

Appropriation Account 2023

Vote 2

Department of the Taoiseach

Introduction

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

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2023 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for the payment of grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.856 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 2023, have been applied in the preparation of the account.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Acquired/developed software	3 – 5 years	33% – 20%

Statement on internal financial control

Responsibility for system of internal financial control

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

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

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

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

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

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for 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 forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plan, approved by me, are based on this analysis. This plan aims to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and services amounted to a total of €13.325 million in 2023.

The Department has provided details of four non-competitive contracts in the annual return in respect of Circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of three contracts in excess of €25,000 (exclusive of VAT) totalling €212,152 (exclusive of VAT) as set out below.

- A contract with a value of €66,652 for facilitation and notetaking for the Citizens' Assemblies, procured through a request for tenders on e-tenders, exceeded the threshold of such procurement. A new contract is now in place for this service.
- Two contracts with a combined value of €145,500 for IT managed support services had previously been awarded under competitive processes but were extended exceeding their thresholds. For one contract, extensions to the original reporting deadlines of the Commission of Investigation resulted in this above-threshold procurement. For the other, a competitive procurement process will be undertaken in 2024.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the 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 regularly reviewed and updated in consultation with the Department's senior management. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

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

The annual National Risk Assessment process, overseen by the Department of the Taoiseach, is also in place and provides an opportunity to identify and discuss significant risks that may arise for Ireland over the short, medium and long term. The National Risk Assessment sets out the most significant geopolitical, economic, social, environmental and technological risks facing the country. The latest National Risk Assessment was published in August 2023. Preparatory work is now underway ahead of commencement of the 2024 process.

Ongoing monitoring and review

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

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2023 that require disclosure in the appropriation account.

John Callinan
Accounting Officer
Department of the Taoiseach

26 June 2024

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 2 Department of the Taoiseach

Opinion on the appropriation account

I have audited the appropriation account for Vote 2 Department of the Taoiseach for the year ended 31 December 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 2 Department of the Taoiseach 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 the Department of the Taoiseach and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

27 June 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 2 Department of the Taoiseach

Appropriation Account 2023

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Supporting the work of the Taoiseach and Government			
	<i>Original</i>	39,534		
	<i>Supplementary</i>	1		
		39,535	34,626	32,367
Gross expenditure		39,535	34,626	32,367
	<i>Deduct</i>			
B	Appropriations-in-aid	789	736	864
Net expenditure				
	<i>Original</i>	38,745		
	<i>Supplementary</i>	1		
		38,746	33,890	31,503

Surplus

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

	2023	2022
	€	€
Surplus to be surrendered	4,855,886	6,521,782

John Callinan
Accounting Officer
Department of the Taoiseach

26 June 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	11,140	9,507
Pay	18,780	17,340
Non pay	4,706	5,520
Gross expenditure	34,626	32,367
<i>Deduct</i>		
Appropriations-in-aid	736	864
Net expenditure	33,890	31,503
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	—	
Loss on disposal	3	
Depreciation	115	
<i>Intangible assets (note 2.2)</i>		
Purchases	(43)	
Amortisation	98	
	173	231
Changes in net current assets		
(Increase)/decrease in inventories	—	
(Increase)/decrease in prepayments	135	
Increase/(decrease) in accrued expenses	207	
	342	(859)
Direct expenditure	34,405	30,875
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,077	5,578
Notional rents	1,517	1,517
Net programme cost	40,999	37,970

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 2 borne elsewhere, net of costs of shared services provided to other Votes.

