

Appropriation Account 2024

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 2024 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 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 €154,000 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 2022-2024* was laid before the Oireachtas in December 2021. (A new *Strategy Statement 2025-2027* is in place). 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. The annual report for 2024 was laid on 30 June 2025.

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.

<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: elearning tool	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 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 million in 2024.

The Irish Human Rights and Equality Commission has provided details of five 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.

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 2024 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 2024 that require disclosure in the appropriation account.

Deirdre Malone
Accounting Officer
Irish Human Rights and Equality Commission

27 August 2025

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 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 25 Irish Human Rights and Equality 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 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 August 2025

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

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

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

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

Reporting on other matters

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

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

Vote 25 Irish Human Rights and Equality Commission

Appropriation Account 2024

	2024		2023
	Estimate provision		Outturn
	€000	€000	€000
Programme expenditure			
A Irish Human Rights and Equality Commission function			
<i>Original</i>	8,789		
<i>Supplementary</i>	<u>304</u>		
		9,093	8,916
Gross expenditure		9,093	8,916
<i>Deduct</i>			
B Appropriations-in-aid			
<i>Original</i>	101		
<i>Supplementary</i>	<u>102</u>		
		203	180
Net expenditure			
<i>Original</i>	8,688		
<i>Supplementary</i>	<u>202</u>		
		8,890	8,736
		8,890	8,268

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	<u>153,988</u>	<u>31,042</u>

Deirdre Malone
Accounting Officer
Irish Human Rights and Equality Commission

27 August 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
€000	€000	€000
Pay	5,529	4,958
Non pay	3,039	3,428
Grants	348	—
Gross expenditure	8,916	8,386
<i>Deduct</i>		
Appropriations-in-aid	180	118
Net expenditure	8,736	8,268
Changes in capital assets		
<i>Property, plant and equipment</i> (note 2.1)		
Purchases	(34)	
Depreciation	162	
Loss on disposals	9	
<i>Intangible assets (note 2.2)</i>		
Purchases	(38)	
Amortisation	12	
	111	109
Changes in net current assets		
Increase in prepayments	(141)	
Increase in accrued expenses	311	
	170	200
Direct expenditure	9,017	8,577
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	334	157
Net programme cost	9,351	8,734

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.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	195	—
Vote 18	National Shared Services Office	11	12
Vote 43	Office of the Government Chief Information Officer	128	145
		334	157

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	1,132	1,269
Intangible assets	2.2	121	95
		1,253	1,364
Current assets			
Bank and cash	2.3	201	184
Prepayments	2.4	354	214
Net Exchequer funding	2.8	1	9
Other debit balances	2.5	—	3
		556	410
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	357	46
Other credit balances	2.7	201	196
		558	242
Net current (liabilities)/assets		(2)	168
Net assets		1,251	1,532
Represented by:			
State funding account	2.9	1,251	1,532

2.1 Property, plant and equipment

	Leasehold improvements	Furniture and fittings	Office and IT equipment	Total
	€000	€000	€000	€000
Cost or valuation ^b				
At 1 January 2024	1,746	360	420	2,526
Additions	—	34	—	34
Disposals	—	—	(39)	(39)
At 31 December 2024	1,746	394	381	2,521
Accumulated depreciation				
At 1 January 2024	683	276	298	1,257
Depreciation for the year	87	38	36	161
Depreciation on disposals	—	—	(29)	(29)
At 31 December 2024	770	314	305	1,389
Net assets				
At 31 December 2024	976	80	76	1,132
At 31 December 2023	1,063	84	122	1,269

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	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	120	—	120
Additions	—	38	38
At 31 December 2024	120	38	158
Accumulated amortisation			
At 1 January 2024	25	—	25
Amortisation for the year	12	—	12
At 31 December 2024	37	—	37
Net assets			
At 31 December 2024	83	38	121
At 31 December 2023	95	—	95

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	201	184
	201	184

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Training and development	50	25
Operational services, supplies and sundry equipment	60	167
Digital capital investment and IT expenses	97	19
Premises expenses	75	3
Consultancy services and value for money and policy reviews	3	—
Legal fees	69	—
	354	214

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Cycle to work scheme	—	2
Payroll debtors	—	1
	—	3

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Salaries, wages and allowances	167	—
Holiday pay accrual	84	—
Travel and subsistence	—	1
Training and development	—	4
Operational services, supplies and sundry equipment	27	8
Digital capital investment and IT expenses	2	10
Premises expenses	49	17
Consultancy services and value for money and policy reviews	10	5
Legal fees	9	1
Grants	9	—
	357	46

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Professional services withholding tax	47	49
Value added tax	15	68
Income tax	68	54
Pay related social insurance	57	13
Universal social charge	13	12
Cycle to work scheme	1	—
	201	196

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	154	31
Exchequer grant undrawn	(153)	(40)
Net Exchequer funding	1	(9)
Represented by:		
Debtors		
Bank and cash	202	184
Debit balances	—	3
	202	187
Creditors		
Due to the State	(201)	(196)
	(201)	(196)
	1	(9)

2.9 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		1,532	1,841
Disbursements from the Vote			
Estimate provision	Account	8,890	
Surplus to be surrendered	Account	154	
Net vote		8,736	8,268
Expenditure borne elsewhere	1.1	334	157
Net programme cost	1	(9,351)	(8,734)
Balance at 31 December		1,251	1,532

2.10 Operating lease ^a

at 31 December	2024	2023
	€000	€000
Operating lease expense for year	259	265
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows		
Not later than one year	281	265
Between 1 year and 5 years	1,286	88
Later than 5 years	—	—

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

2.11 Commitments

Global commitments	2024	2023
at 31 December	€000	€000
Procurement of goods and services ^a	162	647
Non-capital grant commitments	256	278
Legal and other projects	—	216
Total of legally enforceable commitments	418	1,141

Note ^a **Procurement of goods and services**
Procurement of goods and services in prior year included operational lease commitments of €343,000. The operating lease commitments at 31 December 2023 are calculated over 16 months as there was a break clause in May 2025.

