

Appropriation Account 2025

Vote 1

President's Establishment

Introduction

As Accounting Officer for Vote 1, 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 Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants.

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 €797,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 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.

Heritage assets

Heritage assets of the President's Establishment are not valued as assets in these financial statements. The assets include furniture and works of art. They have the characteristics of being inalienable, irreplaceable and fragile and consequently there is no useful purpose in capitalising the assets in these statements.

Depreciation of capital assets

Depreciation of property, plant and equipment is calculated and charged in accordance with CGAS 17.

IT equipment is depreciated at a rate of 20% a year over five years.

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 President's Establishment.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General of the Department of the Taoiseach and Secretary General to the Government.

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 control 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 President's Establishment and the National Shared Services Office (NSSO) for the provision of human resources, financial management 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 President's Establishment.

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 President's Establishment.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The President's Establishment comes within the remit of the internal audit function provided by the Department of the Taoiseach which has appropriately trained personnel and operates under a written charter which I have approved. The internal audit work is informed by analysis of the financial risks to which the President's Establishment is exposed and aims to cover the key controls on a rolling basis over a reasonable period. The internal audit function and its programme of work are subject to periodic review by me and by the Audit Committee.

There were four meetings of the Audit Committee in 2025 and the audit work programme agreed in 2024 was implemented in 2025.

Procurement

The President's Establishment 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 services, including the cost of contracted-in staff, amounted to a total of €847,000 in 2025.

The President's Establishment has provided details of one non-competitively procured contract in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The President's Establishment complied with the guidelines with the exception of one contract valued at €28,000 for the provision of radio/microwave broadband to Áras an Uachtaráin with connectivity to government networks and the OGCIÓ. A competitive process did not take place during 2025 as the option of a fibre broadband connection to Áras an Uachtaráin was being explored. A procurement process to regularise supply will be undertaken in 2026.

Risk and control framework

The President's Establishment 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 President's Establishment and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated on a quarterly basis by the Management Risk Committee. 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

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to 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 President's Establishment has procedures to monitor the effectiveness of its risk management and control procedures. In 2025, monitoring and review of the effectiveness of the system of internal financial control by the President's Establishment was informed by the work of the internal and external auditors and the senior management within the President's Establishment 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.

John Callinan

Accounting Officer

President's Establishment

30 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 1 President's Establishment Opinion on the appropriation account

I have audited the appropriation account for Vote 1 President's Establishment 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 1 President's Establishment 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 President's Establishment 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

17 June 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'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 1 President's Establishment

Appropriation Account 2025

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A President's Establishment	3,780	3,279	3,103
B Centenarians' Bounty	1,766	1,497	1,446
Gross expenditure	5,546	4,776	4,549
<i>Deduct</i>			
C Appropriations-in-aid	108	135	122
Net expenditure	5,438	4,641	4,427

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	797,094	832,736

John Callinan

Accounting Officer

President's Establishment

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	1,426	1,378
Pay	2,545	2,323
Non pay	805	848
Gross expenditure	4,776	4,549
<i>Deduct</i>		
Appropriations-in-aid	135	122
Net expenditure	4,641	4,427
 Changes in capital assets		
<i>Property, plant and equipment</i> (note 2.1)		
Depreciation	—	9
 Changes in net current assets		
Increase in inventories	(11)	
Decrease in prepayments	19	
Decrease in accrued income	7	
Increase in accrued expenses	176	
	191	145
Direct voted expenditure	4,832	4,581
 Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,846	5,905
Net programme cost	10,678	10,486

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 1 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	684	705
Vote 13	Office of Public Works	2,883	2,905
Vote 18	National Shared Services Office	108	396
Vote 20	Garda Síochána	320	254
Vote 28	Foreign Affairs and Trade	48	76
Vote 36	Defence	560	535
Vote 43	Office of the Government Chief Information Officer	62	63
Central Fund – emoluments and allowances of the President and pensions of former presidents		1,181	971
		5,846	5,905

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
Current assets			
Bank and cash		62	24
Inventories	2.2	15	4
Prepayments	2.3	52	71
Accrued income		1	8
Other debit balances	2.4	59	51
		189	158
<i>Less</i>			
Current liabilities			
Accrued expenses	2.5	325	149
Other credit balances	2.6	87	82
Net Exchequer funding	2.7	34	(7)
		446	224
Net current liabilities		(257)	(66)
Net liabilities		(257)	(66)
Represented by:			
State funding account	2.8	(257)	(66)

2.1 Property, plant and equipment

	IT equipment €000	Total €000
Cost or valuation		
At 1 January 2025	43	43
At 31 December 2025	43	43
Accumulated depreciation		
At 1 January 2025	43	43
At 31 December 2025	43	43
Net assets		
At 31 December 2025	—	—
At 31 December 2024	—	—

