

Appropriation Account 2024

Vote 30

Agriculture, Food and the Marine

Introduction

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

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office, and for payment of certain grants and subsidies and for the payment of certain grants under cash limited schemes and the remediation of Haulbowline Island.

The expenditure outturn is compared with the sums

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

A surplus of €83.933 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

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

Derogation from application of the accounting standards

To facilitate the transition of the appropriation account for Vote 30 to the Central Government Accounting Standards, the Office has received partial derogation in respect of the following standard.

Derogation from CGAS 17 Property, Plant, and Equipment

Certain items of property, plant, and equipment have not been recognised in accordance with CGAS 17:14. These property assets are listed in appendix A of the appropriation account.

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Buildings	50 years	2%
IT/lab equipment	5 years	20%
Vehicles and plant	10 years	10%
Acquired/developed software	10 years	10%

State owned lands controlled or managed by the Department that do not have valuations are listed in appendix A.

Inventories

Inventories include high volume veterinary items valued at weighted average cost.

Statement on internal financial control

Responsibility for system of internal financial control

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

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

Shared services

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

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

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

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

The Department has a number of mechanisms to review and evaluate its financial management and control systems on an ongoing basis. These include the Accreditation Review Group, the Audit Committee and the Risk Management System.

The Accreditation Review Group, which is chaired by me, reviews EU audit findings and monitors progress in addressing identified control issues and in meeting the accreditation requirements laid down by regulation for EU paying agencies.

The Department is subject to audit by both the Internal Audit function and an extensive range of external assurance providers including the Comptroller and Auditor General, the European Court of Auditors, the EU Commission and by an independent certifying body – a professional accountancy firm – which certifies the annual EAGF and EAFRD accounts. I provided a management declaration to the certifying body for the EU annual accounts, as required by Council Regulation 2116/2021.

Procurement

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

The Department has provided details of 64 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 20 contracts in excess of €25,000 (exclusive of VAT) totalling €2.44 million (exclusive of VAT) as set out below.

- Four contracts with an aggregate value of €630,000 were originally awarded competitively but subsequently exceeded the relevant thresholds for that competitive process.

- Nine contracts with an aggregate value of €1.02 million were originally awarded competitively but were subsequently rolled over/payments continued after their expiry date.
- Seven contracts with an aggregate value of €790,000 arose where ex-ante approval was not sought prior to non-competitive procurement.

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

The Department is committed to reducing the level of non-compliant procurement and continues to target areas of non-compliance in a planned methodical manner. In this regard, enhanced interaction will be undertaken with all divisions to include information webinars, training and direct communication for the purpose of ensuring procurement is compliant.

Risk and control framework

Development and enhancement of the Department's risk management system has continued throughout 2024.

- The Risk Office, which is based in the Finance Division, works full-time at promoting and developing active risk management across the organisation. This is achieved through quality assessing the risks on the risk register, the provision of support in implementing risk management to individual staff, through engagement with the eRisk system developers to improve and enhance the eRisk system and through running targeted Risk Management Workshops on a division-by-division basis, to embed good practice in relation to risk management.
- The Risk Committee, which is chaired by the Assistant Secretary General with responsibility for governance and has representation at Head of Division level across the Department, meets on a quarterly basis and provides governance and oversight of the work of the Risk Office.
- The Risk Committee reports on a quarterly basis to the Management Board.
- The Risk team attends the bi-annual Civil Service Risk Management Networking Group.
- The risk policy for the Department was revised and approved by the Management Board in July 2020.
- Quarterly anti-fraud reporting and monitoring procedures have been implemented and a fraud register is maintained in Finance Division. The quarterly fraud returns are completed through the Department's Digital Hub since Quarter 1, 2024.
- The Department's fraud policy, incorporating anti-fraud measures, was reviewed and updated and approved by the Management Board in 2022 with appropriate training rolled out to all staff in December 2023 and the Risk Office continues to promote compliance to all staff.
- An internal audit of risk management policy was undertaken in 2024 which made a number of recommendations, and the Department is implementing these.

Ongoing monitoring and review

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

ICT security

The Department has a strong commitment to the security of its ICT systems, with a well-established Information Security Division within Information, Management and Technology (IMT) covering network security, information security and compliance, and cyber security. In response to the global increase in the threat of malware and computer hacking, the Department has an experienced cyber security team in place. This team proactively works to ensure that the Department has the relevant technical controls and mitigations in place, with access to the National Cyber Security Centre (NCSC) and external experts if required, and are at the forefront in keeping staff informed of the cyber security related risks posed to staff working remotely.

The Department continues to strengthen the security posture to meet the security obligations under the NIS2 Directive, through continuous participation in the National Cyber Security Centre's (NCSC) Government Cyber Security Coordination and Response Network (CORE) and the adherence to the Public Sector Cyber Security Baseline Standards published by the NCSC in November 2021, in particular through the continuous enhancement of incident response processes and tracking of critical business processes across all divisions of the Department. The Department is also proactive in the promotion of information security awareness with mandatory cyber security training rolled out to all staff.

ICT security arrangements are subject to review by the IT audit section of the internal audit unit. In addition, the Department, in its role as a paying agency on behalf of the European Union, is subject to an annual accreditation audit. The Department holds accreditation under the international standard ISO 27001: Code of Practice for Information Security Management, as the basis for its IT security. As part of this certification process, the Department is subject to bi-annual audits to ensure continued compliance with ISO 27001:2013 Information Security standard. These systems are independently reviewed on a regular basis. Documented back up/recovery procedures are in place for all critical data, including the use of secure off-site storage services and disaster recovery facilities.

Review of effectiveness

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

Internal financial control issues

The Revenue Commissioners are undertaking a VAT and PAYE Review which have not yet concluded.

Brendan Gleeson

Accounting Officer

Agriculture, Food and the Marine

31 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 30 Agriculture, Food and the Marine

Opinion on the appropriation account

I have audited the appropriation account for Vote 30 Agriculture, Food and the Marine for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 30 Agriculture, Food and the Marine for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

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

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

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

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

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Bovine TB eradication programme

Chapter 14 of my *Report on the Accounts of the Public Services* for 2024 examines the operation of the programme targeted at the eradication of bovine tuberculosis.

Seamus McCarthy
Comptroller and Auditor General

28 September 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

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

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

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

Reporting on other matters

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

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

Vote 30 Agriculture, Food and the Marine

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Food Safety, Animal and Plant Health and Animal Welfare			
	<i>Original</i>	378,636		
	<i>Deferred surrender</i>	2,600		
	<i>Supplementary</i>	63,165		
			444,401	418,030
				459,218
B	Farm/Sector Support and Controls			
	<i>Original</i>	979,481		
	<i>Deferred surrender</i>	36,000		
	<i>Supplementary</i>	117,720		
			1,133,201	1,079,651
				862,832
C	Policy and Strategy			
	<i>Original</i>	425,375		
	<i>Supplementary</i>	22,380		
			447,755	456,783
				447,677
D	Seafood Sector			
	<i>Original</i>	170,608		
	<i>Deferred surrender</i>	7,000		
	<i>Supplementary</i>	(3,265)		
			174,343	169,373
				347,715
Gross expenditure				
	<i>Original</i>	1,954,100		
	<i>Deferred surrender</i>	45,600		
	<i>Supplementary</i>	200,000		
			2,199,700	2,123,837
				2,117,442
<i>Deduct</i>				
E	Appropriations-in-aid		436,567	476,437
				245,394
Net expenditure				
	<i>Original</i>	1,517,533		
	<i>Deferred surrender</i>	45,600		
	<i>Supplementary</i>	200,000		
			1,763,133	1,647,400
				1,872,048

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. €31.8 million of unspent allocations in respect of the capital elements of the Vote was carried forward to 2025 (note 6.6).

