

Appropriation Account 2024

Vote 31

Transport

Introduction

As Accounting Officer for Vote 31, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

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

The expenditure outturn is compared with the sums

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

A surplus of €38.369 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.

Programme structure changes

The presentation format for programme expenditure in the Transport vote for 2024 has been amended to realign electric vehicle (EV) grants and infrastructure from Public Transport to Road Networks and Road Safety and by the introduction of a new digital hub focused on developing and delivering citizen-centred transport policy and services that will exploit digital opportunities, create digital solutions and ecosystems and be a digital leader. The changes in the Vote structure are also reflected in the comparative 2023 expenditure.

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 of major classes of assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Office equipment and motor vehicles	1-5 years	100%-20%
Specialist equipment	2-5 years	50%-20%
Furniture and fitting	1-10 years	100%-10%
Software licences	Licence term 2-10 years	50%-10%
Acquired/developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the 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. I continue to review and revise systems and structures to support good governance as well as reinforce appropriate behaviours.

In 2024 I commissioned an independent review of the Department's financial control, risk management and internal audit frameworks. The recommendations in those reports are currently being considered and prioritised for implementation.

Organisation matters

Significant organisational changes and achievements of note during 2024 include the following.

- Implementation of new structures in Human Resources (HR) including the appointment of a new Head of People, Capability and Change to work alongside the Head of People, Performance and Planning.
- Headcount increase to 692 by the end of 2024 with a number of competitions for key appointments. These included a Chief Information Officer (CIO) to lead on IT strategy and digital hub, and a Head of Internal Audit at Principal Officer (PO) level to lead on supporting, developing and reviewing the effective oversight of internal systems of control, risk management and corporate governance procedures across the Department.
- Significant work in preparing for Ireland's presidency of the European Council, from July 2026 to December 2026 including the selection of a PO Counsellor in the Permanent Representation in Brussels who will be at the front line of the Department's presidency work.

- The launch in April 2024, of the Department's Values in Action competition which sought examples from staff on how they were living our values of public service ethos, ambition, collaboration, and quality and delivery. A total of 31 outstanding entries were submitted from across all areas of the Department, demonstrating that not only were the values understood but how they have been embedded into work practices and decision making. This initiative was the culmination of the Department's culture and values journey over the past three years and will now be an annual event.
- The Department won a 2024 HR Management and Leadership Award and was shortlisted for the 2025 CIPD Awards for its work on culture and values.

Shared services

The shared services arrangements are an important aspect of our delivery framework ensuring consistency of approach and enabling our corporate functions to focus on their strategic agenda.

The Accounting Officer for the National Shared Services Office has provided me with a letter outlining the progress made in the development of the audit assurance process. This letter addresses the framework of governance and controls in place and includes the reports of audits conducted into the operation of controls within the shared services environment.

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

Financial control environment

The Department has a mature financial management framework in place enhanced in early 2021 by a financial management system upgrade and in 2021 and 2022 by successful implementation and extension of robotic process automation capability in the accounts processing area. The Finance Division's payments operations system continued to be ISO certified.

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.
- Relevant training is provided as necessary.
- 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.

With respect to its management procedures, the Finance Division of the Department has been certified as compliant with the ISO 9001:2015 standard. This international standard, published by the International Standards Organisation (ISO), specifies the requirements for a quality management system (QMS). A QMS is a formalised system that documents processes, procedures, and responsibilities for achieving quality policies and objectives.

Procurement

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

The Department has provided details of ten 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. The total value of the ten contracts was €3,202,834.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €544,104 (exclusive of VAT) as set out below.

- One contract with a value of €74,868 for the provision of portable document format editing and electronic signature was signed in 2024. There was an option to choose another product but the cost involved in migration, installation and testing was not value for money.
- One contract with a value of €69,230 for the provision of software that enables real-time data replication. This is an annual licence renewal that is payable annually. There was an option to choose another product but the cost involved in migration, installation and testing was not value for money.
- One contract with a value of €52,906 relating to the cleaning services in the Department's office in Shannon. This contract has been rolled over pending a decision regarding the relocation of the Division.
- One contract with a value of €202,100 for the provision of online ship radio licencing and EPIRB registry database systems exceeded its contract award value. The Department intends to go to market for the support and future development of this system in Q2 2025.

- One contract with a value of €145,000 relating to event management services for the delivery of a LogisTYcs Skills Expo event. While a competitive process was held (request for quotes), the ex-VAT value was in excess of €25,000. A request for tenders in respect of the 2025 event was published in 2024 and a contract was awarded in January 2025.

During 2024 the Department took several steps to further support and strengthen delivery of effective procurement practice, including

- increased resourcing for its procurement function
- roll out of an automated alert to advise business units that a contract is nearing expiry, issued at six months, three months and two weeks prior to contract end date, and
- commencement of a bespoke procurement training skills programme for staff. 100 staff attended training in 2024, and further training planned throughout 2025.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, and which operates in accordance with a written charter which I have approved. This charter is currently being reviewed to ensure compliance with the Institute of Internal Auditors new global auditing standards effective from January 2025.

The work of the internal audit function is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee.

I have put procedures in place to ensure that the reports of the internal audit function are followed up on a timely basis and that the audit function and the Committee receive all the support they need from across the Department.

During 2024, the IAU made key recommendations following the audits listed below.

