

## **Appropriation Account 2024**

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### **Vote 2**

#### **Department of the Taoiseach**

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## Introduction

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

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department, and for payment of grants.

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 €4.446 million is liable for surrender to the Exchequer.

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

## Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 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***

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 of major classes of assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Major IT operational software systems	10 years	10%
Acquired/developed software	3-5 years	33%-20%

## Statement on Internal Financial Control

### ***Responsibility for system of internal financial control***

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

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

### ***Shared services***

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

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

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

### ***Financial control environment***

A control environment comprising the following elements is in place.

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

***Administrative controls and management reporting***

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

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

***Internal audit and Audit Committee***

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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***

The Department ensures that there is an appropriate focus on good procurement practice in the awarding of all contracts 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 €11.164 million in 2024.

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

***Non-compliance with procurement rules***

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT) totalling €46,942 (exclusive of VAT).

***Risk and control framework***

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

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated in consultation with the Department's senior management. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

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

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

***Ongoing monitoring and review***

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

***Review of effectiveness***

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

***Internal financial control issues***

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

**John Callinan**  
Accounting Officer  
Department of the Taoiseach

28 March 2025

## **Comptroller and Auditor General Report for presentation to Dáil Éireann**

### **Vote 2 Department of the Taoiseach Opinion on the appropriation account**

I have audited the appropriation account for Vote 2 Department of the Taoiseach for the year ended 31 December 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 2 Department of the Taoiseach for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

#### ***Basis of opinion***

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

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

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

The Accounting Officer has presented a statement on internal financial control 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.

I have nothing to report in this regard.

**Seamus McCarthy**  
Comptroller and Auditor General

29 August 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 2 Department of the Taoiseach

Appropriation Account 2024			
		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A Supporting the work of the Taoiseach and Government	38,761	34,284	34,626
<b>Gross expenditure</b>	<b>38,761</b>	<b>34,284</b>	<b>34,626</b>
<i>Deduct</i>			
B Appropriations-in-aid	841	810	736
<b>Net expenditure</b>	<b>37,920</b>	<b>33,474</b>	<b>33,890</b>

Surplus

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

	2024	2023
	€	€
<b>Surplus to be surrendered</b>	<b>4,446,021</b>	<b>4,855,886</b>

John Callinan  
Accounting Officer  
Department of the Taoiseach

28 March 2025

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	8,090	11,140
Pay	20,795	18,780
Non pay	5,399	4,706
<b>Gross expenditure</b>	<b>34,284</b>	<b>34,626</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>810</b>	<b>736</b>
<b>Net expenditure</b>	<b>33,474</b>	<b>33,890</b>
<b>Changes in capital assets</b>		
<b><i>Property, plant and equipment (note 2.1)</i></b>		
Purchases	—	
Depreciation	21	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases	—	
Amortisation	106	
	127	173
<b>Changes in net current assets</b>		
Decrease in prepayments	44	
Increase in accrued expenses	601	
	645	342
<b>Direct expenditure</b>	<b>34,246</b>	<b>34,405</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	6,001	5,077
Notional rents	1,517	1,517
<b>Net programme cost</b>	<b>41,764</b>	<b>40,999</b>

### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 2 borne elsewhere.

		<b>2024</b>	<b>2023</b>
		<b>€000</b>	<b>€000</b>
Vote 9	Office of the Revenue Commissioners	10	10
Vote 12	Superannuation and Retired Allowances	4,046	3,570
Vote 13	Office of Public Works	856	545
Vote 18	National Shared Services Office	26	29
Vote 20	Garda Síochána	506	262
Vote 24	Justice	60	61
Vote 36	Defence	96	89
Vote 43	Office of the Government Chief Information Officer	26	51
Central Fund – Taoisigh and ministerial pensions		375	460
		<b>6,001</b>	<b>5,077</b>

## Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
<b>Fixed assets</b>			
Property, plant and equipment	2.1	30	51
Intangible assets	2.2	137	243
		<b>167</b>	<b>294</b>
<b>Current assets</b>			
Bank and cash	2.3	—	911
Prepayments	2.4	562	606
Other debit balances	2.5	455	48
Net Exchequer funding	2.8	517	—
		<b>1,534</b>	<b>1,565</b>
<i>Less</i>			
<b>Current liabilities</b>			
Bank and cash	2.3	295	—
Accrued expenses	2.6	1,460	859
Other credit balances	2.7	677	694
Net Exchequer funding	2.8	—	265
		<b>2,432</b>	<b>1,818</b>
<b>Net current liabilities</b>		<b>(898)</b>	<b>(253)</b>
<b>Net (liabilities)/assets</b>		<b>(731)</b>	<b>41</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.9	<b>(731)</b>	<b>41</b>

**2.1 Property, plant and equipment**

	Office and IT equipment €000	Furniture and fittings €000	Total €000
<b>Cost or valuation</b>			
At 1 January 2024	382	104	486
Additions	—	—	—
Disposals	(13)	—	(13)
At 31 December 2024	369	104	473
<b>Accumulated depreciation</b>			
At 1 January 2024	338	97	435
Depreciation for the year	19	2	21
Depreciation on disposals	(13)	—	(13)
At 31 December 2024	344	99	443
<b>Net assets</b>			
<b>At 31 December 2024</b>	<b>25</b>	<b>5</b>	<b>30</b>
At 31 December 2023	44	7	51

**2.2 Intangible assets**

	Acquired and developed software €000	Total €000
<b>Cost or valuation</b>		
At 1 January 2024	531	531
Additions	—	—
At 31 December 2024	531	531
<b>Accumulated amortisation</b>		
At 1 January 2024	288	288
Amortisation for the year	106	106
At 31 December 2024	394	394
<b>Net assets</b>		
<b>At 31 December 2024</b>	<b>137</b>	<b>137</b>
At 31 December 2023	243	243

**2.3 Bank and cash**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
PMG balances and cash	(294)	911
Other bank account balance	(1)	—
	<b>(295)</b>	<b>911</b>

**2.4 Prepayments**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
ICT prepayments	491	548
Programme prepayments	2	8
Other administration prepayments	69	50
	<b>562</b>	<b>606</b>

**2.5 Other debit balances**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Recoupable travel pass expenditure	33	43
Other debit suspense items	422	5
	<b>455</b>	<b>48</b>

**2.6 Accrued expenses**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Programme accruals	81	325
Administration accruals	171	534
Payroll related accruals	1,208	—
	<b>1,460</b>	<b>859</b>

**2.7 Other credit balances**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the state</b>		
Income tax	348	352
Pay related social insurance	179	171
Professional services withholding tax	6	20
Value added tax	2	—
	<u>535</u>	<u>543</u>
<b>Suspense</b>		
Payroll deductions	142	151
Other credit suspense items	—	—
	<u>142</u>	<u>151</u>
	<u><b>677</b></u>	<u><b>694</b></u>

**2.8 Net Exchequer funding**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	4,446	4,856
Exchequer grant undrawn	<u>(4,963)</u>	<u>(4,591)</u>
<b>Net Exchequer funding</b>	<u><b>(517)</b></u>	<u><b>265</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	—	911
Debit balances: suspense	<u>455</u>	<u>48</u>
	455	959
<b>Creditors</b>		
Bank and cash	(295)	—
Due to the State	(535)	(543)
Credit balances: suspense	<u>(142)</u>	<u>(151)</u>
	(972)	(694)
	<u><b>(517)</b></u>	<u><b>265</b></u>

**2.9 State funding account**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>€000</b>	<b>€000</b>
Balance at 1 January		41	624
Disbursements from the Vote			
Estimate provision	Account	37,920	
Surplus to be surrendered	Account	(4,446)	
Net vote		33,474	33,890
Expenditure borne elsewhere	1.1	6,001	5,077
Non-cash items: Notional rent	1	1,517	1,449
Net programme cost	1	(41,764)	(40,999)
<b>Balance at 31 December</b>		<b>(731)</b>	<b>41</b>

**2.10 Commitments**

	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
<b>a) Global commitments</b>		
at 31 December		
Procurement of goods and services	<b>12</b>	<b>68</b>

**2.11 Contingent liabilities**

A High Court case, relating to a request for access to environmental information, was noted as a contingent liability on the 2022 and 2023 appropriation account. The High Court delivered final judgement on this case in December 2024 on judicial review proceedings. Subject to a further hearing on the distribution of costs, it is likely that the Department will be required to contribute some portion of the legal costs of the applicant during 2025.

