

Appropriation Account 2024

Vote 42

Rural and Community Development

Introduction

As Accounting Officer for Vote 42, 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 of the Department of Rural and Community Development, including certain services administered by that Office, and for payment of certain grants.

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 €3.235 million is liable for surrender to the Exchequer.

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

Statement of accounting policies and principles

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

Depreciation of capital assets

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

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Software licenses	Licence term 2-10 years	50%-10%
Acquired/developed software	10 years	10%
Buildings	50 years	2%
Furniture and fittings	10 years	10%
Office and IT equipment	5 years	20%

Payments to Pobal

Funds are advanced to Pobal in relation to the delivery of certain programmes on an agency basis. The total amount paid to Pobal in the year was charged against the relevant subheads in the year (note 6.3).

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

Payroll and human resource functions are being provided on a shared services basis by the National Shared Services Office (Vote 18).

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 shared services are provided by the Financial Shared Service Centre of the Department of Justice (Vote 24). I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department and the Financial Shared Service Centre of the Department of Justice. I rely on a letter of assurance from the Accounting Officer of the Justice Vote that the appropriate controls are exercised in the provision of financial shared services to my 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 to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets of the Department.

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 in place.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. Furthermore, in 2024 an external review of the internal audit function was completed. 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. Expenditure on goods, and on professional and other contracted services, amounted to a total of €1.16 million in 2024.

It is Department policy to utilise the central frameworks insofar as possible, and to engage with the OGP in relation to more specific requirements when such instances arise.

The Department has no 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.

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

The register is reviewed and updated by the Risk Committee on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

Payments totalling €293,400 were made to a local authority by the Department in 2024 for which a previous claim had been made by the local authority and paid by the Department. These payments related to a programme operated on an agency basis by the local authority, with the claims in question relating to delivery by other state agencies. This issue was identified by the Department following a subsequent claim by the local authority. The amount in question was offset against future claims as the funds in question remained with the local authority. Procedures around payments processing have been strengthened to minimise the risk of re-occurrence.

An issue was identified with regard to non-payroll payments to a staff member. While there was ultimately no loss of public funds, there was a risk that the issue could have resulted in a loss. Following detailed consideration of the issue, I have strengthened the relevant controls, in particular by providing for random detailed spot checks of payments in addition to the previous controls in place for these payments.

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

Mary Hurley

Accounting Officer

Rural and Community Development

23 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 42 Rural and Community Development

Opinion on the appropriation account

I have audited the appropriation account for Vote 42 Rural and Community Development 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 42 Rural and Community Development 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 Rural and Community Development and the Gaeltacht 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.

Grant funding of remote working hubs

Funding from Vote 42 Rural and Community Development has been used to support the development of a national network of remote working hubs. Chapter 20 of my *Report on the Accounts of the Public Services* for 2024 examines the operation of controls over the funding supports.

Seamus McCarthy
Comptroller and Auditor General

24 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 42 Rural and Community Development

Appropriation Account 2024

				2024		2023
		Estimate provision		Outturn		Outturn
		€000	€000	€000		€000
Programme expenditure						
A	Rural Development and Regional Affairs					
	Original	205,420				
	Supplementary	11,107				
			216,527	210,607		202,537
B	Community Development					
	Original	220,521				
	Deferred surrender	20,000				
	Supplementary	1,078				
			241,599	243,204		224,382
C	Charities Regulatory Authority					
	Original	5,418				
	Supplementary	33				
			5,451	5,114		4,974
Gross expenditure						
	Original	431,359				
	Deferred surrender	20,000				
	Supplementary	12,218				
			463,577	458,925		431,893
Deduct						
D	Appropriations-in-aid		42,669	41,252		52,136
Net expenditure						
	Original	388,690				
	Deferred surrender	20,000				
	Supplementary	12,218				
			420,908	417,673		379,757

Surplus

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

	2024	2023
	€	€
Surplus	3,235,482	29,823,779
Deferred surrender	—	(20,000,000)
Surplus to be surrendered	<u>3,235,482</u>	<u>9,823,779</u>

