

Appropriation Account 2024

Vote 13

Office of Public Works

Introduction

As Accounting Officer for Vote 13, 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 Public Works, including certain services administered by that Office, and for payment of certain grants and for recoupment of certain expenditure.

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

A surplus of €12.355 million is liable for surrender to the Exchequer.

The Office of Public Works also incurs expenditure on behalf of other Government departments and agencies. The expenditure incurred on their behalf is set out in note 2.15 (Provision of agency services). In addition, allied services are provided by the Office on behalf of the State because the Office is able to perform these services more efficiently than the user departments and offices. Expenditure in relation to the Office which is borne elsewhere and the costs of shared services provided by the Office to other Votes is set out in note 1.1 (Net allied services expenditure).

The Statement of Accounting Policies and Principles and notes 1 to 6 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, Infrastructure, Public Services Reform and Digitalisation 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.

Derogations from application of the accounting standards

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Office has received (full or partial) derogations in respect of the following standards.

Full derogation from CGAS 13 Leases

Leases held by the OPW have not been classified between finance and operating leases or disclosed separately. A review project has commenced and full compliance with this Central Government Accounting Standard is expected to be achieved for the 2025 appropriation account.

Partial derogation from CGAS 17 Property, Plant, and Equipment

Certain property, comprising land and/or buildings recognised at cost, build cost and market value have not yet been revalued and not all assets within each asset sub class have been revalued at similar dates. A review project has commenced and full compliance with this Central Government Accounting Standard is expected to be achieved within three years.

Full derogation from CGAS 21 Impairment of Non-Cash Generating Assets and CGAS 26 Impairment of Cash Generating Assets

The carrying value of both cash generating and non-cash generating assets have not been reviewed for impairment indicators and as such no adjustments are made to asset carrying values within the year. A review project has commenced and full compliance with these Central Government Accounting Standards is expected to be achieved for the 2025 appropriation account.

Partial derogation from circular 20 of 2024 in relation to commitments

The values attributable to commitments in note 2.14 (a) continue to include all commitments rather than only commitments where a non-cancellable contract exists. A review project has commenced, and compliance is expected to be achieved for the 2025 appropriation account.

Valuation of assets

State-owned lands and buildings controlled or managed by the Office are valued using the following basis.

- Market value has been applied to properties where market comparisons are available. An adjustment has been included in note 2.1 for properties revalued to market value during 2024 as part of the CGAS 17 Property, Plant, and Equipment accounting standard review.
- Where market comparisons are not available, properties acquired or purchased before 1 January 1995, or constructed before 1 January 1997, are valued based on building cost norms and notional site values. Properties purchased since 1 January 1995 or constructed since 1 January 1997 are valued at cost.
- Prestige properties have been individually valued using the replacement cost method of valuation. This rebuilding cost is based on the application of market rates.
- Heritage assets which cannot be adequately expressed in financial terms are valued at nil cost.
- Miscellaneous properties are various categories of land and buildings including secondary properties or carpark land. These are valued at nil cost as the overall valuation for the full site is included on the primary asset.

The current valuations are subject to a number of significant qualifications and should not be regarded as a current estimate of realisable value. On the disposal of land and buildings, the assets are revalued to the sales proceeds amount and the gain or loss is shown as a revaluation on disposal in note 2.1 (Property, plant and equipment).

Capital expenditure in a number of areas is not recognised in note 2.1 as follows.

- Expenditure on improvements to buildings is not included. The change in value will be reflected at the next valuation date.
- Expenditure on improvements to leased buildings is not capitalised.
- Flood relief capital schemes are not capitalised.
- National monuments and certain national historic properties are not valued.
- Artwork acquired after 1 January 2008 is included in the statement of capital assets under the heading fixtures and fittings at historical cost and is not revalued. Artwork acquired prior to 1 January 2008 has not been capitalised.

Capital assets under development

Capital expenditure on new additions and subsequent expenditure relating to property, plant and equipment that has already been recognised is capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Office, and the cost of the item can be measured reliably.

Capital expenditure on certain new developments spanning multiple accounting periods is accounted for as a capital asset under development and is transferred to the relevant asset category on completion.

Depreciation of capital assets

Buildings are not depreciated on the basis that ongoing maintenance expenditure is sufficient to maintain their condition.

Artwork and heritage assets are not depreciated.

Depreciation of major classes of 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 rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Motor vehicles	5 years	20%
Plant and machinery	10 years	10%
Equipment	10 years	10%
IT hardware and equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	2-10 years	20%
Acquired/developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

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

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

Shared services

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

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

Financial control environment

A control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk 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 Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- A corporate governance framework for the office is in place.