	2024	2023
	€	€
Surplus	115,733,405	179,856,624
Deferred surrender	(31,800,000)	(45,600,000)
Surplus to be surrendered	83,933,405	134,256,624

Brendan Gleeson

Accounting Officer

Agriculture, Food and the Marine

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	1,742,280	1,690,347
Pay	251,918	237,904
Non pay	129,639	189,191
Gross expenditure	2,123,837	2,117,442
<i>Deduct</i>		
Appropriations-in-aid	476,437	245,394
Net expenditure	1,647,400	1,872,048
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(6,314)	
Depreciation	4,042	
Disposals cash	62	
Profit on disposals	(5)	
<i>Intangible assets (note 2.2)</i>		
Purchases	(6,653)	
Amortisation	375	
	(8,493)	(9,303)
Changes in net current assets		
Decrease in inventories	608	
Increase in prepayments	(20,735)	
Increase in accrued income	(108,674)	
Increase in accrued expenses	41,858	
Decrease in deferred income	(1)	
	(86,944)	51,211
Direct expenditure	1,551,963	1,913,956
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	104,664	96,632
Notional rents	8,027	8,027
Net programme cost	1,664,654	2,018,615

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 30 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	—	5
Vote 12	Superannuation and Retired Allowances	98,013	89,059
Vote 13	Office of Public Works	5,031	6,037
Vote 18	National Shared Services Office	371	395
Vote 20	Garda Síochána	281	263
Vote 43	Office of the Government Chief Information Officer	774	654
Central Fund – ministerial pensions		194	219
		104,664	96,632

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Capital assets			
Property, plant and equipment	2.1	28,984	12,888
Intangible assets	2.2	13,291	7,013
		42,275	19,901
Current assets			
Bank and cash	2.3	105,392	222,639
Inventories	2.4	3,928	4,536
Prepayments	2.5	61,316	40,581
Other debit balances	2.6	17,561	1,023
Accrued income	2.7	192,418	83,744
		380,615	352,523
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	73,565	31,707
Deferred income	2.9	—	1
Other credit balances	2.10	74,902	146,838
Net Exchequer funding	2.11	48,051	76,824
		196,518	255,370
Net current assets		184,097	97,153
Net assets		226,372	117,054
Represented by:			
State funding account	2.12	226,372	117,054

2.1 Property, plant and equipment

	Land ^a	Buildings	Vehicles and equipment	Office, lab and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	—	—	8,306	33,565	118	41,989
Additions	—	—	871	5,443	—	6,314
Disposals	—	—	(206)	(580)	—	(786)
Revaluation adjustment ^b	10,485	3,396	—	—	—	13,881
Transfer to FHC	—	—	(55)	—	—	(55)
At 31 December 2024	10,485	3,396	8,916	38,428	118	61,343
Accumulated depreciation						
At 1 January 2024	—	—	5,590	23,462	49	29,101
Depreciation for the year	—	67	525	3,440	10	4,042
Depreciation on disposals	—	—	(206)	(523)	—	(729)
Depreciation on transfer to FHC	—	—	(55)	—	—	(55)
At 31 December 2024	—	67	5,854	26,379	59	32,359
Net assets						
At 31 December 2024	10,485	3,329	3,062	12,049	59	28,984
At 31 December 2023	—	—	2,716	10,103	69	12,888

Note ^a State-owned lands controlled or managed by the Department which do not have valuations are set out in appendix A.

^b *Estimating the fair value of land and building*

Tailte Éireann performed the valuation of land and buildings. The valuation is effective as at 31 December 2023. Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Buildings are valued at fair value using market-based evidence.

2.2 Intangible assets

	Acquired and developed software ^a	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	2,897	4,820	7,717
Additions	167	6,486	6,653
Brought into use	6,385	(6,385)	—
At 31 December 2024	9,449	4,921	14,370
Accumulated amortisation			
At 1 January 2024	704	—	704
Amortisation for the year	375	—	375
At 31 December 2024	1,079	—	1,079
Net assets			
At 31 December 2024	8,370	4,921	13,291
At 31 December 2023	2,193	4,820	7,013

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	104,741	222,343
Commercial bank account balances	651	296
	105,392	222,639

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Veterinary supplies	3,594	4,184
Livestock	293	305
Agricultural inventory	29	34
Safety equipment	12	13
	3,928	4,536

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Contributions to World Food Programme (note 6.5)	35,000	25,000
Research, quality and certification grants	13,217	9,854
Information management technology	4,634	2,809
Other	5,856	2,621
Contributions to world projects	2,571	—
Subscriptions	38	297
	61,316	40,581

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Salary advances	—	1
Imprests and recoupable travel costs	156	231
Due from Exchequer ^a	5,874	—
Advance payments to OPW	11,531	791
	17,561	1,023

Note ^a Excess funds returned to the Exchequer

2.7 Accrued income

at 31 December	2024	2023
	€000	€000
EAFRD funding due from the EU	168,388	72,926
Other EU funds	195	197
Scheme overpayments (note 6.2)	13,832	1,178
Due for services	10,003	9,443
	192,418	83,744

2.8 Accrued expenses

at 31 December	2024	2023
	€000	€000
Specific programme accruals	55,388	28,299
Administration expenses	2,441	811
IT services and support	1,649	2,597
Payroll related accruals	14,087	—
	73,565	31,707

2.9 Deferred income

at 31 December	2024	2023
	€000	€000
Wholesale licence	—	1
	—	1

2.10 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	3,435	3,511
Pay related social insurance	2,464	2,415
Withholding tax	1,914	2,522
Value added tax	1,395	2,069
Relevant contracts tax	128	13
Pension contributions	1,071	1,068
Local property tax	17	23
Universal social charge	664	731
	11,088	12,352
Securities	669	861
Pesticides licencing fees	670	475
EU advances	58,872	129,327
Miscellaneous	3,603	3,823
	74,902	146,838

2.11 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	83,933	134,257
Deferred surrender	31,800	45,600
Exchequer grant undrawn	(67,682)	(103,033)
Net Exchequer funding	48,051	76,824

Represented by:

Debtors

Bank and cash	105,392	222,639
Debit balances: suspense	17,561	1,023
	122,953	223,662

Creditors

Due to the State	(11,088)	(12,352)
Credit balances: suspense	(63,814)	(134,486)
	(74,902)	(146,838)
	48,051	76,824

2.12 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		117,054	158,962
Disbursements from the Vote			
Estimate provision	Account	1,763,133	
Deferred surrender	Account	(31,800)	
Surplus to be surrendered	Account	(83,933)	
Net vote		1,647,400	1,872,048
First time recognition of property, plant and equipment		13,881	—
Expenditure borne elsewhere	1.1	104,664	96,632
Notional rent	1	8,027	8,027
Net programme cost	1	(1,664,654)	(2,018,615)
Balance at 31 December		226,372	117,054

