

Appropriation Account 2024

Vote 16

Tailte Éireann

Introduction

As Accounting Officer for Vote 16, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of Tailte Éireann and certain minor services.

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 €7.461 million is liable for surrender to the Exchequer.

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

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

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 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>
Vehicles and equipment	5 years	20%
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	2-10 years	50% - 10%
Acquired/developed software	4- 8 years	25% - 12.5%

Statement on internal financial control

Responsibility for system of internal financial control

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

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Payroll and human resources were provided on a shared service basis by the National Shared Service Office. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between Tailte Éireann and the National Shared Services Office for the provision of shared services for HR and payroll.

I have relied on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls were exercised in the provision of shared services to Tailte Éireann.

In addition, I have relied on a letter of assurance from the Accounting Officer of the Department of Justice, Home Affairs and Migration that the appropriate controls are exercised in the provision of financial shared services to Tailte Éireann. I have fulfilled my responsibilities in relation to the requirements of the service level agreement between Tailte Éireann and the Department of Justice, Home Affairs and Migration for the provision of financial shared services.

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 Tailte Éireann.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Compensations claims

Tailte Éireann operates a registration of title system that confers a State guarantee on the title holder. The State is bound to indemnify any person who suffers loss through reliance on the National Land Register. In the normal course of its business, Tailte Éireann receive compensation claims under Section 120 of the Registration of Deeds and Title Act 1964. Claims may arise due to error, forgery or fraud in relation to registration of title. A summary of payments made under Section 120 of the Registration of Deeds and Title Act 1964 is set out in note 6.1 to the accounts.

A counter-fraud framework is in place, the aim of which is to minimise exposure to and losses from fraud against the registers. This framework guides the implementation of strategy in maintaining the integrity of the registers, safeguarding registered property rights and protecting public resources.

Internal audit and Audit Committee

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

Procurement

Tailte Éireann ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €21.7 million in 2024.

Tailte Éireann has provided details of 21 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

Tailte Éireann complied with the guidelines with the exception of nine contracts in excess of €25,000 (exclusive of VAT) totalling €800,875 (exclusive of VAT) as set out below.

- One ICT related contract with a value of €276,319 was extended in order to ensure the necessary continuity of support for a key operating system. There will be no further expenditure on this contract in 2025.
- Two ICT related contracts with a combined value of €160,746 were extended in order to secure key support in project implementation. One of these contracts was terminated in 2024 and the second is being phased out in early 2025.
- One contract for the supply of services, with a value of €56,541 was extended pending the takeover of these services by the relevant Government agency. This was completed in early 2024 and this contract was then terminated.
- Two contracts for the supply of telecom services, with a combined value of €86,587 were extended pending the putting in place of a combined telecoms contract for all of Tailte Eireann. This is expected to be in place in quarter 2 2025.
- One contract with an overall value of €76,553 was awarded for the provision of specialist project management training.
- Two contracts with a combined value of €144,129 were awarded to address urgent ICT security requirements.

Risk and control framework

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

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

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

Ongoing monitoring and review

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

Review of effectiveness

Tailte Éireann has procedures to monitor the effectiveness of its risk management and control procedures. Tailte'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 Tailte Éireann responsible for the development and maintenance of the internal financial control framework.

Review of effectiveness

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

Liam O'Sullivan
Accounting Officer
Tailte Éireann

4 September 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 16 Tailte Éireann

Opinion on the appropriation account

I have audited the appropriation account for Vote 16 Tailte Éireann for the year ended 31 December 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 16 Tailte Éireann 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 Tailte Éireann and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

The Accounting Officer has presented a statement on internal financial control 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-compliance with procurement rules

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

Seamus McCarthy
Comptroller and Auditor General

10 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 16 Tailte Éireann

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Provision of surveying, property registration and valuation services within the State	87,167	79,289	77,068
Gross expenditure	87,167	79,289	77,068
<i>Deduct</i>			
B Appropriations-in-aid	1,530	1,592	1,688
Net expenditure	85,637	77,697	75,380

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 (see note 6.4).

