

Appropriation Account 2024

Vote 44

Data Protection Commission

Introduction

As Accounting Officer for Vote 44, 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 Data Protection Commission.

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.

A surplus of €8.724 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:

Asset class	Useful life	Rate of depreciation/ amortisation
Software licences	Licence term 2-10 years	10-50%
Acquired/developed software	10 years	10%
Property, plant and equipment	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 Data Protection Commission.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office.

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 the Data Protection Commission 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 the Data Protection Commission.

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.

The Commission uses the Performance Management and Development System, inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate.

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 Data Protection Commission.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Data Protection Commission 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 Data Protection Commission is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk 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 and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

The Audit and Risk Committee for the Data Protection Commission held four meetings for the period 1 January to 31 December 2024.

Procurement

The Data Protection Commission ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €4.993 million in 2024.

The Data Protection Commission has provided details of two 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.

Non-compliance with procurement rules

The Data Protection Commission complied with the guidelines with the exception of one contract with a value of €12,270 with Liberel Communications Limited. An RFT was issued in March 2022 for the provision of audio visual infrastructure services to the Data Protection Commission subject to a maximum spend of €25,000. These services are required for the mapping and fit out of audio visual equipment at the Data Protection Commission's new premises, 6 Pembroke Row. Spend at the end of 2023 was €24,966 ex VAT. Services were still required throughout 2024 due to the ongoing fitout of the building. Additional spend in 2024 was €12,720 ex VAT. Services will also be required in 2025 until building fitout is completed. Only one company (Liberel) replied to this RFT within the timeframe and it is considered that the most economical and practical approach was to continue using Liberel to complete the necessary work.

Risk and control framework

The Data Protection Commission 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 Data Protection Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Senior Management 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.

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

In 2024 the Data Protection Commission's risk management process was subject to regular and ongoing review at Senior Management Committee and Commissioner level to ensure that priorities, resources and people are appropriately aligned.

Key Regulatory Actions (KRAs) to support the delivery of the Data Protection Commission's priorities are identified annually through business plans and signed off at Senior Management Committee level. In addition to setting out deliverables, these business plans specify risks to delivery, mitigations and issues. The risks to the delivery of the KRAs, emerging issues, mitigations and supports are actively considered as part of the KRA reporting to the Senior Management Committee and Commissioners.

Review of effectiveness

The Data Protection Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Data Protection Commission'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 senior management within the Data Protection Commission 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.

Dr Des Hogan

Accounting Officer

Data Protection Commission

23 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 44 Data Protection Commission

Opinion on the appropriation account

I have audited the appropriation account for Vote 44 Data Protection Commission 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 44 Data Protection Commission 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 Data Protection Commission 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 this regard.

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 *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 44 Data Protection Commission

Appropriation Account 2024

		2024	2023
	Estimate provision €000	Outturn €000	Outturn €000
Programme expenditure			
A Data Protection Regulation	28,411	19,722	17,832
Gross expenditure	28,411	19,722	17,832
<i>Deduct</i>			
B Appropriations-in-aid	285	320	259
Net expenditure	28,126	19,402	17,573

Surplus

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

	2024 €	2023 €
Surplus to be surrendered	8,723,639	9,048,881

Dr Des Hogan

Accounting Officer

Data Protection Commission

23 September 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Pay	14,830	11,987
Non pay	4,892	5,845
Gross expenditure	19,722	17,832
<i>Deduct</i>		
Appropriations-in-aid	(320)	(259)
Net expenditure	19,402	17,573
Changes in capital assets		
<i>Intangible assets (note 2.2)</i>		
Amortisation	237	134
Changes in net current assets		
(Increase) in prepayments	(6)	
Increase in accrued expenses	582	
	576	(102)
Direct expenditure	20,215	17,605
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	7,442	656
Net programme cost	27,657	18,261

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 44 borne elsewhere.

	2024	2023
	€000	€000
Vote 12 Superannuation and Retired Allowances	75	87
Vote 13 Office of Public Works	7,284	487
Vote 18 National Shared Services Office	23	22
Vote 24 Justice	60	60
	7,442	656

The increase in the expenditure borne by the Office of Public Works relates to expenditure on the Data Protection Commission's new premises located at Pembroke Row, Dublin 2.

