 | 234,043 |

Note ^a Write-offs and obsolete military inventory in the year amounted to €2.259 million.

^b From 2022, stationery and IT consumables are expensed when purchased in line with the requirements of the Department of Public Expenditure, National Development Plan Delivery and Reform circular 22 of 2022.

2.5 Prepayments

| at 31 December | 2022 | 2021 |
|--|----------------|----------------|
| | €000 | €000 |
| Maritime patrol aircraft | 185,109 | 162,340 |
| Military transport aircraft | 27,206 | — |
| Inshore patrol vessels | 18,593 | — |
| Aircraft maintenance and training | 7,277 | 7,277 |
| Modernisation of primary armament | 6,101 | 6,156 |
| Mid-life refit of LÉ Niamh | 5,878 | 3,587 |
| Armoured personnel carrier fleet maintenance and upgrade programme | 4,344 | 6,103 |
| Troop carrying vehicles | 3,700 | 3,700 |
| Other | 16,611 | 11,493 |
| | 274,819 | 200,656 |

2.6 Accrued income

| at 31 December | 2022 | 2021 |
|--|--------------|--------------|
| | €000 | €000 |
| Troop/equipment funding due from overseas missions | 3,500 | 3,200 |
| Due for services | 541 | 105 |
| | 4,041 | 3,305 |

2.7 Other debit balances

| at 31 December | 2022 | 2021 |
|----------------------|--------------|------------|
| | €000 | €000 |
| Payroll | 6 | — |
| Imprests | 354 | 291 |
| Cycle to work scheme | 240 | 168 |
| Travel pass scheme | 38 | — |
| Other suspense | 713 | 53 |
| | 1,351 | 512 |

2.8 Accrued expenses

| at 31 December | 2022 | 2021 |
|------------------------------|--------------|--------------|
| | €000 | €000 |
| Programme accruals – current | 2,060 | 2,237 |
| Programme accruals – capital | 3,146 | 1,833 |
| Administration expenses | 186 | 236 |
| | 5,392 | 4,306 |

2.9 Deferred income

| at 31 December | 2022 | 2021 |
|----------------|-----------|-----------|
| | €000 | €000 |
| Rental income | 48 | 40 |
| | 48 | 40 |

2.10 Other credit balances

| at 31 December | 2022 | 2021 |
|---------------------------------------|---------------|---------------|
| | €000 | €000 |
| Amounts due to the State | | |
| Income tax | 4 | 4 |
| Pay related social insurance | (1) | 15 |
| Professional services withholding tax | 406 | 366 |
| Value added tax | 14,092 | 9,642 |
| Pension contributions | 15 | (5) |
| Universal social charge | 1 | 1 |
| Relevant contracts tax | 64 | 143 |
| | 14,581 | 10,166 |
| Payroll deductions held in suspense | 5 | 8 |
| Other credit suspense items | 1,140 | 290 |
| | 15,726 | 10,464 |

2.11 Net Exchequer funding

| at 31 December | 2022 | 2021 |
|------------------------------|-----------------|-----------------|
| | €000 | €000 |
| Surplus to be surrendered | 9,948 | 29,513 |
| Exchequer grant undrawn | (4,761) | (11,998) |
| Net Exchequer funding | 5,187 | 17,515 |
| Represented by: | | |
| Debtors | | |
| Bank and cash | 19,562 | 27,467 |
| Debit balances: suspense | 1,351 | 512 |
| | 20,913 | 27,979 |
| Creditors | | |
| Due to the State | (14,581) | (10,166) |
| Credit balances: suspense | (1,145) | (298) |
| | (15,726) | (10,464) |
| | 5,187 | 17,515 |

