

Appropriation Account 2024

Vote 36

Defence

Introduction

As Accounting Officer for Vote 36, 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 Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €8.967 million is liable for surrender to the Exchequer.

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

Statement of accounting policies and principles

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

As part of the transition to the CGAS, the Department has received derogations in respect of CGAS 17: Property, Plant, and Equipment.

Certain items of property, plant and equipment have not been recognised in accordance with CGAS 17:14 as outlined below. Where this has resulted in exceptions to other requirements of CGAS 17, these are also identified.

Property assets comprising land and buildings have not been recognised in the financial statements. These property assets are listed in appendix A of the appropriation account.

Expenditure on additions to buildings is not recognised when the enhancement is completed and becomes available for use. This expenditure, initially recorded in capital assets under development, is de-recognised on completion even though the Department expects to receive future service potential and no disposal has taken place in accordance with CGAS 17:82 (see note 2.3 Capital assets under development).

Significant spare parts which meet the requirements for recognition as property, plant and equipment are recorded in inventory until brought into use. Where these components have a different useful life to the primary asset they are not depreciated in accordance with CGAS 17:59 and are not de-recognised in accordance with CGAS 17:82 when they are replaced.

Major inspections of aircraft and ships, a condition of continuing to operate over a period of years, are not recognised as an asset. They are not depreciated in accordance with CGAS 17:59 but are treated as an expense in the year in which they are incurred.

The Department continues to record additions to capital assets which do not meet the recognition requirements, as the individual cost is less than €10,000.

Inventory measurement

The costs of military inventories are assigned using the weighted average cost method. The costs of Civil Defence inventories are assigned using the first in first out (FIFO) method.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of property, plant and equipment are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Military equipment	5 - 30 years	3% - 20%
Civil Defence equipment	5 -10 years	10% - 20%
Office furniture and IT equipment	3 -10 years	10% - 33%
Software licences	5 years	20%
Acquired/developed software	5 -10 years	10% - 20%

Statement on internal financial control

Responsibility for system of internal financial control

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

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

Shared services

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 shared services for human resources and payroll.

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

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.

- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee, with an independent Chair, to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. The Internal Audit Unit operates independently and its work 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.

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 84 non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure Infrastructure Public Service Reform and Digitalisation.

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), totalling €303,855 (exclusive of VAT) as set out below.

- €59,343 related to payments to one supplier where no formal contract was in place due to the lapse of a centralised arrangement.
- €244,512 related to payments to four suppliers where the chosen procurement methodology was not approved in accordance with agreed procedures.

Each of these five procurements has been reviewed by the Department, and steps are being taken to bring them into compliance with the relevant procurement rules as quickly as possible. The contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

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

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The Department risk register is reviewed and updated by the Management Board 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. Any risks where the risk score has increased to a significant degree in the intervening months are then brought to the Management Board.

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

Ongoing monitoring and review

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

Review of effectiveness

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

Internal financial control issues***Review of leave schemes***

During 2024, the Department's Internal Audit Unit undertook a review on various types of leave (annual leave, sick leave, special leave, etc.) available to officers of the Permanent Defence Force. This review highlighted widespread control weaknesses in the operation of these schemes, with poor operational guidelines and numerous instances of inaccuracies, and noted overpayments in a number of specific cases amounting to €515,379 since 2018, including €115,041 in 2024. The audit report included 29 recommendations which are now being implemented by the Department and the Defence Forces.

Revenue settlement

The Department agreed a settlement with the Revenue Commissioners for benefit-in-kind in relation to statutory public hospital charges for the dependents of enlisted members of the Permanent Defence Force, covering the period from January 2021 to June 2024. The total amount paid was €355,270 (including interest of €38,101 and penalties of €95,786). A fully vouched refund process is now in place which ensures full adherence to all relevant tax compliance obligations.

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

Jacqui McCrum
Accounting Officer
Defence

19 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 36 Defence

Opinion on the appropriation account

I have audited the appropriation account for Vote 36 Defence 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 36 Defence 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 Defence 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 that statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Overpayments related to leave entitlements

The Accounting Officer has disclosed in the statement on internal financial control that the Department's Internal Audit undertook a review of the controls over granting of various types of leave available to officers of the Permanent Defence Force. The review identified control weaknesses and inaccuracies and found overpayments in a number of cases amounting to €515,000 over the period 2018 to 2024. The Accounting Officer has stated that the recommendations of the review are being implemented.

Revenue settlement

The Accounting Officer has also disclosed in the statement on internal financial control that the Department agreed a settlement with Revenue in respect of statutory public hospital charges for the dependents of enlisted members of the Permanent Defence Force. The payment of €355,000 made in 2024 included interest of €38,000 and penalties of just under €100,000. A vouched refund process has been put in place to ensure adherence to relevant tax obligations.