Audit of the oversight arrangements in place for the corporate governance of the Road Safety Authority (RSA)

The report contained one high-level finding re introducing a more flexible, risk-based approach to compliance verification of the RSA adherence to the *Code of Practice for the Governance of State Bodies* and relevant legislation. This recommendation was closed in Q1/2024.

Audit of fleet management within the Irish Coast Guard - two high-level recommendations

The first recommendation relates to benefit-in-kind tax compliance and fleet logbook keeping.

A draft vehicle policy has been developed and is undergoing review. A maintenance management system has been implemented with scheduled periodic vehicle inspections encompassing the logbook inspections and capturing record of vehicle logbooks by way of photo of most recent page. It is anticipated that this recommendation will be fully implemented by Q1/2025.

The second recommendation relates to fleet incident management. Two of the sub recommendations have been addressed and closed. For the remaining sub recommendations, the Internal Audit Unit (IAU) recommends that management

1. provide training and awareness programs for all personnel, including volunteers, on the incident reporting and investigation procedures
2. for incidents involving Irish Coast Guard (IRCG) staff, establish a protocol that ensures National Incident Report Forms (NIRF) are not only reported to the third-party service provider but also shared with IRCG's Safety Quality and Compliance (SQC) Section and the Department of Transport's Health and Safety Team for appropriate investigation and follow-up actions
3. implement a system of accountability for the completion and submission of NIRFs. This should include clear guidelines on who is responsible for initiating, completing, and reviewing the NIRFs to prevent omissions and oversights, and
4. review the effectiveness of the unified incident management system that integrates the handling of incidents involving both volunteers and staff, to ensure the streamlining of the reporting, investigation, and resolution processes, ensuring consistency and adherence to best practices.

Audit of the Irish Coast Guard's (IRCG) arrangements in place for the procurement and maintenance of personal protective equipment (PPE) used by IRCG members.

The report details three high-level recommendations all of which remain open to date in 2025.

The first recommendation contains four sub-recommendations, one of which was implemented in Q4/2024, the remainder are scheduled for completion in 2025. The sub-recommendations are for IRCG to

1. maintain records of issued, defective, obsolete, returned and disposed personal protective equipment (PPE) and consider utilising existing IT systems to facilitate the efficient recording and monitoring of PPEs from the time of receipt from suppliers to issuance to volunteers and disposal
2. categorise inventory items in the Intact system as to which ones are PPE
3. examine and enhance the procedures employed by IRCG for labelling PPE (manual labelling or the use of automated QR code) to facilitate streamlined tracking, and
4. ensure that the records in the systems are accurate and based on the actual count in the IRCG store (closed Q 4/2024).

The second recommendation contains four sub-recommendations, two of which have been addressed, and two of which implementation is expected later in 2025. The outstanding recommendations advise that management should

1. conduct monitoring of the returned delivery notes to ensure that PPE is delivered properly, and any missing items are properly addressed; and
2. ensure that the relevant life expectancy of PPE is monitored.

The third high-level recommendation, consisting of five sub-recommendations relates to IT systems used in IRCG PPE management. Two of the five sub-recommendations have been implemented, three are outstanding. IAU recommended that management

1. explore the feasibility of using the Intact system to record the customer data in separate fields to allow monitoring of issuance of PPE
2. explore the feasibility of using the Intact system to record additional details with regard to PPE such as manufacturing dates and expiration periods, and to send notifications when the stock is already low and when stock is nearing expiry

3. explore, following the Department of Transport's transition to the Financial Management Shared Services (FMSS), the inventory management system's ability to track and to enable comprehensive end to-end monitoring of PPE
4. ensure that Intact records only contain inventory records and excludes fleet-related information such as vehicles (completed Q1 2024), and
5. ensure that the IRCG Store Portal catalogue is updated, and all PPE is available for request (implemented Q4 2024).

During 2023, the IAU made recommendations following the audits listed below.

Audit of Zero Emission Vehicles Ireland (ZEVI)

The report contained one high-level finding. IAU has recommended that agreements are put in place with the State bodies in charge of managing the ZEVI-funded schemes. This recommendation has now been implemented.

During 2022, the IAU made several recommendations following the audits listed below.

Audit of IT arrangements in the Railway Accident Investigation Unit (RAIU).

The report contains two high-level findings. The first of these relates to the service agreement between the Department and their managed IT service provider. IAU has recommended that the service level agreement be reviewed regularly and amended to ensure that it is comprehensive, current, and relevant. This recommendation was fully implemented in Q1/2025.

The other finding and recommendation relates to the need to review ICT security configurations and make any necessary adjustments. All necessary actions have been taken and this recommendation is closed.

Audit of the arrangements in place in the Department of Transport to support effective and compliant procurement.

A draft *Corporate Procurement Plan 2025-2027* was presented to, and approved by, the Management Board on 7 January 2025. All recommendations relating to the audit have now been closed.

Forensic investigation

The statement on internal financial control in the 2021 appropriation account referenced the report published in October 2021 by the Comptroller and Auditor General concerning the procurement of vehicles by the Irish Coast Guard. The report included several recommendations, all of which have been accepted by the Department and have been actioned.

The Department also secured the services of a third-party independent expert to conduct an additional forensic examination of procurement processes in the Irish Coast Guard and other relevant records over an extended period.

Since the publication of the C&AG Special Report in 2021 (and informed by the findings of the forensic investigation,) the Department has undertaken a root and branch review and comprehensive programme of work to restructure and strengthen the corporate spine of the Department and to enhance our systems of internal control and governance. This has resulted in new structures, supports and policies being put in place across the full range of corporate functions including HR, procurement, risk, financial controls and internal audit.

