

## **Appropriation Account 2023**

---

### **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 2023 for the salaries and expenses of Táiite Éireann, including a grant.

The expenditure outturn is compared with the sums

- granted by Dáiil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2023 out of unspent 2022 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €9.314 million is liable for surrender to the Exchequer.

The deferred surrender on the Vote 16 Valuation Office appropriation account for 2022, comprising of savings in 2022 of €590,000 in capital expenditure subhead A.2, were transferred over to Vote 16 Táiite Éireann upon establishment in 2023.

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

### ***Establishment of Táiite Éireann***

As part of the Public Service Reform Programme, a Government decision was made to merge the Valuation Office (VO), Ordnance Survey Ireland (OSI) and the Property Registration Authority (PRA). The Táiite Éireann Act 2022 provided for the dissolution of the PRA and OSI and the transfer of the functions of those bodies, along with the functions of the Commissioner of Valuation and the Boundary Surveyor, to Táiite Éireann. The dissolution and transfer took effect on establishment day of Táiite Éireann, 1 March 2023.

Where relevant, and for information purposes only, some comparative figures for 2022 of PRA, VO, and OSI have been included in the notes to the account.

The core business of Táiite Éireann is to provide a system of registration of ownership to land in Ireland, to deliver to stakeholders accurate, up-to-date valuations of commercial and industrial properties and to create and maintain the definitive mapping records and physical infrastructure of the State.

Táiite Éireann has implemented, where relevant, the requirements of the *Code of Practice for the Governance of State Bodies*.

## Statement of accounting policies and principles

The standard accounting policies and principles, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account.

The useful lives and associated amortisation rates of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	Licence term 2-10 years	50%-10%
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 Tailte Éireann.

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 were provided on a shared service basis by the National Shared Service Office (Vote 18). 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 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 for the provision of financial shared services.

### ***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 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, 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 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. One such claim, arising out of loss suffered due to reliance on the National Land Register, resulted in a payment of €325,000 in 2023.

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.

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.

### ***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.

Tailte Éireann has provided details of 17 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***

Tailte Éireann complied with the guidelines with the exception of 11 contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €1,231,857 (exclusive of VAT) as set out below.

- Six contracts (2023 value €534,185) have been extended to allow of the completion of a significant project implementation. These arrangements are currently being phased out and will not be further extended.
- Two contracts (2023 value €248,449) relating to Telecoms were extended beyond the contract date. Consolidation of such services continues in 2024 and these contracts will be discontinued.
- One contract (2023 value €132,551) has been extended pending the putting in place of alternative arrangements. This is expected to be concluded in Q2 of 2024.
- One contract (2023 value €237,372) relating to specialist ICT hardware was extended due to risk of delayed lead times.
- One contract (2023 value €61,300) relating to payroll services was extended pending the transfer of all staff to National Shared Services for payroll purposes.

### ***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 Éireann and these have been identified, evaluated and graded according to their significance. Arrangements are in place for the register to be 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***

I confirm Tailte Éireann had procedures to monitor the effectiveness of its risk management and control procedures. Tailte Éireann's monitoring and review of the effectiveness of the system of internal financial control informed by the work of the internal and external auditors and the management 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 2023 that require disclosure in the appropriation account.

**Liam O'Sullivan**  
Accounting Officer  
Tailte Éireann

27 June 2024

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **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 2023 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 2023, 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 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 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 2023.

**Seamus McCarthy**

Comptroller and Auditor General

28 June 2024

## 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 16 Tailte Éireann

## Appropriation Account 2023

		2023	
		Estimate provision	Outturn
		€000	€000
<b>Programme expenditure</b>			
A	Provision of mapping, property registration and valuation services within the State		
	<i>Estimate provision</i>	85,924	
	<i>Deferred surrender</i>	590	
		86,514	77,068
<b>Gross expenditure</b>		<b>86,514</b>	<b>77,068</b>
	<i>Deduct</i>		
A	<b>Appropriations-in-aid</b>	<b>1,820</b>	<b>1,688</b>
<b>Net expenditure</b>			
	<i>Estimate provision</i>	84,104	
	<i>Deferred surrender</i>	590	
		<b>84,694</b>	<b>75,380</b>

**Surplus**

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

	2023
	€
<b>Surplus to be surrendered</b>	<b>9,314,406</b>

**Liam O'Sullivan**  
Accounting Officer  
Tailte Éireann

27 June 2024

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2023

		2023
	€000	€000
Programme cost		3,096
Pay		51,654
Non pay		22,318
<b>Gross expenditure</b>		<b>77,068</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>		<b>1,688</b>
<b>Net expenditure</b>		<b>75,380</b>
<b>Changes in net capital assets</b>		
<b><i>Property, plant and equipment (note 2.1)</i></b>		
Purchases	(678)	
Depreciation	1,011	
Loss on disposals	18	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases	(5,979)	
Amortisation	1,389	
		(4,239)
<b>Changes in net current assets</b>		
(Increase) in inventories	(170)	
(Increase) in prepayments	(5,166)	
Increase in accrued expenses	690	
Increase in deferred income	183	
		(4,463)
<b>Direct expenditure</b>		<b>66,678</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)		22,365
Notional rent		2,279
<b>Net programme cost</b>		<b>91,322</b>