2.13 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	15,543	35,572
Non-capital grant programmes	1,790,340	703,489
Capital grant programmes	710,808	608,115
Major capital project	27,130	37,314
Total of legally enforceable commitments	2,543,821	1,384,490

b) Non-capital grant programme commitments

	2024		2023
	Due 2025	Subsequent years	Total
	€000	€000	€000
Grants to the organic sector	76,500	196,927	273,427
Green, low-carbon agri-environment scheme	—	—	—
Locally led schemes – current	355,348	797,766	1,153,114
World Food Programme	35,000	35,000	70,000
Food research	25,105	64,681	89,786
Sheep Improvement Scheme	19,407	3,425	22,832
European Maritime and Fisheries Fund	5,200	3,292	8,492
European Maritime and Fisheries Fund – new round	6,622	—	6,622
Beef data genomics programme	—	—	—
SCEP and SCEP training	54,000	97,605	151,605
Sheep welfare	50	30	80
REAP Pilot Scheme	—	—	—
Land annuity payments	79	1,023	1,102
School milk and fruit	2,700	300	3,000
Knowledge transfer	8	—	8
Teagasc's Agricultural Catchments Programme	3,300	6,600	9,900
LIFE projects	128	244	372
Total of legally enforceable commitments	583,447	1,206,893	1,790,340
			703,489

	2024	2023
c) Capital grant programme commitments	€000	€000
at 31 December		
Opening balance	608,115	745,921
Grants paid in the year	(177,162)	(241,707)
New commitments	328,085	159,605
Grant de-commitments	(48,230)	(55,704)
Total of legally enforceable commitments	710,808	608,115

d) Capital grant programme commitments

	2024		2023
	Due 2025	Subsequent years	Total
	€000	€000	€000
Afforestation	60,476	426,276	486,752
Targeted agriculture modernisation schemes	139,969	—	139,969
Fishery Harbour Centres capital programme	14,202	16,258	30,460
SBCI – loan schemes	4,944	5,092	10,036
Horticulture scheme	1,574	—	1,574
National Agricultural Sustainability Research and Innovation Centre (NASRIC)	1,572	—	1,572
Ballyhaise student accommodation refurbishment	2,700	—	2,700
Locally led schemes - capital	1	—	1
European Maritime and Fisheries Fund - capital	3,375	—	3,375
LEADER food initiative	150	—	150
Capital investment grants	8,000	26,219	34,219
Total of legally enforceable commitments	236,963	473,845	710,808
			608,115

e) Major capital project commitments

Project	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Haulbowline remediation project	25,886	—	—	—	25,886
Terminal 7 Rosslare Europort ^a	63,906	10,184	27,130	101,220	101,220
	89,792	10,184	27,130	101,220	127,106

Note ^a DAFM is co-founding (43%) the construction of a border facility at Rosslare Harbour – Terminal 7. The commitment of €27.130 million represents the total commitment to September 2025. Once completed, this fixed asset will be shown on Vote 13 Office of Public Works statement of financial position.

2.14 Contingent liabilities**EU operations**

1. In 2018, the Commission suspended interim payments from the European Maritime and Fisheries Fund - Operational Programme for Ireland, pending the resolution of the issues raised by the Commission regarding control and enforcement. These matters have been addressed to the satisfaction of the Commission and in 2024 the suspension was lifted with funds of €33.3 million being released.

2. The Department is aware of potential sanctions in relation to matters identified following an administrative inquiry pursuant to Article 102(2) of EU Control Regulation 1224/2009 in relation to sea fisheries control matters. The Sea Fisheries Protection Authority, which is independent in relation to operational matters, is actively engaged to address the findings. The nature and timing of any potential liabilities is still uncertain.

Following on from a Commission audit in 2018, Ireland received a formal decision of the Commission's intention to conduct an administrative inquiry under Article 102(2) of the 2009 EU Fisheries Control Regulation to evaluate Ireland's capacity to apply the rules of the Common Fisheries Policy (CFP). The findings of the inquiry were communicated to Ireland in December 2020. The monitoring and control of fishing vessels within Ireland's Exclusive Fisheries Zone are law enforcement matters for the Irish control authorities. Under the Sea Fisheries and Maritime Jurisdiction Act 2006, all operational issues of this nature are exclusively for the Sea Fisheries Protection Authority (SFPA) and the Naval Service.

Principally, the Commission identified shortcomings related to the effective control of pelagic fisheries, issues related to underreporting of catches of these species; inadequate and ineffective sanctioning system for offences committed by operators; and the lack of control and enforcement of bluefin tuna catches by recreational vessels.

The Sea Fisheries Protection Authority (SFPA) supported by Department officials, where beneficial, commenced a process of engagement with the EU Commission. The engagement with the Commission allowed for a full evaluation of the findings of the inquiry and consideration of the actions that the Commission has identified. Formal Commission action in terms of any next steps it may take is awaited at present. It is understood, however that the SFPA consider that it has addressed to a very large extent the failures identified by DG Mare in the 2018 audit and the findings of the administrative inquiry.

3. The Department is also aware of potential disallowances in relation to the following audit processes that are ongoing. The actual amount or timing of any potential liability is uncertain.

- 2023 Clearance of Accounts for Financial Year 2022 –The Commission made observations in relation to the work of the Certifying Body. With regards to the Paying Agency, there are also observations to be followed up. A bilateral meeting took place in November 2023. DG Agri have requested further information and documentation to verify the population affected is isolated to a subset within the TAMs scheme. The Department has provided further information to verify that the population affected is isolated to a subset within TAMs and not the entire TAMs population. The Department is awaiting the final letter/letter of conciliation in relation to this enquiry.
- 2024 Audit of IACS Schemes EAGF and EAFRD Expenditure under the current CAP Strategic Plan (CSP) and also under the previous CAP programme. This audit is ongoing. This was a very wide scope audit and the Department subsequently received two Letters of Findings, one on the previous CAP programme which was received on 14 October 2024 and the second on the CSP findings which was received on 3 December 2024. A bilateral meeting with DG Agri on this audit is scheduled for April 2025.

Credit guarantee schemes

The COVID-19 Credit Guarantee Scheme (CCGS) was launched by the Department of Enterprise, Trade and Employment (DETE) in September 2020 to assist businesses that were negatively impacted by COVID-19 and closed to lending on 30 June 2022. An agreement between DETE and the Department of Agriculture, Food and the Marine (DAFM) was made to include farmers and the agri-food and seafood sectors in the scheme.

The CCGS provided a State guarantee of 80% to participating lenders on lending facilities up to a maximum of €2 billion. The Scheme was developed in accordance with the European Commission's State Aid Temporary Framework and was available to small and medium sized enterprises (SMEs), small mid-caps and primary producers that met the eligibility criteria.

The Ukraine Credit Guarantee Scheme (UCGS) was launched in January 2023 by DETE and closed to lending on 31 December 2024. The Scheme was developed to assist businesses impacted by cost increases arising from the conflict in Ukraine. An agreement between DETE and the DAFM was made to include farmers and the agri-food and seafood sectors in the scheme.

The UCGS made €1.2 billion in loans available to SMEs and small mid-caps for working capital and investment purposes. Loans of up to €1 million are available from participating lenders, which includes banks, non-bank providers and credit unions. The Scheme is administered by the Strategic Banking Corporation of Ireland (SBCI).

In the case of each of these Schemes, the guarantee is paid by the State (the guarantor) to the participating lender on the unrecovered outstanding principal balance on a loan in the event of a borrower defaulting on the repayments. DAFM liability is limited to the principal balance related to loans to farmers and the agri-food and seafood sectors.

The total maximum exposure for the Department in relation to loans outstanding at 31 December 2024 was €53.977 million (2023: €54.931 million). Claims are currently estimated at €400,000 per annum. Net expenditure on these schemes was combined €196,000 for 2024, €237,000 for 2023 and €225,390 for 2022.

Businesses availing of these Schemes are required to pay a small premium to the Department. Claims against the guarantee are paid to participating lenders from subhead C.10 SBCI loan scheme. The costs of payments to the SBCI to operate the scheme are borne by DETE.