A High Court case relating to a request for a public investigation into the circumstances of the deaths of persons in care homes during the pandemic is ongoing which, if the case concludes in 2025, could result in the Department contributing some portion of the legal costs of the applicants.

Any actual amount or the timing of potential liabilities cannot be estimated at this time.



2.12 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 <sup>a</sup>	(564)
Holiday accrual <sup>a</sup>	(644)
	<b>(1,208)</b>

Note <sup>a</sup> 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	21,052	20,795	18,780
ii	Travel and subsistence	730	600	581
iii	Training and development	250	180	2,054
iv	Operational services, supplies and sundry equipment	1,937	2,044	299
v	Digital capital investment and IT expenses	1,510	1,598	1,257
vi	Premises expenses	522	558	515
vii	Policy reviews, consultancy services and research	818	417	—
		<b>26,819</b>	<b>26,192</b>	<b>23,486</b>

Note <sup>a</sup> The analysis of non-pay administration subheads has been changed 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

#### vii Policy reviews, consultancy services and research

*Estimate provision €818,000; outturn €417,000*

The savings in expenditure of €401,000 relative to the estimate provision was due to less expenditure than anticipated being incurred on consultancy services.

**Programme A Supporting the work of the Taoiseach and Government**

		2024	2023
		Estimate provision	Outturn
		€000	€000
A.1	Administration – pay	21,052	18,780
A.2	Administration – non pay	5,767	4,706
A.3	National Economic and Social Development Office	2,499	2,355
A.4	Tribunals of inquiry	3,310	799
A.5	Commissions of investigation	3,678	6,097
A.6	Citizens' assembly	1,547	1,889
A.7	Pandemic review process	908	—
		<b>38,761</b>	<b>34,626</b>

**Significant variations**

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

**A.5 Commissions of investigation**

*Estimate provision €3.678 million; outturn €2.042 million*

Commissions of investigation are independent of the Department of the Taoiseach and their expenditure levels depend on the needs and requirements of their investigation in the first instance. The saving in expenditure of €1.636 million relative to the estimate provision was due to a lower than anticipated number of legal cost claims settled in 2024. The Department has no control over third party legal costs awarded by the Commissions, and it is not possible to predict the timing of when settlements of third-party costs fall due for payment.

**A.6 Citizens' assembly**

*Estimate provision €1.547 million; outturn €329,000*

Under this programme, a Government decision and resolution of the Dáil and Seanad are required to establish each citizens' assembly. There was no Government decision or resolution of the Dáil and Seanad giving effect to the establishment of a new citizens' assembly when the Citizens' Assembly on Drugs Use completed its programme of work. There was a saving in expenditure of €1.218 million relative to the estimate provision.

**A.7 Pandemic review process**

*Estimate provision €908,000; outturn €16,000*

The saving in expenditure of €892,000 relative to the estimate provision was due to the fact that a Government decision was required to establish the Covid-19 Evaluation. This decision was taken in Q4 2024 which resulted in significantly lower expenditure than anticipated under this programme in 2024.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		<b>2024</b>		<b>2023</b>
		<b>Estimated</b>	<b>Realised</b>	<b>Realised</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
1	Appropriations-in-aid	50	50	17
2	Receipts from pension related deduction on remuneration	790	760	719
3	Miscellaneous	1	—	—
		<b>841</b>	<b>810</b>	<b>736</b>

### 4.2 Extra receipts payable to the Exchequer

	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	91	96
Receipts from office holders' voluntary salary surrender	80	91
Transferred to the Exchequer	(91)	(96)
<b>Balance at 31 December</b>	<b>80</b>	<b>91</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2024	2023
Department	253	251
Agencies – National Economic and Social Development Office	17	17
	<b>270</b>	<b>268</b>