Internal Audit and Audit and Risk Committee

The Office has an internal audit function with appropriately trained personnel. The function operates in accordance with a written charter, which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. In order to address recent issues with the delivery of the number of planned audits, I have strengthened the Internal Audit function with the appointment of a Head of Internal Audit at Principal Officer level and increased capacity through a new contract with an audit partner. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the recommendations arising from reports of the internal audit function are followed up and implemented.

Procurement

The Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, and professional and other contracted services, amounted to a total of €781 million in 2024.

The Office has provided details of 79 non-competitive contracts in excess of €25,000 (exclusive of VAT) totalling €7.501 million in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Services Reform and Digitalisation.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of 74 instances in excess of €25,000 (exclusive of VAT) totalling €16.281 million (exclusive of VAT) in 2024 as set out below.

- 35 suppliers were paid €12.147 million where the contract value was in excess of the relevant advertising threshold but was awarded by way of competitive requests for tenders.
- 18 suppliers were paid €2.199 million where the contract was awarded directly without the approval to engage in a non-competitive process.
- 21 suppliers were paid €1.935 million where the contract was originally procured compliantly but was extended without approval for a non-competitive process.

The Office is continuing to target areas of non-compliance which includes the establishment of new frameworks. However, it is not possible to rectify 45 of the instances where the expenditure amounted to €13.193 million as the procurement related to capital works and works-related contracts. These cannot be rectified retrospectively as the Office is legally committed and payments must continue until those contracts are complete.

The 29 other instances where the expenditure amounted to €3.088 million relate to the procurement of general services. Some contracts have concluded in 2024 or will be concluding in 2025 upon service completion. For recurring services, new procurement processes have either completed, are underway or requirements are being reviewed.

39 of the non-compliant contracts have been included in the 40/2002 annual return referenced under procurement above.

The Office is working towards compliance in the procurement of all future contracts.

Measured Term Maintenance Expenditure

A measured term maintenance contract (MTMC) entered into in October 2018 had an anticipated value of €15 million over three years with an option to extend the contract by one year bringing the total anticipated value to €20 million. In 2024, the OPW incurred actual expenditure of €0.5 million (2023: €2.5 million). Total expenditure on this contract to end 2024 is €125.5 million.

A new tendered measured term maintenance framework (MTMF) with an anticipated cumulative value of €40 million over four years commenced in May 2022. The expenditure on this framework in 2024 was €24.2 million (2023: €20.9 million). Total expenditure on this contract to end 2024 is €50.5 million. A new framework to replace the MTMF has been tendered in Q3 2025.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on an annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

Ongoing monitoring and review

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

Review of effectiveness

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

Internal financial control issues

Payment to previous landlord

In late December 2024, a rental payment of €373,000 in respect of a property leased by the OPW was made to the previous landlord. The issue arose as a result of a recent change of ownership of the property. The new landlord details were not fully updated during the change of ownership process, and this resulted in the rental payment been issued to the previous landlord. The full payment was promptly returned to the OPW and there was no loss to the Exchequer. Additional controls have now been put in place to ensure a similar situation will not arise again.

Projects below €500,000

Following an internal audit relating to OPW capital expenditure practices for elective projects below €500,000, it was concluded that the OPW had followed a number of expected practices as outlined in the *Public Spending Code/Infrastructure Guidelines* and that all financial approval controls in place at the time were followed. However, the internal audit highlighted that the application of the requirement to document a value for money assessment on some projects below €500,000 did not occur. New procedural guidance relating to all capital works projects where the total spend is expected to be below €500,000 (excluding VAT) has been issued.

No other weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

John Conlon

Accounting Officer
Office of Public Works

18 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 13 Office of Public Works

Opinion on the appropriation account

I have audited the appropriation account for Vote 13 Office of Public Works 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 13 Office of Public Works 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 Office of Public Works 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 of internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Controls over projects below €500,000

The Accounting Officer has disclosed in the statement on internal financial control issues that arose in respect of projects with estimated costs below €500,000 each in 2024 and measures which are being put in place to strengthen controls.

Development of a proposed national science centre

Chapter 5 of my *Report on the Accounts of the Public Services* for 2024 examines the origin and development of an agreement to provide premises to accommodate a proposed national science centre in central Dublin.

The OPW's management of office accommodation

Chapter 6 of my *Report on the Accounts of the Public Services* for 2024 examines aspects of the Office of Public Works' management of the office property portfolio it owns or leases to accommodate civil service departments and offices.

