

Appropriation Account 2025

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 2025 for the salaries and expenses of the Data Protection Commission.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.467 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 25 of 2025 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 for periods of account commencing from 1 January 2025.

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 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 five meetings for the period 1 January to 31 December 2025.

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 and professional and other contracted services, amounted to a total of €8.328 million in 2025.

The Data Protection Commission has provided details of one non-competitively procured contract 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 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 2025 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 2025 that require disclosure in the appropriation account.

Dr Des Hogan

Accounting Officer

Data Protection Commission

17 September 2026

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 2025 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 2025, 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 that regard.

Seamus McCarthy
Comptroller and Auditor General

21 September 2026

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 2025

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Data Protection Regulation	29,411	27,166	19,722
Gross expenditure	29,411	27,166	19,722
<i>Deduct</i>			
B Appropriations-in-aid	291	513	320
Net expenditure	29,120	26,653	19,402

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	2,467,170	8,723,639

Dr Des Hogan

Accounting Officer

Data Protection Commission

17 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
€000	€000	€000
Pay	18,838	14,830
Non pay	8,328	4,892
Gross expenditure	27,166	19,722
<i>Deduct</i>		
Appropriations-in-aid	513	320
Net expenditure	26,653	19,402
Changes in capital assets		
<i>Intangible assets (note 2.2)</i>		
Amortisation	237	237
Changes in net current assets		
Decrease in prepayments	111	
Increase in accrued receivables	(18)	
Increase in accrued expenses	350	
	443	576
Direct voted expenditure	27,333	20,215
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	479	7,442
Net programme cost	27,812	27,657

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.

	2025	2024
	€000	€000
Vote 12 Superannuation and Retired Allowances	201	75
Vote 13 Office of Public Works	118	7,284
Vote 18 National Shared Services Office	120	23
Vote 24 Justice, Home Affairs and Migration	40	60
	479	7,442

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	455	692
		455	692
Current assets			
Bank and cash	2.3	409	172
Prepayments	2.4	110	221
Accrued receivables	2.5	18	—
Other debit balances	2.6	476	488
Net Exchequer funding	2.9	164	(108)
		1,177	773
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	1,308	958
Other credit balances	2.8	1,049	552
		2,357	1,510
Net current liabilities		(1,180)	(737)
Net liabilities		(725)	(45)
Represented by:			
State funding account	2.10	(725)	(45)

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a			
At 1 January 2025	37	2	39
Additions	—	—	—
At 31 December 2025	37	2	39
Accumulated depreciation			
At 1 January 2025	37	2	39
Depreciation for the year	—	—	—
At 31 December 2025	37	2	39
Net assets			
At 31 December 2025	—	—	—
At 31 December 2024	—	—	—

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 2025	1,333	1,333
Additions	—	—
At 31 December 2025	1,333	1,333
Accumulated amortisation		
At 1 January 2025	641	641
Amortisation for the year	237	237
At 31 December 2025	878	878
Net assets		
At 31 December 2025	455	455
At 31 December 2024	692	692

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	282	169
Commercial bank accounts ^a	127	3
	409	172

Note ^a In addition to the Danske Bank PMG account, the Commission held two other commercial bank accounts. One dormant bank account was closed in 2025. The Commission also closed its petty cash account in 2025.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Office premises expenses	—	179
Communications	64	20
Other	46	22
	110	221

2.5 Accrued receivables

at 31 December	2025	2024
	€000	€000
Additional superannuation contributions receivable	18	—
	18	—

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Advances to OPW	—	101
Other debit suspense	476	387
	476	488

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
IT services and support	136	42
Administration expenses	68	149
Legal costs	197	50
Payroll accrual	645	504
Holiday accrual	262	213
	1,308	958

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	240	193
Pay related social insurance	217	167
Universal social charge	42	38
Local property tax	—	1
Value added tax on foreign invoices	16	12
Professional services withholding tax	265	105
	780	516
Suspense		
Amounts due to the Office of Public Works	3	36
Other credit suspense items	266	—
	1,049	552

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	2,467	8,724
Exchequer grant undrawn	(2,631)	(8,616)
Net Exchequer funding	(164)	108
Represented by:		
Debtors		
Bank and cash	409	172
Debit balances: suspense	476	488
	885	660
Creditors		
Due to the State	(780)	(516)
Credit balances: suspense	(269)	(36)
	(1,049)	(552)
	(164)	108

2.10 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		(45)	768
Disbursements from the Vote			
Estimate provision	Account	29,120	
Surplus to be surrendered	Account	(2,467)	
Net vote		26,653	19,402
Expenditure borne elsewhere	1.1	479	7,442
Net programme cost	1	(27,812)	(27,657)
Balance at 31 December		(725)	(45)

2.11 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services	—	—

2.12 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.