Other

The Revenue Commissioners are carrying out a risk review on VAT for 2022 which has not yet concluded. The Department made a prompted disclosure following its review of the period and established that a VAT liability was due. This has been paid to the Revenue Commissioners.

The Revenue Commissioners are also undertaking a PAYE review for 2021 and 2022, which has not yet concluded. After establishing that a PAYE liability does exist for this period, the Department has engaged tax consultants to clarify the extent of this and expects to make a prompted disclosure in Q2 2025.

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

2.15 Other liabilities

Future Growth Loan Scheme

The Future Growth Loan Scheme (FGLS) is a long-term capital investment loan that was developed by DAFM and DETE, in partnership with the Department of Finance, the SBCI and the European Investment Fund (EIF).

The FGLS benefited from a guarantee from the European Union under the European Fund for Strategic Investments (EFSI).

The Scheme was launched by the SBCI in June 2019 and closed to applicants in March 2023. The repayment period is due to conclude on 31 March 2033.

It was delivered through participating finance providers and made up to €300 million of investment loans available to eligible Irish businesses, including farmers and the agri-food and seafood sectors. The loans were competitively priced (an initial maximum loan interest rate of 4.5% for loans less than €250,000), were for terms of 8-10 years and supported strategic long-term investment in a post-Brexit environment. A minimum loan amount of €100,000 up to a maximum of €3,000,000 per applicant applied.

The significant and sudden financial impact of the Covid-19 pandemic on businesses prompted the launch in 2020 of a second tranche of €500 million, with up to 40% available to the agri-food sector.

The cost of the initial €300 million available was €62 million, €25 million of which was funded by DAFM.

The increased capacity cost was €106 million, €42 million of which was provided by DAFM.

The FGLS is a risk-sharing loan scheme (public/private), and the public money funds the loan guarantees. As loans are repaid, the public money becomes repayable to the State.

Direct cost of FGLS to Vote 30 Agriculture, Food and the Marine

	2019 – 2023	2024	2025-2033	Total
	€000	€000	€000	€000
<hr/>				
<i>First loss provision</i>				
EIF first loss	48,000	—	—	48,000
SBCI first loss	9,797	—	—	9,797
<i>Management fees</i>				
EIF management fees	1,903	300	2,500	4,703
SBCI management fees	4,380	—	—	4,380
Total cost ^a	64,080	300	2,500	66,880

Note ^a The total costs of the scheme will change at the completion of the scheme when the overall value of the expense on claims on defaulted claims will be known and deducted from the first loss contributions made by the Department. The balance will be made available to the Department at that point, which will decrease the cost of the scheme.

Analysis of FGLS loans issued to date for Vote 30

	2019 – 2024	
	Year of loan issued	
	Number of loans	Value of loans €000
<hr/>		
Drawn loans	1,589 ^a	236,084
Repaid loans	151	20,494
Live loans (repaid amount)	1,387	77,692
Balance outstanding ^b	1,387	131,794^c

Note ^a One loan was removed from the portfolio by the on-lender as the loan purpose was not in line with those permitted in the scheme terms and conditions.

^b Potential liability to the Department as at 31 December 2024 is €105.44 million (80% of overall balance outstanding).

^c Balance excludes claims paid and defaulted loans.

Growth and Sustainability Loan Scheme

The Growth and Sustainability Loan Scheme (GSLS) is a long-term investment loan, launched in September 2023, delivered by the SBCI which provides an uncapped 80% guarantee to participating lenders. The European Investment Bank Group (EIBG) provides a counter guarantee to SBCI such that the risk share for the scheme is as follows: 20% finance providers, 16% SBCI and 64% EIBG.

A minimum of 30% of the lending volume is targeted towards environmental sustainability purposes with the aim of helping SMEs to invest in sustainability and energy efficiency. The remaining (up to) 70% of lending is for lending for strategic investments with a view to increasing productivity and competitiveness and thus underpinning future business sustainability and growth.

The costs for the GSLS are shared by DETE and DAFM on a 60:40 basis. The contribution of the DAFM to the GSLS supports up to 40% of lending for the agri-food sector.

The costs associated with a €500 million scheme will be approximately €117.3 million, with DAFM providing €45 million between 2022 and 2026. This funding covers a first loss guarantee (i.e. the State guarantees to cover the first portion of losses on any defaults) and administrative costs for both the EIF and SBCI.

The scheme is available for three years or until fully subscribed with the repayment period due to conclude 30 June 2036.

The GSLS is a risk-sharing loan scheme (public/private), and the public money funds the loan guarantees. As loans are repaid, the public money becomes repayable to the State.

Direct cost of GSLS to Vote 30 Agriculture, Food and the Marine

	2022-2023	2024	2025-2036	Total
	€000	€000	€000	€000
First loss provision				
EIF first loss	26,000	—	—	26,000
SBCI first loss	3,252	—	—	3,252
Management fees				
EIF management fees	753	696	4,393	5,842
SBCI management fees	4,846	—	4,348	9,194
Total cost ^a	34,851	696	8,741	44,288

Note ^a The total costs of the scheme will change at the completion of the scheme when the overall value of the expense on claims on defaulted claims will be known and deducted from the first loss contributions made by the Department. The balance will be made available to the Department at that point, which will decrease the cost of the scheme.

Analysis of GSLS loans issued to date for Vote 30

Year of loan issued	2023		2024	
	Number of loans	Value of loans €000	Number of loans	Value of loans €000
Drawn loans	19	1,654	453	49,134
Repaid loans	—	—	2	145
Defaulted loans	—	—	—	—
Live loans (repaid amount)	19	2	451	4,237
Balance outstanding ^a	19	1,652	451	44,752

Note ^a Potential liability to the Department as at 31 December 2024 is €35.801 million (80% of overall balance outstanding).

2.16 Operating leases

a) Operating leases (lessor)	2024
	€000

Operating lease revenue for year	22
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at 31 December	2024
	€000

The future aggregate minimum lease payments to be received under non-cancellable operating leases are as follows

Within one year	22
Between 1 and 5 years	44
Later than 5 years	—
Total non-cancellable operating lease receivables	66

b) Operating leases (lessee)	2024
	€000

Operating lease expense for year	19
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at 31 December	2024
	€000

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows

Within one year	19
Between 1 and 5 years	19
Later than 5 years	—
Total non-cancellable operating lease commitments	38

2.17 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday pay accrual ^a	(7,329)
Payroll accrual ^a	(6,758)
First time recognition of property assets ^b	13,881
	(206)
Note ^a CGAS 39A Employee Benefits Part A	
^b CGAS 17 Property, Plant, and Equipment	

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	250,440		
	<i>Supplementary</i>	5,400		
		255,840	251,918	237,904
ii	Travel and subsistence			
	<i>Original</i>	7,000		
	<i>Supplementary</i>	1,000		
		8,000	8,183	8,393
iii	Training and development and incidental expenses	3,000	2,351	6,797
iv	Operational services, supplies and sundry equipment ^a	10,000	7,779	6,933
v	Digital capital investment and IT expenses ^a			
	<i>Original</i>	72,000		
	<i>Supplementary</i>	6,000		
		78,000	78,401	78,010
vi	Premises expenses			
	<i>Original</i>	16,000		
	<i>Supplementary</i>	21,445		
		37,445	20,013	75,133
vii	Policy reviews, consultancy services and research	250	180	52
viii	Supplementary measures for EU	—	—	1,261
ix	Laboratory services	12,083	12,732	12,612
		404,618	381,557	427,095

Note ^a 2023 comparative figures have been re-analysed to reflect the updated categorisation of expenditure items in 2024.