Provision for personal injury litigation costs

Note 2.9 to the account discloses that a provision of €3 million as at 31 December 2024 was made in respect of liabilities expected to arise from personal injury litigation cases where it is alleged that Air Corps personnel were exposed to toxic chemicals in the workplace.

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 36 Defence

Appropriation Account 2024			
		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Defence policy and support, military capabilities and operational outputs	932,698	931,907	906,394
Gross expenditure	932,698	931,907	906,394
<i>Deduct</i>			
B Appropriations-in-aid	24,525	32,701	34,027
Net expenditure	908,173	899,206	872,367

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. The 2024 figure includes surplus receipts of €8.176 million, which in accordance with Government accounting rules, must be surrendered.

	2024	2023
	€	€
Surplus to be surrendered	8,967,069	18,088,265

Jacqui McCrum
Accounting Officer
Defence

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	893,682	871,998
Administration pay	27,952	24,128
Administration non pay	10,273	10,268
Gross expenditure	931,907	906,394
<i>Deduct</i>		
Appropriations-in-aid	32,701	34,027
Net expenditure	899,206	872,367
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(124,977)	
Depreciation	71,996	
Disposals cash	95	
Loss on disposals	5,021	
<i>Intangible assets (note 2.2)</i>		
Purchases	(18)	
Amortisation	1,520	
Loss on disposals	82	
<i>Assets under development (note 2.3)</i>		
Cash payments	(42,970)	
	(89,251)	(84,072)
Changes in net current assets		
Decrease in inventories	4,977	
Increase in prepayments	(1,925)	
Decrease in accrued income	1,026	
Increase in accrued expenses	26,001	
Increase in provisions (note 2.9)	3,000	
Decrease in deferred income	(2)	
	33,077	11,101
Direct expenditure	843,032	799,396
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	17,563	
Notional rents	1,339	
	18,902	18,213
Net programme cost	861,934	817,609

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 36 borne elsewhere, net of expenditure incurred in respect of other votes.

		2024	2023
		€000	€000
Vote 1	President's Establishment	(535)	(496)
Vote 2	Department of the Taoiseach	(96)	(89)
Vote 9	Office of the Revenue Commissioners	—	33
Vote 12	Superannuation and Retired Allowances	17,081	17,140
Vote 13	Office of Public Works	1,454	604
Vote 18	National Shared Services Office	870	880
Vote 20	Garda Síochána	89	81
Vote 35	Army Pensions	(2,115)	(1,927)
Vote 43	Office of the Government Chief Information Officer	674	508
Central Fund – ministerial pensions		141	140
		17,563	16,874

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	744,641	739,914
Intangible assets	2.2	3,070	4,654
Capital assets under development	2.3	17,749	27,919
		765,460	772,487
Current assets			
Bank and cash	2.4	16,622	15,583
Inventories	2.5	250,691	255,668
Prepayments	2.6	182,136	136,342
Accrued income	2.7	2,673	3,699
Other debit balances	2.8	1,723	846
		453,845	412,138
<i>Less</i>			
Current liabilities			
Provisions	2.9	3,000	—
Accrued expenses	2.10	36,341	9,609
Deferred income	2.11	45	47
Other credit balances	2.12	14,300	13,019
Net Exchequer funding	2.13	4,045	3,410
		57,731	26,085
Net current assets		396,114	386,053
Net assets		1,161,574	1,158,540
Represented by:			
State funding account	2.14	1,161,574	1,158,540

2.1 Property, plant and equipment^{a, b}

	Military equipment	Civil Defence equipment	Office furniture and IT equipment	Total
	€000	€000	€000	€000
Cost or valuation				
At 1 January 2024	1,587,293	4,815	25,262	1,617,370
Additions	79,053	230	2,556	81,839
Disposals	(72,375)	(135)	(459)	(72,969)
At 31 December 2024	1,593,971	4,910	27,359	1,626,240
Accumulated depreciation				
At 1 January 2024	852,288	3,242	21,926	877,456
Depreciation for the year	69,424	303	2,269	71,996
Depreciation on disposals	(67,352)	(100)	(401)	(67,853)
At 31 December 2024	854,360	3,445	23,794	881,599
Net assets				
At 31 December 2024	739,611	1,465	3,565	744,641
At 31 December 2023	735,005	1,573	3,336	739,914

Note ^a The Department of Defence administers land holdings (approx. 8,300 hectares) and buildings at numerous locations throughout the country, being a mix of operational military facilities, training lands, married quarters and other properties, as set out in Appendix A – Schedule of land and buildings.

^b Biological assets comprising horses are not included in property, plant and equipment.

2.2 Intangible assets

	Acquired and developed software
	€000
Cost or valuation	
At 1 January 2024	27,081
Additions	18
Disposals	(212)
At 31 December 2024	26,887
Accumulated amortisation	
At 1 January 2024	22,427
Amortisation for the year	1,520
Amortisation on disposals	(130)
At 31 December 2024	23,817
Net assets	
At 31 December 2024	3,070
At 31 December 2023	4,654

2.3 Capital assets under development

	Construction contracts €000
Amounts brought forward at 1 January 2024	27,919
Cash payments in the year	42,970
Projects completed ^a	(53,140)
Amounts brought forward at 31 December 2024	17,749

Note ^a As projects to develop land and buildings are completed, they are removed from capital assets under development. There is no transfer to the asset register as land and buildings are not included in property, plant and equipment assets.