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	692	929
		692	929
Current assets			
Bank and cash	2.3	172	421
Other prepayments	2.4	221	215
Other debit balances	2.5	488	4
		881	640
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	958	376
Other credit balances	2.7	552	419
Net Exchequer funding	2.8	108	6
		1,618	801
Net current liabilities		(737)	(161)
Net (liabilities)/assets		(45)	768
Represented by:			
State funding account	2.9	(45)	768

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a			
At 1 January 2024	37	2	39
Additions	—	—	—
At 31 December 2024	37	2	39
Accumulated depreciation			
At 1 January 2024	37	2	39
Depreciation for the year	—	—	—
At 31 December 2024	37	2	39
Net assets			
At 31 December 2024	—	—	—
At 31 December 2023	—	—	—

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 €000	Total €000
Cost or valuation		
At 1 January 2024	1,333	1,333
Additions	—	—
At 31 December 2024	1,333	1,333
Accumulated amortisation		
At 1 January 2024	404	404
Amortisation for the year	237	237
At 31 December 2024	641	641
Net assets		
At 31 December 2024	692	692
At 31 December 2023	929	929

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	169	417
Commercial bank accounts ^a	3	4
	172	421

Note ^a In addition to the Danske Bank PMG account, the Commission holds three other commercial bank accounts. One dormant bank account was closed in 2024. The Commission also operates a petty cash account.

2.4 Other prepayments

at 31 December	2024	2023
	€000	€000
Office premises expenses	179	174
Communications	20	16
Other	22	25
	221	215

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Advances to OPW	101	—
Other debit suspense	387	4
	488	4

Note ^a Other debit balances comprises the positive financial balances arising on suspense accounts, and relate to payroll timing issues.

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
IT services and support	42	6
Administration expenses	149	48
Legal costs	50	322
Payroll accrual	504	—
Holiday accrual	213	—
	958	376

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	193	147
Pay related social insurance	167	125
Universal social charge	38	29
Local property tax	1	—
Value added tax on foreign invoices	12	10
Professional services withholding tax	105	82
	516	393
Suspense		
Other credit suspense items	36	26
	552	419

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	8,724	9,049
Exchequer grant undrawn	(8,616)	(9,043)
Net Exchequer funding	108	6
Represented by:		
Debtors		
Bank and cash	172	421
Debit balances: suspense	488	4
	660	425
Creditors		
Due to the State	(516)	(393)
Credit balances: suspense	(36)	(26)
	(552)	(419)
	108	6

2.9 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		768	800
Disbursements from the Vote			
Estimate provision	Account	28,126	
Surplus to be surrendered	Account	(8,724)	
Net vote		19,402	17,573
Expenditure borne elsewhere	1.1	7,442	656
Net programme cost	1	(27,657)	(18,261)
Balance at 31 December		(45)	768

2.10 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	—	—

2.11 Contingent liabilities

The Data Protection Commission is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. The actual amount or timing of potential liabilities is uncertain.

2.12 Impact of accounting policy changes in 2024

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

	2024
	€000
Holiday accrual ^a	(213)
Payroll accrual ^a	(504)
	(717)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 44 Data Protection Commission is classified as administrative expenditure applied towards a single programme: provision of data protection regulation.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	19,147	14,830	11,987
ii	Travel and subsistence	110	60	41
iii	Training and development	150	274	170
iv	Operational services and sundry equipment	4,107	2,460	3,133
v	Digital capital investment and IT expenses	2,497	1,454	1,426
vi	Premises expenses	1,850	538	920
vii	Policy reviews, consultancy services and research	550	106	155
		28,411	19,722	17,832

Note ^a The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparatives have been amended accordingly.