Significant variations

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

vi Premises expenses

Estimate provision €16.000 million; outturn €20.013 million

The increase in expenditure of €4.013 million relative to the original estimate was due to the further funding of costs associated with the upgrade of Rosslare Europort. This is a critical infrastructure project to develop the necessary permanent infrastructure to comply with Customs, sanitary and phytosanitary and official food controls as a consequence of Brexit. The Department paid the Office of Public Works a portion of its costs associated with this upgrade of Rosslare Europort, amounting to €10.184 million.

Programme A Food Safety, Animal and Plant Health and Animal Welfare

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	Original	148,619		
	Supplementary	4,220		
			152,839	147,222
A.2	Administration – non pay			139,033
	Original	74,679		
	Supplementary	21,945		
			96,624	82,334
A.3	Food safety, animal and plant health and animal welfare			136,638
	Original	98,279		
	Deferred surrender	2,600		
	Supplementary	(3,700)		
			97,179	87,856
A.4	Bovine TB and brucellosis eradication			109,263
	Original	57,059		
	Supplementary	40,700		
			97,759	100,618
			444,401	418,030
				74,284
				459,218

Significant variations

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

A.3 Food safety, animal and plant health and animal welfare

Estimate provision €100.879 million; outturn €87.856 million

The shortfall in expenditure of €13.023 million relative to the original estimate was due to savings arising across a number of schemes. Savings of €4.6 million arose in the meat and bonemeal disposal projects due to the level of claims submitted in 2024 being lower than expected. Savings of €3.9 million in mink farm compensation arose also due to the level of claims processed in 2024 being lower than expected. The remaining €4.5 million was made up of smaller savings across a number of subheads.

A.4 Bovine TB and brucellosis eradication

Estimate provision €57.059 million; outturn €100.618 million

The increase in expenditure of €43.559 million relative to the original estimate was due to the increased level of bovine TB in Ireland during 2024.

The primary driver of this increased expenditure was an additional €31 million for the On Farm Market Valuation Scheme which is the principal compensation measure available to herd owners whose herds are affected by a TB outbreak. An additional €3.5 million was allocated for the payment of private veterinary practitioners (PVPs) for carrying out TB testing and another €5.6 million was allocated for other compensation. The remaining €3.4 million was made up of additional expenditure across a number of different subheads.

Programme B Farm/Sector Support and Controls

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	70,062		
	<i>Supplementary</i>	1,000		
			71,062	72,040
B.2	Administration – non pay			68,032
	<i>Original</i>	31,646		
	<i>Supplementary</i>	6,300		
			37,946	32,903
B.3	Agri-environmental schemes			35,919
	<i>Original</i>	92,499		
	<i>Supplementary</i>	(2,500)		
			89,999	83,261
B.4	Areas of natural constraint scheme		247,000	249,338
B.5	Development of agriculture and food (farm)			122,084
	<i>Original</i>	42,635		
	<i>Deferred surrender</i>	18,000		
	<i>Supplementary</i>	(3,000)		
			57,635	46,854
B.6	Beef sustainability schemes			42,473
	<i>Original</i>	83,450		
	<i>Supplementary</i>	2,000		
			85,450	84,728
B.7	Knowledge transfer		25	9
B.8	Animal welfare scheme for sheep			—
	<i>Original</i>	20,000		
	<i>Supplementary</i>	1,320		
			21,320	20,171
B.9	Early retirement scheme		—	(12)
B.10	Forestry and bio energy			20,958
	<i>Original</i>	97,000		
	<i>Deferred surrender</i>	18,000		
			115,000	73,271
B.11	Control and other support scheme costs			73,746
	<i>Original</i>	21,000		
	<i>Supplementary</i>	(1,000)		
			20,000	18,227
				18,672

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.12	Other schemes			
	<i>Original</i>	23,314		
	<i>Supplementary</i>	10,000		
			33,314	30,817
B.13	Carbon tax measures and Just Transition Fund		3,850	2,086
B.14	Agri-Climate Rural Environmental Scheme			2,905
	<i>Original</i>	200,000		
	<i>Supplementary</i>	134,600		
			334,600	342,754
B.15	Organic Farming Scheme			94,143
	<i>Original</i>	47,000		
	<i>Supplementary</i>	(31,000)		
			16,000	23,204
B.16	Brexit Beef Scheme		—	13,332
			—	31,247
		1,133,201	1,079,651	862,832

Significant variations

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

B.3 Agri-environmental schemes

Estimate provision €92.499 million; outturn €83.261 million

The shortfall in expenditure of €9.238 million relative to the original estimate was due to savings across a number of schemes. The uptake on capital investment schemes was impacted by the cost-of-living crisis and supply issues had some impact on the completion of projects. Projections are based on the level of approvals issued and the likelihood that applicants will proceed with their investments within the allocated time period but as a result of increasing costs in the construction industry, some applicants deferred or scaled back projected works.

B.5 Development of agriculture and food (farm)

Estimate provision €60.635 million; outturn €46.854 million

The shortfall in expenditure of €13.781 million relative to the original estimate was mainly due to payment delays linked to the development of an upgraded system for the TAMS 3 scheme.

Furthermore, some farmers may have decided not to proceed with their current investment approval and instead submitted an application under the TAMS 3 scheme which attracts a higher level of grant aid for certain schemes.

B.10 Forestry and bio energy

Estimate provision €115.000 million; outturn €73.271 million

The shortfall in expenditure of €41.729 million relative to the original estimate was due to lower than anticipated planting levels. Forestry schemes are demand led and the 2024 estimate had provided for the planting of up to 8,000 hectares under the scheme. This level of planting did not materialise.

B.11 Control and other support scheme costs

Estimate provision €21.000 million; outturn €18.227 million

The shortfall in expenditure of €2.773 million relative to the original estimate was mainly due to lower-than-expected contract related costs for the Integrated Administration and Control System (IACS). In addition, the inclement weather had a negative effect on the company being able to obtain imagery.

B.12 Other schemes

Estimate provision €23.314 million; outturn €30.817 million

The increase in expenditure of €7.503 million relative to the original estimate was mainly due to 2023 residual payments from support schemes such as the Liming Programme and Tillage Incentive Scheme being paid in 2024. Financial support for a new Fodder Transport Scheme was also funded from this subhead during the year.

B.13 Carbon tax measures

Estimate provision €3.850 million; outturn €2.086 million

The shortfall in expenditure of €1.764 million relative to the original estimate is mainly due to the complexities involved in approving pilot projects, such as under the Bioeconomy Demonstration Initiative Scheme.

B.14 Agri-Climate Rural Environment Scheme

Estimate provision €200.000 million; outturn €342.754 million

The increase in expenditure of €142.754 million relative to the original estimate was mainly due to the complexities involved in delivering the scheme and associated delays in making 2023 scheme year payments. Residual scheme year payments from 2023 issued during 2024 along with current year payments.

B.15 Organic Farming Scheme

Estimate provision €47.000 million; outturn €23.204 million

The shortfall in expenditure of €23.796 million relative to the original estimate was due to a decision to maximise the use of EURI funding which has a final drawdown date of the end of 2025. It was decided to maximise that source of funding in 2024, resulting in an underspend from this subhead.