2.12 Impact of accounting policy changes in 2024

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

	2024
	€000
Payroll accrual ^a	(167)
Holiday accrual ^a	(84)
	(251)

Note ^a CGAS 39A Employee Benefits Part A
^b CGAS 17 Property, Plant, and Equipment (Note 2.10) has nil impact on the State funding balance

Note 3 Vote Expenditure

Analysis of administration expenditure ^a

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.

		Estimate provision		2024	2023
		€000	€000	Outturn	Outturn
				€000	€000
i	Salaries, wages and allowances				
	<i>Original</i>	5,506			
	<i>Supplementary</i>	167			
			5,673	5,529	4,958
ii	Travel and subsistence				
	<i>Original</i>	30			
	<i>Supplementary</i>	17			
			47	47	49
iii	Training and development				
	<i>Original</i>	150			
	<i>Supplementary</i>	13			
			163	164	558
iv	Operational services, supplies and sundry equipment				
	<i>Original</i>	1,259			
	<i>Supplementary</i>	(354)			
			905	895	875
v	Digital capital investment and IT expenses				
	<i>Original</i>	244			
	<i>Supplementary</i>	113			
			357	357	378
vi	Premises expenses				
	<i>Original</i>	600			
	<i>Supplementary</i>	59			
			659	657	537
vii	Policy reviews, consultancy services and research				
	<i>Original</i>	200			
	<i>Supplementary</i>	(6)			
			194	194	193

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
viii	Contract legal expertise			
	<i>Original</i>	450		
	<i>Supplementary</i>	295		
			745	724
			8,743	8,568
				838
				8,386

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 in 2024. The 2023 comparative figures have been reclassified to reflect the new structure.

Significant variations

The following outlines the reasons for significant variations in expenditure from the amount provided (+/- 25% and €100,000).

iv Operational services, supplies and sundry equipment

Estimate provision €1.259 million; outturn €895,000

The decrease on expenditure of €364,000 on operational services, supplies and sundry equipment was due to significant savings being identified. Savings in this subhead were offset against increased expenditure incurred in subhead viii contract legal expertise.

v Digital capital investment and IT expenses

Estimate provision €244,000; outturn €357,000

The increase on expenditure of €113,000 on digital capital investment and IT expenses was due to increased software licence costs and the initiation of a website development project.

viii Contract legal expertise

Estimate provision €450,000; outturn €724,000

The increase on expenditure of €274,000 on contract legal services was due to increased specialist legal assistance required to support our increased human rights and equality litigation activity pursued by IHREC in accordance with its statutory functions.

Programme A Irish Human Rights and Equality Commission Function

		Estimate provision		2024	2023
		€000	€000	Outturn	Outturn
				€000	€000
A.1	Administration – pay				
	<i>Original</i>	5,506			
	<i>Supplementary</i>	167			
			5,673	5,529	4,958
A.2	Administration – non pay				
	<i>Original</i>	2,933			
	<i>Supplementary</i>	137			
			3,070	3,039	3,428
A.3	Grants		350	348	—
			9,093	8,916	8,386

Note 4 Receipts

4.1 Appropriations-in-aid

		Estimate provision		2024	2023
		€000	€000	Realised	Realised
				€000	€000
1	Receipts from additional superannuation contributions on public service remuneration				
	<i>Original</i>	100			
	<i>Supplementary</i>	2			
			102	100	96
2	Miscellaneous				
	<i>Original</i>	1			
	<i>Supplementary</i>	100			
			101	80	22
			203	180	118

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	83	87

5.2 Pay

	2024	2023
	€000	€000
Pay	4,975	4,469
Higher, special or additional duties allowances	20	15
Overtime	—	4
Employer's PRSI	534	470
Total pay	5,529	4,958

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024	2023
			€	€
Higher, special or additional duties allowances	2	1	14,790	8,583
Overtime	—	—	—	2,947

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	2024	2023
20,000	59,999	66	54
60,000	69,999	5	5
70,000	79,999	10	8
80,000	89,999	5	6
90,000	99,999	3	1
100,000	109,999	1	1
110,000	119,999	1	1
120,000	129,999	1	1
130,000	139,999	1	—
140,000	169,999	—	—
170,000	179,999	—	1

5.5 Remuneration and taxable benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	123	70
Outgoing Director 2023	—	50
Allowances	15	15
	138	135

The Accounting Office 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 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

There was no retired civil servants in receipt of a civil service pension re-engaged on a fee basis.

5.7 Severance

During 2024, there was no staff member whose employment was terminated.

5.8 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	10	28,918	37,420
Overpayments with recoupment plans in place	8	21,141	19,942

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 ten Individuals with overpayments as at 31 December 2024 of whom eight individuals have recoupment plans in place.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Commission in the year

	Claims by		Total 2024	Total 2023
	Employees	Members of the public		
Number of cases	1	—	1	—
	€000	€000	€000	€000
Commission own legal costs	66	—	66	—
Payments to/on behalf of the Commission				
Compensation	10	—	10	—
Legal costs	20	—	20	—
Other costs	—	—	—	—
Total	96	—	96	—