2.4 Bank and cash

at 31 December	2024 €000	2023 €000
PMG balance	14,379	13,215
Other account balances ^a	2,243	2,368
	16,622	15,583

Note ^a There are 13 other bank accounts managed by Defence Forces personnel to administer the casual meals system in barracks. No funding from the Vote is issued to these bank accounts. The aggregate amount held at the end of 2024 was €26,491 (2023: €42,523). This balance is not included in the amount shown above.

2.5 Inventories

at 31 December	2024 €000	2023 €000
Military inventories ^a	249,612	254,822
Civil Defence	1,079	846
	250,691	255,668

Note ^a Write-offs and obsolete military inventory in the year amounted to €6.045 million.

2.6 Prepayments

at 31 December	2024	2023
	€000	€000
Military transport aircraft	57,505	42,356
Strategic reach aircraft	30,750	—
Software defined radios	30,425	30,425
Light-utility military helicopters	25,000	—
Medium reconnaissance vehicle (MRV)	6,474	6,474
General service body armour	4,920	—
Armoured personnel carrier fleet maintenance and upgrade programme	4,344	3,863
Aircraft maintenance and training	1,747	2,709
Inshore patrol vessels	—	34,238
Other	20,971	16,277
	182,136	136,342

2.7 Accrued income

at 31 December	2024	2023
	€000	€000
Troop/equipment funding due from overseas missions	2,300	3,400
Due for services	373	299
	2,673	3,699

2.8 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll	1,035	9
Imprests	448	637
Cycle to work scheme	132	82
Travel pass scheme	30	25
Other suspense	78	93
	1,723	846

2.9 Provisions

At 31 December	2024
	€000
Air Corps chemical cases ^a	3,000
Total	3,000
Represented by:	
Current	3,000
Non-current	—
Total	3,000

Movement in provision

	Air Corps chemical cases	Total
	€000	€000
Opening balance	—	—
Additional provision made	3,000	3,000
Amounts used	—	—
Unused amounts reversed	—	—
Discount unwind	—	—
Balance as at 31 December	3,000	3,000

Note ^a This provision refers to personal injury litigation in respect of alleged exposure to toxic chemicals in the Air Corps.

2.10 Accrued expenses

at 31 December	2024	2023
	€000	€000
Programme accruals – current	10,879	2,407
Programme accruals – capital	3,157	7,052
Administration expenses	685	150
Payroll related accruals	21,620	—
	36,341	9,609

2.11 Deferred income

at 31 December	2024	2023
	€000	€000
Rental income	45	47
	45	47

2.12 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	799	12
Pay related social insurance	885	4
Professional services withholding tax	594	532
Value added tax	11,304	11,483
Pension contributions	165	8
Universal social charge	140	2
Relevant contracts tax	19	191
Local property tax	4	—
	<u>13,910</u>	<u>12,232</u>
Payroll deductions held in suspense	147	5
Other credit suspense items	243	782
	<u>14,300</u>	<u>13,019</u>

2.13 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	8,967	18,088
Exchequer grant undrawn	<u>(4,922)</u>	<u>(14,678)</u>
Net Exchequer funding	<u>4,045</u>	<u>3,410</u>
Represented by:		
Debtors		
Bank and cash	16,622	15,583
Debit balances: suspense	<u>1,723</u>	<u>846</u>
	18,345	16,429
Creditors		
Due to the State	(13,910)	(12,232)
Credit balances: suspense	<u>(390)</u>	<u>(787)</u>
	(14,300)	(13,019)
	<u>4,045</u>	<u>3,410</u>

2.14 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		1,158,540	1,099,311
Disbursements from the Vote			
Estimate provision	Account	908,173	
Surplus to be surrendered	Account	(8,967)	
Net vote		899,206	872,367
Expenditure (cash) borne elsewhere	1.1	17,563	16,874
Capital assets under development completed in the year	2.3	(53,140)	(13,742)
Non cash expenditure - notional rents	1	1,339	1,339
Net programme cost	1	(861,934)	(817,609)
Balance at 31 December		1,161,574	1,158,540

2.15 Commitments

	2024	2023
	€000	€000
a) Legally enforceable commitments at 31 December		
Procurement of goods and services	7,626	5,236
Capital projects	231,965	161,944
Total of legally enforceable commitments	239,591	167,180

b) Major capital projects where the project value exceeds €20 million

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Maintenance and upgrade programme for armoured personnel carriers	92,647	593	4,889	98,129	98,129
Troop carrying vehicles	23,386	13	1,201	24,600	24,600
Military transport aircraft	42,356	15,149	15,149	72,654	72,654
Inshore patrol vessels	34,238	3,026	104	37,368	36,843