Programme C Policy and Strategy

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		20,530	19,388
C.2	Administration – non pay			
	<i>Original</i>	6,766		
	<i>Supplementary</i>	100		
		6,866	6,905	8,565
C.3	Research, quality and certification			
	<i>Original</i>	34,294		
	<i>Supplementary</i>	5,000		
		39,294	44,223	38,621
C.4	Development and promotion of agriculture and food (non-farm)	16,220	10,757	15,816
C.5	Teagasc grant			
	<i>Original</i>	170,450		
	<i>Supplementary</i>	(470)		
		169,980	167,163	156,476
C.6	An Bord Bia grant			
	<i>Original</i>	57,378		
	<i>Supplementary</i>	750		
		58,128	57,875	55,486
C.7	Horse and Greyhound Racing Fund	95,000	95,000	91,000
C.8	CEDRA Rural Innovation and Development Fund	1,500	1,491	1,482
C.9	Food aid donations – World Food Programme			
	<i>Original</i>	—		
	<i>Supplementary</i>	18,000		
		18,000	35,000	25,000
C.10	SBCI loan schemes	400	196	18,517
C.11	Other services	14,361	10,930	12,679
C.12	Other equine supports	6,450	5,228	4,647
C.13	An Rialálaí Agraibhia/the Agri-Food Regulator			
	<i>Original</i>	2,590		
	<i>Supplementary</i>	(1,000)		
		1,590	1,485	—
		447,755	456,783	447,677

Significant variations

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

C.3 Research, quality and certification

Estimate provision €34.294 million; outturn €44.223 million

The increase in expenditure of €9.929 million relative to the original estimate was due to the Department's provision of funding to Bord Bia towards the Sustainable Beef and Lamb Assurance Scheme.

C.4 Development and promotion of agriculture and food (non-farm)

Estimate provision €16.220 million; outturn €10.757 million

The shortfall in expenditure of €5.463 million relative to the original estimate was mainly due to savings in the Brexit Capital Investment Scheme operated by Enterprise Ireland. Such capital investment schemes can be complex and require significant preparation and planning. The Scheme will be on-going for several years and funding will be drawn down as capital projects are completed.

C.9 Food aid donations – World Food Programme

Estimate provision €nil; outturn €35 million

The increase in expenditure of €35 million relative to the original estimate was due to an advance disbursement in respect of the Irish 2025 contribution under the strategic partnership agreement 2025-2027. This payment was made in late 2024 following a request from the World Food Programme. This amount is included in prepayments in the statement of financial position.

C.10 Strategic Banking Corporation of Ireland (SBCI) loan schemes

Estimate provision €400,000; outturn €196,000

The shortfall in expenditure of €204,000 relative to the original estimate was due to the difficulty in accurately predicting the level of default associated with the Ukraine Credit Guarantee Scheme (UCGS). This scheme assists small medium enterprises (SMEs) to meet increased expenses and adapt to volatile economic trading conditions arising from the Ukraine war. Under these schemes, the Department compensates the Department of Enterprise Trade and Employment (DETE) for loan defaults arising from primary producer loans.

C.11 Other services

Estimate provision €14.361 million; outturn €10.930 million

The shortfall in expenditure of €3.431 million relative to the original estimate was due to the costs associated with legal services being lower than anticipated.

C.12 Other equine supports

Estimate provision €6.450 million; outturn €5.228 million

The shortfall in expenditure of €1.222 million relative to the original estimate was due to the redevelopment of the Irish Equine Centre not proceeding during 2024.

C.13 An Rialálaí Agraibhia/the Agri-Food Regulator

Estimate provision €2.590 million; outturn €1.485 million

The shortfall in expenditure of €1.105 million relative to the original estimate was due to legislative delays impacting on the timing of the setup of the new office of the Agri-Food Regulator. The level of expenditure during 2024 was consequently lower than expected.

Programme D Seafood Sector

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
D.1	Administration – pay			
	<i>Original</i>	11,793		
	<i>Supplementary</i>	180		
			11,973	12,125
				11,451
D.2	Administration – non pay			
	<i>Original</i>	7,242		
	<i>Supplementary</i>	100		
			7,342	7,498
				8,069
D.3	Fisheries			
	<i>Original</i>	45,394		
	<i>Deferred surrender</i>	7,000		
	<i>Supplementary</i>	400		
			52,794	49,252
				86,500
D.4	Marine Institute grant			
	<i>Original</i>	43,377		
	<i>Supplementary</i>	(770)		
			42,607	43,131
				41,405
D.5	Bord Iascaigh Mhara grant			
	<i>Original</i>	35,388		
	<i>Supplementary</i>	(600)		
			34,788	34,388
				178,642
D.6	Sea Fisheries Protection Authority			
	<i>Original</i>	27,414		
	<i>Supplementary</i>	(2,575)		
			24,839	22,979
				21,623
D.7	Haulbowline remediation project		—	—
				25
			174,343	169,373
				347,715

Significant variations

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

D.3 Fisheries

Estimate provision €52.394 million; outturn €49.252 million

The shortfall in expenditure of €3.142 million relative to the original estimate was due to underspends on a number of harbour capital development programmes. The Ros an Mhíl deep water quay project was halted resulting in €6.5 million being redistributed to other projects within the capital programme. Due to the timing of the redistribution, some projects were not fully completed by year end resulting in overall savings of €2.7 million. Further savings arose within the allocation available to local authorities for marine infrastructure projects, where drawdown was €400,000 less than expected.

D.6 Sea Fisheries Protection Authority

Estimate provision €27.414 million; outturn €22.979 million

The shortfall in expenditure of €4.435 million relative to the original estimate is as a result of savings of €1.786 million on pay and pensions due to the delayed timing of recruitment of new staff and a lower-than-expected number of retirements.

A direct impact of this led to further operational savings of €2.649 million in support service costs including IT, health and safety and recruitment fees, as well as capital expenditure savings attributable to changes in the timelines associated with the relocation of the Clonakilty port office to Darrara. Delayed delivery of a Digital Inspections Service for the SFPA also contributed to savings in non-pay costs.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Recoupment of salaries etc. of officers on loan to outside bodies	1,000	607	563
2	Forfeited deposits and securities	1	77	2,373
3	Receipts from inspection fees at meat plants	19,455	20,212	21,133
4	Receipts from veterinary inspection fees for live exports	—	1,071	1,029
5	Receipts from fees for dairy premises inspection services	4,300	4,343	3,971
6	Receipts from the sale of vaccines etc.	675	540	510
7	Receipts from seed testing fees etc.	2,385	2,905	3,472
8	Receipts from farmer contributions regarding eradication of TB	8,171	8,097	8,045
9	Land Commission receipts	210	146	141
10	EAFRD (European Agricultural Fund for Rural Development)	300,000	323,582	141,570
11	Veterinary Fund	335	1,320	2,094
12	Other EU Guarantee receipts (agriculture)	4,062	—	9
13	Proceeds of fines and forfeitures in respect of sea fisheries	30	—	11
14	Receipts under the 1933 and 1954 Acts	130	121	160
15	Aquaculture licence fees	556	607	639
16	EU receipts for EMFF	35,700	36,917	6,792
17	Receipts from Sustainable Food Systems Ireland	2,100	1,001	127
18	Receipts from additional superannuation contributions on public service remuneration	8,377	12,781	11,833
19	NGEU receipts	45,000	51,221	33,202
20	Forestry licencing receipts	80	77	51
21	Miscellaneous receipts	4,000	10,812	7,669
		436,567	476,437	245,394

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €39.870 million higher than the original estimate.

1 Recoupment of salaries etc of officers on loan to outside bodies

Estimate provision €1.000 million; realised €607,000

The decrease of €393,000 is due to total salary recoupments in any given year fluctuating for a number of reasons including staff recruitment, transfers on mobility and retirements.