		2023	2022
		€000	€000
Vote 9	Office of the Revenue Commissioners	10	10
Vote 12	Superannuation and Retired Allowances	3,570	4,096
Vote 13	Office of Public Works	545	561
Vote 18	National Shared Services Office	29	25
Vote 20	Garda Síochána	262	236
Vote 24	Justice	61	59
Vote 36	Defence	89	86
Vote 43	Office of the Government Chief Information Officer	51	43
Central Fund - Taoisigh and ministerial pensions		460	462
		5,077	5,578

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
Fixed assets			
Property, plant and equipment	2.1	51	237
Intangible assets	2.2	243	298
Total fixed assets		294	535
Current assets			
Bank and cash	2.3	911	1,014
Prepayments	2.4	606	741
Other debit balances	2.5	48	40
Total current assets		1,565	1,795
Less current liabilities			
Accrued expenses	2.6	859	652
Other credit balances	2.7	694	705
Net Exchequer funding	2.8	265	349
Total current liabilities		1,818	1,706
Net current assets		(253)	89
Net assets		41	624
Represented by:			
State funding account	2.9	41	624

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^{a, b}			
At 1 January 2023	964	639	1,603
Adjustments	(541)	(535)	(1,076)
Additions	—	—	—
Disposals	(41)	—	(41)
At 31 December 2023	382	104	486
Accumulated depreciation			
At 1 January 2023	801	565	1,366
Adjustments	(526)	(482)	(1,076)
Depreciation for the year	101	14	115
Depreciation on disposals	(38)	—	(38)
At 31 December 2023	338	97	435
Net assets			
At 31 December 2023	44	7	51
At 31 December 2022	163	74	237

Note ^a Cost or valuation at the beginning of the year include assets acquired for less than €10,000 prior to 1 January 2021. These assets have been removed from the statement by way of adjustments in the year.

^b On 1 January 2023, acquired and developed software assets were reclassified as intangible assets (note 2.2).

2.2 Intangible assets ^a

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2023 ^a	492	492
Adjustments	(4)	(4)
Additions	43	43
At 31 December 2023	531	531
Accumulated amortisation		
At 1 January 2023	194	194
Adjustments	(4)	(4)
Amortisation for the year	98	98
At 31 December 2023	288	288
Net assets		
At 31 December 2023	243	243
At 31 December 2022	298	298

Note ^a At 1 January 2023, acquired and developed software assets were transferred from property, plant and equipment.

2.3 Bank and cash

at 31 December	2023 €000	2022 €000
PMG balances and cash	911	1,012
Other bank account balance	—	2
	911	1,014

2.4 Prepayments

at 31 December	2023 €000	2022 €000
ICT prepayments	548	611
Programme prepayments	8	8
Other administration prepayments	50	122
	606	741

2.5 Other debit balances

at 31 December	2023	2022
	€000	€000
Recoupable travel pass expenditure	43	32
Other debit suspense items	5	8
	48	40

2.6 Accrued expenses

at 31 December	2023	2022
	€000	€000
Programme accruals	325	334
Administration accruals	534	318
	859	652

2.7 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	352	333
Pay related social insurance	171	155
Professional services withholding tax	20	24
Value added tax	—	35
	543	547
Payroll deductions held in suspense	151	157
Other credit suspense items	—	1
	694	705

2.8 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	4,856	6,522
Exchequer grant undrawn	(4,591)	(6,173)
Net Exchequer funding	265	349
Represented by:		
Debtors		
Bank and cash	911	1,014
Debit balances: suspense	48	40
	959	1,054
Creditors		
Due to the State	(543)	(547)
Credit balances: suspense	(151)	(158)
	(694)	(705)
	265	349

2.9 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		624	(4)
Disbursements from the Vote			
Estimate provision	Account	38,746	
Surplus to be surrendered	Account	4,856	
Net vote		33,890	31,503
Expenditure (cash) borne elsewhere	1	5,077	5,578
Non cash items – Property, plant and equipment adjustment	2.1	(68)	—
Non cash expenditure – notional rent	1	1,517	1,517
Net programme cost	1	(40,999)	(37,970)
Balance at 31 December		41	624

2.10 Commitments

Global commitments	2023	2022
at 31 December	€000	€000
Procurement of goods and services	<u>68</u>	<u>49</u>