To summarise some actions taken; a comprehensive procurement reform programme has been implemented since 2019, beginning with gap analyses, audits, and process mapping, followed by the establishment of a dedicated Procurement Unit and appointment of key personnel. Centralised management of procurements over €25,000, development of policy notes, training initiatives, and the launch of the “10 Steps to Transforming Procurement” initiative have strengthened governance and compliance. Planned actions include continued training in 2025, further development of the SharePoint site, and implementation of the approved Corporate Procurement Plan for 2025–2027.

Since February 2022, a dedicated Risk and Governance Function was established, with a new Corporate Governance Framework developed and implemented, while also forming a new Risk Management Committee and enhancing departmental risk engagement. Key policies on anti-fraud, bribery, and corruption were developed, communicated, and incorporated into training, with audits and external reviews conducted to assess compliance and strengthen governance. The Internal Audit Function has been strengthened through recruitment of senior audit staff, updates to governance documents, enhanced collaboration with the Governance and Risk Function and preparation for future audits and risk management presentations to the Management Board.

Since 2021, significant enhancements to financial controls have been implemented, including revised authorisation limits, ISO certification of payment operations, and widespread use of Robotic Process Automation (RPA) to monitor and report on supplier spend and cost centre activity. Key policies and procedures such as the consolidated Procedures for Internal Financial Control (PIFCo), fixed asset management, and low-value purchase card controls have been strengthened, with compliance actively tracked and supported by digital tools. Further improvements include BI reporting for Management Board insights, external reviews of financial control frameworks, and ongoing collaboration with IRCG to ensure accurate financial recording of transactions and assets. The Department is due to transition to the NSSO Financial Management Shared Service on 29 September 2025, further enhancing financial controls.

Following a review of the HR function, strategic and operational responsibilities were split between two Principal Officers, while departmental staffing increased significantly and key IRCG leadership roles were filled through targeted recruitment campaigns. Industrial relations structures were strengthened through bilateral meetings with unions, and new support roles were introduced within IRCG to enhance oversight and operational capacity, with further recruitment planned for engineering roles in 2025.

Protected Disclosures arrangements were overhauled in line with legislation, supported by training, awareness campaigns, and external reviews, with the Department progressing toward becoming a “Prescribed Person” for EU law breach reporting.

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. The Department’s Risk Management Framework comprises the risk management policy, risk registers recording operational and strategic risks, a risk officer and risk management committee, and alignment of risk to annual business planning.

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 risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. The risk register is reviewed quarterly by management locally, and at the risk management committee. A quarterly update on risk management activities and the risk register are shared with the Department's Audit Committee.

The risk register is presented to the Management Board twice a year and the Accounting Officer is informed of all risks once the rating reaches a certain level.

Developments of note in risk management during 2024 included

- Further integration of risk and Internal Audit, with Internal Audit now attending Risk Management Committee meetings and the risk function attending the Audit Committee meetings.
- Engagement of an external provider to undertake a review of risk management in 2024 and the Department will consider recommendations and implementation of same in 2025.

Ongoing monitoring and review

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

Review of effectiveness

The 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.

An internal audit of risk management policy was undertaken in 2024 which made a number of recommendations, and the Department is prioritising these for implementation.

Internal financial control issues

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

Ken Spratt
Accounting Officer
Transport

22 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 31 Transport

Opinion on the appropriation account

I have audited the appropriation account for Vote 31 Transport 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 31 Transport 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 Transport and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

Non-compliant procurement

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

Seamus McCarthy
Comptroller and Auditor General

23 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 31 Transport

Appropriation Account 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Sustainable mobility – active travel and greenways			
	<i>Original</i>	358,668		
	<i>Deferred surrender</i>	30,000		
	<i>Supplementary</i>	28,551		
			417,219	402,172
				400,888
B	Sustainable mobility – public transport			
	<i>Original</i>	1,636,265		
	<i>Deferred surrender</i>	39,825		
	<i>Supplementary</i>	110,637		
			1,786,727	1,737,451
				1,486,050
C	Road networks and road safety			
	<i>Original</i>	1,365,164		
	<i>Deferred surrender</i>	50,850		
	<i>Supplementary</i>	(2,989)		
			1,413,025	1,372,248
				1,462,723
D	Civil aviation			
	<i>Original</i>	35,614		
	<i>Deferred surrender</i>	8,245		
	<i>Supplementary</i>	362		
			44,221	32,454
				45,078
E	Maritime transport and safety			
	<i>Original</i>	128,533		
	<i>Deferred surrender</i>	6,000		
	<i>Supplementary</i>	7,983		
			142,516	110,938
				113,252
F	Information technology, engagement and research delivery			
	<i>Original</i>	49,528		
	<i>Deferred surrender</i>	6,000		
	<i>Supplementary</i>	3,447		
			58,975	47,817
				56,622

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Gross expenditure				
	<i>Original</i>	3,573,772		
	<i>Deferred surrender</i>	140,920		
	<i>Supplementary</i>	147,991		
			3,862,683	3,703,080
				3,564,613
<i>Deduct</i>				
G	Appropriations-in-aid		28,455	22,474
				22,801
Net expenditure				
	<i>Original</i>	3,545,317		
	<i>Deferred surrender</i>	140,920		
	<i>Supplementary</i>	147,991		
			3,834,228	3,680,606
				3,541,812

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 6.6.

