

Appropriation Account 2024

Vote 43

**Office of the
Government Chief Information Officer**

Introduction

The Office of the Government Chief Information Officer is a division of the Department of Public Expenditure, National Development Plan Delivery and Reform. As Accounting Officer for Vote 43, 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 Government Chief Information Officer.

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, and

A surplus of €2.095 million is liable for surrender to the Exchequer.

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

Statement of accounting policies and principles

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

Depreciation 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 amortisation and depreciation rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation/ depreciation</i>
Office IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5 years	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 Office.

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, that transactions are 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 Office and the National Shared Services Office for the provision of HR, finance 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 Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Data security

The Office of the Government Chief Information Officer in its role as a service provider to a number of public sector bodies implements a multi-layered defence-in-depth approach to cybersecurity and to protecting ICT systems, infrastructures, and services and has achieved ISO 27001 certification through the internationally accredited certification body, Certification Europe. This information security management system provides an overall governance framework for information security and sets out security policies, objectives, management oversight, practices and governance and ensures continual improvement of information security management.

The Office's defence-in-depth security strategy is achieved by utilisation of people, processes and technology to support the implementation of ICT security services.

Internal audit and Audit Committee

The Department of Public Expenditure, National Development Plan Delivery and Reform 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 Office 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 Office 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 Office has provided details of five non-competitive but compliant contracts in excess of €25,000 in the annual return in respect of circular 40 of 2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform. The Office complied with the appropriate national and EU procedures.

Risk and control framework

The Department of Public Expenditure, National Development Plan Delivery and Reform 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 high-level risks facing the Department are 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.

The risk register details the controls and actions needed to mitigate risks and assigns 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 of Public Expenditure, National Development Plan Delivery and Reform has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

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

David Moloney

Accounting Officer

Office of the Government Chief Information Officer

11 March 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 43 Office of the Government Chief Information Officer

Opinion on the appropriation account

I have audited the appropriation account for Vote 43 Office of the Government Chief Information Officer 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 43 Office of the Government Chief Information Officer 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 Office of the Government Chief Information Officer and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

29 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 43 Office of the Government Chief Information Officer

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Government ICT services	52,993	50,030	44,534
Gross expenditure	52,993	50,030	44,534
<i>Deduct</i>			
B Appropriations-in-aid	205	237	298
Net expenditure	52,788	49,793	44,236

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year (see note 6.3).

	2024	2023
	€	€
Surplus	2,994,612	952,989
Deferred surrender	(900,000)	—
Surplus to be surrendered	2,094,612	952,989

David Moloney

Accounting Officer

Office of the Government Chief Information Officer

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	41,244	36,544
Pay	7,325	6,438
Non pay	1,461	1,552
Gross expenditure	50,030	44,534
<i>Deduct</i>		
Appropriations-in-aid	237	298
Net expenditure	49,793	44,236
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(5,557)	
Depreciation	4,222	
<i>Intangible assets (note 2.2)</i>		
Purchases	(11,978)	
Amortisation	307	
	(13,006)	(10,225)
Changes in net current assets		
Increase in prepayments	(171)	
Increase in accrued expenses	159	
	(12)	776
Direct expenditure	36,775	34,787
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	(11,198)	(8,217)
Net programme cost	25,577	26,570

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 43 borne elsewhere.

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	513	613
Vote 12	Superannuation and Retired Allowances	35	33
Vote 13	Office of Public Works	996	977
Vote 18	National Shared Services Office	1,014	738
Cost of shared services provided to other votes		(13,756)	(10,578)
		(11,198)	(8,217)

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	17,458	16,123
Intangible assets	2.2	27,973	15,759
		45,431	31,882
Current assets			
Bank and cash		1,027	906
Prepayments	2.3	2,914	2,743
Other debit balances	2.4	1,275	222
		5,216	3,871
Less current liabilities			
Accrued expenses	2.5	806	647
Other credit balances	2.6	1,068	603
Net Exchequer funding	2.7	1,234	525
		3,108	1,775
Net current assets		2,108	2,096
Net assets		47,539	33,978
Represented by:			
State funding account	2.8	47,539	33,978