Mary Hurley
Accounting Officer
Rural and Community Development

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	443,871	418,411
Pay	13,560	12,150
Non pay	1,494	1,332
Gross expenditure	458,925	431,893
<i>Deduct</i>		
Appropriations-in-aid	41,252	52,136
Net expenditure	417,673	379,757
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(261)	
Depreciation	425	
Loss on disposals	8	
	172	(231)
Changes in net current assets		
Decrease in prepayments	2,287	
Decrease in accrued income	9,982	
Increase in accrued expenses	1,080	
	13,349	2,158
Direct expenditure	431,194	381,684
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	1,239	1,819
Net programme cost	432,433	383,503

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 42 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	285	184
Vote 13	Office of Public Works	158	866
Vote 18	National Shared Services Office	24	26
Vote 20	Garda Síochána	134	124
Vote 24	Justice	379	379
Vote 43	Office of the Government Chief Information Officer	259	240
		1,239	1,819

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	11,457	11,629
Intangible assets	2.2	—	—
		11,457	11,629
Current assets			
Bank and cash		3,466	19,509
Prepayments	2.3	5,551	7,838
Accrued income	2.4	19,134	29,116
Other debit balances	2.5	373	25
		28,524	56,488
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	1,626	546
Deferred Income	2.7	779	779
Other credit balances	2.8	1,252	1,280
Net Exchequer funding	2.9	2,587	18,254
		6,244	20,859
Net current assets		22,280	35,629
Net assets		33,737	47,258
Represented by:			
State funding account	2.10	33,737	47,258

2.1 Property, plant and equipment ^a

	Buildings	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Cost or valuation				
At 1 January 2024	13,305	689	210	14,204
Additions	47	214	—	261
Disposals	—	(120)	(22)	(142)
At 31 December 2024	13,352	783	188	14,323
Accumulated depreciation				
At 1 January 2024	2,059	409	107	2,575
Depreciation for the year	268	136	21	425
Depreciation on disposals	—	(120)	(14)	(134)
At 31 December 2024	2,327	425	114	2,866
Net assets				
At 31 December 2024	11,025	359	73	11,457
At 31 December 2023	11,246	280	103	11,629

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

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2024	585	585
Additions	—	—
At 31 December 2024	585	585
Accumulated amortisation		
At 1 January 2024	585	585
Amortisation for the year	—	—
At 31 December 2024	585	585
Net assets		
At 31 December 2024	—	—
At 31 December 2023	—	—

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Outdoor Recreation Infrastructure Scheme	116	38
Community services programme	3,028	5,921
Rural supports	961	961
Leader – rural economy sub programme	1,371	741
Administration	36	177
Islands	39	—
	5,551	7,838

2.4 Accrued income

at 31 December	2024	2023
	€000	€000
A.5 Leader – rural economy sub programme	2,170	5,727
A.7 Rural regeneration and development – Outdoor Recreation Infrastructure Scheme	—	4,660
B.8 Programme for Peace and Reconciliation	16,748	18,729
B.13 Covid-19 Stability Fund 2020 and 2021 ^a	216	—
	19,134	29,116

Note ^a Subhead B.13 Covid-19 Stability Fund was included in the revised estimates for 2020 and 2021. This subhead was retired and re-used.

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Travel pass schemes	17	20
Leader food initiative	17	—
Payroll suspense	335	—
Other debit suspense items	4	5
	373	25

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll related accruals	604	—
IT services and support	124	—
Specific programme accruals	859	528
Administration expenses	29	18
Other accruals	10	—
	1,626	546

2.7 Deferred income

at 31 December	2024	2023
	€000	€000
EU advance for the 2023-2027 LEADER Programme	779	779

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	260	232
Pay related social insurance	145	136
Professional services withholding tax	51	42
Value added tax	10	74
	466	484
Tidy Towns	698	654
Other	88	142
	1,252	1,280

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	3,235	9,824
Deferred surrender	—	20,000
Exchequer grant undrawn	(648)	(11,570)
Net Exchequer funding	2,587	18,254

Represented by:**Debtors**

Bank and cash	3,466	19,509
Debit balances: suspense	373	25
	<u>3,839</u>	<u>19,534</u>

Creditors

Credit balances: suspense	(1,252)	(1,280)
	<u>2,587</u>	<u>18,254</u>

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		47,258	49,185
Disbursements from the Vote			
Estimate provision	Account	420,908	
Surplus to be surrendered	Account	(3,235)	
Net vote		417,673	379,757
Expenditure borne elsewhere	1.1	1,239	1,819
Net programme cost	1	(432,433)	(383,503)
Balance at 31 December		33,737	47,258