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Software defined radios	30,425	4,508	42,050	76,983	76,983
Light-utility military helicopters (H145M)	—	25,000	87,800	112,800	—
Strategic reach aircraft	—	30,750	34,250	65,000	—
General service body armour (IMBAS)	—	4,920	15,990	20,910	—
	223,052	83,959	201,433	508,444	309,209

2.16 Operating leases

a) Operating leases (lessor)	2024
	€000
Operating lease revenue for year	159
at 31 December	2024
	€000
The future aggregate minimum lease payments to be received under non-cancellable operating leases are as follows	
Within one year	13
Between 1 and 5 years	—
Later than 5 years	—
Total non-cancellable operating lease receivables	13

b) Operating leases (lessee)	2024
	€000
Operating lease expense for year	114
at 31 December	2024
	€000
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows	
Within one year	101
Between 1 and 5 years	158
Later than 5 years	—
Total non-cancellable operating lease commitments	259

2.17 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	1,608	731
	1,608	731

2.18 Contingent liabilities

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

Such legal proceedings arise predominantly in the area of employee personal injuries, including litigation in respect of alleged exposure to toxic chemicals in the Air Corps (see note 2.9 Provisions).

2.19 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
Provisions ^a	(3,000)
Holiday accrual ^b	(21,377)
Payroll accrual ^b	(243)
	(24,620)

Note ^a CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

^b CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	28,000	27,952	24,128
ii	Travel and subsistence	900	1,032	996
iii	Training and development ^a	400	399	372
iv	Operational services, supplies and sundry equipment ^a	600	346	287
v	Digital capital investment and IT expenses ^a	6,470	6,500	6,198
vi	Premises expenses	2,000	1,485	1,872
vii	Policy reviews, consultancy services and research	1,250	511	543
		39,620	38,225	34,396

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

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €600,000; outturn €346,000

The underspend of €254,000 was mainly due to lower than expected spend on courier and postal services.

vi Premises expenses

Estimate provision €2 million; outturn €1.485 million

The underspend of €515,000 was due to a number of Office of Public Works projects being deferred to 2025.

vii Policy reviews, consultancy services and research

Estimate provision €1.25 million; outturn €511,000

The underspend of €739,000 was due to less than anticipated requirements for consultancy services.

Programme A Defence policy and support, military capabilities and operational outputs

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	28,000	27,952	24,128
A.2	Administration – non pay	11,620	10,273	10,268
A.3	Permanent Defence Force: pay	452,000	440,369	424,178
A.4	Permanent Defence Force: allowances	48,524	45,188	46,257
A.5	Reserve Defence Force: pay, etc.	2,350	3,213	2,239
A.6	Chaplains and officiating clergy: pay and allowances	1,300	1,169	1,122
A.7	Defence Forces civilian support: pay and allowances, etc.	28,000	25,158	21,234
A.8	Defence Forces: capability development	112,750	115,958	138,782
A.9	Air Corps: equipment and support	32,550	40,670	35,085
A.10	Military transport	21,190	19,767	26,256
A.11	Naval Service: equipment and support	18,000	22,063	16,834
A.12	Barrack expenses and engineering equipment	20,880	20,894	20,807
A.13	Defence Forces built infrastructure: construction and maintenance	56,000	57,157	49,218
A.14	Defence Forces uniforms, clothing, equipment and catering	18,200	19,569	19,196
A.15	Defence Forces communications and IT	19,860	22,967	24,343
A.16	Military education and training	5,650	5,641	3,967
A.17	Defence Forces logistics and travel	5,700	6,659	5,958
A.18	Defence Forces medical and healthcare support	13,830	11,244	8,190
A.19	Lands	1,210	1,019	981
A.20	Equitation	1,150	1,417	1,231
A.21	Litigation and compensation costs	7,500	6,952	5,362
A.22	Miscellaneous expenditure (including dormant accounts fund)	7,259	8,136	6,951
A.23	Costs arising directly from Ireland's participation in the EU's Common Security and Defence Policy	8,600	8,135	7,527
A.24	Civil Defence (including dormant accounts fund)	6,000	5,923	5,305
A.25	Irish Red Cross Society	975	975	975
A.26	Independent Review Group implementation	3,600	3,439	—
		932,698	931,907	906,394

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000). Overall, gross expenditure was €791,000 less than the estimate.

A.4 Permanent Defence Force: allowances

Estimate provision €48.524 million; outturn €45.188 million

The underspend of €3.336 million was due to a reduction in security and patrol duty activity, along with reduced overseas expenditure as a result of the withdrawal from the UNDOF mission.

A.5 Reserve Defence Force: pay, etc

Estimate provision €2.35 million; outturn €3.213 million

The overspend of €863,000 was due to the strength levels being more than targeted and as a consequence, the uptake of paid training by members of the Reserve being greater than anticipated.