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 13 Office of Public Works

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Climate Responsive Flood Risk Management			
	<i>Original</i>	140,152		
	<i>Supplementary</i>	933		
			141,085	131,568
				111,681
B	Estate management			
	<i>Original</i>	504,962		
	<i>Supplementary</i>	52,985		
			557,947	562,944
				545,872
Gross expenditure				
	<i>Original</i>	645,114		
	<i>Supplementary</i>	53,918		
			699,032	694,512
				657,553
<i>Deduct</i>				
C	Appropriations-in-aid			
	<i>Original</i>	20,251		
	<i>Supplementary</i>	3,569		
			23,820	31,655
				27,257
Net expenditure				
	<i>Original</i>	624,863		
	<i>Supplementary</i>	50,349		
			675,212	662,857
				630,296

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	12,354,807	16,608,617

John Conlon
Accounting Officer
Office of Public Works

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	607,306	583,665
Pay	70,240	58,427
Non pay	16,966	15,461
Gross expenditure	694,512	657,553
<i>Deduct</i>		
Appropriations-in-aid	31,655	27,257
Net expenditure	662,857	630,296
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(13,090)	
Depreciation	7,518	
Disposals cash	5,081	
Loss on disposals	1,997	
<i>Intangible assets (note 2.2)</i>		
Purchases	(45)	
Amortisation	785	
	2,246	(39,402)
Changes in net current assets		
Increase in inventories	(16)	
Increase in prepayments	(525)	
Increase in provisions	443	
Decrease in accrued income	228	
Increase in accrued expenses	875	
Increase in deferred income	440	
	1,445	(3,759)
Direct expenditure	666,548	587,135
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	(102,964)	(104,619)
Net programme cost ^{a b}	563,584	482,516

Note ^a The net programme cost does not include the following.

- Notional rents receivable by the OPW on State owned properties are estimated at some €89.719 million (2023: €90.085 million). Notional rents payable by OPW are estimated at €2.209 million (2023: €2.209 million).
- Notional income from client departments in respect of services currently provided free of charge by the OPW.

^b Included in net programme cost is expenditure borne by the OPW on behalf of other departments or bodies and any capital element of allied services, estimated at €196 million (2023: €223 million).

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 13 borne elsewhere, net of shared services provided to other Votes.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	60
Vote 12	Superannuation and Retired Allowances	27,290	26,229
Vote 18	National Shared Services Office	99	97
Vote 43	Office of the Government Chief Information Officer	26	53
Apportioned cost of shared services for other Votes ^a		(130,441)	(131,058)
		(102,964)	(104,619)

Note ^a In addition to the value of services rendered without charge to other votes shown here (€130.441 million), services costing approximately €21.132 million (2023: €19.921 million) were also provided without charge to other non-voted public bodies.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	4,009,582	3,831,053
Intangible assets	2.2	4,110	4,850
		4,013,692	3,835,903
Current assets			
Bank and cash	2.3	67,010	147,793
Inventories	2.4	1,844	1,828
Prepayments	2.5	29,524	28,999
Accrued income	2.6	2,417	2,645
Other debit balances	2.7	8,082	16,020
		108,877	197,285
<i>Less</i>			
Current liabilities			
Provisions	2.8	443	—
Accrued expenses	2.9	13,500	12,625
Deferred income	2.10	681	241
Other credit balances	2.11	72,732	147,206
Net Exchequer funding	2.12	2,360	16,607
		89,716	176,679
Net current assets		19,161	20,606
Net assets		4,032,853	3,856,509
Represented by:			
State funding account	2.13	4,032,853	3,856,509

2.1 Property, plant and equipment

	Land and buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development ^d	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^a						
At 1 January 2024	3,736,317	71,751	21,465	24,364	56,698	3,910,595
Additions	3,285	8,619	703	483	116,084	129,174
Disposals	(6,885)	(2,324)	—	—	—	(9,209)
Revaluation gain ^b	62,696	—	—	—	—	62,696
Adjustment ^c	—	(133)	(43)	(45)	—	(221)
At 31 December 2024	3,795,413	77,913	22,125	24,802	172,782	4,093,035
Accumulated depreciation						
At 1 January 2024	—	44,520	18,931	16,091	—	79,542
Depreciation for the year	—	6,539	767	212	—	7,518
Depreciation on disposals	—	(2,131)	—	—	—	(2,131)
Adjustment ^e	—	(1,604)	(38)	166	—	(1,476)
At 31 December 2024	—	47,324	19,660	16,469	—	83,453
Net assets						
At 31 December 2024	3,795,413	30,589	2,465	8,333	172,782	4,009,582
At 31 December 2023	3,736,317	27,231	2,534	8,273	56,698	3,831,053

- Note ^a Includes certain assets acquired for less than €10,000 prior to 1 January 2020.
- ^b Revaluation gain is the net result of revaluation review of assets undertaken as part of the transition to compliance with Central Government Accounting Standard (CGAS) 17.
- ^c Adjustment to correct for duplicate recording of certain assets.
- ^d Costs relate to Rosslare Europort Terminal 7 construction.
- ^e Adjustment to correct depreciation charges to apply the appropriate depreciation rate in line with CGAS 17.

Valuation of land and buildings

As set out in the statement of accounting policies and principles, assets are valued using a number of valuation bases. The number of buildings and the related value under each valuation basis used is set out below.