	2024	2023
	€	€
Surplus	7,939,797	9,314,406
Deferred surrender	(479,000)	—
Surplus to be surrendered	7,460,797	9,314,406

Liam O'Sullivan
Accounting Officer
Tailte Éireann

4 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	1,693	3,096
Pay	56,853	51,654
Non pay	20,743	22,318
Gross expenditure	79,289	77,068
<i>Deduct</i>		
Appropriations-in-aid	1,592	1,688
Net expenditure	77,697	75,380
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(595)	
Depreciation	1,029	
<i>Intangible assets (note 2.2)</i>		
Purchases	(2,508)	
Amortisation	4,039	
	1,965	(4,239)
Changes in net current assets		
Increase in inventories	(4)	
Increase in prepayments	(62)	
Decrease in deferred income	(126)	
Increase in accrued expenses	2,721	
	2,529	(4,463)
Direct expenditure	82,191	66,678
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	26,129	22,365
Notional rents	2,279	2,279
Net programme cost	110,599	91,322

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 16 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	23,741	19,591
Vote 13	Office of Public Works	2,200	2,577
Vote 18	National Shared Services Office	89	71
Vote 24	Justice	94	99
Vote 43	Office of the Government Chief Information Officer	5	27
		<u>26,129</u>	<u>22,365</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	1,797	2,231
Intangible assets	2.2	12,242	13,773
		14,039	16,004
Current assets			
Bank and cash	2.3	3,739	3,512
Inventories	2.4	174	170
Prepayments	2.5	5,228	5,166
Other debit balances	2.6	374	135
		9,515	8,983
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	3,411	690
Deferred income		57	183
Other credit balances	2.8	3,568	3,474
Net Exchequer funding	2.9	545	173
		7,581	4,520
Net current assets		1,934	4,463
Net assets		15,973	20,467
Represented by:			
State funding account	2.10	15,973	20,467

2.1 Property, plant and equipment

	Vehicles and equipment €000	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a				
At 1 January 2024	684	18,753	6,170	25,607
Additions	258	337	—	595
Disposals ^b	(43)	(194)	(1,914)	(2,151)
At 31 December 2024	899	18,896	4,256	24,051
Accumulated depreciation				
At 1 January 2024	476	17,083	5,817	23,376
Depreciation for the year	82	847	100	1,029
Depreciation on disposals	(43)	(194)	(1,914)	(2,151)
At 31 December 2024	515	17,736	4,003	22,254
Net assets				
At 31 December 2024	384	1,160	253	1,797
At 31 December 2023	208	1,670	353	2,231

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^b All assets were reviewed in 2024 following the merger of Ordnance Survey Ireland, the Property Registration Authority, and the Valuation Office in 2023. This identified obsolete fully depreciated furniture and fittings assets of €1.9 million to be removed from the asset register. €1.6 million of these assets were purchased pre-2006.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	51,107	9,344	60,451
Additions	2,508	—	2,508
Brought into use	9,344	(9,344)	—
Disposals	(54)		(54)
At 31 December 2024	62,905	—	62,905
Accumulated amortisation			
At 1 January 2024	46,678	—	46,678
Amortisation for the year	4,039	—	4,039
Amortisation on disposals	(54)	—	(54)
At 31 December 2024	50,663	—	50,663
Net assets			
At 31 December 2024	12,242	—	12,242
At 31 December 2023	4,429	9,344	13,773

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balance	633	1,504
Commercial bank and cash balances	3,106	2,008
	3,739	3,512

Note ^a The commercial bank account balances represent €1.667 million owed to the Exchequer on 31 December 2024 in respect of registration fees collected and €1.438 million in a Danske Bank account used for salaries and pension payments. Not included are non-Exchequer balances of €7.376 million held at the Central Bank (2023: €6.74 million) and €69,229 held at Danske Bank (2023: €243,784) in respect of ground rent scheme purchase moneys.