A.6 Chaplains and officiating clergy: pay and allowances

Estimate provision €1.3 million; outturn €1.169 million

The underspend of €131,000 was due to lower than anticipated recruitment of chaplains in 2024.

A.7 Defence Forces civilian support: pay and allowances, etc.

Estimate provision €28 million; outturn €25.158 million

The underspend of €2.842 million was due to the number of civilian employees being less than provided for in the estimate, lower than anticipated recruitment and greater than anticipated retirements and resignations.

A.9 Air Corps: equipment and support

Estimate provision €32.55 million; outturn €40.67 million

The overspend of €8.12 million was due to higher than anticipated aircraft maintenance costs, spare parts, fuel and outsourced services.

A.10 Military transport

Estimate provision €21.19 million; outturn €19.767 million

The underspend of €1.423 million was due to less than anticipated spend on the maintenance of armoured and non-armoured vehicles.

A.11 Naval Service: equipment and support

Estimate provision €18 million; outturn €22.063 million

The overspend of €4.063 million was due to increased costs in service contracts and support.

A.14 Defence Forces uniforms, clothing, equipment and catering

Estimate provision €18.2 million; outturn €19.569 million

The overspend of €1.369 million was due to increased costs for the upgrade of equipment and weapons.

A.15 Defence Forces communications and IT

Estimate provision €19.86 million; outturn €22.967 million

The overspend of €3.107 million was due to the requirement for additional procurement of essential telecommunications equipment.

A.17 Defence Forces logistics and travel

Estimate provision €5.7 million; outturn €6.659 million

The overspend of €959,000 was due to increased travel and freight costs associated with overseas operations.

A.18 Defence Forces medical and healthcare support

Estimate provision €13.83 million; outturn €11.244 million

The underspend of €2.586 million was due to less than anticipated costs in the integrated provision of private healthcare for all ranks.

A.19 Lands

Estimate provision €1.21 million; outturn €1.019 million

The underspend of €191,000 was due to less than anticipated spend on security costs and the deferral of a vehicle purchase to 2025.

A.20 Equitation

Estimate provision €1.15 million; outturn €1.417 million

The overspend of €267,000 was due to increased costs associated with the upkeep of horses in the Army Equitation School and the increased costs of participation in horse shows.

A.21 Litigation and compensation costs

Estimate provision €7.5 million; outturn €6.952 million

The underspend of €548,000 was due to a number of unpredictable variables, including the timing of court hearings, the progress of cases, and the number, value and timing of awards and settlements.

A.22 Miscellaneous expenditure (including dormant accounts fund)

Estimate provision €7.259 million; outturn €8.136 million

The overspend of €877,000 was due to unanticipated expenditure on the DOD Innovation Challenge and an upgrade of communication systems in the Office of Emergency Planning.

A.23 Costs arising directly from Ireland's participation in the EU's Common Security and Defence Policy

Estimate provision €8.6 million; outturn €8.135 million

The underspend of €465,000 was due to lower than anticipated calls for contributions to the European Union's military assistance in support of Ukraine.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimated	Realised	Realised
		€000	€000	€000
1	UN overseas allowances	7,300	11,981	14,242
2	Receipts from EU in respect of fishery protection costs	—	—	—
3	Receipts from banks and other organisations	1,500	1,622	1,457
4	Receipts from occupation of official quarters	120	153	169
5	Receipts from rations on repayment	525	813	661
6	Receipts from other issues on repayment	16	16	18
7	Receipts for aviation fuel	40	44	39
8	Receipts on discharge by purchase	50	183	153
9	Lands and premises			
	(a) rents, etc.	462	515	517
	(b) sales	25	340	13
10	Sale of surplus stores	157	191	153
11	Refunds in respect of services of seconded personnel	120	88	155
12	Receipts from additional superannuation contributions on public service remuneration	13,260	15,564	14,453
13	Dormant accounts receipts	650	446	406
14	Miscellaneous	300	745	1,591
		24,525	32,701	34,027

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €8.176 million more than the estimate.

1 Receipts from United Nations in respect of overseas allowances, etc.

Estimate provision €7.3 million; realised €11.981 million

The surplus of €4.681 million was due to higher than anticipated UN receipts in respect of troop and equipment costs. The timing of receipts from the UN is difficult to predict (see note 6.1).

3 Receipts from banks and other organisations

Estimate provision €1.5 million; realised €1.622 million

The surplus of €122,000 was due to an increase in the costs of security duties as a result of pay increases and to additional receipts arising from the requirement to provide security while infrastructural work was being undertaken at the Central Bank.

5 Receipts from rations on repayment*Estimate provision €525,000; realised €813,000*

The surplus of €288,000 was due to more than anticipated repayments of rations.

8 Receipts on discharge by purchase*Estimate provision €50,000; realised €183,000*

The surplus of €133,000 was due to higher than anticipated numbers of Defence Force members discharging within their service contract duration.