Valuation bases ^a	2024		2023	
	Number of buildings	€000	Number of buildings	€000
Market value	292	1,296,569	294	1,236,747
Building cost norms	505	701,466	512	705,119
Cost	155	869,472	151	866,545
Prestige properties (replacement cost)	11	927,906	11	927,906
Heritage properties (nil value)	727	—	727	—
Miscellaneous ^b	203	—	216	—
	1,893	3,795,413	1,911	3,736,317

Note ^a Due to revaluation review of assets as part of the transition and compliance with CGAS, some assets have changed valuation base in the year.

^b Miscellaneous properties are various categories of land and buildings including secondary properties or carpark land where the overall valuation for the full site is included on the primary asset in the table above.

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	7,819	4,052	11,871
Additions	45	—	45
Brought into use	4,052	(4,052)	—
At 31 December 2024	11,916	—	11,916
Accumulated amortisation			
At 1 January 2024	7,021	—	7,021
Amortisation	595	—	595
Adjustment ^a	190	—	190
At 31 December 2024	7,806	—	7,806
Net assets			
At 31 December 2024	4,110	—	4,110
At 31 December 2023	798	4,052	4,850

Note ^a Adjustment to correct amortisation charges to apply the appropriate amortisation rate in compliance with CGAS 31 Intangible Assets.

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	67,009	147,791
Petty cash	1	2
	67,010	147,793

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Goods held for resale	488	374
Equipment and spares	976	1,454
Consumables	380	—
	1,844	1,828

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Administration	554	534
IT services and support	2,296	2,065
Flood risk management	22	15
Estate management	26,652	26,385
	29,524	28,999

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Social Insurance Fund	1,267	1,356
Estate management	850	914
Heritage services	286	353
Government publications	14	22
	2,417	2,645

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Agency balances (note 2.16)	8,025	15,998
Other debit balances	57	22
	8,082	16,020

2.8 Provisions

at 31 December	2024	2023
	€000	€000
Compensation and legal claims	443	—
	443	—

2.9 Accrued expenses

at 31 December	2024	2023
	€000	€000
Administration	322	284
IT services and support	292	484
Flood risk management	2,191	524
Estate management	4,456	11,333
Payroll related	6,239	—
	13,500	12,625

2.10 Deferred income

at 31 December	2024	2023
	€000	€000
Government publications	4	8
Estate management	598	197
Heritage services	79	36
	681	241

2.11 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Value added tax	11,959	17,806
Income tax	1,631	1,718
Pay related social insurance	1,405	1,344
Professional services withholding tax	1,005	835
Pension contributions	462	413
Universal social charge	306	330
Local property tax	9	9
	16,777	22,455
Agency balances (note 2.16)	47,166	118,347
Other credit balances	8,789	6,404
	72,732	147,206

2.12 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	12,355	16,609
Exchequer grant undrawn	(9,995)	(2)
Net Exchequer funding	2,360	16,607
Represented by:		
Debtors		
Bank and cash	67,010	147,793
Debit balances: suspense	8,082	16,020
	75,092	163,813
Creditors		
Due to the State	(16,777)	(22,455)
Credit balances: suspense	(55,955)	(124,751)
	(72,732)	(147,206)
	2,360	16,607

2.13 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		3,856,509	3,637,713
Disbursements from the Vote			
Estimate provision	Account	675,212	
Surplus to be surrendered	Account	(12,355)	
Net vote		662,857	630,295
Expenditure borne elsewhere	1.1	27,477	26,439
Allied services	1.1	(130,441)	(131,058)
Net programme cost	1	(563,584)	(482,516)
Non-cash items			
Capital asset under development	2.1	116,084	
Adjustments	2.1	1,255	
Asset revaluations	2.1	62,696	
		180,035	175,636
Balance at 31 December		4,032,853	3,856,509

2.14 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	7,384	9,773
Non-capital grant programmes	991	266
Capital grant programmes	11,290	11,693
Capital projects	342,830	257,153
Public private partnership projects	269,273	293,367
Total of legally enforceable commitments	631,768	572,252

In addition, the OPW has operating lease commitments at the end of 2024 spanning future years in respect of leased properties and these values are estimated to be in the region of €1.100 billion (€150 million payable within one year, €338 million payable within two to five years and €612 million payable in over five years).

b) Non-capital grant programmes	2024	2023
	€000	€000
Opening balance	266	757
Adjustment	—	(27)
New grant commitments	1,201	228
Grants paid in the year	(476)	(692)
Closing balance 31 December	991	266

c) Capital grant programmes	2024	2023
	€000	€000
Opening balance	11,693	12,182
New grant commitments	3,000	3,000
Grants paid in the year	(3,403)	(3,489)
Closing balance	11,290	11,693

d) Major capital projects

Major ongoing projects during 2024 where the total estimated cost of the individual project is expected to exceed €20 million are listed below.