2.13 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024 and six new CGAS were implemented with effect from 1 January 2025. The implementation had the following impact on the State funding balance:

	2025	2024
	€000	€000
Holiday accrual ^a	—	(213)
Payroll accrual ^a	—	(504)
Additional superannuation contributions receivable ^b	18	—
	18	(717)

Note ^a CGAS 39A Employee Benefits Part A

^b CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

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.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	19,647	18,838	14,830
ii	Travel and subsistence	141	76	60
iii	Training and development	450	447	274
iv	Operational services and sundry equipment	4,012	3,636	2,460
v	Digital capital investment and IT expenses	2,677	2,147	1,454
vi	Premises expenses	1,909	1,828	538
vii	Policy reviews, consultancy services and research	575	194	106
		29,411	27,166	19,722

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

vii Policy reviews, consultancy services and research

Estimate provision €575,000; outturn €194,000

The shortfall in expenditure of €381,000 relative to the estimate provision was primarily driven by a lower-than-anticipated requirement for consultancy services.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contributions	290	429	316
2	Miscellaneous	1	84	4
		291	513	320

Significant variations

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

1 Additional superannuation contributions

Estimate provision €290,000; realised €429,000

The increase of €139,000 was due to higher-than-expected receipts in line with an increase in the number of staff during the year. Alongside this, a significant number of staff was hired at senior management level which drove increases in the additional superannuation contribution amounts receivable. The increase was also driven by annual rising pay increments for staff already serving.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	26,653
Additional superannuation contributions	447
Miscellaneous receipts	84
Total revenue	27,184
Represented by	
Total appropriations-in-aid (note 4.1)	513
Central Fund grant	26,653
Increase in accrued receivables	18
	27,184

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	—	—
Administrative fines receipts	125	583
Interest	—	7
Transferred to the Exchequer	—	(590)
Balance at 31 December	125	—

4.4 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.

	2025	2024
	€000	€000
Opening balance	3,487,569	2,836,082
Fines imposed in the year	530,783	652,070
Fines collected (see note 4.3)	(125)	(583)
Fines adjusted/written off	—	—
Closing balance	4,018,227	3,487,569

There were four fines imposed by the Data Protection Commission in 2025 with a total value of €530,783,000. Two of these fines, with a value of €530,500,000, are subject to appeal before the courts. One fine, with a value of €108,000, was imposed on one body which had not decided whether to appeal that fine at end of 2025. One fine, with a value of €125,000, was confirmed by the Circuit Court in December 2025, collected in December 2025 and transferred to the Exchequer in January 2026.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>294</u>	<u>252</u>

5.2 Pay

Remuneration of all staff		
	2025	2024
	€000	€000
Pay	16,877	13,310
Higher, special or additional duties allowances	132	119
Overtime	32	—
Employer's PRSI	<u>1,797</u>	<u>1,401</u>
	<u>18,838</u>	<u>14,830</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Commission staff				
Higher, special or additional duties allowances	8	4	55,056	27,700
Overtime	44	—	2,662	—

The highest individual payment refers to the Brussels-based Attaché.

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	2025	2024
20,000	59,999	170	164
60,000	69,999	41	19
70,000	79,999	9	13
80,000	89,999	25	21
90,000	99,999	13	4
100,000	109,999	7	9
110,000	119,999	8	1
120,000	129,999	1	1
130,000	139,999	2	2
140,000	149,999	1	—
150,000	189,999	—	—
190,000	199,999	—	2
200,000	209,999	—	—
210,000	219,999	1	—
220,000	239,999	—	—
240,000	249,999	1	—

5.5 Remuneration and benefits of Accounting Officer

Dr Des Hogan occupies the role of Accounting Officer for the Data Protection Commission in his capacity as Chairperson of the Commission – 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.

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

	2025 €000	2024 €000
Ms Helen Dixon	—	28
Dr Des Hogan	245	199
	245	227

Dr Hogan is paid at Deputy Secretary level. In line with the sanction from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, arising from the provisions of the Data Protection Act 2018, as Chairperson he is also paid an allowance to bring his pay up to the equivalent of Secretary General Level III. 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	2025 €	2024 €
Overpayments	31	70,662	56,118
Recovery plans in place	1	12,840	6,411

Note 6 Miscellaneous

6.1 Compensation and legal costs

	Total 2025 ^a	Total 2024 ^a
Number of cases	30	41
	€000	€000
Commission's own legal costs	1,945	1,405
Payments by/on behalf of Commission		
Compensation	—	—
Legal costs payable/(recoverable) ^c	(12)	100
Total	1,933	1,505

Note ^a Claims by members of the public.

^b At 31 December 2025, there were 48 general litigation cases outstanding.

^c The amount of €12,000 in 2025 represents legal costs awarded to the Commission in respect of legal proceedings and recoverable from the relevant parties. The €100,000 in 2024 represents legal costs payable by the Commission in respect of legal proceedings.

Cumulative costs of cases completed in 2025

	Total
Number of cases	5
	€000
Commission's own legal costs	196
Payments by/on behalf of the Commission	
Compensation	—
Legal costs	(13)
Other costs	—
Total	183

6.2 Legal fees

Total legal costs of €2.321 million includes costs of €1.933 million which were incurred in respect of 30 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 €2.321 million also includes the Data Protection Commission's legal costs in respect of a further eight sets of proceedings which were commenced by the Data Protection Commission itself, including two marketing prosecutions and three administrative fines. The two marketing prosecutions were taken by the Data Protection Commission before the District Court under SI 336/2011^a and the three 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 eight sets of proceedings totalled €43,070. However, one of these marketing prosecutions resulted in the prosecution costs being awarded to the Data Protection Commission, which totalled €615. This reduced the overall legal costs associated with the proceedings taken by the Data Protection Commission in 2025 to €42,455.

The remaining €346,343 of total legal costs were for general legal advice and outlay.

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