

Appropriation Account 2024

Vote 23

An Coimisiún Toghcháin

Introduction

As Accounting Officer for Vote 23, I am required each year to prepare the appropriation account for the Vote and 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 An Coimisiún Toghcháin.

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 €1.581 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 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 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 major classes of capital assets are as follows.

| Asset class | Useful life | Rate of amortisation |
|--------------------|-------------------------|----------------------|
| Software licences | Licence term 2-10 years | 50%-10% |
| 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 An Coimisiún Toghcháin.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive. 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 functions are provided to An Coimisiún on a shared services basis by the National Shared Services Office (Vote 18) through the Department of Housing, Local Government and Heritage (Vote 34).

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office provided to the Department of Housing, Local Government and Heritage that the appropriate controls are exercised in the provision of shared services to An Coimisiún.

Financial control environment

A control environment comprising the following elements were in place.

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

Administrative controls and management reporting

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

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

Internal Audit

The internal audit function was put in place on 25 April 2024 and the audit plan for 2024-2026, which was reviewed by me and by the Audit and Risk Committee, has been drawn up. Procedures are in place to ensure that the reports of the internal audit function are followed up.

Audit and Risk Committee

An Coimisiún Toghcháin has an Audit and Risk Committee. The role of the Committee is to oversee, advise and support An Coimisiún and the Chief Executive/Accounting Officer by reviewing the assurances on a range of matters including the integrity of internal financial controls, risk management and financial statements. It also reviews and approves the internal audit annual work programme.

Procurement

An Coimisiún 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 €7.57 million in 2024.

An Coimisiún has provided details of one non-competitive contract 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

An Coimisiún complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT) totalling €74,811 (exclusive of VAT). The contract was entered to provide urgent legal services in relation to work on two referendums. A contract has been put in place since July 2024 for such services.

The above contract has been included in the 40/2002 annual return referenced above.

Risk and control framework

An Coimisiún 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 this office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Team 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. Control deficiencies are communicated to those responsible for taking corrective action and to the Management Team and the Audit and Risk Committee, where relevant, in a timely way up to and including escalating any issues arising in an appropriate manner. Key risks and related controls were identified and processes put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2024 that resulted in, or may result in, a material loss.

Art O'Leary

Accounting Officer

An Coimisiún Toghcháin

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 23 An Coimisiún Toghcháin Opinion on the appropriation account

I have audited the appropriation account for Vote 23 An Coimisiún Toghcháin 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 23 An Coimisiún Toghcháin 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 An Coimisiún Toghcháin 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 that regard.

Seamus McCarthy
Comptroller and Auditor General

27 June 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 23 An Coimisiún Toghcháin

| Appropriation Account 2024 | | | |
|--|--------------------|------------------|--------------|
| | 2024 | | 2023 |
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| Programme expenditure | | | |
| A Manage the functions of An Coimisiún Toghcháin | 11,799 | 10,246 | 3,059 |
| Gross expenditure | 11,799 | 10,246 | 3,059 |
| <i>Deduct</i> | | | |
| B Appropriations-in-aid | 80 | 108 | 56 |
| Net expenditure | 11,719 | 10,138 | 3,003 |
| 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 | 1,581,308 | 2,677,331 | |

Art O’Leary
Accounting Officer
An Coimisiún Toghcháin

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

| | 2024 | 2023 |
|---|---------------|--------------|
| | €000 | €000 |
| Programme cost | 138 | 43 |
| Pay | 2,466 | 1,326 |
| Non pay | 7,642 | 1,690 |
| Gross expenditure | 10,246 | 3,059 |
| <i>Deduct</i> | | |
| Appropriations-in-aid | (108) | (56) |
| Net expenditure | 10,138 | 3,003 |
| Changes in capital assets | | |
| <i>Property, plant and equipment</i> | | |
| <i>(note 2.1)</i> | | |
| Depreciation | 1 | |
| <i>Intangible assets (note 2.2)</i> | | |
| Purchases | (78) | |
| Amortisation | 3 | |
| | (74) | (11) |
| Changes in net current assets | | |
| Increase in prepayments | (69) | |
| Increase in accrued expenses | 152 | |
| | 83 | 37 |
| Direct expenditure | 10,147 | 3,029 |
| Expenditure borne elsewhere | | |
| Net allied services expenditure (note 1.1) | 49 | 149 |
| Net programme cost | 10,196 | 3,178 |