2.11 Contingent liabilities

Two High Court cases relating to requests for access to environmental information were noted as contingent liabilities on the 2022 appropriation account. One case concluded in July 2023 and no costs were due. The other case is still ongoing and may generate costs.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	20,583	18,780	17,340
ii	Travel and subsistence	730	581	605
iii	Training and development and incidental expenses			
	<i>Original</i>	3,002		
	<i>Supplementary</i>	(346)		
		2,656	2,054	2,875
iv	Postal and telecommunications services	360	299	306
v	Office equipment and external IT services			
	<i>Original</i>	1,257		
	<i>Supplementary</i>	(58)		
		1,199	1,257	1,413
vi	Office premises expenses			
	<i>Original</i>	400		
	<i>Supplementary</i>	121		
		521	515	321
vii	Consultancy and other services	18	—	—
		26,067	23,486	22,860

Significant variations

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

iii Training and development and incidental expenses

Estimate provision €3.002 million; outturn €2.054 million

The shortfall in expenditure of €948,000 relative to the estimate provision was due to less expenditure than anticipated across a range of areas including State events and training and development. Savings in this subhead were offset against increased expenditure incurred in subhead v Office equipment and external IT services.

vi Office premises expenses

Estimate provision €400,000; outturn €515,000

The excess expenditure of €115,000 relative to the estimate provision was due to increased energy costs.

Programme A Supporting the work of the Taoiseach and Government

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay		20,583	18,780
A.2	Administration – non pay			17,340
	Original	5,767		
	Supplementary	(283)		
			5,484	4,706
A.3	National Economic and Social Council		2,468	2,355
A.4	Tribunals of Inquiry			2,129
	Original	3,910		
	Supplementary	(2,951)		
			959	799
A.5	Commissions of Investigation			898
	Original	4,271		
	Supplementary	1,879		
			6,150	6,097
A.6	Citizens' Assembly			3,075
	Original	535		
	Supplementary	1,356		
			1,891	1,889
A.7	Covid-19 public communications		2,000	—
				2,068
			39,535	34,626
				32,367

Significant variations

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

A.4 Tribunals of Inquiry

Estimate provision €3,910,000; outturn €799,000

The shortfall in expenditure of €3.1 million relative to the estimate provision was due to a lower than anticipated number of legal cost claims settled in 2023. The Department has no control over third party legal costs awarded by the Tribunal of Inquiry and it is not possible to predict the timing of settlement of third-party costs falling due at any particular time.

A.5 Commissions of Investigation

Estimate provision €4.271 million; outturn €6.097 million

Commissions of investigation are independent of the Department of the Taoiseach and their expenditure levels depend on the needs and requirements of their investigations in the first instance. The excess expenditure of €1.826 million relative to the estimate provision was due to the Commissions' difficulty in accurately forecasting the level and timing of their own expenditure needs, including expenditure arising from decisions to award third-party costs.

A.6 Citizens' Assembly

Estimate provision €535,000; outturn €1.889 million

The excess expenditure of €1.354 million relative to the estimate provision was due to the timing of the establishment of the Citizens' Assembly as the estimate provision of €535,000 did not reflect the full year costs.

A.7 Covid-19 public communications

Estimate provision €2 million; outturn €0 million

There was no requirement for any public information campaigns in 2023 in regard to Covid-19. This subhead has been retired in 2024.

Note 4 Receipts

4.1 Appropriations-in-aid

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid	50	17	174
2	Receipts from additional superannuation contributions on public service remuneration	738	719	690
3	Miscellaneous	1	—	—
Total		789	736	864

4.2 Extra receipts payable to the Exchequer

	2023	2022
	€000	€000
Balance at 1 January	96	99
Receipts from office holders' voluntary salary surrender	91	96
Transferred to the Exchequer	(96)	(99)
Balance at 31 December	91	96

Note 5 Staffing and Remuneration**5.1 Employee numbers**

Full time equivalents at year end	2023	2022
Department	251	236
Agency – National Economic and Social Development Office	17	14
	268	250

5.2 Pay**Remuneration of Department staff**

	2023	2022
	€000	€000
Pay	17,155	16,262
Redundancy and severance	161	—
Higher, special or additional duties allowances	406	432
Overtime	450	381
Employer's PRSI	1,474	1,338
Total pay ^a	19,646	18,413

Note ^a The Departmental total pay figure includes pay in respect of staff of the Commissions of Investigation and the Citizens' Assembly.