2.12 State funding account

| | Note | 2022 | 2021 |
|--|---------|------------------|------------------|
| | | €000 | €000 |
| Balance at 1 January | | 1,028,224 | 959,608 |
| Disbursements from the Vote | | | |
| Estimate provision | Account | 812,211 | |
| Surplus to be surrendered | Account | (9,948) | |
| Net Vote | | 802,263 | 755,948 |
| Expenditure (cash) borne elsewhere | 1.1 | 12,729 | 12,988 |
| Capital assets under development completed in the year | 2.2 | (24,048) | (11,679) |
| Non cash expenditure – notional rents | 1 | 1,339 | 1,339 |
| Net programme cost | 1 | (721,196) | (689,980) |
| Balance at 31 December | | 1,099,311 | 1,028,224 |

2.13 Commitments

| a) Legally enforceable commitments | 2022 | 2021 |
|---|----------------|----------------|
| at 31 December | €000 | €000 |
| Procurement of goods and services | 6,271 | 9,282 |
| Capital projects | 191,632 | 141,405 |
| Total of legally enforceable commitments | 197,903 | 150,687 |

b) Major capital projects

| | Cumulative expenditure to 31 December 2021 | Expenditure in 2022 | Project commitments in subsequent years | Expected total spend lifetime of project 2022 | Expected total spend lifetime of project 2021 |
|---|---|--------------------------------|--|--|--|
| | €000 | €000 | €000 | €000 | €000 |
| Maintenance and upgrade programme for armoured personnel carriers | 83,741 | 7,584 | 6,804 | 98,129 | 95,000 ^a |
| Mid-life refit of LÉ Róisín | 12,107 | 212 | — | 12,319 | 12,300 |
| Mid-life refit of LÉ Niamh | 5,611 | 4,515 | 2,174 | 12,300 | 12,300 |
| Maritime patrol aircraft | 162,340 | 22,769 | 43,190 | 228,299 | 228,299 |
| ¾ tonne, 4x4 fleet replacement (FFR) | 13,108 | 6,072 | — | 19,180 | 18,178 ^b |
| Troop carrying vehicles | 15,045 | — | 9,555 | 24,600 | 24,600 |
| Next Generation Working Environment (NGWE) | — | 609 | 18,891 | 19,500 | — |
| Military transport aircraft | — | 27,206 | 40,809 | 68,015 | — |
| Inshore patrol vessels | — | 18,593 | 22,426 | 41,019 | — |
| Upgrade former USAC block | — | 417 | 9,612 | 10,029 | — |
| Total | 291,952 | 87,977 | 153,461 | 533,390 | 390,677 |

Note ^a The increase of €3.129 million is due to inflationary pressures on variations to contract for vehicles delivered in 2022 and forecasted costs for remaining vehicles.

^b The increase of €1.002 million is due to additional equipment specifications and agreed increase in costs.

2.14 Matured liabilities

| at 31 December | 2022 | 2021 |
|--|-------------|-------------|
| | €000 | €000 |
| Estimate of matured liabilities not discharged at year end | 122 | 389 |

2.15 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 the potential liabilities is uncertain.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

| | | 2022 | | 2021 |
|-----|---|--------------------|---------------|---------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| i | Salaries, wages and allowances | 22,500 | 22,069 | 20,905 |
| ii | Travel and subsistence | 650 | 726 | 443 |
| iii | Training and development and incidental expenses | 500 | 558 | 388 |
| iv | Postal and telecommunications services | 575 | 438 | 462 |
| v | Office equipment and external IT services | 4,660 | 6,181 | 4,368 |
| vi | Office premises expenses | 1,865 | 910 | 1,193 |
| vii | Consultancy services and value for money and policy reviews | 500 | 232 | 76 |
| | | 31,250 | 31,114 | 27,835 |

Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

v Office equipment and external IT services

Estimate provision €4.66 million; outturn €6.181 million

The overspend of €1.521 million was due to the carryover of some expenditure from 2021 due to delays in delivery of ICT equipment and higher spend on software licences.

vi Office premises expenses

Estimate provision €1.865 million; outturn €910,000

The underspend of €955,000 was mainly due to the deferral of some maintenance projects.

vii Consultancy services and value for money and policy reviews

Estimate provision €500,000; outturn €232,000

The underspend of €268,000 was due to some projects not progressing as anticipated and also an expected payment did not arise as the project has extended into 2023.