4 Receipts from veterinary inspection fees for live exports

Estimate provision €nil; realised €1.071 million

The increase of €1.071 million is due to a higher level of veterinary inspections on both cattle and horses resulting in receipts of €925,000 and €123,000 respectively.

6 Receipts from the sale of vaccines etc.

Estimate provision €675,000; realised €540,000

The decrease of €135,000 is mainly due to a reduction in laboratory fees due to reduced demand for laboratory testing.

7 Receipts from seed testing fees etc.

Estimate provision €2.385 million; realised €2.905 million

The increase of €520,000 is mainly due to higher-than-expected pesticide registration receipts of €564,000.

10 EAFRD (European Agricultural Fund for Rural Development)

Estimate provision €300.000 million; realised €323.582 million

The increase of €23.582 million is mainly due to the receipt of advance funding under the CAP Strategic Plan (CSP).

11 Veterinary Fund

Estimate provision €335,000; realised €1.320 million

The increase of €985,000 is mainly due to receipts of over €1.100 million for EU co-financing related to the avian influenza outbreak.

12 Other EU Guarantee receipts (agriculture)

Estimate provision €4.062 million; realised €nil

The decrease of €4.062 million is due to a change in EU legislation. The estimate was set on the basis the Department would receive monies from the EU to fund producer organisations' interim claims. However, these claims were paid directly from Pillar 1 funding and as such no recoupment was due.

17 Receipts from Sustainable Food Systems Ireland

Estimate provision €2.100 million; realised €1.001 million

The decrease in receipts of €1.099 million is due to the timing and workflow of international knowledge-sharing projects. Delays in project commencement of one project and an agreed reduction in scale of another project contributed to this variance.

18 Receipts from additional superannuation contribution on public service remuneration

Estimate provision €8.377 million; realised €12.781 million

The increase of €4.404 million is mainly due to an increase in both DAFM pension levy receipts and in Teagasc pension levy receipts.

19 NGEU receipts

Estimate provision €45.000 million; realised €51.221 million

The increase of €6.221 million in receipts is due to utilisation of EURI funds on the 2023 Organic Scheme which were reimbursed in 2024. This increased level of EURI funding was greater than expected during 2024.

21 Miscellaneous receipts

Estimate provision €4.000 million; realised €10.812 million

The increase of €6.812 million is mainly due to

- the receipt of a performance bond of €2.344 million due to contractor non-performance on Castletownbere harbour project
- receipts of €964,000 for intervention stock losses due to Ireland following the clearance of the EU2023 account
- an increase in Teagasc pension receipts of €671,000 and
- an increase of €226,000 in pet passport receipts.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end		
Department	3,854	3,840
Agencies ^a	1,473	1,751
	5,327	5,591

Note ^a The agencies under the aegis of the Department, with a pay element to their grant as provided in the Department's estimates, are Bord Bia, Bord Iascaigh Mhara, Marine Institute, Sea Fisheries Protection Authority and Teagasc.

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	223,322	211,823
Higher, special or additional duties allowances	506	554
Other allowances	3,026	2,760
Overtime and extra attendances	3,713	3,236
Shift allowances	2,289	2,178
Employer's PRSI	19,938	18,148
Total pay	252,794	238,699
Remuneration of agency staff		
	2024	2023
	€000	€000
Pay ^a	97,375	93,135
Higher, special or additional duties allowances	2,089	1,397
Other allowances	1,259	485
Overtime and extra attendances	892	116
Gratuity payments	433	430
Employer's PRSI ^a	11,595	10,550
Redundancy payments	7	—
Total pay	113,650	106,113

Note ^a 2023 figures were re-analysed to align with 2024 methodology.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	129	7	22,645	18,391
Shift allowances	254	87	29,421	27,254
Other allowances	1,082	27	57,053	60,624
Overtime and extra attendance	892	110	51,114	32,653
Extra remuneration in more than one category	840	86	42,315	45,091
Agency staff				
Higher, special or additional duties allowances	194	83	27,134	27,025
Other allowances	288	52	25,675	19,294
Overtime	159	39	21,285	28,802
Extra remuneration in more than one category	83	65	34,594	34,746

5.4 Department employee pay bands

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

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	2,476	2,684
60,000	69,999	480	444
70,000	79,999	342	285
80,000	89,999	190	165
90,000	99,999	134	130
100,000	109,999	90	79
110,000	119,999	85	99
120,000	129,999	70	39
130,000	139,999	29	17
140,000	149,999	16	10
150,000	159,999	6	1
160,000	169,999	5	3
170,000	179,999	2	2
180,000	189,999	2	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	—	—
270,000	279,999	—	—
280,000	289,999	—	—
290,000	299,999	—	—
300,000	309,999	—	1

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	238	227
	238	227

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

5.6 Other remuneration arrangements

Eleven retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €21,375. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €2,663,759 in respect of 42 officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	423	999,257	781,953
Recovery plans in place	77	207,018	173,936

17 overpayment recovery plans in respect of 15 individuals to the value of €37,978 were transferred to nine Government departments/offices in 2024.

Note 6 Miscellaneous

6.1 EU funding

Council regulation (EC) No. 1290/2005 introduced the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD).

The EAGF fund finances direct payments and market supports while the EAFRD co-finances rural development measures under approved rural development programmes.

The Department's activities include measures fully funded by the EAGF and activities co-financed by the EAFRD and from the Vote.

Programme B includes expenditure in respect of activities co-financed by the EU through the EAFRD. Programme C also includes expenditure in respect of activities that are co-financed from the EU Veterinary Fund. Programmes C and D includes expenditure in respect of activities co-financed by the EU through European Maritime Fisheries Fund, 2014-2020 (EMFF) and the European Maritime Fisheries & Aquaculture Fund 2021-2027 (EMFAF). Programme B includes a charge to the Vote of €3,626,304 for EU Funding which has been disallowed due to conformity clearance decisions and €449,759 in late payments.

The account includes interest of €2,886,521 paid on short-term borrowings of €670 million borrowed in 2023 to fund EAGF Guarantee expenditure pending recoupment from the EU. The borrowings were repaid in 2024 along with interest.

A total of €660 million in short-term funds were borrowed in 2024 to fund EAGF Guarantee expenditure pending EU recoupment in 2025.

EU-funded income and expenditure managed by the Department of Agriculture, Food and the Marine

	2024	2023
	€million	€million
Direct payment/basic payment scheme	1,212	1,120
Other market supports	23	11
Other	(5)	(3)
Co-funded receipts (measures co-funded by the EU) ^a		
EAFRD Rural Development Programmes	375	157
Veterinary Fund	1	1.6
Other co-financing receipts	2	2
Fisheries		
EMFF - European Maritime and Fisheries Fund 2014-2020 ^b	36	6.8
Total pay ^c	1,644	1,295

Note ^a Only the EU co-funding on these programmes are shown in this table.

^b EMFF receipts of €2.6 million and EMFAF receipts of €1.4 million (EU advances) are held in a Suspense Account in accordance with public financial procedures.

^c Under EU regulation 908/2014 Article 28, amounts recovered are declared and netted against the scheme expenditure where the liability for recovery arose.