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2024	31,905	17	31,922
Additions	5,557	—	5,557
At 31 December 2024	37,462	17	37,479
Accumulated depreciation			
At 1 January 2024	15,782	17	15,799
Depreciation for the year	4,222	—	4,222
At 31 December 2024	20,004	17	20,021
Net assets			
At 31 December 2024	17,458	—	17,458
At 31 December 2023	16,123	—	16,123

2.2 Intangible assets

	Acquired and developed software €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	1,401	15,222	16,623
Additions	—	11,978	11,978
Adjustment ^a	548	—	548
At 31 December 2024	1,949	27,200	29,149
Accumulated amortisation			
At 1 January 2024	864	—	864
Amortisation for the year	307	—	307
Adjustment ^a	5	—	5
At 31 December 2024	1,176	—	1,176
Net assets			
At 31 December 2024	773	27,200	27,973
At 31 December 2023	537	15,222	15,759

Note ^a Adjustment relates to the Beneficial Ownership Registers Interconnection System (BORIS) developed by the OGCI0 but paid for by the Department of Finance. The asset was originally recognised by that Department in 2023, but as the system is managed and controlled by the OGCI0, the asset was transferred to the OGCI0 with effect from 1 January 2024.

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
IT services	460	667
Licences	1,456	1,837
Software maintenance	903	206
Telecom services	95	33
	2,914	2,743

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Government networks	1,033	172
Agency services	10	10
Payroll debtors	180	—
Other debit suspense accounts	8	6
Recoupment of secondment	44	34
	1,275	222

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual	249	—
Holiday accrual	324	—
IT costs	227	606
Telecom services	4	23
Other administration	2	18
	806	647

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	121	110
Pay related social insurance	74	61
Professional services withholding tax	706	212
Value added tax	106	177
Pension contributions	23	19
	<u>1,030</u>	<u>579</u>
Suspense		
Purchase card	14	1
Payroll deductions held in suspense	24	23
	<u>38</u>	<u>24</u>
	<u>1,068</u>	<u>603</u>

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	2,095	953
Deferred surrender	900	—
Exchequer grant undrawn	(1,761)	(428)
Net Exchequer funding	<u>1,234</u>	<u>525</u>
Represented by:		
Debtors		
Bank and cash	1,027	906
Debit balances: suspense	1,275	222
	<u>2,302</u>	<u>1,128</u>
Creditors		
Due to the State	(1,030)	(579)
Credit balances: suspense	(38)	(24)
	<u>(1,068)</u>	<u>(603)</u>
	<u>1,234</u>	<u>525</u>

2.8 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			33,978	24,529
Disbursements from the Vote				
Estimate provision	Account	52,788		
Deferred surrender	Account	(900)		
Surplus to be surrendered	Account	(2,095)		
Net vote			49,793	44,236
Expenditure borne elsewhere	1.1		(11,198)	(8,217)
Net programme cost	1		(25,577)	(26,570)
Adjustment	2.2		543	—
Balance at 31 December			47,539	33,978

2.9 Commitments

	2024	2023
	€000	€000
at 31 December		
Procurement of goods and services	865	781

2.10 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.

As at 31 December	2024
	€000
Payroll accrual ^a	(249)
Holiday accrual ^a	(324)
	(573)

Note ^a 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 ^a
	Estimate provision	Outturn	Outturn
	€000	€000	€000
i	Salaries, wages, pensions and allowances	7,768	6,438
ii	Travel and subsistence	70	59
iii	Training and development	87	70
iv	Operational services, supplies and sundry equipment	100	61
v	Digital capital investment and IT expenses	1,250	1,333
vi	Premises expenses	90	29
	9,365	8,786	7,990

Note ^a The administration expenditure subheads were updated by Government Accounting in 2024. Five subheads were retired, and four new subheads were created. The figures for 2023 have been reanalysed to reflect the new subheads.