2.11 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	—	—
Non-capital grant programmes	285,453	231,701
Capital grant programmes	264,923	256,915
Total of legally enforceable commitments	550,376	488,616
b) Non-capital grant programmes	€000	€000
Opening balance	231,701	140,699
Grants paid in the year	(198,201)	(181,059)
New grant commitments	251,953	272,061
Closing balance 31 December	285,453	231,701
c) Capital grant programmes	€000	€000
Opening balance	256,915	263,290
Grants paid in the year	(236,037)	(186,847)
New grant commitments	244,045	180,472
Closing balance	264,923	256,915

2.12 Contingent liabilities

The Department settled 1 legal case in 2024, to the value of €88,286. Payment of this settlement amount was made by the Department in 2024. There are no other cases in 2024.

2.13 Impact of accounting policy changes in 2024

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

at 31 December	2024
	€000
Payroll accrual ^a	(383)
Holiday accrual ^a	(221)
	(604)

Note ^a CGAS 39A Employee Benefits Part A

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			
	<i>Original</i>	13,736		
	<i>Supplementary</i>	156		
		13,892	13,560	12,150
ii	Travel and subsistence	410	334	334
iii	Training and development	190	151	204
iv	Operational services, supplies and sundry equipment	440	487	407
v	Digital capital investment and IT expenses	307	243	276
vi	Premises expenses	167	173	78
vii	Policy reviews, consultancy services and research	200	106	33
		15,606	15,054	13,482

The comparative figures have been re-analysed to reflect the 2024 reorganisation of administration subheads.

Programme A Rural Development and Regional Affairs

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	Original	8,026		
	Supplementary	89		
			8,115	7,831
A.2	Administration – non pay		915	839
A.3	Western Development Commission			
	Original	2,620		
	Supplementary	18		
			2,638	2,752
A.4	Rural supports ^a			
	Original	39,820		
	Supplementary	10,000		
			49,820	47,621
A.5	Leader – rural economy sub programme			
	Original	44,000		
	Supplementary	3,000		
			47,000	45,447
A.6	Rural regeneration and development ^b			
	Original	95,000		
	Supplementary	(2,000)		
			93,000	91,519
A.7	Islands		15,039	14,598
			216,527	210,607
				202,537

Note ^a A.4 Rural supports includes the CLÁR programme, the Local Improvement Scheme (LIS) and the Walks Scheme

^b A.6 Rural regeneration and development consists of the Rural Regeneration and Development Fund (RRDF), the Town and Village Renewal Scheme (TVRS), and the Outdoor Recreation Infrastructure Scheme (ORIS).

Significant variations

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

A.3 Western Development Commission

Estimate provision €2.62 million; outturn €2.752 million

The increase in expenditure of €132,000 relative to the estimate was due to higher than anticipated administration costs and two pension lump sum payments relating to unexpected early retirements occurring during the course of the year.

A.4 Rural supports

Estimate provision €39.82 million; outturn €47.621 million

This subhead provides funding for a number of schemes including the Walks Scheme, CLÁR and Local Improvement Scheme (LIS), as well as some other initiatives supporting rural development. The increase in expenditure of €7.801 million relative to the estimate provision was largely due to significant additional demand for funding under the LIS which was provided for through a supplementary estimate of €10 million in capital non-core funding early in the year.

A.5 Leader – rural economy sub programme

Estimate provision €44 million; outturn €45.447 million

Leader is a multi-annual programme which is demand led. The increase in expenditure of €1.447 million relative to the estimate provision was due to strong demand in 2024, which slightly exceeded anticipated levels, as the current programme drew to a close. The increased funding required was provided for from savings across the Department's vote and was obtained through a technical supplementary.

A.6 Rural regeneration and development

Estimate provision €95 million; outturn €91.519 million

Savings under the Rural Regeneration and Development Fund (RRDF) element of this subhead resulted from slower than expected delivery across a number of projects in receipt of capital funding. The savings arising from the RRDF capital were utilised to support the Community Recognition Fund and the Community Enterprise Programme.

The savings under RRDF were also used to provide €2 million in capital to expenditure on dog control under Social Inclusion and Community Activation Programme via technical supplementary.