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 23 borne elsewhere.

| | 2024 | 2023 |
|--|-----------|------------|
| | €000 | €000 |
| Vote 13 Office of Public Works | — | 116 |
| Vote 43 Office of the Government Chief Information Officer | 49 | 33 |
| | 49 | 149 |

Note 2 Statement of Financial Position as at 31 December 2024

| | Note | 2024 €000 | 2023 €000 |
|--------------------------------|-------------|----------------------------|----------------------------|
| Fixed assets | | | |
| Property, plant and equipment | 2.1 | 10 | 11 |
| Intangible assets | 2.2 | 75 | — |
| | | 85 | 11 |
| Current assets | | | |
| Bank and cash | 2.3 | 75 | 62 |
| Prepayments | 2.4 | 78 | 9 |
| Other debit balances | 2.5 | 1 | 13 |
| Net Exchequer funding | 2.8 | 48 | (9) |
| | | 202 | 75 |
| <i>Less</i> | | | |
| Current liabilities | | | |
| Accrued expenses | 2.6 | 198 | 46 |
| Other credit balances | 2.7 | 124 | 66 |
| | | 322 | 112 |
| Net current liabilities | | (120) | (37) |
| Net liabilities | | (35) | (26) |
| Represented by: | | | |
| State funding account | 2.9 | (35) | (26) |

2.1 Property, plant and equipment

| | Furniture and fittings | Total |
|---------------------------------|-------------------------------|--------------|
| | €000 | €000 |
| Cost or valuation | | |
| At 1 January 2024 | 12 | 12 |
| Additions | — | — |
| At 31 December 2024 | 12 | 12 |
| Accumulated depreciation | | |
| At 1 January 2024 | 1 | 1 |
| Depreciation for the year | 1 | 1 |
| At 31 December 2024 | 2 | 2 |
| Net assets | | |
| At 31 December 2024 | 10 | 10 |
| At 31 December 2023 | 11 | 11 |

2.2 Intangible assets

| | Acquired and developed software | Total |
|---------------------------------|--|--------------|
| | €000 | €000 |
| Cost or valuation | | |
| At 1 January 2024 | — | — |
| Additions | 78 | 78 |
| At 31 December 2024 | 78 | 78 |
| Accumulated depreciation | | |
| At 1 January 2024 | — | — |
| Amortisation for the year | 3 | 3 |
| At 31 December 2024 | 3 | 3 |
| Net assets | | |
| At 31 December 2024 | 75 | 75 |
| At 31 December 2023 | — | — |

2.3 Bank and cash

| at 31 December | 2024 | 2023 |
|----------------|-------------|-------------|
| | €000 | €000 |
| PMG balances | 75 | 62 |
| | 75 | 62 |

2.4 Prepayments

| at 31 December | 2024 | 2023 |
|------------------|-------------|-------------|
| | €000 | €000 |
| Software support | 72 | 1 |
| Administration | 6 | 8 |
| | 78 | 9 |

2.5 Other debit balances

| at 31 December | 2024 | 2023 |
|----------------------|-------------|-------------|
| | €000 | €000 |
| Other debit balances | 1 | 13 |
| | 1 | 13 |

2.6 Accrued expenses

| at 31 December | 2024 | 2023 |
|-----------------------------|-------------|-------------|
| | €000 | €000 |
| Administration expenses | — | 14 |
| ICT and telecommunications | 1 | 18 |
| Due for services | 30 | 14 |
| Payroll accrual (note 2.11) | 167 | — |
| | 198 | 46 |