Programme A Defence policy and support, military capabilities and operational outputs

| | | 2022 | | 2021 |
|------|--|--------------------|----------------|----------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| A.1 | Administration – pay | 22,500 | 22,069 | 20,905 |
| A.2 | Administration – non pay | 8,750 | 9,045 | 6,930 |
| A.3 | Permanent Defence Force: pay | 455,500 | 429,017 | 419,471 |
| A.4 | Permanent Defence Force: allowances | 48,000 | 48,686 | 51,990 |
| A.5 | Reserve Defence Force: pay, etc. | 2,000 | 1,924 | 1,830 |
| A.6 | Chaplains and officiating clergy: pay and allowances | 1,250 | 1,086 | 1,098 |
| A.7 | Defence Forces civilian support: pay and allowances, etc. | 23,500 | 21,085 | 20,583 |
| A.8 | Defence Forces: capability development | 91,000 | 117,482 | 91,307 |
| A.9 | Air Corps: equipment and support | 19,470 | 25,689 | 26,776 |
| A.10 | Military transport | 21,790 | 21,323 | 23,483 |
| A.11 | Naval Service: equipment and support | 13,500 | 18,237 | 16,600 |
| A.12 | Barrack expenses and engineering equipment | 15,650 | 19,840 | 15,269 |
| A.13 | Defence Forces built infrastructure: construction and maintenance | 45,000 | 29,078 | 24,938 |
| A.14 | Defence Forces uniforms, clothing, equipment and catering | 14,500 | 14,471 | 14,729 |
| A.15 | Defence Forces communications and IT | 13,940 | 17,228 | 16,688 |
| A.16 | Military education and training | 3,050 | 2,679 | 2,564 |
| A.17 | Defence Forces logistics and travel | 3,500 | 5,378 | 2,470 |
| A.18 | Defence Forces medical and healthcare support | 7,130 | 7,427 | 7,569 |
| A.19 | Lands | 786 | 797 | 629 |
| A.20 | Equitation | 1,000 | 1,122 | 1,195 |
| A.21 | Litigation and compensation costs | 7,500 | 6,153 | 5,557 |
| A.22 | Miscellaneous expenditure | 4,000 | 5,770 | 5,132 |
| A.23 | Costs arising directly from Ireland's participation in the EU's Common Security and Defence Policy | 7,000 | 4,094 | 2,873 |
| A.24 | Civil Defence (including dormant accounts fund) | 5,140 | 5,267 | 4,844 |
| A.25 | Irish Red Cross Society | 975 | 975 | 975 |
| | | 836,431 | 835,922 | 786,405 |

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, gross expenditure was €509,000 less than the estimate.

A.3 Permanent Defence Force: pay

Estimate provision €455.5 million; outturn €429.017 million

The underspend of €26.483 million was due to lower than projected recruitment in 2022, leading to lower than anticipated numbers of personnel serving in the Permanent Defence Force.

A.6 Chaplains and officiating clergy: pay and allowances

Estimate provision €1.25 million; outturn €1.086 million

The underspend of €164,000 was due to lower than anticipated recruitment of chaplains in 2022.

A.7 Defence Forces civilian support: pay and allowances, etc.

Estimate provision €23.5 million; outturn €21.085 million

The underspend of €2.415 million was due to the number of civilian employees being less than provided for in the estimate and lower than anticipated recruitment and greater than anticipated retirements.

A.8 Defence Forces: capability development

Estimate provision €91 million; outturn €117.482 million

The overspend of €26.482 million was mainly due to a downpayment for a military transport aircraft. Also, a greater number of ammunition orders than anticipated were delivered in 2022.

A.9 Air Corps: equipment and support

Estimate provision €19.47 million; outturn €25.689 million

The overspend of €6.219 million was due to higher external aircraft maintenance costs and an increase in specialised training costs.