	2024	2023
	€	€
Surplus	153,621,504	168,426,821
Deferred surrender	(115,253,000)	(140,920,000)
Surplus to be surrendered	38,368,504	27,506,821

Ken Spratt
Accounting Officer
Transport

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	3,643,032	3,510,235
Pay	47,193	42,387
Non pay	12,855	11,990
Gross expenditure	3,703,080	3,564,612
<i>Deduct</i>		
Appropriations-in-aid	22,474	22,801
Net expenditure	3,680,606	3,541,811
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(2,450)	
Depreciation	1,299	
Disposals cash	51	
Profit on disposals	(29)	
<i>Intangible assets (note 2.2)</i>		
Purchases	(274)	
Amortisation	439	
	(964)	(3,398)
Changes in net current assets		
Increase in inventories	(125)	
Increase in prepayments	(422)	
Increase in accrued expenses	7,758	
	7,211	1,992
Direct expenditure	3,686,853	3,540,405
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	20,604	20,235
Notional rents	3,721	3,721
Net programme cost	3,711,178	3,564,361

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 31 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	40
Vote 12	Superannuation and Retired Allowances	18,017	17,625
Vote 13	Office of Public Works	1,066	1,124
Vote 18	National Shared Services Office	63	64
Vote 20	Garda Síochána	121	135
Vote 43	Office of the Government Chief Information Officer	860	805
Central Fund – ministerial pensions		415	442
		20,604	20,235

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	12,459	11,330
Intangible assets	2.2	1,494	1,659
		13,953	12,989
Current assets			
Bank and cash	2.3	159,498	158,934
Inventories	2.4	2,434	2,309
Other prepayments	2.5	4,239	3,817
Other debit balances	2.6	1,132	1,677
		167,303	166,737
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	13,073	5,315
Other credit balances	2.8	34,215	22,137
Net Exchequer funding	2.9	126,415	138,474
		173,703	165,926
Net current (liabilities)/assets		(6,400)	811
Net assets		7,553	13,800
Represented by:			
State funding account	2.10	7,553	13,800

2.1 Property, plant and equipment

	Buildings	Office equipment and motor vehicles	Specialist equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2024	7,450	23,235	24,224	1,046	819	56,774
Additions	—	405	110	—	1,935	2,450
Disposals ^a	—	(764)	(6,291)	—	—	(7,055)
Brought into use	923	—	—	—	(923)	—
At 31 December 2024	8,373	22,876	18,043	1,046	1,831	52,169
Accumulated depreciation						
At 1 January 2024	—	20,841	23,593	1,010	—	45,444
Depreciation for the year	—	982	311	6	—	1,299
Depreciation on disposals ^a	—	(742)	(6,291)	—	—	(7,033)
At 31 December 2024	—	21,081	17,613	1,016	—	39,710
Net assets						
At 31 December 2024	8,373	1,795	430	30	1,831	12,459
At 31 December 2023	7,450	2,394	631	36	819	11,330

Note ^a Following a detailed review of the fixed asset register in 2024, several groupings of fully depreciated assets were identified which had been disposed of in prior years and as a result have now been removed from fixed assets as disposals.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	5,505	391	5,896
Additions	172	102	274
At 31 December 2024	5,677	493	6,170
Accumulated amortisation			
At 1 January 2024	4,237	—	4,237
Amortisation	439	—	439
At 31 December 2024	4,676	—	4,676
Net assets			
At 31 December 2024	1,001	493	1,494
At 31 December 2023	1,268	391	1,659

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	159,412	158,868
Commercial bank account balances	86	66
	159,498	158,934

Commercial bank accounts

In addition to the commercial bank account referred to above, the Department holds a bank account to allow for the collection and allocation of motor tax and the transfer of the proceeds to the Exchequer. This is accounted for separately in the Motor Tax Account.

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Specialised consumables (Irish Coast Guard)	2,434	2,309

2.5 Other prepayments

at 31 December	2024	2023
	€000	€000
Software licences and maintenance	3,749	3,578
Rentals	142	143
Other	348	96
	4,239	3,817

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
OPW agency services	13	701
Payroll suspense	1,069	930
Other	50	46
	1,132	1,677

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Digital hub operating expenses	2,341	1,275
Search and rescue helicopter services	879	848
Regional airports: rotations	452	443
Professional consultancy fees	261	482
OPW	193	68
National Transport Authority	5,228	1,362
Other	1,040	837
Payroll related accruals	2,679	—
	13,073	5,315

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Professional services withholding tax	136	127
Value added tax	545	424
Relevant contract tax	8	6
Pension charges	79	76
Extra Exchequer receipts	31,680	19,487
	<u>32,448</u>	<u>20,120</u>
Suspense		
Due to agencies	1,737	2,006
Other credit suspense items	30	11
	<u>1,767</u>	<u>2,017</u>
	<u>34,215</u>	<u>22,137</u>

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	38,369	27,507
Deferred surrender	115,253	140,920
Exchequer grant undrawn	(27,207)	(29,953)
Net Exchequer funding	<u>126,415</u>	<u>138,474</u>
Represented by:		
Debtors		
Bank and cash	159,498	158,934
Debit balances: suspense	1,132	1,677
	<u>160,630</u>	<u>160,611</u>
Creditors		
Due to the State	(32,448)	(20,120)
Credit balances: suspense	(1,767)	(2,017)
	<u>(34,215)</u>	<u>(22,137)</u>
	<u>126,415</u>	<u>138,474</u>