A.7 Islands

Estimate provision €15.039 million; outturn €14.598 million

The majority of the current funding in the A.7 Islands subhead is used to subsidise transport contracts relating to our offshore islands. The shortfall in expenditure relative to the estimate provision was largely due to a delay on Inis Oirr pier. This was largely offset by the cost of transport services to the islands increasing in 2024 due to greater market driven costs relating to service contract renewals and new contracts being put in place during the year.

Programme B Community Development

		2024		2023
		Estimate provision		Outturn
		€000	€000	Outturn
			€000	€000
B.1	Administration – pay			
	<i>Original</i>	5,634		
	<i>Supplementary</i>	<u>67</u>		
			5,701	5,654
				5,225
B.2	Administration – non pay		767	641
				572
B.3	Supports for community and voluntary sector (part funded by the National Lottery)		21,045	21,110
				20,722
B.4	SICAP, local/regional development supports (part funded by the National Lottery)			
	<i>Original</i>	68,367		
	<i>Supplementary</i>	<u>4,000</u>		
			72,367	71,865
				65,252
B.5	Local community development committees (support)		3,405	2,885
				2,391
B.6	Supports for disadvantaged communities		7,500	7,500
				7,500
B.7	Dormant account measures		12,570	11,639
				12,464
B.8	Programme for Peace and Reconciliation		5,767	6,282
				6,967
B.9	Water Safety Ireland			
	<i>Original</i>	1,844		
	<i>Supplementary</i>	<u>11</u>		
			1,855	1,855
				1,545
B.10	Library development and archive service			
	<i>Original</i>	7,731		
	<i>Supplementary</i>	<u>(2,125)</u>		
			5,606	5,166
				6,312
B.11	Community Enhancement Programme			
	<i>Original</i>	21,001		
	<i>Supplementary</i>	<u>6,000</u>		
			27,001	28,594
				32,043
B.12	Community Services Programme		52,390	52,390
				52,389
B.13	ESF social innovation supports		2,500	2,500
				1,000

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.14	Ukraine supports – community fund			
	<i>Original</i>	10,000		
	<i>Deferred Surrender</i>	20,000		
	<i>Supplementary</i>	(6,875)		
		23,125	25,123	10,000
		241,599	243,204	224,382

Significant variations

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

B.4 Social Inclusion and Community Activation Programme

Estimate provision €68.367 million; outturn €71.865m million

The increase of €3.498 million in expenditure relative to the original provision was largely due to the requirement for a €2 million in capital funding for work to support policy regarding dog control and XL Bully regulations. The provision of this funding was provided through savings under the RRDF via technical supplementary.

In addition, €2 million in additional non-core current funding was sanctioned for SICAP via substantive supplementary to fund community development supports through the Community Connection Project.

B.5 Local community development committees

Estimate provision €3.405 million; outturn €2.885 million

The shortfall in expenditure of €520,000 relative to the estimate provision was due to delays in the roll-out of the planned Programme of Awareness for the LCDs and delays in the implementation of new initiatives arising from the publication of the Training Needs Analysis reports.

B.7 Dormant account measures

Estimate provision €12.57 million; outturn €11.639 million

The shortfall in expenditure of €931,000 relative to the estimate provision was due to a reduced demand for some Target Social Inclusion measures and the non-occurrence of expected expenditure from measures approved in Dormant Account Fund Action Plans.

B.8 Programme for Peace and Reconciliation

Estimate provision €5.767 million; outturn €6.282 million

The increase of €515,000 relative to the estimate provision was due to additional current requirements of the SEUPB under the PEACE Programme, the increased resource was provided from savings arising from delays with LCDs and current expenditure savings on SICAP.

B.10 Library Development and Archive Service

Estimate provision €7.731 million; outturn €5.166 million

The shortfall in expenditure of €2.565 million relative to the estimate provision was due to a delay on a major project under the libraries capital programme. Delays in progressing capital works on My Open Library projects resulted in underspends by local authorities. Savings of €2.125 million from the B.10 Library subhead was provided through a technical supplementary to fund additional demand under the A.5 LEADER subhead.