A.11 Naval Service: equipment and support

Estimate provision €13.5 million; outturn €18.237 million

The overspend of €4.737 million was due mainly to an increase in fuel prices and the procurement of additional parts and maintenance services.

A.12 Barrack expenses and engineering equipment

Estimate provision €15.65 million; outturn €19.84 million

The overspend of €4.19 million was due to the procurement of additional engineering and barrack service equipment.

A.13 Defence Forces built infrastructure: construction and maintenance

Estimate provision €45 million; outturn €29.078 million

The underspend of €15.922 million was due to delays in the procurement process for the capital programme coupled with supply chain issues.

A.15 Defence Forces communications and IT

Estimate provision €13.94 million; outturn €17.228 million

The overspend of €3.288 million was mainly due to the requirement for additional procurement of essential telecommunications equipment.

A.16 Military education and training

Estimate provision €3.05 million; outturn €2.679 million

The underspend of €371,000 was mainly due to delays in the supply of training equipment.

A.17 Defence Forces logistics and travel

Estimate provision €3.5 million; outturn €5.378 million

The overspend of €1.878 million was mainly due to increased travel and freight costs associated with overseas operations in UNIFIL and UNDOF.

A.20 Equitation

Estimate provision €1 million; outturn €1.122 million

The overspend of €122,000 was mainly due to an increase in the upkeep of the horses in the Army Equitation School. There was also a slight increase in riders competing at international shows.

A.21 Litigation and compensation costs

Estimate provision €7.5 million; outturn €6.153 million

The underspend of €1.347 million arose because this expenditure is difficult to predict as it is subject 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

Estimate provision €4 million; outturn €5.77 million

The overspend of €1.77 million was mainly due to costs associated with the Independent Review Group and additional advertising costs associated with the military recruitment campaigns.

A.23 Costs arising directly from Ireland's participation in the EU's Common Security and Defence Policy

Estimate provision €7 million; outturn €4.094 million

The underspend of €2.906 million was mainly due to the postponement of plans to carry out a rebasing project in Mali due to the security situation.

Note 4 Receipts

4.1 Appropriations-in-aid

| | 2022 | | 2021 |
|---|-------------------|------------------|------------------|
| | Estimated €000 | Realised €000 | Realised €000 |
| 1 Receipts from United Nations in respect of overseas allowances, etc. | 8,113 | 14,026 | 12,769 |
| 2 Receipts from EU in respect of fishery protection costs | — | — | — |
| 3 Receipts from banks and other organisations | 1,300 | 1,360 | 1,364 |
| 4 Receipts from occupation of official quarters | 90 | 174 | 160 |
| 5 Receipts from rations on repayment | 450 | 877 | 623 |
| 6 Receipts from other issues on repayment | 20 | 21 | 24 |
| 7 Receipts for aviation fuel | 40 | 1 | 13 |
| 8 Receipts on discharge by purchase | 50 | 154 | 129 |
| 9 Lands and premises | | | |
| (a) rents, etc. | 462 | 473 | 443 |
| (b) sales | 200 | 300 | — |
| 10 Sale of surplus stores | 100 | 203 | 395 |
| 11 Refunds in respect of services of seconded personnel | 50 | 182 | 168 |
| 12 Miscellaneous | 300 | 869 | 440 |
| 13 Receipts from additional superannuation contributions on public service remuneration | 12,295 | 14,036 | 12,986 |
| 14 Dormant accounts receipts | 750 | 983 | 943 |
| Total | 24,220 | 33,659 | 30,457 |

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €9.439 million more than the estimate.

1 Receipts from United Nations in respect of overseas allowances, etc.

Estimate €8.113 million; realised €14.026 million

The surplus of €5.913 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.

5 Receipts from rations on repayment

Estimate €450,000; realised €877,000

The surplus of €427,000 was due to more than anticipated repayment of rations.