Remuneration of agency staff

Pay	1,501	1,356
Employer's PRSI	152	133
Total pay	1,653	1,489

Note ^a Information based on returns made by the National Economic and Social Development Office.

5.3 Allowances and overtime payments - Department

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	45	18	38,396	35,302
Overtime	101	11	32,273	28,504
Extra remuneration in more than one category	17	11	42,423	32,980

5.4 Other remuneration arrangements

Ex-gratia payment of €29,829 (2022: €29,829) was made in respect of agreed retirement benefits to one former employee.

This account includes expenditure of €120,645 in respect of one officer who was serving outside the Department for all of 2023 and whose salary was paid by the Department.

This account does not include expenditure in respect of three officers who were serving outside the Department for all or part of 2023 in other Government Offices and whose salaries were not recouped by the Department.

5.5 Payroll overpayments

at 31 December	Number of recipients	2023 €	2022 €
Overpayments	8	18,690	21,805
Recovery plans in place	5	10,263	14,971

Four recovery plans in respect of four individuals to the value of €9,034 were transferred to other departments or public service bodies during the year.

5.6 Department staffing by pay band

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

Pay bands (€)		Number of employees	
From	To	2023	2022
20,000	59,999	148	150
60,000	69,999	24	16
70,000	79,999	13	6
80,000	89,999	18	17
90,000	99,999	19	19
100,000	109,999	12	5
110,000	119,999	7	17
120,000	129,999	4	3
130,000	139,999	2	—
140,000	149,999	—	1
150,000	159,999	1	—
160,000	169,999	6	9
170,000	179,999	3	—
180,000	189,999	1	1
190,000	199,999	1	1
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.7 Severance and redundancy

During 2023, seven staff members whose employment was terminated were paid severance payments, totalling €126,818. Five of these seven individuals also received redundancy payments, totalling €34,392.

5.8 Remuneration and benefits of Accounting Officer

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

	2023	2022
	€000	€000
Basic pay		
Martin Fraser (to 2 May 2022)	—	74
John Callinan (from 3 May 2022)	245	151
	245	225

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

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2023 €000	2023 €000	2022 €000
Tribunal of Inquiry ^a	1997	68,136	799	898
Commission of Investigation (Cregan) ^b	2015	17,724	4,712	1,976
Commission of Investigation (Cooke) ^c	2017	6,394	1,385	1,099
			6,896	3,973

Note ^a There will be further payments associated with the Tribunal of Inquiry (payments to Messrs Haughey and Lowry). Final costs cannot be determined at this point.

^b The Commission of Investigation (Cregan) relates to certain transactions carried out by Irish Bank Resolution Corporation.

^c The Commission of Investigation (Cooke) relates to the sale by the National Asset Management Agency of its Project Eagle portfolio.

6.2 Official gifts

The account includes the sum of €9,528, which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2023 (2022: €18,322).

6.3 Compensation and legal costs

Payments/costs paid by the Department in the year

	2023	2022
Number of cases ^a	7	4
	€000	€000
Department's own legal costs	—	—
Compensation	—	—
Legal costs	4,839	1,090
Other costs	—	—
2023 Total	4,839	1,090

Cumulative costs of cases completed in 2023

	Total
Number of cases ^a	7
	€000
Department's own legal costs	—
Compensation	—
Legal costs	4,839
Other costs	—
Total	4,839

Note ^a Seven payments for third party costs to members of the public relating to the Cregan Commission of Investigation and the Moriarty Tribunal of Inquiry.