Significant variations

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

i Salaries, wages and allowances

Estimate provision €19.147 million; outturn €14.830 million

The shortfall in expenditure of €4.317 million relative to the estimate provision is largely explained by ongoing challenges in relation to low candidate yield from the specialist competitions run in 2024 and a slow rate of assignment from generalist Public Appointment Service (PAS) panels and timeframes in which competitions are being advertised, and posts offered. Engagement with PAS reveals similar challenges in relation to candidate numbers for large volume competitions, and continued high demand from client organisations with several recruitment campaigns pushed into 2025. It is also due to the practice of providing for staff salaries on an annualised and mid-point of the salary scale.

iii Training and development

Estimate provision €150,000; outturn €274,000

The overspend of €124,000 relative to the estimate provision is driven by a higher than anticipated need for staff training and development in the year, further driven by an increase in staff numbers in the Commission. Recognising the continuing need for investment in training and development in the Data Protection Commission as its responsibilities and staff numbers grow, a significantly increased budget has been provided for in 2025.

iv Operational services and sundry equipment

Estimate provision €4.107 million; outturn €2.46 million

The underspend of €1.647 million relative to the estimated provision was driven by lower than anticipated legal costs. The factors which contributed to this underspend include the following. The Data Protection Commission's own internal legal resources were (and remain) effective, in terms of the ability to handle the majority of issues arising in-house without the need for external legal advice. There continues to be delays in the rate of progression of litigation proceedings (arising from agreed or Court-ordered stays in the litigation caseload). The progression of significant litigation against the Data Protection Commission has been put on hold by the Irish Courts, pending the outcome of a lead case currently before the Court of Justice of the European Union (CJEU).

v Digital capital investment and IT expenses

Estimate provision €2.497million; outturn €1.454 million

The shortfall in expenditure of €1.043 million relative to the estimates provided were driven by the following factors. There were less than anticipated ICT charges due to lower than forecast staff headcount growth; the Data Protection Commission office move was postponed and is now scheduled for 2025; and difficulties concerning the procurement of key technical expertise resulted in initiatives being rescheduled to 2025.

vi Premises expenses

Estimate provision €1.85 million; €538,000

The shortfall of expenditure of €1.312 million relative to the estimate provision was primarily driven by the purchase of the Data Protection Commission's office premises at Trinity Point by the Office of Public Works (OPW) in December 2023. Prior to being informed of the purchase, the Data Protection Commission budgeted rental costs for this premises into the 2024 budget for office premises expenses. Accordingly, due to the purchase of the property by the OPW, rent for the property is no longer charged to the Commission, with the exception of associated service charges.

It was anticipated that the Data Protection Commission would move into the new premises in Q4 2024, and consequently rent for one quarter was provided for in 2024.

vii Policy reviews, consultancy services and research

Estimate provision €550,000; outturn; €106,000

The shortfall in expenditure of €444,000 relative to the estimate provision was primarily driven by less than anticipated requirement for consultancy services.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision €000	Realised €000	Realised €000
1	Receipts from additional superannuation contributions on public service remuneration	275	316	242
2	Miscellaneous	10	4	17
		285	320	259

4.2 Extra receipts payable to the Exchequer

	2024 €000	2023 €000
Balance at 1 January	—	110
Administrative fines receipts	583	815
Interest	7	—
Transferred to the Exchequer	(590)	(925)
Balance at 31 December	—	—

4.3 Fines

The Data Protection Commission's statutory remit allows for the imposition of administrative fines. No fine imposed by the Data Protection Commission is collectable until confirmed by court order (whether on appeal or by confirmation application). Fines imposed by the Data Protection Commission as part of its regulatory activities are not categorised as income for the Data Protection Commission, and are instead remitted to the central exchequer. The Data Protection Commission derives no financial benefit from the fines it imposes when exercising the sanctioning powers of its regulatory role.

	2024 €000	2023 €000
Opening balance	2,836,082	1,285,114
Fines imposed in the year	652,070	1,551,783
Fines collected (see note 4.2)	(583)	(815)
Fines adjusted/written off	—	—
Closing balance	3,487,569	2,836,082

There were six fines imposed by the Data Protection Commission in 2024 with a total value of €652,069,500. Four of these fines, with a value of €652,000,000, are subject to appeal before the courts. One fine, with a value of €22,500, was confirmed by the Circuit Court in 2024 and collected in 2024. Two fines are outstanding, totalling €69,500.