### 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.

		<b>2023</b>
		<b>€000</b>
Vote 12	Superannuation and Retired Allowances	19,591
Vote 13	Office of Public Works	2,577
Vote 18	National Shared Services Office	71
Vote 24	Justice	99
Vote 43	Office of the Government Chief Information Officer	27
		<hr/> <b>22,365</b> <hr/>

**Note 2 Statement of Financial Position as at 31 December 2023**

	<b>Note</b>	<b>2023</b> <b>€000</b>
<b>Fixed assets</b>		
Property, plant and equipment	2.1	2,231
Intangible assets	2.2	13,773
<b>Total fixed assets</b>		<b>16,004</b>
<b>Current assets</b>		
Bank and cash	2.3	3,512
Inventories	2.4	170
Prepayments	2.5	5,166
Other debit balances	2.6	135
<b>Total current assets</b>		<b>8,983</b>
<b>Less current liabilities</b>		
Accrued expenses	2.7	690
Deferred income		183
Other credit balances	2.8	3,474
Net Exchequer funding	2.9	173
<b>Total current liabilities</b>		<b>4,520</b>
<b>Net current assets</b>		<b>4,463</b>
<b>Net assets</b>		<b>20,467</b>
<b>Represented by:</b>		
<b>State funding account</b>	2.10	<b>20,467</b>

**2.1 Property, plant and equipment**

	<b>Vehicles and equipment €000</b>	<b>Office and IT equipment €000</b>	<b>Furniture and fittings €000</b>	<b>Total  €000</b>
<b>Cost or valuation</b>				
At 1 January 2023	—	—	—	—
Transfer of assets <sup>a</sup>	607	18,349	6,170	25,126
Additions	77	601	—	678
Disposals	—	(197)	—	(197)
At 31 December 2023	684	18,753	6,170	25,607
<b>Accumulated depreciation</b>				
At 1 January 2023	—	—	—	—
Transferred depreciation	412	16,401	5,731	22,544
Depreciation for the year	64	861	86	1,011
Depreciation on disposals	—	(179)	—	(179)
At 31 December 2023	476	17,083	5,817	23,376
<b>Net assets</b>				
<b>At 31 December 2023</b>	<b>208</b>	<b>1,670</b>	<b>353</b>	<b>2,231</b>

Note <sup>a</sup> Upon the establishment of Tailte Éireann, the cost, accumulated depreciation and net book value of assets were transferred with the transfer of functions of Valuation Office (VO), Ordnance Survey Ireland (OSI) and the Property Registration Authority (PRA) to Tailte Éireann.

**2.2 Intangible assets**

	<b>Acquired and developed software</b>	<b>Assets under development</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Cost</b>			
At 1 January 2023	—	—	—
Transfer of assets	49,935	4,537	54,472
Additions	1,172	4,806	5,979
<b>At 31 December 2023</b>	<b>51,107</b>	<b>9,344</b>	<b>60,451</b>
<b>Accumulated amortisation</b>			
At 1 January 2023	—	—	—
Transferred amortisation	45,289	—	45,289
Amortisation for the year	1,389	—	1,389
<b>At 31 December 2023</b>	<b>46,678</b>	<b>—</b>	<b>46,678</b>
<b>Net assets</b>			
<b>At 31 December 2023</b>	<b>4,429</b>	<b>9,344</b>	<b>13,773</b>

Note <sup>a</sup> Upon the establishment of Tailte Éireann, the cost, accumulated amortisation and net book value of assets were transferred with the transfer of functions of Valuation Office (VO), Ordnance Survey Ireland (OSI) and the Property Registration Authority (PRA) to Tailte Éireann.

**2.3 Bank and cash**

at 31 December	<b>2023</b>
	<b>€000</b>
PMG balance	1,504
Commercial bank and cash balances	2,008
	<b>3,512</b>

The commercial bank account balances represent €905,000 owed to the Exchequer on 31 December 2023 in respect of registration fees collected and €1.068 million in a Danske Bank account used for salaries of certain staff not yet transferred to the National Shared Services Office for payroll purposes. Not included are non-Exchequer balances of €6.7 million held at the Central Bank (2022: €6.28 million) and €244,000 held at Danske Bank (2022: €26,000) in respect of ground rent scheme purchase moneys.