B.11 Community Enhancement Programme

Estimate provision €21.001 million; outturn €28.594 million

The increase in expenditure of €7.593 million relative to the estimate provision was due to the strong demand for the Community Centre Investment Fund and the small capital grants scheme under this subhead. Funding to meet the additional demand was provided by way of a technical supplementary estimate of €6 million from B14 Community Recognition Fund and through virements from capital savings in A6 RRD, B10 Libraries and A7 Islands as already advised.

B.14 Ukraine Supports

Estimate provision €30 million; outturn €25.123 million

The shortfall in expenditure of €4.877 million relative to the estimate provision was due to challenging delivery timelines for local authorities, and slower than anticipated progress in completion of projects due, in part, to constraints in the construction sector.

Savings under the B.14 subhead were utilised, through a technical supplementary, to meet additional capital expenditure demands under B.11 for the Community Centre Investment Fund and under A.5 LEADER.

Programme C Charities Regulatory Authority

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay		76	75
C.2	Administration – non pay		32	14
C.3	Charities Regularity Authority			
	<i>Original</i>	5,300		
	<i>Supplementary</i>	33		
		5,333	4,999	4,840
C.4	Charities Appeal Tribunal	10	26	—
		5,451	5,114	4,974

Significant variations

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

C.3 Charities Regulatory Authority

Estimate provision €5.3 million; outturn €4.999 million

The shortfall in expenditure of €301,000 relative to the estimate provision arose due to pay related programme costs in the Charities Regulatory Authority being less than anticipated due to continued recruitment delays.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Leader – rural economy sub programme	21,856	18,874	33,858
2	Programme for Peace and Reconciliation	5,500	7,006	4,338
3	Dormant accounts – programme expenditure	12,570	11,639	12,465
4	ESF Social Inclusion and Community Activation Programme	1,708	2,400	—
5	Receipts from additional superannuation contributions on public service remuneration	465	519	470
6	Miscellaneous contributions	570	814	1,005
		42,669	41,252	52,136

Significant variations

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

1 Leader – rural economy sub programme

Estimate provision €21.856 million; realised €18.874 million

Article 34 of Regulation No 1306/2013 has reference to the closure of the LEADER 2014-2022 programme and states that once 95% of the programme's funding is reached, any further payments will be suspended. LEADER reached this point during 2024 and therefore received less receipts for Q3 and Q4 than was originally anticipated. These receipts will only be realised pending a full and final reconciliation of the LEADER 2014-2022 programme.

2 Programme for Peace and Reconciliation

Estimate provision €5.5 million; realised €7.006 million

A number of PEACE projects were delivered more quickly than originally envisaged. This resulted in the level of SEUPB receipts from the EU being greater in 2024 than originally anticipated.

3 Dormant accounts – programme expenditure

Estimate provision €12.57 million; realised €11.639 million

The shortfall in receipts of €931,000 relative to the estimate provision was due to a reduced demand for some target social inclusion measures and some measures approved in dormant accounts action plans not progressing. The receipts reflect the expenditure within the area for the year.

4 ESF Social Inclusion and Community Activation Programme*Estimate provision €1.708 million; realised €2.400 million*

The excess receipts of €692,000 was due to pre-financing received during 2024, which had not been anticipated.

6 Miscellaneous contributions*Estimate provision €570,000; realised €814,000*

The excess receipts of €244,000 for 2024 was mainly due to a number of refunds received in respect of grants issued in prior years, which had not been anticipated. These receipts are, by their nature, difficult to estimate.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	16	16
Voluntary surrender of ministerial salaries	16	16
Pobal refund of Energy Support Scheme	—	8,085
Transferred to the Exchequer	(16)	(8,101)
Balance at 31 December	16	16

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	210	200
Agencies ^a	87	82
	297	282

Note ^a Comprises staffing of the following agencies: Charities Regulator, Western Development Commission and Water Safety Ireland.

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	12,460	11,128
Higher, special or additional duties allowances	76	105
Overtime	1	19
Employer's PRSI	1,023	898
Total pay	13,560	12,150

Note ^a The total pay figure is distributed across subheads A.1, B.1 and C.1.

Remuneration of agency staff

	2024	2023
	€000	€000
Pay	5,176	4,718
Higher, special or additional duties allowances	25	45
Overtime	—	—
Employer's PRSI	518	481
Total pay	5,719	5,244

Note ^a The total pay figure is distributed across subheads A.3, B.9 and C.3.