Two fines imposed in 2023, with a value of €560,000, were collected in 2024.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	252	209
	252	209

5.2 Pay

Remuneration of all staff	2024	2023
	€000	€000
Pay	13,310	10,783
Higher, special or additional duties allowances	119	85
Employer's PRSI	1,401	1,119
Total pay	14,830	11,987

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Commission staff				
Higher, special or additional duties allowances	15	3	27,700	17,176

5.4 Commission employee pay bands

The number of Commission 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	164	152
60,000	69,999	19	5
70,000	79,999	13	20
80,000	89,999	21	13
90,000	99,999	4	5
100,000	109,999	9	8
110,000	119,999	1	3
120,000	129,999	1	1
130,000	139,999	2	1
170,000	179,999	—	1
190,000	199,999	2	—

5.5 Remuneration and benefits of Accounting Officer

There were two Accounting Officers in the period. Ms Helen Dixon was the Accounting Officer from 1 January to her resignation on 19 February. Dr Des Hogan is the Accounting Officer for the Data Protection Commission from 20 February 2024.

Dr Des Hogan and Mr Dale Sunderland were appointed Commissioners for Data Protection on 20 February 2024. Dr Hogan was also appointed Chairperson of the Data Protection Commission on that date – Section 16(1) of the Data Protection Act 2018 provides for the appointment of one Commissioner as Chairperson where there is more than one Commissioner for Data Protection appointed. Dr Hogan occupies the role of Accounting Officer for the Data Protection Commission in his capacity as Chairperson.

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

	2024	2023
	€000	€000
Basic pay – Ms Helen Dixon	28	176
Basic pay – Dr Des Hogan	199	—
	227	176

The Chairperson is paid at Deputy Secretary level. An allowance of €24,299 is paid to Dr Hogan to bring his salary to that of Deputy Secretary level. This allowance has been included in the pay figure above for Dr Hogan. The Accounting Officer is a member of the post 1995 pension scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	24	56,118	67,658
Recovery plans in place	3	6,411	17,714

Note 6 Miscellaneous

6.1 Compensation and legal costs

	Total 2024 ^a	Total 2023 ^a
Number of cases	41	60
	€000	€000
Commission's own legal costs	1,405	844
Payments by/on behalf of Commission		
Compensation	—	—
Legal costs	100	544
2024 Total	1,505	1,388

Note ^a Claims by members of the public

^b At 31 December 2024, there were 48 general litigation cases outstanding

Cumulative costs of cases completed in 2024

	Total
Number of cases	10
	€000
Commission's own legal costs	185
Payments by/on behalf of the Commission	
Compensation	—
Legal costs	63
Other costs	—
Total	248

6.2 Legal fees

Total legal costs of €2.118 million includes costs of €1.505 million which were incurred in respect of 41 sets of proceedings against the Data Protection Commission (to include judicial reviews, plenary proceedings and statutory appeals which were taken against the Data Protection Commission).

In addition, the total figure of €2.118 million also includes the Data Protection Commission's legal costs in respect of a further 18 sets of proceedings which were commenced by the Data Protection Commission itself, including eight marketing prosecutions and six administrative fines. The eight marketing prosecutions were taken by the Data Protection Commission before the District Court under SI 336/2011^a and the six confirmation applications were made by the Data Protection Commission before the Circuit Court under Section 143 of the Data Protection Act 2018 to confirm administrative fines which were imposed on organisations by the Data Protection Commission. The legal costs in respect of all 18 sets of proceedings totalled €263,877. However, six of these marketing prosecutions resulted in the prosecution costs being awarded to the Data Protection Commission, which totalled €3,861 (The Data Protection Commission was also awarded its costs in one proceeding, which was taken under section 134 of the Data Protection Act 2018. However, the final amount payable has yet to be paid between the parties). This reduced the overall legal costs associated with the proceedings taken by the Data Protection Commission in 2024 to €260,016.

Note a SI 336/2011 — European Communities (Electronic Communications Networks and Services) (Privacy and Electronic Communications) Regulations 2011 [known as the E-Privacy Regulations]