8 Receipts on discharge by purchase

Estimate €50,000; realised €154,000

The surplus of €104,000 was due to higher than anticipated numbers of Defence Force members discharging within their service contract duration.

9 Land and premises

Estimate €662,000; realised €773,000

The surplus of €111,000 was mainly because the proceeds from the sale of a barracks, which took place in 2021, were not received by the Department until 2022.

10 Sale of surplus stores

Estimate €100,000; realised €203,000

The surplus of €103,000 arose due to trade-ins of vehicles as a result of fleet upgrades.

11 Refunds re services of seconded personnel

Estimate €50,000; realised €182,000

The surplus of €132,000 was due to timing of receipts for secondments.

12 Miscellaneous

Estimate €300,000; realised €869,000

The surplus of €569,000 was mainly due to receipts in respect of refunds for education and training fees.

13 Receipts from additional superannuation contributions on public service remuneration

Estimate €12.295 million; realised €14.036 million

The surplus of €1.741 million arose because receipts from additional superannuation contributions are difficult to accurately estimate, particularly in the Defence Forces given the range of issues that can impact on the calculations, including pay increases, enlistments, retirements, range of allowances, etc.

14 Dormant accounts receipts

Estimate €750,000; realised €983,000

The surplus of €233,000 arose primarily because funding approved in the Dormant Accounts Fund Action Plan which could not proceed in 2021 owing to the impact of Covid-19 was instead utilised in 2022.

Note 5 Staffing and Remuneration

5.1 Employee numbers

| Full time equivalents | 2022 | 2021 |
|-----------------------------|--------------|--------------|
| Number of staff at year end | <u>8,796</u> | <u>9,298</u> |

5.2 Pay

| Remuneration of all staff | 2022 | 2021 |
|---|-----------------------|-----------------------|
| | €000 | €000 |
| Pay | 427,857 | 417,690 |
| Higher, special or additional duties allowances | 235 | 211 |
| Overtime | 450 | 286 |
| Shift and roster allowance | 295 | 271 |
| Military and other allowances | 41,215 | 44,945 |
| Employer's PRSI | 43,374 | 42,721 |
| Total pay^{a, b} | <u>513,426</u> | <u>506,124</u> |

Notes ^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 €316,110. That office produces a separate account.

^b Total pay represents the pay elements of subheads A.1, A.3, A.4, A.6 and A.7.

5.3 Civil servants

| | 2022 | 2021 |
|--|------------|------------|
| Full time equivalents | | |
| Number of staff at year end ^a | 379 | 370 |

Note ^a Fourteen of these personnel are embedded in Defence Forces' units and are employed full time in providing support to those units.

| | 2022 | 2021 |
|---|----------------------|----------------------|
| | €000 | €000 |
| Pay | 20,325 | 19,407 |
| Higher, special or additional duties allowances | 159 | 122 |
| Other allowances | 65 | 52 |
| Overtime | 139 | 61 |
| Employer's PRSI | 1,381 | 1,263 |
| Total pay | <u>22,069</u> | <u>20,905</u> |

Allowances and overtime payments

| | Number of recipients | Recipients of €10,000 or more | Highest individual payment | |
|---|----------------------------|-------------------------------------|-------------------------------|--------|
| | | | 2022 | 2021 |
| | | | € | € |
| Higher, special or additional duties allowances | 14 | 8 | 22,755 | 22,002 |
| Other allowances | 12 | 1 | 12,660 | 9,248 |
| Overtime | 57 | 2 | 12,388 | 8,930 |
| Extra remuneration in more than one category | 10 | 4 | 27,612 | 24,700 |

5.4 Civilian employees

| | 2022 | 2021 |
|---|---------------|---------------|
| Full time equivalents | | |
| Number of staff at year end | 414 | 440 |
| | 2022 | 2021 |
| | €000 | €000 |
| Pay | 17,566 | 17,349 |
| Higher, special or additional duties allowances | 76 | 89 |
| Overtime | 311 | 225 |
| Shift and roster allowances | 295 | 271 |
| Travel time allowance | 415 | 421 |
| Tool and other allowances | 228 | 213 |
| Employer's PRSI | 1,868 | 1,839 |
| Total pay | 20,759 | 20,407 |