### 5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	18,582	17,155
Higher, special or additional duties allowances	385	406
Overtime	402	450
Employer's PRSI	1,631	1,474
Severance pay <sup>a</sup>	396	161
<b>Total pay <sup>b</sup></b>	<b>21,396</b>	<b>19,646</b>

Remuneration of Agency staff		
	2024	2023
	€000	€000
Pay	1,549	1,501
Employer's PRSI	164	152
<b>Total pay</b>	<b>1,713</b>	<b>1,653</b>

Note <sup>a</sup> See note 5.7 for explanation

<sup>b</sup> The Departmental total pay figure includes pay in respect of staff of the Commissions of Investigation, the Citizens' Assembly, Covid-19 Evaluation and the Tribunal of Inquiry

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
<b>Department staff</b>				
Higher, special or additional duties allowances	43	17	42,138	38,396
Overtime	91	9	32,348	32,273
Extra remuneration in more than one category	18	11	33,753	42,423

### 5.4 Department employee pay bands

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

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	151	148
60,000	69,999	25	24
70,000	79,999	21	13
80,000	89,999	13	18
90,000	99,999	15	19
100,000	109,999	14	12
110,000	119,999	9	7
120,000	129,999	13	4
130,000	139,999	2	2
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	2	6
170,000	179,999	4	3
180,000	189,999	4	1
190,000	199,999	—	1
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	1
250,000	259,999	1	—

## 5.5 Remuneration and benefits of Accounting Officer

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

	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Basic pay	252	245
	<b>252</b>	<b>245</b>

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

## 5.6 Other remuneration arrangements

One retired civil servant in receipt of a civil service pension was re-engaged on a fee basis at a total cost of €4,550. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

An ex-gratia payment of €29,681 was made in respect of agreed retirement benefits to one former employee.

This account includes expenditure of €123,836 in respect of one officer who was serving outside the Department for all or part of 2024 and whose salary was paid by the Department.

This account does not include expenditure in respect of three officers who were serving outside the Department for all or part of 2024 in other Government departments/offices and whose salaries were not recouped by the Department.

## 5.7 Severance and redundancy

During 2024, eight staff members whose employment was terminated were paid redundancy payments of €77,232 and severance payments totalling €396,415.

## 5.8 Payroll overpayments

at 31 December	<b>Number of recipients</b>	<b>2024</b>	<b>2023</b>
		<b>€</b>	<b>€</b>
Overpayments	14	19,863	18,690
Recovery plans in place	6	6,822	10,263

## Note 6 Miscellaneous

### 6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2024	2024	2023
		€000	€000	€000
Tribunal of Inquiry <sup>a</sup>	1997	71,447	3,310	799
Commission of Investigation (Cregan) <sup>b</sup>	2015	18,422	698	4,712
Commission of Investigation (Cooke) <sup>c</sup>	2017	7,738	1,344	1,385
			<b>5,352</b>	<b>6,896</b>

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

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

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

### 6.2 Official gifts

The account includes the sum of €12,274, which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2024 (2023: €9,528).

### 6.3 Compensation and legal costs

#### Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Members of the public	2024	2023
Number of cases	—	8	8	7
	€000	€000	€000	€000
Payments by/on behalf of the Department				
Compensation	—	—	—	—
Other costs	—	—	—	—
Legal costs	—	3,862	3,862	4,839
<b>2024 Total <sup>a</sup></b>	<b>—</b>	<b>3,862</b>	<b>3,862</b>	<b>—</b>
2023 Total	—	4,839	—	4,839

Note <sup>a</sup> In 2024, eight payments for third party costs to members of the public relating to the Cregan Commission of Investigation and the Moriarty Tribunal of Inquiry.



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**Cumulative costs of cases completed in 2024**

	Claims by		Total
	Employees	Members of the public	
Number of cases	—	8	8
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Department's own legal costs	—	—	—
Payments by/on behalf of the Department			
Compensation	—	—	—
Legal costs	—	3,862	3,862
Other costs	—	—	—
<b>Total</b>	<b>—</b>	<b>3,862</b>	<b>3,862</b>

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