6.2 Scheme overpayments

at 31 December	2024	2023
	€000	€000
Scheme overpayments at 1 January	1,178	1,743
Overpayments raised in the year	133,444	11,031
Corrections	(1,510)	(325)
Recoveries	(119,242)	(11,230)
Write-offs (note 6.3)	(38)	(41)
Scheme overpayments at 31 December	13,832	1,178

6.3 Write-offs

at 31 December	2024	2023
	€	€
Scheme overpayments		
Afforestation scheme	15,677	—
Rural environment protection scheme	5,013	20,239
Miscellaneous EU premia and area-based schemes	5,915	2,151
Miscellaneous Vote premia	5,047	10,923
Early retirement scheme	6,538	7,528
	38,190	40,841
Customers		
Customers no longer trading	3,353	3,521
Other reasons	81	920
	3,434	4,441
	41,624	45,282

6.4 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by			Total	Total
	Employees	Members of the public	Loss or damage	2024	2023
Number of cases	9	2	3	14	9
	€000	€000	€000	€000	€000
Department's own legal costs	—	—	—	—	—
Payments by/on behalf of Department					
Compensation	132	—	20	152	265
Legal costs	40	541	120	701	286
Other costs	2	—	5	7	6
2024 Total ^b	174	541	145	860	557
2023 Total	233	324	—	557	

Note ^a At 31 December 2024, 70 general litigation cases are outstanding (2023: 85 cases)

^b At 31 December 2024, the Department has included in other creditors due, €31,494 being the total outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2024

	Claims by			Total
	Employees	Members of the public	Loss or damage	
Number of cases	5	1	3	9
	€000	€000	€000	€000
Department's own legal costs	—	—	—	—
Payments by/on behalf of Department				
Compensation	132	—	20	152
Legal costs	39	84	120	243
Other costs	1	—	4	5
Total	172	84	144	400

6.5 Food aid donations

The World Food Programme-Ireland Strategic Partnership Agreement 2025-2027 was signed by the World Food Programme (WFP) Executive Director and the Department in March 2025. This agreement outlines increased support for WFP throughout this period, subject to annual budget appropriations by Dáil Éireann. The three-year agreement outlined a minimum of €35 million in multilateral contributions per year, with the three-year total allocated under the agreement at least €105 million.

This allocation is made in continued support of the current strategic objectives of the World Food Programme, namely

- to end hunger, by protecting access to food
- to improve nutrition
- to achieve food security
- to support implementation of Sustainable Development Goals (SDG)
- to partner for SDG results.

The Executive Director of the WFP wrote to the Department to ask if Ireland would consider an early disbursement of the 2025 allocation. The Department agreed to an early payment of €35 million of the 2025 allocation, with payment being made in December 2024, and this amount is included in prepayments in the statement of financial position. This payment represents the Department's funding commitment to WFP under the 2025-2027 Strategic Partnership Agreement.

The Food and Agriculture Organisation (FAO) is the main specialised agency of the United Nations that leads international efforts to end worldwide hunger; to achieve food security for all; and to make sure that people have regular access to enough high-quality food to lead active, healthy lives.

Subscriptions and additional voluntary contributions to FAO enables FAO to work in 130 countries on the development of sustainable agriculture and food systems. Ireland's (DAFM) contribution to the FAO in 2024 amounted to €4.737 million (2023: €4.25 million).

6.6 Deferred surrender

Deferred surrender comprises savings in 2024 of €31.800 million in capital expenditure in the following subhead that were carried over to 2025.

		2024
Description of subhead		€000
B.10	Forestry and bio energy	31,800
		31,800

6.7 Fraud and suspected fraud

	Number of cases	2024 €000	2023 €000
Suspected fraud	31	11	105

The Department became aware of 31 suspected fraud cases during 2024 (2023: 4).

In 2024, a new anti-fraud unit was set-up in Direct Payments Section. The work of this unit has led to a substantial increase in the number of cases reported to the Fraud Office and added to the Fraud Register. In most of these cases, the potential estimated losses to the Exchequer have not been monetised and may not be until the fraud is proven or otherwise.

6.8 Bovine Tuberculosis Eradication Programme

In 2024, the cost of the scheme (excluding staff salary costs) amounted to €100.618 million (2023: €74.284 million).

The cost of all elements of compensation paid to farmers came to €64.010 million (2023: €39.817 million). This comprises of the On Farm Market Valuation Scheme, Income Supplement Scheme, Hardship Scheme and the Depopulation Scheme.

In addition to exchequer funding, the cost of the programme is funded through bovine disease levies which amounted to €8.091million (2023: €8.039 million).

Note 7 Horse and Greyhound Racing Fund

Account of receipts and payments for the year ended 31 December 2024

	2024	2023
	€000	€000
Balance at 1 January	—	—
Receipts (subhead C.7)	95,000	91,000
Payments		
Horse Racing Ireland	(76,000)	(72,800)
Rásaíocht Con Éireann	(19,000)	(18,200)
Balance at 31 December	—	—

Payments under the Fund issue to Horse Racing Ireland (HRI) and Rásaíocht Con Éireann (RCÉ) (formerly Bord na gCon) as provided for under Section 12 of the Horse and Greyhound Racing Act 2001 and associated regulations.

Appendix A State-owned lands controlled or managed by the Department which do not have valuations

Land	Area Hectares
Cork	
Land Commission non-agricultural land, Annagannihy	56.5
Forest plot, Ballyhooley	1.0
Forest plot, Doneraile	1.1
Forest plot, Killavullen	0.1
Forest plot, Killeagh	7.0
Forest plot, Kilworth	0.8
Forest plot, Newmarket	1.5
Forest plots, Banteer	6.2
Forest plots, Duhallow	6.5
Forest plots, Kinalea	5.9
Forest plots, Roscarberry	11.0
Donegal	
Forest plot, Letterkenny	0.2
Dublin	
Forest plot, Killakee	0.7
Galway	
Land Commission non-agricultural lands	
Cooloo	52.1
Kilcooley	1.7
Kylenalmelly	1.3
Meelickmore	12.4
Rosmore	3.2
Sylaun	1.7
Kerry	
Land Commission non-agricultural lands	
Ballydunlea	284.6
Glanlea	4.0
Forest plot, Kenmare	0.2
Leitrim	
Land Commission non-agricultural land, Rossbeg	79.0
Limerick	
Forest plots, Adare	3.0

Land	Area Hectares
Mayo	
Land Commission non-agricultural lands	
Ballymacraha	12.1
Derry	34.8
Offaly	
Land Commission non-agricultural lands	
Annaghmore	69.4
Ballyegan	44.7
Clorhane	8.2
Killananny	0.4
Rathlumber	7.2
Forest plot, Tullamore	2.5
Roscommon	
Land Commission non-agricultural lands	
Ballynahouna/Ballaghculia	4.6
Cloonakillig	0.7
Cloonshanvill	22.4
Cloonfad	2.9
Cloonboley	4.9
Cloonacolly	4.4
Cleaheen	0.6
Cloonroughan	21.9
Termon More	55.3
Tonrevagh	10.8
Cloonchambers	18.4
Clonree	25.7
Moor	32.6
Lissergool	5.3
Forest plots, Lough Key	16.0
Sligo	
Land Commission non-agricultural land, Cloonkeelaun	244.0
Forest plot, Benbulbin	0.5
Tipperary	
Forest plots, Kilsheelan	1.9
Westmeath	
Land Commission non-agricultural land, Clonthead	26.6
Forest plot, Lough Ennell	14.5

Land	Area Hectares
Wexford	
Forest plot, Forth	4.8
Forest plots, Gorey	11.1
Wicklow	
Forest plot, Avonmore	1.0
Forest plot, Enniskerry	4.0
Forest plot, Glendalough	7.6
Forest plot, Saggart	1.4
Forest plot, Glen of Imaal	3.0

Property at fishery harbours

In addition, land and buildings at six fishery harbour centres are vested in the Minister. They are accounted for separately in the Fishery Harbour Centres Fund account.