9 Lands and premises*Estimate provision €487,000; realised €855,000*

The surplus of €368,000 was mainly due to the fact that the sale of certain Defence Forces properties was finalised in 2024.

12 Receipts from additional superannuation contributions on public service remuneration*Estimate provision €13.26 million; realised €15.564 million*

The surplus of €2.304 million arose because receipts from additional superannuation contributions are difficult to estimate, particularly in the Defence Forces given the range of issues that can impact on the calculations, including enlistments, retirements, range of allowances, etc.

13 Dormant accounts receipts*Estimate provision €650,000; realised €446,000*

The shortfall of €204,000 was due to delays in projects for which dormant accounts funding had been approved.

14 Miscellaneous*Estimate provision €300,000; realised €745,000*

The surplus of €445,000 was mainly due to receipts in respect of refunds for education and training fees and refunds for services provided in Columb Barracks, Mullingar being higher than anticipated.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Received	10,966	—
Transferred to the Exchequer	(10,966)	—
Balance at 31 December	—	—

The Department received €10,965,902 from the Department of Agriculture, Fisheries and the Marine in relation to European Maritime and Fisheries Fund (EMFF) supported projects carried out between 2014 and 2020. A small percentage is being withheld pending the final closure of the EMFF in 2025.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>8,430</u>	<u>8,392</u>

5.2 Pay

Remuneration of all staff	2024	2023
	€000	€000
Pay	445,037	425,431
Higher, special or additional duties allowances	197	293
Overtime	634	728
Shift and roster allowance	306	304
Military and other allowances	33,539	36,529
Employer's PRSI	<u>45,150</u>	<u>43,020</u>
Total pay	<u>524,863</u>	<u>506,305</u>

- Note ^a The overall totals do not include the Office of the Ombudsman for the Defence Forces which accounts for four personnel and total pay of €351,987. That office produces a separate account.
- ^b Total pay represents the pay elements of subheads A.1, A.3, A.4, A.6 & A.7.

5.3 Civil servants

Full time equivalents	2024	2023
Number of staff at year end ^a	434	394

Note ^a Ten of these personnel are embedded in Defence Forces' units and are employed full time in providing support to those units.

	2024	2023
	€000	€000
Pay	25,656	22,185
Higher, special or additional duties allowances	125	191
Other allowances	49	—
Overtime	127	178
Employer's PRSI	1,995	1,574
Total pay	27,952	24,128

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	13	6	32,540	28,932
Other allowances	12	1	10,183	10,033
Overtime	68	2	15,078	11,177
Extra remuneration in more than one category	6	3	16,106	16,757

5.4 Permanent Defence Force (including Army Nursing Service and Chaplaincy)

Full time equivalents	2024	2023
Number of staff at year end	7,573	7,568
	2024	2023
	€000	€000
Pay and military service allowance	400,370	385,729
Overseas allowances	15,750	18,675
Security duty allowances	9,499	10,681
Border duty allowance	1,731	1,759
Patrol duty allowance	2,511	1,366
Miscellaneous allowances	3,375	3,415
Employer's PRSI	41,158	39,561
Total pay	474,394	461,186

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Overseas allowances	1,359	731	42,590	44,689
Security duty allowances	6,060	38	32,254	27,044
Border duty allowance	331	—	6,822	9,348
Patrol duty allowance	409	99	22,794	9,590
Miscellaneous allowances	745	109	19,028	39,205 ^a
Extra remuneration in more than one category	2,070	963	42,703	43,894

Note ^a 2023 payment included arrears in respect of 2020 to 2022.

5.5 Civilian employees

Full time equivalents	2024	2023
Number of staff at year end	423	430
	2024	2023
	€000	€000
Pay	19,011	17,517
Higher, special or additional duties allowances	72	102
Overtime	507	550
Shift and roster allowances	306	304
Travel time allowance	396	411
Tool and other allowances	228	222
Employer's PRSI	1,997	1,885
Total pay	22,517	20,991

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	49	—	9,318	8,919
Overtime	130	13	16,083	24,359
Shift and roster allowances	38	4	16,664	16,523
Travel time allowance	46	20	15,064	14,405
Tool and other allowances	267	—	3,049	3,235
Extra remuneration in more than one category	153	49	30,945	30,266

5.6 Department employee pay bands

The number of 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	6,305	6,794
60,000	69,999	932	752
70,000	79,999	355	341
80,000	89,999	278	249
90,000	99,999	172	183
100,000	109,999	104	66
110,000	119,999	74	46
120,000	129,999	24	24
130,000	139,999	24	12
140,000	149,999	12	14
150,000	159,999	8	4
160,000	169,999	6	2
170,000	179,999	2	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	—	1
220,000	229,999	1	1
230,000	239,999	1	—
240,000	249,999	1	—
250,000	259,999	—	—

5.7 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	<u>237</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 (post 2013) Single Public Service Pension Scheme and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.8 Other remuneration arrangements

A total of €1,789,478 was paid to 49 retired Defence Force personnel in receipt of Defence Forces pensions, ranging from €1,894 to €82,919, who were re-employed on various duties during 2024. In addition, a total of €184,003 ranging from €300 to €29,063 was paid to 40 retired public servants in receipt of public service pensions, who were re-employed on various duties during 2024. Appropriate procedures are in place with regard to payments to retired personnel in accordance with section 52 of the Public Service Pensions (Single Scheme and other Provisions) Act 2012.