Programme A Government ICT Services

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
A.1	Administration – pay	7,768	6,438
A.2	Administration – non pay	1,597	1,552
A.3	Government ICT services	29,628	32,044
A.4	EU Recovery and Resilience Programme	—	4,500
A.5	Public service transformation	14,000	—
	52,993	50,030	44,534

Significant variations

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

A.3 Government ICT services

Estimate provision €29.6 million; outturn €28.1 million

The saving of €1.5 million in this subhead was due to the delays in some projects (e.g. Virtual Data Rooms) and delays with payment processing in Q4 2024. This programme provides for the delivery and development of a wide range of ICT services across Government including the Build to Share (BTS) suite of services.

A.5 Public service transformation

Estimate provision €14.0 million; outturn €13.1 million

The capital saving of €900,000 has been carried forward to 2025. Savings in this programme were due to the programme launch date being pushed out. This programme provides for the delivery of citizen facing digital services under the Life Events programme.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	188	222	191
2	Miscellaneous	17	15	107
		205	237	298

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	108	100
	108	100

5.2 Pay

	2024	2023
	€000	€000
Pay	6,582	5,788
Other allowances	80	67
Overtime	45	59
Employer's PRSI	618	524
Total pay	7,325	6,438

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024	2023
			€	€
Higher, special or additional duties allowances	12	1	14,216	13,596
Overtime	16	—	7,894	6,895
Extra remuneration in more than one category	—	—	—	—

5.4 Office employee pay bands

The number of Office employees paid from Vote 43, 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	64	53
60,000	69,999	11	14
70,000	79,999	9	8
80,000	89,999	9	5
90,000	99,999	4	8
100,000	109,999	6	1
110,000	119,999	1	3
120,000	129,999	4	1
130,000	139,999	—	1
140,000	149,999	1	—
190,000	199,999	—	1
200,000	209,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 43 Office of the Government Chief Information Officer is also the Accounting Officer for Vote 11 Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform. His salary level is disclosed in the Appropriation Account for Vote 11.

5.6 Other remuneration arrangements

This account includes expenditure in respect of one officer who was serving outside the Department for all of 2024 and whose salary was paid by the Office.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	13	4,313	11,383
Recovery plans in place	—	—	—

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year established	2024 €000	2023 €000
Data Governance Board	2021	36	27

The Data Sharing and Governance Act 2019 established the Data Governance Board. The Board plays a key role in implementing the provisions of the Act.

Under the legislation, the Board has a clearly defined set of legal powers and obligations and will advise the Minister for Public Expenditure, National Development Plan Delivery and Reform on

- the designation and operation of base registries (to store citizens' data)
- advise the Minister on the introduction of data management standards and guidelines
- promote and report on public sector bodies' compliance with the above standards and guidelines
- advise the Minister on the prohibition of collection of certain data by public sector bodies
- advise the Minister on directing public sector bodies to share data under the Act
- advise the Minister on the designation and operation of base registries, and
- review all data sharing agreements under the Act.

Remuneration for eligible Board members is paid through the salary subhead.

6.2 Government ICT services

This programme subhead provides for the delivery and development of a wide range of ICT services across Government including the Build to Share (BTS) suite of services, which are outlined in the table below.

Programme deliverables	2024 €000
BTS Managed Desktop, Private Cloud and other infrastructure services to over 10,000 users across 30 public service bodies in 40 locations	12,745
BTS Common applications to over 58,000 users in 55+ public service bodies, gov.ie and other websites to Government departments and agencies	9,497
Government network services to over 160 public service bodies in 1,200 locations	2,906
Public Service Enterprise Project and Portfolio Management Solution; ISO Standards	1,697
Virtual Data Rooms, Data Governance Board and Department specific applications	1,215

6.3 Deferred surrender

Deferred surrender comprises savings in 2024 of €900,000 in capital expenditure in the following subhead that was carried over to 2025.

	2024	2023
	€000	€000
A.5 Public Service Transformation	900	—
	900	—