2.7 Other credit balances

| at 31 December | 2024 | 2023 |
|---------------------------------------|-------------------|------------------|
| | €000 | €000 |
| Amounts due to the state | | |
| Income tax | 45 | 32 |
| Pay related social insurance | 25 | 17 |
| Professional services withholding tax | 12 | 4 |
| Value Added Tax | 15 | — |
| Universal social charge | 9 | 7 |
| | <u>106</u> | <u>60</u> |
| Payroll deductions held in suspense | 18 | 6 |
| | <u>124</u> | <u>66</u> |

2.8 Net Exchequer funding

| at 31 December | 2024 | 2023 |
|------------------------------|--------------------|-----------------|
| | €000 | €000 |
| Surplus to be surrendered | 1,581 | 2,678 |
| Exchequer grant undrawn | (1,629) | (2,669) |
| Net Exchequer funding | <u>(48)</u> | <u>9</u> |
| Represented by: | | |
| Debtors | | |
| Bank and cash | 75 | 62 |
| Debit balances: suspense | 1 | 13 |
| | <u>76</u> | <u>75</u> |
| Creditors | | |
| Due to the State | (106) | (60) |
| Credit balances: suspense | (18) | (6) |
| | <u>(124)</u> | <u>(66)</u> |
| | <u>(48)</u> | <u>9</u> |

2.9 State funding account

| | Note | 2024 | 2023 |
|-------------------------------|-------------|-------------|-------------|
| | | €000 | €000 |
| Balance at 1 January | | (26) | — |
| Disbursements from the Vote | | | |
| Estimate provision | Account | 11,719 | |
| Surplus to be surrendered | Account | 1,581 | |
| Net vote | | 10,138 | 3,003 |
| Expenditure borne elsewhere | 1.1 | 49 | 149 |
| Net programme cost | 1 | (10,196) | (3,178) |
| Balance at 31 December | | (35) | (26) |

2.10 Commitments

| | 2024 | 2023 |
|-----------------------------------|-------------|--------------|
| | €000 | €000 |
| Global commitments | | |
| at 31 December | | |
| Procurement of goods and services | 509 | 1,934 |

2.11 Impact of accounting policy changes in 2024

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

| | 2024 |
|------------------------------|--------------|
| | €000 |
| Holiday accrual ^a | (68) |
| Payroll accrual ^a | (99) |
| | (167) |

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 23 is classified as administrative expenditure applied towards a single programme.

| | | 2024 | 2023 |
|------|---|---------------|--------------|
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| i | Salaries, wages and allowances | 2,775 | 1,326 |
| ii | Travel and subsistence | 190 | 25 |
| iii | Training and development | 250 | 140 |
| iv | Operational services, supplies and sundry equipment | 125 | 7 |
| v | Research, education and public engagement | 2,460 | 253 |
| vi | Premises expenses | 630 | 239 |
| vi | Digital capital investment and IT expenses | 675 | 80 |
| vii | Policy reviews, consultancy services and research | 1,000 | 44 |
| viii | Referendum function | 3,500 | 902 |
| | 11,605 | 10,108 | 3,016 |

Significant variations

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

ii Travel and subsistence

Estimate provision €190,000; outturn €72,000

The underspend of €118,000 arose as planned attendances by staff to conferences and summits did not proceed due to the large number of electoral events occurring in 2024.

iii Training and development

Estimate provision €250,000; outturn €47,000

The underspend of €203,000 arose as a result of the large number of unscheduled electoral events that took place in 2024 that impacted the availability of staff to attend training courses.

v Research, education and public engagement*Estimate provision €2.460 million; outturn €3.768 million*