2.10 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			13,800	12,394
Disbursements from the Vote				
Estimate provision	Account	3,834,228		
Deferred surrender	Account	(115,253)		
Surplus to be surrendered	Account	(38,369)		
Net vote			3,680,606	3,541,811
Expenditure borne elsewhere	1.1		20,604	20,235
Non-cash items				
Notional rent	1		3,721	3,721
Net programme cost	1		(3,711,178)	(3,564,361)
Balance at 31 December			7,553	13,800

2.11 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	956,300	793,434
Capital grant programmes	14,140	9,372
Total of legally enforceable commitments	970,440	802,806
Commitments under procurement subheads	2024	2023
	€000	€000
Search and rescue helicopter services ^a	924,000	766,000
Airports ^b	4,955	8,961
Digital hub and vehicle driving licensing ^c	22,718	14,151
Air Accident Investigation Unit	715	1,080
Information technology	299	243
Sustainable mobility (investment and policy)	—	550
Coast Guard services	963	959
Climate adaptation, research and energy ^d	2,419	1,220
Corporate services	111	181
Emergency planning	—	45
Marine survey	—	44
EU and International Division	120	—
	956,300	793,434

- Note ^a An option to extend the current search and rescue contract was availed of and the contract was extended to June 2025 to facilitate the procurement of a new service in accordance with *Public Spending Code* requirements and a seamless transition from one service to another. In August 2023, the Department signed a new service contract with Bristow Ireland Limited (BIL). The new SAR contract will run for ten years, with options to extend out to 13 years (2036). The initial 10-year term will cost approximately €828 million (including VAT) in nominal terms, inclusive of price increases (assumed to average 2% a year) linked to the CPI. Any extensions beyond the initial contract term will be at discretion of the Minister for Transport having regard to a range of strategic, economic, and operational considerations in the years to come.
- ^b Public service obligation (PSO) for air services between Donegal and Dublin.
- ^c New contracts awarded to a new digital hub for the supply of IT support and development and motor tax discs,
- ^d New contracts for provision of consulting and research, development and demonstration (RD&D services) commenced in 2024.

b) Non-capital grant programmes	2024	2023
	€000	€000

Opening balance 1 January	—	—
New grant commitments	503	367
Grants paid in the year	(503)	(367)
Closing balance 31 December	—	—

c) Capital grant programmes	2024	2023
	€000	€000

Opening balance	9,372	48,335
New grant commitments	69,531	99,600
Grants paid in the year	(64,763)	(92,402)
Grants cancelled	—	(46,161)
Closing balance	14,140	9,372

d) Major capital projects where the project value exceeds €10 million

	Expenditure			Expected lifetime project cost	
	Cumulative to 31 Dec 2023	In 2024	Committed	2024	2023
	€000	€000	€000	€000	€000
Limerick to Foynes freight line phase 1	69,000	21,000	15,000	105,000	105,000
	69,000	21,000	15,000	105,000	105,000

Other major capital projects/public private partnerships (PPPs) are funded through bodies under the aegis of the Department.

2.12 Operating leases

	2024
	€000

Operating lease expense for the year	969
--------------------------------------	-----

The future aggregate minimum lease payments to be paid under non-cancellable operating leases as at 31 December 2024 are as follows.

Within one year	640
Between 2 and 5 years	1,020
Later than 5 years	—
Total	1,660

Note ^a The operating lease falls under the scope of CGAS 13. There are no contingent rents payable nor sublease payments receivable.

2.13 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	1,706	481

2.14 Contingent liabilities

The Department is involved in 12 legal cases. The Department cannot reasonably predict the outcome of such cases.

2.15 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	(1,199)
Holiday accrual ^a	(1,480)
	(2,679)

Note ^a CGAS 39A Employee benefits Part A

^b CGAS 13 Leases (see note 2.12) has nil impact on the State funding balance.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	47,537	47,193	42,387
ii	Travel and subsistence	1,218	1,643	1,402
iii	Training and development	1,000	602	3,931
iv	Operational services, supplies and sundry equipment			
	Original	1,632		
	Supplementary	1,500		
		3,132	2,860	367
v	Digital capital investment and IT expenses			
	Original	7,250		
	Supplementary	1,500		
		8,750	4,813	3,974
vi	Premises expenses	1,654	1,299	1,812
vii	Policy reviews, consultancy services and research	1,016	1,638	503
		64,307	60,048	54,376

Significant variations

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

ii Travel and subsistence

Estimate provision €1.2 million; outturn €1.6 million

Inflationary pressures and an increase in staff numbers resulted in an increase in travel and subsistence requirements and cost.

iii Training and development

Estimate provision €1.0 million; outturn €602,000

The underspend is primarily because of several training programmes such as the mentoring and executive coaching programmes not taking place in 2024.

iv Operational services, supplies and sundry equipment*Estimate provision €1.6 million; outturn €2.9 million*

An increase in staff has necessitated an increase in expenditure in sundry equipment and supplies.

v Digital capital investment and IT expenses*Estimate provision €7.3 million; outturn €4.8 million*

New Digital Hub IT project delays and invoicing milestones carried into 2025 have resulted in a lower than expected spend during the year.

vi Premises expenses*Estimate provision €1.7 million; outturn €1.3 million*

The underspend is primarily due to delays in capital projects, particularly the redevelopment of the 5th floor at Lesson Lane, Dublin. This followed consultations with the OPW and a subsequent review of Health & Safety guidelines

vii Policy reviews, consultancy services and research*Estimate provision €1.0 million; outturn €1.6 million*

The primary reason for the increase in spend was due to consultancy projects that were delayed in 2023 being completed in, and paid for, in 2024.

