

Appropriation Account 2025

Vote 25

Irish Human Rights and Equality Commission

Introduction

As Accounting Officer for Vote 25, 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 Irish Human Rights and Equality Commission and for payment of 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 €697,000 is liable for surrender to the Exchequer.

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

Role of the Commission

The Irish Human Rights and Equality Commission (IHREC) is an independent statutory body, established on 1 November 2014 under the Irish Human Rights and Equality Commission Act 2014. The statutory mandate of the Commission is to protect and promote human rights and equality in Ireland and to build a culture of respect for human rights, equality and intercultural understanding. The Commission is Ireland's National Human Rights Institution and National Equality Body. It is the Independent Monitoring Mechanism for Ireland under the United Nations Convention on the Rights of Persons with Disabilities; the independent National Rapporteur on the Trafficking of Human Beings; and will be assigned the role of the Co-ordinating National Preventive Mechanism under the Optional Protocol to the Convention against Torture, pending ratification. The Commission is mandated to work with the Northern Ireland Human Rights Commission and Equality Commission for Northern Ireland on issues with an island of Ireland dimension. We also have legal powers under the Gender Pay Gap Information Act 2021 and are a fundamental-rights monitoring body for the purpose of Article 77 of the EU Artificial Intelligence Act.

The Commission has fifteen members, one of whom is the Chief Commissioner. The provisions of the Act are designed to ensure the independence of the Commission in its work. Members of the Commission are appointed by the President of Ireland, following a resolution by both Houses of the Oireachtas. The Commission is a body corporate. It accounts directly to the Oireachtas for its statutory functions and the members independently determine its strategy and policies. The executive, led by the Director as Accounting Officer, implements the strategy and policies of the Commission.

The Commission must prepare every three years a strategy statement which must be laid before the Houses of the Oireachtas. The Commission's *Strategy Statement 2025-2027* was laid before the Oireachtas in December 2024. The Commission must also, no later than six months after the end of each financial year, prepare an annual report on its activities which is laid before the Houses of the Oireachtas and is subsequently published.

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>
Leasehold improvements	20 years	5%
IT and office equipment	5 years	20%
Furniture and fittings	10 years	10%
Intangible: acquired and developed software	10 years	10%

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 Irish Human Rights and Equality Commission.

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

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Payroll and human resources services are provided to the Irish Human Rights and Equality Commission on a shared services basis by the National Shared Services Office. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Service Office for the provision of payroll and human resources shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the 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 and Risk 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 Irish Human Rights and Equality Commission.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit and Risk Committee

The Irish Human Rights and Equality Commission has an internal audit function (currently outsourced) with appropriately trained personnel. Its work is informed by analysis of the financial and operational risks to which the Irish Human Rights and Equality Commission is exposed and its annual internal audit plans, 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.

Procurement

The Irish Human Rights and Equality 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 €3.2 million in 2025.

The Irish Human Rights and Equality Commission has provided details of sixteen 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 Commission complied with all relevant guidelines with the exception of two non-compliant contracts in excess of €25,000 (exclusive of VAT) totalling €66,638 (exclusive of VAT) as set out below:

- One contract with a value of €37,641 related to venue hire and associated facilities. This contract was awarded without a competitive process due to the need to secure an accessible venue within a short timeframe.
- One contract with a value of €28,997 related to fire and safety services. The initial annual renewal value was below €25,000; however, additional necessary upgrade works procured later in the year resulted in cumulative expenditure exceeding the €25,000 threshold, and the contract was therefore deemed non-compliant.

The Commission continues to raise awareness of appropriate procurement channels and processes in order to avoid reoccurrence. The above contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Irish Human Rights and Equality 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 Irish Human Rights and Equality Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Audit and Risk Committee on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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 management, the Audit and Risk Committee and the Commission, where relevant, in a timely manner. 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 Irish Human Rights and Equality Commission has procedures to monitor the effectiveness of its risk management and control procedures. The 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 the senior management within the Commission responsible for the development and maintenance of the internal financial control framework.