**2.4 Inventory**

at 31 December	<b>2023</b>
	<b>€000</b>
Stocks of maps for resale	170
	<b>170</b>

**2.5 Prepayments**

at 31 December	<b>2023</b>
	<b>€000</b>
Software support	4,057
Revaluation programme	1,088
Administration	21
	<b>5,166</b>

**2.6 Other debit balances**

at 31 December	<b>2023</b>
	<b>€000</b>
Recoupable travel pass expenditure	58
Other debit suspense items	77
	<b>135</b>

**2.7 Accrued expenses**

at 31 December	<b>2023</b>
	<b>€000</b>
Energy costs	190
IT services and support	127
Administration expenses	310
Legal costs	63
	<b>690</b>

**2.8 Other credit balances**

at 31 December	<b>2023</b>
	<b>€000</b>
<b>Amounts due to the State</b>	
Income tax	807
Pay related social insurance	493
Professional services withholding tax	415
Value added tax	464
Pension contributions	32
Exchequer and other receipts payable	1,102
	<u>3,313</u>
 Payroll deductions held in suspense	 161
	<u><b>3,474</b></u>

**2.9 Net Exchequer funding**

at 31 December	<b>2023</b>
	<b>€000</b>
 Surplus to be surrendered	 9,314
Transfers on establishment from PRA and VO	636
Exchequer grant undrawn	<u>(9,777)</u>
<b>Net Exchequer funding</b>	<u><b>173</b></u>
 <b>Represented by:</b>	
<b>Debtors</b>	
Bank and cash	3,512
Debit balances: suspense	<u>135</u>
	<u>3,647</u>
 <b>Creditors</b>	
Due to the State	3,313
Credit balances: suspense	<u>161</u>
	<u>3,474</u>
	<u><b>173</b></u>



**2.10 State funding account**

	Note		2023
		€000	€000
Disbursements from the Vote			
Estimate provision	Account	84,694	
Surplus to be surrendered	Account	(9,314)	
Net vote			75,380
Expenditure (cash) borne elsewhere	1 & 1.1		24,644
Net fixed assets transferred in	2.1 & 2.2		11,765
Net programme cost	1		(91,322)
<b>Balance at 31 December</b>			<b>20,467</b>

**2.11 Commitments**

<b>Global commitments</b>	<b>2023</b>
at 31 December	<b>€000</b>
Procurement of goods and services	597
Capital projects	1,304
	<b>1,901</b>

**b) Major capital projects**

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Project Axia	4,537	4,737	1,304	10,578	12,587

Note <sup>a</sup> Project Axia was previously recorded in the Valuation Office Vote in 2022, until its transfer of functions to Tailte Éireann in 2023. Annual current maintenance and licencing costs were included in the expected costs at end 2022, but these have been excluded from the capital cost and commitment values in 2023 as they are expensed instead.

## 2.12 Contingent liabilities

Táilte 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.

### Note 3 Vote Expenditure

#### Analysis of administration expenditure

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

		2023	
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	54,045	51,654
ii	Travel and subsistence	600	595
iii	Training and development and incidental expenses	2,866	2,670
iv	Postal and telecommunications services	1,391	1,327
v	Office equipment and external IT services		
	<i>Estimate provision</i>	15,369	
	<i>Deferred surrender</i>	590	
		15,959	16,137
vi	Office premises expenses	2,542	1,471
vii	Consultancy services and other services	200	118
		<b>77,603</b>	<b>73,972</b>

#### Significant variations

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

#### vi Office premises expenses

*Estimate provision €2.542 million; outturn €1.471 million*

The underspend of €1.071 million on office premises is due to savings in the office maintenance budget pending the move to a new corporate headquarters and lower than budgeted energy costs in 2023

**Programme A Provision of mapping, property registration and valuation services within the State**

		2023	
		Estimate provision	Outturn
		€000	€000
A.1	Administration – pay	54,045	51,654
A.2	Administration – non pay		
	<i>Estimate provision</i>	22,968	
	<i>Deferred surrender</i>	590	
		23,558	22,318
A.3	National revaluation projects	1,500	1,370
A.4	National mapping and surveying	6,588	1,108
A.5	Property registration archive and digitisation	180	85
A.6	Compensation costs and other legal fees	643	533
		<b>86,514</b>	<b>77,068</b>

**Significant variations**

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

**A.4 National mapping and surveying**

*Estimate provision €6.588 million; outturn €1.108 million*

The underspend of €5.48 million arose because pension costs for former Ordnance Survey staff had been made in the Tailte Éireann Vote in 2023, but were borne in full by Vote 12 Superannuation.