Programme A Sustainable mobility – active travel and greenways

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		944	848
A.2	Administration – non pay			
	Original	237		
	Supplementary	51		
		288	257	240
A.3	Active travel infrastructure			
	Original	297,650		
	Supplementary	34,500		
		332,150	331,531	349,818
A.4	Greenways			
	Original	60,000		
	Deferred surrender	30,000		
	Supplementary	(6,000)		
		84,000	69,440	49,982
		417,219	402,172	400,888

Significant variations

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

A.3 Active travel infrastructure

Estimate provision €297.7 million; outturn €331.5 million

The increase in expenditure of €33.8 million relative to the original estimate is primarily due to a greater number of National Transport Authority (NTA) infrastructure projects (walking and cycling) progressing to construction/completion than was originally forecast for the year.

A.4 Greenways

Estimate provision €90.0 million; outturn €69.4 million

A lower than estimated spend was primarily due to fewer than expected claims being submitted by local authorities on cross-border greenway schemes arising from project delays caused by several external factors such as protracted mediation and negotiation proceedings, awaiting An Bord Pleanála approval and resource shortages within local authorities.

Programme B Sustainable mobility – public transport

		2024		2023
		Estimate provision €000	Outturn €000	Outturn €000
B.1	Administration – pay		2,832	2,543
B.2	Administration – non pay			
	Original	867		
	Supplementary	177		
		1,044	771	720
B.3	Public service provision payments			
	Original	613,463		
	Deferred surrender	825		
	Supplementary	119,000		
		733,288	723,994	608,530
B.4	Public transport investment			
	Original	971,056		
	Deferred surrender	39,000		
	Supplementary	(8,540)		
		1,001,516	964,606	835,343
B.5	Public transport agencies and expenses	48,060	45,178	38,906
B.6	Miscellaneous services	—	70	8
		1,786,727	1,737,451	1,486,050

Significant variations

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

B.3 Public service provision payments

Estimate provision €614.2 million; outturn €724.0 million

An increase in passenger numbers and additional services being offered necessitated an increase in expenditure of €110 million to meet public service obligation payments in respect of continued fare initiatives including the 20% reduction in fares, the 90-minute fare and the young adult card.

B.5 Public transport agencies and expenses

Estimate provision €48.1 million; outturn €45.2 million

The difference in expenditure of €2.9 million relative to the original estimate is primarily due to payroll savings resulting from delays in recruitment and onboarding of new staff.

Programme C Road networks and road safety

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		5,663	5,086
C.2	Administration – non pay			
	<i>Original</i>	1,660		
	<i>Supplementary</i>	397		
		2,057	1,543	1,439
C.3	National roads investment			
	<i>Original</i>	570,750		
	<i>Supplementary</i>	(29,000)		
		541,750	544,822	660,046
C.4	Regional and local roads investment			
	<i>Original</i>	623,667		
	<i>Deferred surrender</i>	34,500		
	<i>Supplementary</i>	34,000		
		692,167	692,467	641,049
C.5	Transport Infrastructure Ireland operational costs	37,047	36,347	34,593
C.6	Road safety agencies and expenses			
	<i>Original</i>	8,428		
	<i>Supplementary</i>	7,614		
		16,042	16,018	7,652
C.7	EV grants and infrastructure			
	<i>Original</i>	118,072		
	<i>Deferred surrender</i>	16,350		
	<i>Supplementary</i>	(16,000)		
		118,422	75,388	112,858
		1,413,025	1,372,248	1,462,723

Significant variations

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

C.4 Regional and local roads investment

Estimate provision €658.2 million; outturn €692.5 million

The increase in expenditure is primarily due to unforeseen expenditure on the regional and local roads network damage as a result of several severe weather events during 2023 and 2024.

C.6 Road safety agencies and expenses

Estimate provision €8.4 million; outturn €16 million

The RSA has operated at a deficit in recent years by running down its accumulated cash reserves to supplement income from services. These reserves were fully exhausted in the final quarter of 2024. However, expenditure related to demand-driven services and running cost increases due to indexation provisions in third party contracts continued, and a supplementary of €7.6 million was sanctioned to ensure the continuity of RSA operations in the final months of the year.

C.7 EV grants and infrastructure

Estimate provision €134.4 million; outturn €75.4 million

Savings in EV grants and infrastructure were primarily due to a decline in EV sales resulting in fewer EV grant payments and a slowdown in the demand for home and apartment charger grants.