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years ^a	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Climate responsive flood risk management					
King's Island ^b	7,398	4,829	53,613	65,840	—
Glashboy	8,885	14,098	15,817	38,800	38,000
Skibbereen ^c	34,813	425	2,712	37,950	34,813
Crossmolina ^b	1,927	635	31,485	34,047	—
Bandon ^c	31,631	475	500	32,606	31,631
Athlone	22,339	3,925	5,888	32,152	27,676
Morrison's Island ^b	2,038	3,134	25,616	30,788	—
Douglas	23,938	2,396	1,673	28,007	23,938
River Dodder	21,788	66	—	21,854	21,788
Poddle River ^b	1,818	3,066	16,830	21,714	—
	156,575	33,049	154,134	343,758	177,846
Estate management					
Data Centre, Backweston	18,082	49,747	11,891	79,720	82,801
Distillers Building	1,775	21,121	37,379	60,275	60,275
Tom Johnson House	45,180	6,085	1,915	53,180	53,180
Leeson Lane ^c	30,772	20,604	5,014	56,390	50,064
6 Ely Place/52 St Stephens Green ^b	2,639	2,892	30,405	35,936	—
Miesian Plaza	22,835	—	580	23,415	23,415
	121,283	100,449	87,184	308,916	269,735

- Note ^a Project commitments in subsequent years refers to the Office's current estimate of capital costs to completion of project. As projects reach completion and/or no future spend is expected by the Office, these projects are/will be removed from the above table.
- ^b This project is an addition to the list of major capital commitments in 2024 and applicable expenditure pre 2024 has been included.
- ^c Comparative expected total spend lifetime of project restated to account for pre 2023 project costs.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2024 by more than €1 million compared to 2023.

Climate responsible flood risk management

Skibbereen

Increase in expected total spend: €3.137 million

Expenditure in 2024 was of a capital works nature, surveys for additional works and pump hire. Further capital expenditure may occur in subsequent years on culvert works identified that are required to continue the level of protection.

Athlone

Increase in expected total spend: €4.476 million

The vast majority of this increase is attributable to a wider scope of works being incorporated into the final design and construction inflation. Delays have occurred due to objections to a compulsory purchase order which was granted in November 2024.

Douglas

Increase in expected total spend: €4.069 million

The final account for the flood relief scheme was settled based on cost increases arising during the construction of the scheme.

Estate management

Backweston Data Centre

Decrease in expected spend: €3.081 million

The decrease in project cost arises following changes to the scope of the project.

Leeson Lane

Increase in expected spend: €6.326 million

The increase in project cost relates to changes in scope of works along with cost increases associated with inflation.

e) Unitary payments of Public Private Partnership projects

	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
Convention Centre Dublin	470,520	21,770	269,273	761,563	763,887

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2024 by more than €1 million compared to 2023.

Convention Centre Dublin

Decrease in expected total spend: €2.324 million

The decrease was due to a revenue share adjustment arising from the performance of the Convention Centre and a market review of insurance.

2.15 Provision of agency services

In addition to expenditure on Vote 13, the Office also acts as an agent and incurs expenditure on behalf of other Government departments and agencies. Funding for this expenditure is provided to the Office by the sponsoring department/ agency and appears as a charge on the account of the client organisation. The total expenditure in 2024 was €253 million of which the main areas of expenditure were major capital works (€230 million); leasing of accommodation (€17 million) and maintenance works (€6 million).

Agency services account		
at 31 December	2024	2023
	€000	€000
Opening balance at 1 January	(102,349)	(17,726)
Payments	253,831	315,277
Receipts	(190,624)	(399,900)
Closing balance ^a	(39,142)	(102,349)

Note ^a The closing credit balance of €39 million is made up of debit agency balances of €8 million (note 2.7) and credit agency balances of €47 million (note 2.11).

2.16 Contingent liabilities

The Office is involved in a small number of pending legal proceedings and contractual conciliations which may generate liabilities, depending on the outcome of the litigation.

The OPW has a present obligation to deliver a building for the National Children's Science Museum. However, as the project is subject to an arbitration process that is not yet finalised, any actual amount or timing of probable liability is uncertain.

There is a compensation-related claim relating to a flood relief scheme. The case is ongoing and a new arbitrator has been appointed. The amount or timing of a probable liability is uncertain.