2.2 Inventories

at 31 December	2025 €000	2024 €000
Centenarian medals	15	4
	15	4

2.3 Prepayments

at 31 December	2025 €000	2024 €000
Software support	50	42
Administration	2	16
Other	—	13
	52	71

2.4 Other debit balances

at 31 December	2025 €000	2024 €000
Payroll advance	57	50
Other debit suspense items	2	1
	59	51

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
IT services and support	5	3
Administration expenses	23	33
Other accruals	38	—
Payroll related accruals	259	113
	325	149

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	40	35
Pay related social insurance	18	18
Value added tax	6	9
Pension contributions	6	5
Universal social charge	8	7
	78	74
Suspense		
Payroll deductions held in suspense	9	8
	87	82

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	797	833
Exchequer grant undrawn	(763)	(840)
Net Exchequer funding	34	(7)
Represented by:		
Debtors		
Bank and cash	62	24
Debit balances: suspense	59	51
	121	75
Creditors		
Due to the State	(78)	(74)
Credit balances: suspense	(9)	(8)
	(87)	(82)
	34	(7)

2.8 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		(66)	88
Disbursements from the Vote			
Estimate provision	Account	5,438	
Surplus to be surrendered	Account	(797)	
Net vote		4,641	4,427
Expenditure borne elsewhere	1.1	5,846	5,905
Net programme cost	1	(10,678)	(10,486)
Balance at 31 December		(257)	(66)

2.9 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services ^a	<u>85</u>	<u>84</u>

Note ^a Commitments in 2025 represent non-cancellable contracts at year end.

2.10 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis.

	2025	2024
	€000	€000
Holiday accrual ^a	—	(44)
Payroll accrual ^a	—	(69)
	<u>—</u>	<u>(113)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes to present complete programme costings.

		2025	2024
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	2,591	2,323
ii	Travel and subsistence	310	122
iii	Training and development	30	10
iv	Operational services supplies and sundry equipment	587	509
v	Digital capital investment and IT expenses	335	204
vi	Premises expenses	9	3
		3,862	3,171

Significant variations

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

ii Travel and subsistence

Estimate provision €310,000; outturn €44,000

A shortfall in expenditure of €266,000 arose as domestic and international travel was less than originally envisaged.

v Digital capital investment and IT expenses

Estimate provision €335,000; outturn €196,000

The shortfall in expenditure in 2025 of €139,000 is mainly due to a delay in finalising the project to replace the current lotus notes system which hosts multiple database modules. A review will be conducted in 2026 to determine what system solutions are required for the remaining modules.

Programme A President's Establishment

		2025	2024
		Estimate provision	Outturn
		€000	€000
A.1	Administration – pay	2,519	2,258
A.2	Administration – non pay	1,261	845
		3,780	3,103

Programme B Centenarians' Bounty

		2025	2024
		Estimate provision	Outturn
		€000	€000
B.1	Administration – pay	72	65
B.2	Administration – non pay	10	3
B.3	Centenarians' bounty	1,684	1,378
		1,766	1,446

Significant variations

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

B.3 Centenarians' bounty

Estimate provision €1.684 million; outturn €1.426 million

Overall, the expenditure in relation to programme B was €258,000 lower than provided because there were fewer centenarians than provided for. 528 centenarian bounties were paid out in 2025 and approximately 630 were provided for. Spend in this area is demand led. A timing difference in relation to the ordering, receipting and payment for the centenarian medals also contributed to this saving.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contributions	100	107	98
2	Miscellaneous	8	28	24
		108	135	122

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	4,641
Additional superannuation contributions	107
Other revenue	
Miscellaneous	21
Total revenue	4,769

Represented by

Total appropriations-in-aid (note 4.1)	135
Central Fund grant	4,641
Decrease in accrued income	(7)
	4,769

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>31</u>	<u>30</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	2,180	2,083
Higher, special or additional duties allowances	82	61
Overtime	22	22
Employer's PRSI	165	157
Severance pay (note 5.6)	96	—
Total pay	<u>2,545</u>	<u>2,323</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances	6	3	29,752	23,707
Overtime	13	—	4,551	5,643
Extra remuneration in more than one category	2	1	11,408	—

5.4 President's Establishment employee pay bands

The number of President's Establishment 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	13	16
60,000	69,999	8	7
70,000	79,999	2	1
80,000	89,999	1	2
90,000	99,999	1	—
100,000	109,999	1	2
110,000	119,999	3	1
120,000	129,999	—	1
130,000	139,999	—	—
140,000	149,999	1	1
150,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 1 President's Establishment is also the Accounting Officer for Vote 2 Department of the Taoiseach. His remuneration is disclosed in the appropriation account for Vote 2.

5.6 Severance and redundancy

During 2025, one member of staff whose employment ended was paid severance of €78,138 and redundancy of €17,412.