5.9 Seconded staff

This account includes expenditure of €232,466 in respect of three officers who were serving outside the Department for all or part of 2024 and whose salaries were not recouped by the Department.

This account does not include expenditure in respect of one officer who was serving outside the Department for all or part of 2024 in another Government office whose salary was paid by the office in which they were serving.

5.10 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	171	248,167	231,313
Recovery plans in place	42	95,190	66,237

5.11 Medical treatment

Inpatient and outpatient services were provided to enlisted personnel and their dependants in public hospitals without application of the statutory charge.

Two payments totalling €355,270 (including interest of €38,101 and penalties of €95,786) were paid to the Revenue Commissioners in 2024 in respect of benefit-in-kind in relation to such services for the dependants of enlisted members of the Permanent Defence Force for the period January 2021 to June 2024.

5.12 Severance

No severance or redundancy payments were made in 2024.

5.13 Ex-gratia payments

Payments amounting to €15,101 were made to six individuals in relation to mediation/settlement agreements during 2024.

Note 6 Miscellaneous

6.1 Overseas missions

This account includes the sums indicated below in respect of the remuneration of military personnel serving with UN and EU peace support operations and various organisations, together with travel and subsistence and transportation costs.

	2024	2023
	€000	€000
UN and EU missions		
UNIFIL (Lebanon)	34,061	31,484
UNDOF (Golan Heights)	4,739	12,680
KFOR (Kosovo)	1,483	1,537
EUFOR (Bosnia Herzegovina)	630	568
Other UN and EU missions	2,550	3,668
	<u>43,463</u>	<u>49,937</u>
Other		
Military representatives and advisors	2,652	3,720
EU Battlegroup	2,050	9
Organisation for Security and Co-operation in Europe	227	172
Mediterranean operations (search and rescue)	502	1,120
Total	<u>48,894</u>	<u>54,958</u>

Of the sum of €43.5 million for UN and EU missions, €4.7 million relates to missions the full costs of which are borne by the State. The remaining €38.8 million relates to UNIFIL and UNDOF in respect of which arrangements for the re-imbursement of certain costs have been agreed with the UN. The timing of re-imbursements from the UN is dependent on various factors including the funding available to that organisation.

The monies received by way of appropriations-in-aid in 2024 amounted to €12 million, made up of €6.6 million for personnel costs and €5.4 million for equipment costs. The amount outstanding at year end was €2.3 million (€1.15 million personnel costs and €1.15 million equipment costs).

6.2 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2024 €000	2024 €000	2023 €000
Independent Review Group on Dignity and Equality Issues in the Defence Forces ^a	2022	1,441	195	549
Defence Forces Tribunal ^b	2024	3,326	3,326	—
			3,521	549

- Note ^a The Independent Review Group on Dignity and Equality (IRG) issues in the Defence Forces was established in January 2022 and the report was presented to An Tánaiste on 2 February 2023. Costs incurred in 2024 related to engagements with the IRG on the most legally feasible approach for the disposal of IRG records, having regard to the assurances set out in the terms of reference for the review, and the requirements of the National Archives. Upon agreement of an approach, and conclusion of the follow-on work required by the IRG, the Group was formally wound-up on 14 July 2024.
- ^b The Defence Forces Tribunal was established on 20 June 2024 to examine a range of matters pertaining to the effectiveness of the complaints processes within the Defence Forces. The Tribunal delivered its opening statement at a public hearing on 24 June 2024 and is expected to complete its work within a period of three years.

6.3 Support for Defence Forces' representative associations

This account includes a total of €575,802 in respect of the remuneration of military personnel seconded to representative associations and certain related administrative costs.

6.4 Write-offs

	2024 €000	2023 €000
Damage to military vehicles	29	63
Loss of, or damage to, stores or equipment	28	—
Debt write-off	—	9
	57	72

6.5 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
	Personal injuries	Breach HR/employment policies	Other	Personal injuries	Other		
Number of cases	247	11	313	10	24	605	787
	€000	€000	€000	€000	€000	€000	€000
Department's own legal costs	1,460	14	—	26	2	1,502	1,009
Payments by/on behalf of Department							
Compensation	2,110	9	299	86	91	2,595	1,915
Legal costs	2,132	1	621	7	—	2,761	2,332
Other costs	—	—	—	—	—	—	32
2024 Total ^a	5,702	24	920	119	93	6,858	5,288
2023 Total	4,365	17	558	301	47	5,288	

Note ^a At 31 December 2024, 387 general litigation cases were outstanding.