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
First time recognition of property, plant and equipment ^a	64,172
Amortisation of intangible assets ^b	(190)
Provisions ^c	(443)
Holiday accrual ^d	(3,283)
Payroll accrual ^d	(2,956)
Total	57,300

- Note
- ^a CGAS 17 Property, Plant, and Equipment
 - ^b CGAS 31 Intangible Assets
 - ^c CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
 - ^d CGAS 39A Employee Benefits Part A

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>	67,405		
	<i>Supplementary</i>	<u>3,900</u>		
			71,305	58,427
ii	Travel and subsistence			
	<i>Original</i>	2,218		
	<i>Supplementary</i>	<u>114</u>		
			2,332	2,243
iii	Training and development ^a			
	<i>Original</i>	805		
	<i>Supplementary</i>	<u>(58)</u>		
			747	845
iv	Operational services, supplies and sundry equipment ^a			
	<i>Original</i>	875		
	<i>Supplementary</i>	<u>460</u>		
			1,335	1,814
v	Digital capital investment and IT expenses ^a			
	<i>Original</i>	10,305		
	<i>Supplementary</i>	<u>(1)</u>		
			10,304	8,943
vi	Premises expenses		1,279	1,292
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	443		
	<i>Supplementary</i>	<u>(179)</u>		
			264	195
viii	Government publication services			
	<i>Original</i>	100		
	<i>Supplementary</i>	<u>(77)</u>		
			23	129
		<u>87,589</u>	<u>87,206</u>	<u>73,888</u>

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

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €875,000: outturn €1.431 million

Expenditure in this subhead was €556,000 higher than the estimate provision due to the required expenditure being demand led and originally underestimated. The original estimate provision for this subhead was increased as part of the supplementary estimate.

vii Policy reviews, consultancy services and research

Estimate provision €443,000: outturn €293,000

Expenditure in this subhead was €150,000 lower than the estimate provision mainly due to a delay in the finalisation of some research reports by year end. The original estimate provision for this subhead was decreased as part of the supplementary estimate.

Programme A Climate Responsive Flood Risk Management

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	18,986		
	<i>Supplementary</i>	1,097		
			20,083	18,885
A.2	Administration – non pay			
	<i>Original</i>	2,877		
	<i>Supplementary</i>	408		
			3,285	4,601
A.3	Purchase of plant and machinery		12,686	9,918
A.4	Hydrometric and hydrological investigation and monitoring			
	<i>Original</i>	1,509		
	<i>Supplementary</i>	(170)		
			1,339	1,170
A.5	Flood risk management			
	<i>Original</i>	82,706		
	<i>Supplementary</i>	(1,792)		
			80,914	74,916
A.6	Arterial drainage maintenance			
	<i>Original</i>	21,388		
	<i>Supplementary</i>	1,390		
			22,778	22,078
			141,085	131,568
				21,402
				111,681

Significant variations

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

A.3 Purchase of plant and machinery

Estimate provision €12.686 million: outturn €9.918 million

Expenditure in this subhead was €2.768 million lower than the estimate provision largely due to delays in the delivery of vehicles/excavators before year end and construction delays installing necessary charging infrastructure. The underspend was vired to other Programme A subheads and planned purchased will be delivered in 2025.

A.4 Hydrometric and hydrological investigation and monitoring

Estimate provision €1.509 million: outturn €1.170 million

Expenditure in this subhead was €339,000 lower than the estimate provision due to lower staffing numbers relative to those profiled/planned. The original estimate provision for this subhead was decreased as part of the supplementary estimate.

A.5 Flood risk management

Estimate provision €82.706 million: outturn €74.916 million

Expenditure in this subhead was €7.790 million lower than the estimate provision primarily due to flood relief schemes not progressing within the anticipated project timeframe. For example, where delays are experienced at initial design stage due to the requirement for specialised surveys and ground investigations. The original estimate provision for this subhead was decreased as part of the supplementary estimate and year end savings vired to other subheads.

Programme B Estate Management

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	48,419		
	<i>Supplementary</i>	<u>2,803</u>		
			51,222	41,667
B.2	Administration – non pay			
	<i>Original</i>	13,148		
	<i>Supplementary</i>	<u>(149)</u>		
			12,999	11,323
B.3	President’s household staff – Áras an Uachtaráin		1,142	1,018
B.4	Grants for works and related services			
	<i>Original</i>	3,750		
	<i>Supplementary</i>	<u>(150)</u>		
			3,600	3,750
B.5	Purchase of sites and buildings			
	<i>Original</i>	5,900		
	<i>Supplementary</i>	<u>(2,120)</u>		
			3,780	41,467
B.6	New works, alterations and additions			
	<i>Original</i>	120,400		
	<i>Supplementary</i>	<u>20,000</u>		
			140,400	124,404
B.7	Property maintenance and supplies			
	<i>Original</i>	72,550		
	<i>Supplementary</i>	<u>6,745</u>		
			79,295	73,845
B.8	Rents and miscellaneous fees			
	<i>Original</i>	108,650		
	<i>Supplementary</i>	<u>3,500</u>		
			112,150	105,540
B.9	Service charges and utilities			
	<i>Original</i>	12,804		
	<i>Supplementary</i>	<u>3,250</u>		
			16,054	18,676

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.10	Unitary payments			
	Original	23,000		
	Supplementary	(1,230)		
			21,770	24,108
B.11	Heritage services	54,535	54,453	52,599
B.12	National Recovery and Resilience Plan			
	Original	40,664		
	Supplementary	20,336		
			61,000	46,099
B.13	Brexit adjustment reserve (BAR)	—	—	1,376
		557,947	562,944	545,872

Significant variations

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

B.3 President's household staff – Áras an Uachtaráin

Estimate provision €1.142 million; outturn €1.256 million

Expenditure in this subhead was €114,000 higher than the estimate provision largely due to specific operational needs of the Presidential household.