An internal audit of risk management policy was undertaken in 2025 which made a number of recommendations, and the Commission is implementing these.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Deirdre Malone

Accounting Officer

Irish Human Rights and Equality Commission

12 May 2026

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 25 Irish Human Rights and Equality Commission

Opinion on the appropriation account

I have audited the appropriation account for Vote 25 Irish Human Rights and Equality 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 25 Irish Human Rights and Equality 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 Irish Human Rights and Equality 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

29 May 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 25 Irish Human Rights and Equality Commission

Appropriation Account 2025			
		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Irish Human Rights and Equality Commission function	9,810	9,115	8,916
Gross expenditure	9,810	9,115	8,916
Deduct			
B Appropriations-in-aid	101	103	180
Net expenditure	9,709	9,012	8,736

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	696,600	153,988

Deirdre Malone
Accounting Officer
Irish Human Rights and Equality Commission

9 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Pay	5,611	5,529
Non pay	3,154	3,039
Grants	350	348
Gross expenditure	9,115	8,916
<i>Deduct</i>		
Appropriations-in-aid	103	180
Net expenditure	9,012	8,736
 Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(38)	
Depreciation	158	
<i>Intangible assets (note 2.2)</i>		
Purchases	(117)	
Amortisation	20	
	23	111
 Changes in net current assets		
Increase in prepayments	(68)	
Decrease in accrued expenses	(38)	
	(106)	170
Direct voted expenditure	8,929	9,017
 Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	260	334
Net programme cost	9,189	9,351

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 25 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	132	195
Vote 18	National Shared Services Office	17	11
Vote 43	Office of the Government Chief Information Officer	111	128
		260	334

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	1,012	1,132
Intangible assets	2.2	218	121
		1,230	1,253
Current assets			
Bank and cash	2.3	—	201
Prepayments	2.4	422	354
Net Exchequer funding	2.8	135	1
Other debit balances	2.5	133	—
		690	556
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	319	357
Other credit balances	2.7	267	201
		586	558
Net current assets / (liabilities)		104	(2)
Net assets		1,334	1,251
Represented by:			
State funding account	2.9	1,334	1,251

2.1 Property, plant and equipment ^a

	Leasehold improvements €000	Furniture and fittings €000	Office and IT equipment €000	Total €000
Cost or valuation ^b				
At 1 January 2025	1,746	394	381	2,521
Additions	—	—	38	38
At 31 December 2025	1,746	394	419	2,559
Accumulated depreciation				
At 1 January 2025	770	314	305	1,389
Depreciation for the year	87	39	32	158
At 31 December 2025	857	353	337	1,547
Net assets				
At 31 December 2025	889	41	82	1,012
At 31 December 2024	976	80	76	1,132

Note ^a IHREC does not control or manage any State-owned lands and buildings.

^b 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	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2025	120	38	158
Additions	—	117	117
Assets brought into use	155	(155)	—
At 31 December 2025	275	—	275
Accumulated amortisation			
At 1 January 2025	37	—	37
Amortisation for the year	20	—	20
At 31 December 2025	57	—	57
Net assets			
At 31 December 2025	218	—	218
At 31 December 2024	83	38	121

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash ^a	—	201
	—	201

Note ^a Issues requested were marginally understated at year end due to timing difference between drawdown and late invoices.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Training and development	59	50
Operational services, supplies and sundry equipment	99	60
Digital capital investment and IT expenses	123	97
Premises expenses	141	75
Consultancy services and value for money and policy reviews	—	3
Legal fees	—	69
	422	354

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll debtors	128	—
Cycle to work scheme	3	—
Shorter working year	1	—
Tax saver ticket	1	—
	133	—

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Salaries, wages and allowances	207	167
Holiday pay accrual	92	84
Travel and subsistence	1	—
Operational services, supplies and sundry equipment	13	27
Digital capital investment and IT expenses	1	2
Premises expenses	5	49
Consultancy services and value for money and policy reviews	—	10
Legal fees	—	9
Grants	—	9
	319	357

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Professional services withholding tax	94	47
Value added tax	20	15
Income tax	76	68
Pay related social insurance	64	57
Universal social charge	12	13
Local property tax	1	—
Cycle to work scheme	—	1
	267	201