Programme D Civil aviation

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay		6,135	5,510
D.2	Administration – non pay			
	<i>Original</i>	1,765		
	<i>Supplementary</i>	362		
		2,127	1,671	1,559
D.3	Regional airports			
	<i>Original</i>	16,942		
	<i>Deferred surrender</i>	8,245		
		25,187	14,578	20,121
D.4	Miscellaneous services	11,171	10,070	10,503
—	Aviation Covid supports	—	—	7,385
		44,221	32,454	45,078

Significant variations

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

D.3 Regional airports

Estimate provision €25.2 million; outturn €14.6 million

The reduction in expenditure of €10.6 million relative to the original estimate is primarily due to

- anticipated capital expenditure not yet incurred on the Cork Airport CAT 3 security screening project due to the ongoing appraisal process necessary under the Infrastructure Guidelines with award of contract stage not expected until Q1 2025 (€6 million)
- regional airports programmes not fully completed in 2024 – time delays in undertaking the necessary capital project proposal appraisals as well as procurement delays has resulted in delayed commencement of capital projects originally anticipated for completion in 2024 (c. €5 million)
- unanticipated additional compensation under contract year one of the PSO air service contract current expenditure of €453,000.

D.4 Miscellaneous services

Estimate provision €11.2 million; outturn €10.1 million

The reduction in expenditure relative to the original estimate is primarily due to lower than estimated reimbursements to the Irish Navigation Services (AirNav Ireland) for the cost of aeronautical communication and air navigation services provided.

Programme E Maritime transport and safety

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay		19,821	17,803
E.2	Administration – non pay			
	<i>Original</i>	5,876		
	<i>Supplementary</i>	1,266		
		7,142	5,399	5,036
E.3	Irish Coast Guard (IRCG)			
	<i>Original</i>	94,555		
	<i>Deferred surrender</i>	6,000		
	<i>Supplementary</i>	5,061		
		105,616	76,496	82,412
E.4	Commissioners of Irish Lights			
	<i>Original</i>	6,986		
	<i>Supplementary</i>	1,656		
		8,642	8,051	6,360
E.5	Marine casualty investigation	732	407	435
E.6	Marine Survey Office and maritime transport	47	26	25
E.7	Miscellaneous services	1,090	738	1,181
		142,516	110,938	113,252

Significant variations

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

E.3 Irish Coast Guard (IRCG)

Estimate provision €100.6 million; outturn €76.5 million

The delay in the implementation of the new service provider's transition plan resulted in the new fixed wing and search and rescue (SAR) service not commencing as anticipated. This, coupled with a claims dispute with the current provider and a delay in other capital procurement projects resulted in an underspend of €24 million.

E.4 Commissioners of Irish Lights

Estimate provision €7.0 million; outturn €8.1 million

The overspend is mainly due to weather related costs for repairs to coastal infrastructure and additional consultancy cost to ensure compliance with the EU Habitats Directive. Anticipated vessel repairs not incurred during the year resulted in a savings of €558,000.

E.5 Marine casualty investigation

Estimate provision €732,000; outturn €407,000

Savings resulted from fewer marine casualties requiring to be investigated.

E.7 Miscellaneous services

Estimate provision €1.1 million; outturn €738,000

Following the transfer of New Ross Port to Wexford County Council, the Department agreed to provide funding towards the remediation of identified sites where there is a potential for serious contamination or environmental risk, payable on receipt of invoices from the Council. During 2024, an amount of €1 million was allocated to cover works under this agreement. The Department received and paid invoices totalling €636,000.

Programme F Information technology, engagement and research delivery

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
F.1	Administration – pay		11,798	10,597
F.2	Administration – non pay			
	<i>Original</i>	3,365		
	<i>Supplementary</i>	747		
		4,112	3,214	2,997
F.3	Digital hub			
	<i>Original</i>	27,916		
	<i>Deferred surrender</i>	4,000		
	<i>Supplementary</i>	2,700		
		34,616	32,170	42,526
F.4	Climate engagement	2,633	69	—
F.5	Research programmes			
	<i>Original</i>	2,200		
	<i>Deferred surrender</i>	2,000		
		4,200	566	502
		58,975	47,817	56,622

Significant variations

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

F.4 Climate engagement

Estimate provision €2.6 million; outturn €69,000

The underspend of approximately €2.5 million is primarily due to

- Funding allocated for 2024 and earmarked for the design and implementation of several public engagement pilot initiatives has been deferred to 2025 due to the delays with completing the design of these pilots.
- A pause in sustainable mobility advertising campaigns due to a reprioritisation and change in operational priorities, the election period and government formation.

F.5 Research programmes

Estimate provision €4.2 million; outturn €566,000

The main variance is due to delays in payments for multi-annual co-funds such as EPA and the SEAI. Several approved research projects are still in the procurement/delivery phases and therefore did not spend their 2024 allocation.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimated	Realised	Realised
		€000	€000	€000
Administration				
1	Receipts from additional superannuation contributions on public service remuneration	3,827	3,051	3,108
AirNav Ireland (formally Irish Aviation Authority)				
2	Refund of subscriptions to international organisations	8,074	8,074	8,196
3	Recoupment of rents, etc.	394	394	400
4	Payment for associated costs	2,800	3,067	3,312
Land transport				
5	Road transport licence fees	1,000	1,178	1,032
6	Miscellaneous land transport receipts	11,185	5,674	5,779
Maritime transport and safety				
7	Receipts under the Merchant Shipping and Wireless Telegraphy Act 1919	525	440	477
Miscellaneous receipts				
8	Miscellaneous receipts	650	596	497
		28,455	22,474	22,801

Significant variations

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

1 Receipts from additional superannuation contributions on public service remuneration

Estimate €3.8 million; realised €3.1 million

Estimates are based on the Department recruitment and staffing complement targets. These targets were not met in 2024 due to the Department's external recruitment for both general and technical grades being lower than anticipated.