Allowances and overtime payments

| | Number of recipients | Recipients of €10,000 or more | Highest individual payment | |
|---|----------------------------|-------------------------------------|-------------------------------|--------|
| | | | 2022 | 2021 |
| | | | € | € |
| Higher, special or additional duties allowances | 54 | — | 8,967 | 8,853 |
| Overtime | 127 | 3 | 17,616 | 9,304 |
| Shift and roster allowances | 43 | 4 | 14,680 | 14,821 |
| Travel time allowance | 56 | 18 | 13,964 | 13,335 |
| Tool and other allowances | 246 | — | 3,235 | 3,235 |
| Extra remuneration in more than one category | 161 | 37 | 27,869 | 27,995 |

5.5 Permanent Defence Force (including Army Nursing Service and Chaplaincy)

| | 2022 | 2021 |
|------------------------------------|----------------|----------------|
| Full time equivalents | | |
| Number of staff at year end | 8,003 | 8,488 |
| | 2022 | 2021 |
| | €000 | €000 |
| Pay and military service allowance | 389,966 | 380,934 |
| Overseas allowances | 21,270 | 20,934 |
| Security duty allowances | 12,550 | 17,230 |
| Border duty allowance | 1,849 | 2,042 |
| Patrol duty allowance | 2,253 | 1,663 |
| Miscellaneous allowances | 2,585 | 2,390 |
| Employer's PRSI | 40,125 | 39,619 |
| Total pay | 470,598 | 464,812 |

Allowances and overtime payments

| | Number of recipients | Recipients of €10,000 or more | Highest individual payment | |
|--|----------------------|-------------------------------|----------------------------|--------|
| | | | 2022 | 2021 |
| | | | € | € |
| Overseas allowances | 1,913 | 1,035 | 41,263 | 42,950 |
| Security duty allowances | 6,846 | 49 | 22,592 | 20,551 |
| Border duty allowance | 417 | — | 9,984 | 26,384 |
| Patrol duty allowance | 556 | 19 | 11,311 | 12,435 |
| Miscellaneous allowances | 841 | 102 | 13,815 | 10,974 |
| Extra remuneration in more than one category | 2,788 | 1,121 | 38,865 | 37,995 |

5.6 Staffing by pay band

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 | 2022 | 2021 |
| 20,000 | 59,999 | 7,645 | 8,100 |
| 60,000 | 69,999 | 501 | 383 |
| 70,000 | 79,999 | 285 | 313 |
| 80,000 | 89,999 | 228 | 197 |
| 90,000 | 99,999 | 117 | 93 |
| 100,000 | 109,999 | 68 | 48 |
| 110,000 | 119,999 | 38 | 25 |
| 120,000 | 129,999 | 21 | 18 |
| 130,000 | 139,999 | 13 | 7 |
| 140,000 | 149,999 | 10 | 3 |
| 150,000 | 159,999 | 3 | 3 |
| 160,000 | 169,999 | — | — |
| 170,000 | 179,999 | — | — |
| 180,000 | 189,999 | — | — |
| 190,000 | 199,999 | — | — |
| 200,000 | 209,999 | 1 | 1 |
| 210,000 | 219,999 | 2 | 1 |

5.7 Other remuneration arrangements

A total of €1,157,009 was paid to 35 retired Defence Force personnel in receipt of Defence Forces pensions, ranging from €174 to €76,451, who were re-employed on various duties during 2022. In addition, a total of €65,245 ranging from €600 to €7,200 was paid to 22 retired public servants in receipt of public service pensions, who were re-employed on various duties during 2022. 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.

5.8 Seconded staff

This account includes expenditure of €378,044 in respect of four officers who were serving outside the Department for all or part of 2022 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 2022 in another Government office whose salary was paid by the office in which they were serving.