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Stocks of maps for sale	174	170

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Software support	4,091	4,057
Valuation system	1,050	1,088
Administration	87	21
	5,228	5,166

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Recoupable travel pass expenditure	54	58
Recoupable pension payments	187	—
Other debit suspense items	133	77
	374	135

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Energy costs	80	190
IT services and support	245	127
Administration expenses	428	310
Legal costs	49	63
Payroll accrual (note 2.13)	1,841	—
Holiday accrual (Note 2.13)	768	—
	3,411	690

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	883	807
Pay related social insurance	542	493
Professional services withholding tax	108	415
Value added tax	290	464
Pension contributions	44	32
Exchequer and other receipts payable	1,511	1,102
	<u>3,378</u>	<u>3,313</u>
Payroll deductions	190	161
	<u>3,568</u>	<u>3,474</u>

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	7,461	9,314
Deferred surrender	479	—
Transfers on establishment of Vote 16 from PRA and VO	636	636
Exchequer grant undrawn	<u>(8,031)</u>	<u>(9,777)</u>
Net Exchequer funding	<u>545</u>	<u>173</u>
Represented by:		
Debtors		
Bank and cash	3,739	3,512
Debit balances: suspense	<u>374</u>	<u>135</u>
	<u>4,113</u>	<u>3,647</u>
Creditors		
Due to the State	3,378	3,313
Credit balances: suspense	<u>190</u>	<u>161</u>
	<u>3,568</u>	<u>3,474</u>
	<u>545</u>	<u>173</u>

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		20,467	—
Disbursements from the Vote			
Estimate provision	Account	85,637	
Deferred surrender	Account	(479)	
Surplus to be surrendered	Account	<u>(7,461)</u>	
Net vote		77,697	75,380
Expenditure borne elsewhere	1.1	26,129	24,644
Non-cash items: Notional rent	1	2,279	11,765
Net programme cost		<u>(110,599)</u>	<u>(91,322)</u>
Balance at 31 December		<u>15,973</u>	<u>20,467</u>

2.11 Commitments

Global commitments	2024	2023
at 31 December	€000	€000
Procurement of goods and services	707	597
Capital projects	<u>596</u>	<u>1,304</u>
	<u>1,303</u>	<u>1,901</u>

b) Major capital 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
Project Axia ^a	9,274	2,334	—	11,608	10,578

Note ^a Additional system enhancements were capitalised in 2024.

2.12 Contingent liabilities

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

2.13 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
Payroll accrual ^a	(1,841)
Holiday accrual ^a	(768)
	(2,609)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	62,249	56,853	51,654
ii	Travel and subsistence	680	673	595
iii	Training and development	350	347	326
iv	Operational services, supplies and sundry equipment	3,550	4,012	3,671
v	Digital capital investment and IT expenses	15,926	14,176	16,137
vi	Premises expenses	2,150	1,247	1,471
vii	Policy reviews, consultancy services and research	300	288	118
		85,205	77,596	73,972

Note The non-pay administration subheads were reduced from seven to five in 2024 as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure

Significant variations

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

vi Premises expenses

Estimate provision €2.150 million; outturn €1.247 million

The underspend of €903,000 on premises expenses is due to savings in the office maintenance budget pending the move to a new corporate headquarters and lower than budgeted energy costs in 2024.

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	62,249	56,853	51,654
A.2	Administration – non pay	22,956	20,743	22,318
A.3	Valuation	—	—	1,370
A.4	Surveying	1,422	1,382	1,108
A.5	Property registration archive and digitisation	40	7	85
A.6	Compensation costs and other legal fees	500	304	533
		87,167	79,289	77,068

Significant variations

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

A.6 Compensation costs and other legal fees

Estimate provision €500,000; outturn €304,000

The outturn on this subhead is dependent upon the number of compensation claims settled in the period.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	1,510	1,592	1,492
2	Valuation receipts	—	—	126
3	Miscellaneous receipts	20	—	70
		1,530	1,592	1,688

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Opening balance at 1 January	799	453
Exchequer balance transfer on merger of OSI	147	3,706
Land Registry and Registry of Deeds fees received	74,817	75,055
Mapping and valuation fees received	9,402	12,396
Dividend received (see note 6.3)	1,666	—
Ground rent fees received	63	50
Paid over to Exchequer ^a	(85,383)	(90,861)
Balance at 31 December	1,511	799

Note ^a All fees collected are remitted to the Exchequer. At end December 2024, there were 109,476 applications for registration on hand (2023: 116,755 applications). The fees relating to this work on hand, estimated at €42 million (2023: €45 million) have been paid to the Exchequer. Legal rights are protected from the date of lodgement of an application, rather than on completion of registration.