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	13	3	24,551	31,807
Overtime	4	—	421	17,993
Extra remuneration in more than one category	1	1	11,597	20,840
Agency staff				
Higher, special or additional duties allowances	3	1	17,421	9,436

5.4 Department employee pay bands

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

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	112	116
60,000	69,999	28	26
70,000	79,999	14	14
80,000	89,999	8	16
90,000	99,999	15	9
100,000	109,999	4	6
110,000	119,999	4	6
120,000	129,999	4	3
130,000	139,999	—	—
140,000	149,999	—	—
150,000	159,999	—	1
160,000	169,999	1	—
170,000	179,999	1	2
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	1
220,000	229,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Mary Hurley	<u>225</u>	<u>215</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the civil service pre 95 pension scheme and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €7,455. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.7 Payroll overpayments ^a

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	23	20,554	19,857
Recovery plans in place	1	3,655	8,534

Note ^a In addition to the one recovery plan in place, there were seven overpayments closed in 2024, with the remaining number in progress/to be progressed during 2025.

Note 6 Miscellaneous

6.1 National Lottery funding

		2024		2023
		Estimate provision €000	Realised €000	Realised €000
B.3	Supports for community and voluntary sector (part funded by the National Lottery)	15,055	13,746	12,999
B.4	SICAP local/regional development supports (part funded by the National Lottery)	3,006	3,045	2,734
		18,061	16,791	15,733

The schemes part-funded by National Lottery funding within the B.3 subhead are the Volunteering Supports, Scheme to Support National Organisations, and the Senior Alert Scheme. The total outturn for these in 2024 was €7.242 million, €3.611 million and €5.593 million respectively.

The Senior Alerts Scheme is also part funded by the Dormant Accounts Fund, given the level of demand for the scheme, and the outturn for both 2023 and 2024 includes €3 million and €2.7m respectively which is funded through the Dormant Accounts Fund, with the remainder (i.e. €911,000 in 2024) part-funded by the National Lottery.

The grants part-funded by National Lottery funding within the B.4 sub-head are for work or projects that are outside of the Department's Social Inclusion and Community Activation Programme but within its ethos, with a focus on organisations that provide supports to those who are disadvantaged.

6.2 EU funding

Expenditure under subheads A.5 Leader – rural economy sub programme, B.4 SICAP local/regional development supports (part funded by the National Lottery), B.8 Programme for Peace and Reconciliation and B.13 ESF social innovation supports are co-financed by the EU.

6.3 Payments to Pobal

Pobal administers or supports a number of grant programmes on behalf of the Department. In 2024, the Department transferred amounts totalling €102.953 million to support these programmes as outlined below.

		2024	2023
		Realised	Realised
		€000	€000
A.4	Rural supports	2,630	1,648
A.5	Leader – rural economy sub programme	2,622	2,248
A.7	Islands	65	—
B.3	Supports for community and voluntary sector (part funded by the National Lottery)	10,849	10,233
B.4	SICAP, local/regional development supports (part funded by the National Lottery)	3,178	2,596
B.6	Supports for disadvantaged communities	1,395	1,349
B.7	Dormant account measures	4,761	4,469
B.11	Community enhancement programme	22,563	26,035
B.12	Community services programme	52,390	52,390
B.13	ESF – social innovation supports	2,500	1,000
		102,953	101,968

Note ^a Pobal has identified amounts totalling €25.347 million which remain unspent in relation to 2024 payments from the Department (€13.93 million in 2023 and €22.843 million in 2022). In line with circular 13/2014, any such balances are taken into account when making subsequent payments to Pobal. These amounts exclude payments in respect of Pobal's administration costs related to services provided on behalf of the Department

6.4 Write-offs

	2024	2023
	€000	€000
The following sums were written off in the year		
Leader programme	—	116
Community services programme	—	22
	—	138

6.5 Compensation and legal costs**Payments/costs paid by the Department in the year**

	Total 2024	Total 2023
Number of cases	1	1
	€000	€000
Department's own legal costs	—	11
Payments by/on behalf of Department		
Compensation	—	43
Legal costs	88	10
Total	88	64

6.6 Fraud and suspected fraud

at 31 December	Number of cases	2024 €000	2023 €000
Suspected fraud	1	18	--