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	697	154
Exchequer grant undrawn	(831)	(153)
Net Exchequer funding	(134)	1
Represented by:		
Debtors		
Bank and cash	—	202
Debit balances	133	—
	133	202
Creditors		
Due to the State	(267)	(201)
	(267)	(201)
	(134)	1

2.9 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		1,251	1,532
Disbursements from the Vote			
Estimate provision	Account	9,709	
Surplus to be surrendered	Account	(697)	
Net vote		9,012	8,736
Expenditure borne elsewhere	1.1	260	334
Net programme cost	1	(9,189)	(9,351)
Balance at 31 December		1,334	1,251

2.10 Commitments

Global commitments	2025	2024
at 31 December	€000	€000
Procurement of goods and services	313	162
Non-capital grant commitments	232	256
Total of legally enforceable commitments	545	418

2.11 Operating lease ^a

at 31 December	2025	2024
	€000	€000
Operating lease expense for year	317	259
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows		
Not later than one year	364	281
Between 1 year and 5 years	1,740	1,286
Later than 5 years	—	—

Note ^a The operating lease relates to CGAS 17. There are no contingent rents payable nor sublease payments receivable.

2.12 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	—	(84)
Payroll accrual ^a	—	(167)
	—	(251)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 25 Irish Human Rights and Equality Commission is classified as administration expenditure applied towards a single programme: Irish Human Rights and Equality Commission function.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	6,086	5,611	5,529
ii	Travel and subsistence	50	55	47
iii	Training and development	135	131	164
iv	Operational services, supplies and sundry equipment	959	735	895
v	Digital capital investment and IT expenses	480	411	357
vi	Premises expenses	670	792	657
vii	Policy reviews, consultancy services and research	255	253	194
viii	Contract legal expertise	825	777	724
		9,460	8,765	8,568

Programme A Irish Human Rights and Equality Commission Function

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	6,086	5,611	5,529
A.2	Administration – non pay	3,374	3,154	3,039
A.3	Irish Human Rights and Equality Grants scheme	350	350	348
		9,810	9,115	8,916

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contributions	100	91	100
2	Miscellaneous	1	12	80
		101	103	180

4.2 Revenue of the Vote

Appropriation-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	9,012
Additional superannuation contributions	91
	9,103
Other revenue	
Miscellaneous	12
Total revenue	9,115
Represented by	
Total appropriations-in-aid (note 4.1)	103
Central Fund grant	9,012
	9,115

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>85</u>	<u>83</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	5,042	4,975
Higher, special or additional duties allowances	21	20
Employer's PRSI	<u>548</u>	<u>534</u>
Total pay	<u>5,611</u>	<u>5,529</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	2	1	15,460	14,790

5.4 Commission staffing 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	54	66
60,000	69,999	13	5
70,000	79,999	2	10
80,000	89,999	8	5
90,000	99,999	2	3
100,000	109,999	3	1
110,000	119,999	1	1
120,000	129,999	2	1
130,000	139,999	1	1
140,000	149,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	130	123
Allowances	15	15
	145	138

The Accounting Officer is not in receipt of any benefit in kind.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Single Public Service Pension Scheme and her entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

5.6 Other remuneration arrangements

No retired civil servants in receipt of a civil service pension were re-engaged on a fee basis.

5.7 Severance

During 2025, there was no staff member whose employment was terminated.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	2	22,499	28,918
Overpayments with recoupment plans in place	1	14,631	21,141

Note ^a The Irish Human Rights and Equality Commission's Local HR is engaging with the National Shared Services Office monthly to implement the recoupment plans in place.

There are two Individuals with overpayments as at 31 December 2025 of which one individual has a recoupment plan in place.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Commission in the year				
	Claims by		Total 2025	Total 2024
	Employees	Members of the public		
Number of cases	—	—	—	1
	€000	€000	€000	€000
Commission own legal costs	—	—	—	66
Payments to/on behalf of the Commission				
Compensation	—	—	—	10
Legal costs	—	—	—	20
Other costs	—	—	—	—
Total	—	—	—	96