An online portal www.landdirect.ie is used by customers for lodging applications and conducting searches. Customers lodge monies to their landdirect accounts in advance. There were credit balances of €2,025,445 on the landdirect accounts at the end of the 2024 (2023 €1,867,787).

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>941</u>	<u>898</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	50,159	46,014
Higher, special or additional duties allowances	85	91
Other allowances	180	163
Overtime	1,724	1,260
Employer's PRSI	<u>4,705</u>	<u>4,126</u>
Total pay	<u>56,853</u>	<u>51,654</u>

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	19	1	29,881	14,592
Overtime	252	69	26,062	24,854
Other allowances	43	—	9,336	6,369
Extra remuneration in more than one category	12	2	11,924	23,507

5.4 Other remuneration arrangements

Ten retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €15,435. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Tailte Éireann staffing pay bands

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

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	571	580
60,000	69,999	145	150
70,000	79,999	74	96
80,000	89,999	46	58
90,000	99,999	39	30
100,000	109,999	11	—
110,000	119,999	8	30
120,000	129,999	9	3
130,000	139,999	1	1
140,000	149,999	—	3
150,000	159,999	—	1
160,000	169,999	1	1
170,000	179,999	2	—
180,000	189,999	1	—
200,000	209,999	1	—

5.6 Remuneration and taxable benefits of Accounting Officer

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

	2024	2023
	€000	€000
Liam O'Sullivan (appointed 10 July 2023)	207	90
Elizabeth Pope (interim Accounting Officer 1 Mar-10 July 2023)	—	62
	207	152

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Single Public Services Pension Scheme and his entitlements to retirement benefits do not extend beyond the terms of that scheme.

5.7 Payroll overpayments ^a

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	189	303,344	272,125
Recovery plans in place	57	163,155	98,091

Note ^a Tailte Éireann have raised queries with National Shared Services Office (NSSO) regarding erroneous outstanding balances. The reported figure for 2024 was calculated with reference to the reported year-end balance in 2023, plus total overpayments reported by NSSO, less the amount of repayments reported by NSSO.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments by Tailte Éireann in the year

	Claims by			Total	Total
	Employees	S.120 and related claims	Other claims	2024	2023
Number of cases	—	9	27	36	26
	€000	€000	€000	€000	€000
Tailte Éireann's own legal costs	—	—	31	31	25
Payments by/on behalf of Tailte Éireann					
Compensation	—	29	—	29	541
Legal costs	—	10	72	82	—
Other costs	—	—	—	—	—
2024 Total	—	39	103	142	566
2023 Total	18	385	163	566	

Cumulative costs of cases completed in 2024

	Claims by			Total
	Employees	S.120 and related claims	Other claims	
Number of cases	—	9	25	34
	€000	€000		€000
Tailte Éireann's own legal costs	—	—	31	31
Payments by/on behalf of Tailte Éireann				
Compensation	—	29	—	29
Legal costs	—	10	65	75
Other costs	—	—	—	—
Total	—	39	96	135

6.2 Fraud and suspected fraud

In accordance with registration of title legislation, where a loss is suffered as a result of fraud, wherever so arising, this may give rise to a claim for compensation. Tailte Éireann continue to manage a very small number of cases of suspected fraudulent applications for registration.

6.3 Interest in An Post GeoDirectory

Tailte Éireann owns 49 shares in An Post GeoDirectory DAC at €1.25 per share, a total investment of €61. An Post GeoDirectory DAC was incorporated in Ireland in 1995. A minority interest (49%) of An Post GeoDirectory DAC profit after taxation is attributable to the State.

All dividends payable from An Post GeoDirectory DAC are payable directly to the Exchequer and not retained by Tailte Éireann. In 2024, a dividend of €1.666 million was received by Tailte Éireann and remitted directly to the Exchequer.

6.4 Deferred surrender

Deferred surrender comprises savings in 2024 of €479,000 in subhead A.2 (v) Digital capital investment and IT expenses