5.9 Payroll overpayments

| At 31 December | 2022 | 2021 |
|-------------------------|---------|---------|
| Number of recipients | 129 | 106 |
| Recovery plans in place | 28 | 24 |
| | € | € |
| Overpayments | 168,477 | 171,872 |
| Value of recovery plans | 43,072 | 56,769 |

No overpayments were transferred from the Department of Defence to any other department/office in 2022.

5.10 Medical treatment

Inpatient and outpatient services were provided to enlisted personnel and their dependants in public hospitals without application of the statutory charge.

5.11 Severance/redundancy

No severance or redundancy payments were made in 2022.

5.12 Remuneration and benefits of Accounting Officer

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

| | 2022 | 2021 |
|-----------|------|------|
| | €000 | €000 |
| Basic pay | 212 | 200 |

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the single public service pension scheme and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

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.

| | 2022 | 2021 |
|--|----------------------|----------------------|
| | €000 | €000 |
| UN and EU missions | | |
| UNIFIL (Lebanon) | 33,672 | 32,084 |
| UNDOF (Golan Heights) | 12,758 | 13,088 |
| KFOR (Kosovo) | 1,519 | 1,420 |
| EUFOR (Bosnia Herzegovina) | 682 | 589 |
| Other UN and EU missions | 5,457 | 5,423 |
| | <u>54,088</u> | <u>52,604</u> |
| Other | | |
| Military representatives and advisors | 2,661 | 2,653 |
| German Battlegroup | — | 314 |
| EU Battlegroup | 76 | — |
| Organisation for Security and Co-operation in Europe | 261 | 247 |
| Mediterranean operations (search and rescue) | 334 | 658 |
| ECAT Kabul | 3 | 21 |
| Total | <u>57,423</u> | <u>56,497</u> |

Of the sum of €54.1 million for UN and EU missions, €6.4 million relates to missions the full costs of which are borne by the State. The remaining €47.7 million relates to UNIFIL, UNDOF and MINUSMA (Mali) in respect of which arrangements for the re-imbursement of certain costs have been agreed with the UN and the German Armed Forces. The timing of re-imbursements from the UN is dependent on various factors including the funding available to that organisation.

The moneys received by way of appropriations-in-aid in 2022 amounted to €14 million, made up of €7.2 million for personnel costs and €6.8 million for equipment costs. The amount outstanding at year end was €3.5 million (€1.8 million personnel costs and €1.7 million equipment costs).

6.2 Committees, commissions and special inquiries

| Fixed purpose commission | Year of appointment | Cumulative expenditure to the end of 2022 €000 | 2022 €000 | 2021 €000 |
|--|---------------------|---|--------------|--------------|
| Commission on the Defence Forces ^a | 2020 | 468 | 110 | 358 |
| Independent Review Group on Dignity and Equality Issues in the Defence Forces ^b | 2022 | 697 | 697 | — |
| | | | 807 | 358 |

- Note ^a The Commission on the Defence Forces was established in December 2020 and reported in February 2022. Its terms of reference included the consideration of appropriate capabilities, structures and staffing for the Army, the Air Corps, the Naval Service and the Reserve Defence Force.
- ^b The Independent Review Group on Dignity and Equality Issues in the Defence Forces was established in January 2022 and the report was presented to An Tánaiste on 2 February 2023.

6.3 Support for Defence Forces' representative associations

This account includes a total of €537,780 in respect of the remuneration of military personnel seconded to representative associations and certain related administrative costs.

6.4 Write-offs

The following sums were written off within the year.

| | 2022 €000 | 2021 €000 |
|-----------------------------|--------------|--------------|
| Damage to military vehicles | 1 | 49 |
| Debt write-off | 28 | 38 |
| | 29 | 87 |

6.5 Fraud and suspected fraud

| | Number of cases | 2022 €000 | 2021 €000 |
|------------------------------|----------------------------|----------------------|----------------------|
| Suspected fraud/irregularity | — | — | 33 |
| | | — | 33 |

The Department has not been made aware of any suspected fraud/irregularity cases during 2022 (2021: two).