4 AirNav Ireland payment for associated costs

Estimate €2.8 million; realised €3.1 million

The current year's estimate was maintained at the previous year's estimate. However, an increase in subscription and staff costs in the current year resulted in an additional recovery from AirNav Ireland in 2024.

5 Road transport licence fees

Estimate €1.0 million; realised €1.2 million

2024 actual licensing fees exceeded original estimates due a substantial increase in the number of vehicles authorised on existing licences.

6 Miscellaneous land transport receipts*Estimate €11.2 million; realised €5.7 million*

During 2024, the Department sought a supplementary estimate for the Road Safety Agency (RSA) of €7.6 million to cover a projected operating deficit. In this context, the Department waived the appropriations-in-aid payment from the RSA to the Department for services provided by the Department's Driver and Vehicle Computer Services Division, as this payment would have required an equivalent increase in the supplementary estimate sought.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	19,487	16
Shannon Development rents	16	16
Road Safety Authority pension contributions and notional service	489	468
Ten-T upgrade	646	3,446
Sustainable Energy Authority of Ireland (SEAI) ^a	4,154	—
NTA unspent grant refunded	—	16,716
Voluntary surrender of pay	16	16
DAA dividend ^b	31,000	—
Transfer of service	12	—
Climate Innovation and Networks Executive Agency (CINEA)	22	2,187
Transferred to the Exchequer	(24,162)	(3,378)
Balance at 31 December	31,680	19,487

Note ^a Savings on electric vehicle (EV) grants drawn down due to lower than forecasted demand for EV.

^b The Dublin Airport Authority returned to profitability in the financial year 2023, and the Board recommended a dividend payment of €31 million accordingly.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	678	635
Agencies ^a	1,116	1,224
	1,794	1,859

Note ^a Includes staffing of the following agencies: Marine Casualty Investigation Board; Commission for Railway Regulation; National Transport Agency; Transport Infrastructure Ireland; Medical Bureau of Road Safety and Road Safety Authority.

5.2 Pay

Remuneration of Department staff	2024	2023
	€000	€000
Pay	41,133	36,601
Higher, special or additional duties allowances	850	840
Other allowances	860	1,027
Overtime	352	464
Employer's PRSI	3,998	3,455
Total pay	47,193	42,387

Remuneration of agency staff	2024	2023
	€000	€000
Pay	75,916	81,186
Higher, special or additional duties allowances	602	689
Other allowances	573	986
Overtime	1,358	811
Employer's PRSI	7,449	7,900
Total pay	85,898	91,572

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	60	44	19,226	44,624
Other allowances	120	8	47,870	39,232
Overtime	94	18	29,656	18,760
Extra remuneration in more than one category	60	52	52,724	61,149
Agency staff ^a				
Higher, special or additional duties allowances	117	5	19,026	17,326
Other allowances	120	3	17,595	17,326
Overtime	217	51	46,908	28,352
Extra remuneration in more than one category	28	9	24,193	29,539

Note ^a The 2023 comparative figures have been restated to include an Agency excluded in 2023 in error.

5.4 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €6,159. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €547,235 respect of nine officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

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

5.5 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	72	138,294	153,807
Recovery plans in place	13	47,254	64,174

No overpayment recovery plans were transferred to other departments in the year.

5.6 Severance/redundancy

During 2024, two severance payments were made. These payments totalled €13,964.

5.7 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	333	328
60,000	69,999	79	58
70,000	79,999	45	63
80,000	89,999	57	53
90,000	99,999	46	45
100,000	109,999	45	20
110,000	119,999	18	24
120,000	129,999	19	10
130,000	139,999	4	3
140,000	149,999	—	—
150,000	159,999	2	6
160,000	169,999	4	—
170,000	179,999	3	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.8 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	<u>236</u>	<u>227</u>

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 do not extend beyond the standard terms of that pension scheme.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

There were no committees, commissions or special inquiries in place during the year under review.

6.2 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	1	12	13	12
	€000	€000	€000	€000
Department's own legal costs	—	—	—	—
Payments by/on behalf of Department				
Compensation	—	137	137	—
Legal costs	—	34	34	322
Other costs	1	—	1	11
2024 Total	1	171	172	333
2023 Total	202	131	—	333

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	1	4	5
	€000	€000	€000
Department's own legal costs	—	—	—
Payments by/on behalf of Department			
Compensation	120	8	128
Legal costs	175	—	175
Other costs	1	—	1
Total	296	8	304

6.3 Late payment interest

No interest payments were made in terms of the European Communities (Late Payment in Commercial Transactions) Regulation 2012.

6.4 Fraud and suspected fraud

No fraud was detected during the period under review.

6.5 EU funding

The outturn shown in subhead A.3 Active travel infrastructure includes payment in respect of activities which are co-financed from the European Regional Development Fund (ERDF). The Department received €4.7 million in funding and paid claims totalling €4.6 million.

		2024		2023
		Estimate	Outturn	Outturn
			€000	€000
Subhead description				
A.3	Active travel infrastructure	4,710	4,628	3,940

6.6 Deferred surrender

Deferred surrender comprises savings in 2024 of €115.3 million in capital expenditure in the following subheads that were carried over to 2025.

		€000
A.4	Greenways	14,500
B.3	Public transport services	2,050
B.4	Public transport investment	47,000
C.7	EV grants and infrastructure	34,076
D.3	Regional airports	8,927
F.3	Digital hub	6,800
F.5	Research programmes	1,900
		115,253