The overspend of €1.308 million occurred because at the time the estimate was prepared in 2023 there was one known electoral event in June 2024. Therefore, the budget was spread evenly between the three categories, research, Education and public engagement. During 2024, it was required to incur additional expenditure on information campaigns for three electoral events.

vi Premises expenses*Estimate provision €630,000; outturn €113,000*

The underspend of €517,000 is due to the delay in the second building being made available and also to date there have been no utility bills paid for Dublin Castle Block M. Utilities for the building are recorded by central meters owned by the Revenue Commissioners and a portion of the costs is required to be allocated to An Coimisiún and is due to be paid in 2025.

vi Digital capital investment and IT expenses*Estimate provision €675,000; outturn €281,000*

The underspend of €394,000 occurred due to IT infrastructure for the setup of the Dublin Castle building being largely undertaken in 2023, the expenditure incurred in this area consisted of IT equipment for new staff and replacement IT Equipment for staff and website development for the electoral events in 2024. An ICT Strategy was undertaken in 2024 and it is expected the implementation of business systems and the networking and set up of a second premises will increase utilisation of this budget in 2025.

vii Policy reviews, consultancy services and research*Estimate provision €1.000 million; outturn €343,000*

The underspend of €657,000 is in the provision for legal costs in relation to a regulatory environment. These parts of the Electoral Reform Act 2022 were not commenced and these legal costs did not materialise.

Programme A Manage the functions of An Coimisiún Toghcháin

| | | 2024 | | 2023 |
|-----|--------------------------|---------------------------|----------------|----------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| A.1 | Administration – pay | 2,775 | 2,466 | 1,326 |
| A.2 | Administration – non pay | 8,830 | 7,642 | 1,690 |
| A.3 | An Coimisiún Toghcháin | 194 | 138 | 43 |
| | | 11,799 | 10,246 | 3,059 |

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 | 80 | 108 | 56 |
| | | 80 | 108 | 56 |

Note 5 Staffing and Remuneration

5.1 Employee numbers

| Full time equivalents | 2024 | 2023 |
|-----------------------------|-----------|-----------|
| Number of staff at year end | 30 | 20 |

5.2 Pay

| | 2024 | 2023 |
|------------------|--------------|--------------|
| | €000 | €000 |
| Pay | 2,244 | 1,225 |
| Other allowances | 18 | 1 |
| Overtime | 4 | 1 |
| Employer's PRSI | 200 | 99 |
| Total pay | 2,466 | 1,326 |

5.3 Allowances and overtime payments

| | Number of recipients | Recipients of €10,000 or more | Highest individual payment | |
|------------------|----------------------|-------------------------------|----------------------------|-----------|
| | | | 2024 € | 2023 € |
| Other allowances | 3 | 1 | 12,650 | 887 |
| Overtime | 6 | — | 2,011 | 812 |

5.4 An Coimisiún employee pay band

The number of An Coimisiún 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 | 17 | 11 |
| 60,000 | 69,999 | 4 | 1 |
| 70,000 | 79,999 | 1 | 2 |
| 80,000 | 89,999 | 1 | — |
| 90,000 | 99,999 | 3 | 1 |
| 100,000 | 109,999 | 3 | — |
| 110,000 | 119,999 | 1 | 1 |
| 120,000 | 129,999 | 1 | 1 |
| 130,000 | 139,999 | 1 | — |
| 140,000 | 149,999 | — | — |
| 150,000 | 159,999 | — | — |
| 160,000 | 169,999 | — | — |
| 170,000 | 179,999 | — | — |
| 180,000 | 189,999 | — | — |
| 190,000 | 199,999 | — | — |
| 200,000 | 209,999 | — | — |
| 210,000 | 219,999 | — | 1 |
| 220,000 | 229,000 | 1 | — |

5.5 Remuneration and benefits of Accounting Officer

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

| | 2024 | 2023 |
|-----------|------|------|
| | €000 | €000 |
| Basic pay | 225 | 215 |

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