B.5 Purchase of sites and buildings

Estimate provision €5.9 million; outturn €3.517 million

Expenditure in this subhead was €2.383 million lower than the estimate provision largely due to a number of anticipated property acquisitions not concluded by 31 December 2024. The original estimate provision for this subhead was decreased as part of the supplementary estimate.

B.6 New works, alterations and additions

Estimate provision €120.4 million; outturn €140.958 million

Expenditure in this subhead was €20.558 million higher than the estimate provision largely due to a number of additional projects being progressed /completed requiring funding beyond the original provision. The original estimate provision for this subhead was increased by €20 million as part of the supplementary estimate.

B.7 Property maintenance and supplies

Estimate provision €72.550 million; outturn €82.941 million

Expenditure in this subhead was €10.391 million higher than the estimate provision due to a variety of factors such as inflation, material and labour cost increases, additional buildings coming into the portfolio with more specialist maintenance requirements and a significant increase in callouts to the fabric/mechanical and electrical helpdesks. The original estimate provision for this subhead was increased as part of the supplementary estimate.

B.9 Service charges and utilities

Estimate provision €12.804 million; outturn €16.467 million

Expenditure in this subhead was €3.663 million higher than the estimate provision due to cost increases impacted by inflation, increased electricity/utility charges and service charges arising from additional buildings and new leases. The original estimate provision for this subhead was increased by €3.25 million as part of the supplementary estimate.

B.10 Unitary payments

Estimate provision €23 million; outturn €21.77 million

Expenditure in this subhead was €1.23 million lower than the estimate provision due to a revenue share adjustment arising from the performance of the Convention Centre and a market review of insurance. The original estimate provision for this subhead was decreased as part of the supplementary estimate.

B.12 National Recovery and Resilience Plan

Estimate provision €40.664 million; outturn €62.960 million

Expenditure in this subhead was €22.296 million higher than the estimate provision to account for updated project costs relating to the Data Centre, Backweston. The original estimate provision for this subhead was increased by €20.336 million as part of the supplementary estimate

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Rents, licence fees, etc.			
	<i>Original</i>	3,161		
	<i>Supplementary</i>	(51)		
			3,110	4,077
				2,997
2	Heritage - events and conferencing			
	<i>Original</i>	1,700		
	<i>Supplementary</i>	76		
			1,776	1,632
				1,503
3	Government publication services			
	<i>Original</i>	130		
	<i>Supplementary</i>	337		
			467	706
				493
4	Heritage – general sales			
	<i>Original</i>	550		
	<i>Supplementary</i>	127		
			677	1,035
				644
5	Heritage – admission fees			
	<i>Original</i>	11,510		
	<i>Supplementary</i>	1,415		
			12,925	13,381
				13,139
6	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	2,200		
	<i>Supplementary</i>	784		
			2,984	3,020
				2,625
7	Miscellaneous			
	<i>Original</i>	1,000		
	<i>Supplementary</i>	881		
			1,881	7,804
			23,820	31,655
				5,856
				27,257

Significant variations

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

1 Rent, licence fees etc

Estimate provision €3.161 million; realised €4.077 million

The increase of €916,000 was due to the receipt of accrued income from masts and rental receipts held unpaid due to legal obstacles that resolved within the year.

3 Government publication services

Estimate provision €130,000; realised €706,000

The increase of €576,000 was due to the demand led increase in publication sales as a result of the expansion of the free schoolbook scheme to Junior Cycle during the year.

4 Heritage – general sales

Estimate provision €550,000; realised €1.035 million

The increase of €485,000 was due to demand led increase in sale of heritage cards following a specialist marketing campaign and increased car parking income at heritage sites.

5 Heritage – admission fees

Estimate provision €11.510 million; realised €13.381 million

The increase of €1.871 million was driven by increased visitor admissions to fee paying heritage sites as a result of increased social media activity, community engagement and participation in extended events at heritage sites.

6 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €2.2 million; realised €3.020 million

The increase of €820,000 was due to the increase in pension related deduction from pay agreements implemented and increased level of recruitment during the year.