6.6 Compensation and legal costs

Payments/costs paid by the Department in the year

| | Claims by | | | | Total 2022 | Total 2021 |
|-------------------------------------|-------------------|-------------------------------|-----------------------|-------|---------------|---------------|
| | Employees | | Members of the public | | | |
| | Personal injuries | Breach HR/employment policies | Personal injuries | Other | | |
| Number of cases | 263 | 117 | 16 | 15 | 411 | 423 |
| | €000 | €000 | €000 | €000 | €000 | €000 |
| Department's own legal costs | 1,002 | 133 | 25 | — | 1,160 | 958 |
| Payments by/on behalf of Department | | | | | | |
| Compensation | 2,886 | 380 | 21 | 32 | 3,319 | 2,873 |
| Legal costs | 978 | 407 | 57 | — | 1,442 | 1,622 |
| Other costs | 278 | 9 | 9 | 1 | 297 | 181 |
| 2022 total | 5,144 | 929 | 112 | 33 | 6,218 | 5,634 |
| 2021 total | 4,515 | 890 | 229 | — | 5,634 | |

Note At 31 December 2022, 495 claims were outstanding (2021: 521 claims).

Cumulative costs of cases completed in 2022

| | Claims by | | | | Total |
|-------------------------------------|-------------------|--------------------------------|-----------------------|-------|-------|
| | Employees | | Members of the public | | |
| | Personal injuries | Breach HR/ employment policies | Personal injuries | Other | |
| Number of cases | 73 | — | 10 | 20 | 103 |
| | €000 | €000 | €000 | €000 | €000 |
| Department's own legal costs | 360 | — | 26 | — | 386 |
| Payments by/on behalf of Department | | | | | |
| Compensation | 2,188 | — | 55 | 32 | 2,275 |
| Legal costs | 955 | — | 37 | — | 992 |
| Other costs | 107 | — | 11 | 2 | 120 |
| Total | 3,610 | — | 129 | 34 | 3,773 |

6.7 Arbitration and conciliation

In 2022, costs of €8,500 were incurred (2021: €7,389) in relation to five arbitration and conciliation cases (2021: three 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 | 216.10 |
| 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 |

| Property | Area (hectares) ^a |
|--------------------------------|---|
| Louth | |
| Red Barns Rifle Range, Dundalk | 5.46 |
| Meath | |
| Gormanstown Camp and Aerodrome | 105.62 |
| RDF premises, Navan | 0.20 |
| Offaly | |
| Former Military 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 |
| Rockbrae House and Lands, Bray | 1.38 |
| 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, National Development Plan 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 |

| Property | Area (hectares) ^a |
|-------------------------------------|---|
| Tipperary | |
| Military Barracks, Nenagh | 1.20 |
| Part of McCann Barracks, Templemore | 0.16 |
| Wexford | |
| Military Barracks, Wexford | 0.40 |
| Wicklow | |
| Kilbride Camp and Rifle Range | 636.98 |

Notes ^a Hectares are approximate. Most of the properties contain buildings thereon.

Appendix B Accounts of bodies and funds under the aegis of the Department of Defence

The following table lists the bodies and funds under the aegis of the Department where the Department has an obligation to present financial statements. It indicates, as at the end of March 2023, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

| Body/Departmental fund | Last accounting period | Date of audit report | Date received by Minister/ Department | Date presented to the Oireachtas |
|----------------------------------|------------------------|----------------------|---------------------------------------|----------------------------------|
| Ombudsman for the Defence Forces | 2021 | 5 Sep 2022 | 7 Sep 2022 | 12 Sep 2022 |
| Defence Forces Canteen Board | 2021 | 28 Apr 2022 | 19 May 2022 | 27 May 2022 |