**A.6 Compensation costs and other legal fees**

*Estimate provision €643,000; outturn €533,000*

The outturn on this subhead is dependent upon the number of compensation claims settled in the period, which is difficult to predict.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		2023	
		Estimated	Realised
		€000	€000
1	Valuation receipts	420	126
2	Miscellaneous receipts	20	70
3	Receipts from additional superannuation contributions on public service remuneration	1,380	1,492
<b>Total</b>		<b>1,820</b>	<b>1,688</b>

### Significant variations

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

#### 1 Valuation receipts

*Estimate €420,000; realised €126,000*

A shortfall of €294,000 on valuation fee receipts in 2023 was due to the removal of the requirement for local authorities to pay a prescribed fee for revision outcomes.

### 4.2 Extra receipts payable to the Exchequer

	2023 €000
Exchequer balance transferred at 1 January	453
Exchequer balance transfer on merger of OSI	3,706
Land Registry and Registry of Deeds fees received	75,055
Mapping fees received	12,396
Ground rent fees received	50
Paid over to Exchequer <sup>a</sup>	(90,861)
<b>Closing balance at 31 December</b>	<b>799</b>

Note <sup>a</sup> Receipts collected in respect of Land Registry fees are remitted promptly to the Exchequer. At end December 2023, there were 116,755 applications for registration on hand (2022: 117,276 applications). The fees relating to this work on hand, estimated at €45 million (2022: €49 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](http://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 €1,867,787 on the landdirect accounts at the end of the 2023 (2022 €503,090).

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

<b>Full time equivalents</b>	<b>2023</b>
Number of staff at year end	<b>898</b>

### 5.2 Pay

<b>Remuneration of Tailte Éireann staff</b>	<b>2023</b>
	<b>€000</b>
Pay	46,014
Higher, special or additional duties allowances	91
Other allowances	163
Overtime	1,260
Employer's PRSI	4,126
<b>Total pay</b>	<b>51,654</b>

### 5.3 Allowances and overtime payments

	<b>Number of recipients</b>	<b>Recipients of €10,000 or more</b>	<b>Highest individual payment 2023</b>
			<b>€</b>
Higher, special or additional duties allowances	65	1	14,592
Overtime	222	45	24,854
Other allowances	48	—	6,369
Extra remuneration in more than one category	43	14	23,507

### 5.4 Other remuneration agreements

Four retired civil servants in receipt of a civil service pension were retained on a fee basis at a total cost of €78,710. The payments were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

### 5.5 Tailte Éireann staffing by pay band

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	2023
20,000	59,999	580
60,000	69,999	150
70,000	79,999	96
80,000	89,999	58
90,000	99,999	30
100,000	109,999	—
110,000	119,999	30
120,000	129,999	3
130,000	139,999	1
140,000	149,999	3
150,000	159,999	1
160,000	169,999	1

### 5.6 Remuneration and benefits of Accounting Officer

The Accounting Officers' remuneration and taxable benefits since the date of their appointment were as follows.

	2023 €000
Elizabeth Pope (interim Accounting Officer 1 Mar-10 July 2023)	62
Liam O'Sullivan (appointed 10 July 2023)	90
<b>Total</b>	<b>152</b>

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 pension benefits do not extend beyond the standard terms of that scheme.

The interim Accounting Officer is a member of the established pre 1995 pension scheme for civil servants and her entitlements to pension benefits do not extend beyond the standard terms of that scheme.

**5.7 Staff overpayments**

	<b>Number of recipients</b>	<b>2023 €</b>
Overpayments	<b>89</b>	272,125
Recovery plans in place	<b>27</b>	98,091

**Note 6 Miscellaneous****6.1 Compensation and legal costs****Payments/costs paid by Tailte Éireann in the year**

	<b>Claims by employees (personal injury)</b>	<b>S.120 and related claims</b>	<b>Other claims</b>	<b>Total 2023</b>
Number of cases	1	13	11	26
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Tailte Éireann's own legal costs	4	—	21	25
Payments by/on behalf of Tailte Éireann				
Compensation	14	385	142	541
Legal costs	—	—	—	—
Other costs	—	—	—	—
<b>Total</b>	<b>18</b>	<b>385</b>	<b>163</b>	<b>566</b>

Note <sup>a</sup> In 2023, S120 claims included the payment of €325,000 in settlement of a claim made in respect of loss suffered due to reliance on the land register.

**Cumulative costs of cases completed in 2023**

	Claims by		Other claims	Total
	employees (personal injury)	S.120 and related claims <sup>a</sup>		
Number of cases	1	—	25	26
	€000	€000	€000	€000
Tailte Éireann's own legal costs	4	—	—	7
Payments by/on behalf of Tailte Éireann				—
Compensation	14	—	—	399
Legal costs	—	—	—	—
Other costs	—	—	—	—
<b>Total</b>	<b>18</b>	<b>—</b>	<b>—</b>	<b>406</b>

**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.