7 Miscellaneous

Estimate provision €1 million; realised €7.804 million

The increase of €6.804 million was due to disposals proceeds of State property being received as appropriations in aid.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Civil service grades	1,094	982
OPW specific grades	1,242	1,223
	2,336	2,205

5.2 Pay

Remuneration of Office staff	2024	2023
	€000	€000
Pay		
Civil service grades	63,928	54,679
OPW specific grades	59,180	56,106
Higher, special or additional duties allowances		
Civil service grades	312	221
OPW specific grades	2,422	2,407
Overtime		
Civil service grades	192	35
OPW specific grades	4,239	3,948
Extra attendance, shift and roster		
OPW specific grades	2,565	2,330
Employer's PRSI		
Civil service grades	5,808	4,847
OPW specific grades	6,976	6,674
Total pay	145,622	131,247

- Note ^a The total pay figure includes pay for 570 temporary and seasonal staff in 2024 (2023: 513 staff).
- ^b The total pay figure is distributed across subheads A.1, A.4, A.5, A.6, B.1, B.3, B.7 and B.11.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances				
Civil service grades	57	11	27,408	30,409
OPW specific grades	1,082	4	10,853	14,597
Overtime				
Civil service grades	22	9	23,754	5,712
OPW specific grades	1,054	140	43,668	43,566
Extra attendance, shift and roster				
OPW specific grades	787	8	12,629	11,944
Extra remuneration in more than one category				
Civil service grades	2	—	8,290	7,190
OPW specific grades	1,029	278	48,709	51,053

5.4 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €14,049. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	125	249,728	163,208
Recovery plans in place	25	69,219	63,942

5.6 OPW employee pay bands

The number of OPW 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.

Civil service grades			
Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	593	583
60,000	69,999	171	137
70,000	79,999	119	85
80,000	89,999	67	63
90,000	99,999	61	50
100,000	109,999	27	11
110,000	119,999	9	6
120,000	129,999	5	5
130,000	139,999	4	4
140,000	149,999	2	—
150,000	159,999	1	—
160,000	169,999	—	2
170,000	179,999	2	1
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	1

OPW specific grades			
Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	1,233	1,013
60,000	69,999	102	98
70,000	79,999	39	27
80,000	89,999	17	15
90,000	99,999	6	3
100,000	109,999	3	4
110,000	119,999	1	—

5.7 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€	€
M Buckley		
Basic pay (to April 2024)	73,513	215,194
Severance payment	224,173	—
J Conlon		
Basic pay (from April 2024)	141,802	—
	439,488	215,194

The value of retirement benefits earned in the period is not included above. Both Accounting Officers are members of standard Civil Service pension schemes (Unestablished New Entrants Post 2004 and Established Pre 1995 respectively) and their entitlements to retirement benefits do not extend beyond the standard terms of the respective pension schemes.

In addition to the amounts listed above, Mr Conlon was paid €8,592 by Vote 11 Public Expenditure, National Development Plan Delivery and Reform in respect of this employment.

5.8 Severance

During 2024, severance payments, in line with prescribed terms and agreement of employment contract, totalling €309,527 were paid to three officers. One employee received a severance payment and enhancement to their pension arrangements as follows.

Grade	Severance payment	Early payment of pension with no actuarial reduction (years)
	€	
Secretary General Level III	224,173	—
General Operative (Band 2)	56,070	18.49 years
Civilian Driver	29,284	—
Total	309,527	

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Office in the year

	Claims by			Total	Total
	Employees	Members of the public		2024	2023
	Personal injury	Personal injury	Loss or damage		
Number of cases	18	34	4	56	47
	€000	€000	€000	€000	€000
Office's own legal costs	54	130	1	185	128
Payments by/on behalf of the Office					
Compensation	498	92	—	590	241
Legal costs	131	122	—	253	321
Other costs	24	32	3	59	46
2024 Total	707	376	4	1,087	736
2023 Total	523	205	8	736	

At 31 December 2024, the following cases were outstanding.

- Personal injury claims: 55 (2023: 69)
- Loss or damage claims: 4 (2023: 5)

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	6	15	21
	€000	€000	€000
Office's own legal costs	52	145	197
Payments by/on behalf of the Office			
Compensation	501	235	736
Legal costs	146	203	349
Other costs	22	39	61
Total	721	622	1,343

6.2 Arbitration and conciliation costs

	2024	2023
	€000	€000
Payments to contractors and others	529	721

There were six cases in 2024 (2023: three). Figures include VAT, legal and professional fees.

6.3 Late payment interest and compensation

	2024	2023
	€000	€000
Total of interest and compensation payments	13	17

The total value of payments made by the OPW in 2024 amounted to €733 million and the total number of reckonable payments were 108,869.

6.4 Ex-gratia payments

	2024	2023
	€000	€000
Ex-gratia payments	—	4,149