Cumulative costs of cases completed in 2024

	Claims by					Total
	Employees			Members of the public		
	Personal injuries	Breach HR/employment policies	Other	Personal injuries	Other	
Number of cases	117	—	—	2	24	143
	€000	€000	€000	€000	€000	€000
Department's own legal costs	1,643	—	—	23	—	1,666
Payments by/on behalf of Department						
Compensation	2,595	—	—	6	110	2,711
Legal costs	2,931	—	—	7	1	2,939
Other costs	240	—	—	9	3	252
Total	7,409	—	—	45	114	7,568

6.6 Arbitration and conciliation

In 2024, costs of €14,385 were incurred (2023: €6,795) in relation to four arbitration and conciliation cases (2023: four cases).

Appendix A Schedule of land and buildings

1. Vested in the Minister for Defence

Property	Area (hectares) ^a
Clare	
Knockalisheen Camp	51.24
Cork	
Murphy Barracks, Ballincollig	0.89
Collins Barracks, Cork	24.22
Portion of Camp Field, Collins Barracks	—
Old Barracks and Graveyard, Fermoy	3.98
Fitzgerald Camp, Fermoy	0.40
RDF premises, Kilcrohane	0.40
Michael Collins Memorial Plot, Béal na Bláth	0.004
RDF premises, Skibbereen	0.20
RDF premises, Mallow	0.03
Dublin	
Casement Aerodrome, Baldonnell including sewage plant on adjacent land	276.93
Esplanade, Collins Barracks	0.20
Site at Islandbridge, Dublin 8	0.26
Galway	
Oranmore Rifle Range	215.35
Springfield water supply to Oranmore Range	—
Dún Uí Mhaoilíosa, Galway	29.95
Kerry	
Ballymullen Barracks, Tralee	6.07
Fort Shannon, Tarbert	0.81
RDF premises, Kilorglin	0.10
Kildare	
Curragh Camp and lands	1,968.12
Curragh Lands – Kildare by-pass	—
Nos. 2, 78 and 96 Orchard Park, Curragh	0.06
Magee Barracks, Kildare	1.99
Lands at Blackrath, Curragh	14.37
Kilkenny	
Stephens Barracks, Kilkenny	5.67
Louth	
Red Barns Rifle Range, Dundalk	5.46

Property	Area (hectares)^a
Meath	
Gormanstown Camp and Aerodrome	105.62
RDF premises, Navan	0.20
Offaly	
Military Cemetery, Former Crinkill Barracks, Birr	0.20
Roscommon	
Rifle Range, Carna	114.53
Tipperary	
Rifle Range, Kilcoran	5.46
Waterford	
Military Barracks, Waterford	0.28
Westmeath	
Columb Barracks, Mullingar	9.61
Custume Barracks, Athlone	5.26
Garrynafela Lands, Athlone	5.97
Wicklow	
Glen of Imaal Artillery Range	2,698.85
Coolmoney Camp and Lands	97.53
Range Warden's Post, Seskin	0.40

Note ^a Hectares stated are approximate. Most of the properties contain buildings thereon.

2. Vested in the Minister for Public Expenditure, NDP Delivery and Reform

Property	Area (hectares)^a
Clare	
RDF premises, Ennis	0.10
Cork	
Kilworth Camp and Range	1,377.55
Portion at Kilworth Camp for provision of road services to TII	10.69
Bere Island	91.05
Naval Base, Haulbowline	33.99
Fort Davis, Whitegate	22.04
Fort Templebreedy, Crosshaven	14.97
Furious Pier, Castletownbere	—
Landing Pier, Cobh	—
Donegal	
Finner Camp, Bundoran	337.01
Dublin	
Cathal Brugha Barracks, Rathmines, Dublin 6	18.62
Nos. 17-28, Cathal Brugha Apartments, Rathmines, Dublin 6	0.27
McKee Barracks, Blackhorse Avenue, Dublin 7	18.21
64 McKee Park, Dublin 7	0.02
St Bricin's Hospital, Dublin 7	3.24
Old School House, Arbour Hill, Dublin 7	—
2 Tomar Court, Arbour Hill, Dublin 7	0.01
Laois	
RDF premises, Portlaoise	0.03
Limerick	
Sarsfield Barracks, Limerick	5.99
Louth	
Aiken Barracks, Dundalk	7.28
Roscommon	
Rifle Range, Cushla	56.25
Military Barracks, Boyle	0.20
Tipperary	
Military Barracks, Nenagh	1.20
Part of McCann Barracks, Templemore	0.16

Property	Area (hectares) ^a
Wexford	
Military Barracks, Wexford	0.40
Wicklow	
Kilbride Camp and Rifle Range	636.98

Note ^a Hectares are approximate. Most of the properties contain buildings thereon.