

Appropriation Account 2024

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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €833,000 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, National Development Plan Delivery and Reform 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.

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 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>
Furniture and fittings	10 years	10%
Office equipment	5 years	20%
IT equipment	5 years	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 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.

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 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 Office.

- 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 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, which operates under the auspices of the Department of the Taoiseach.

There were four meetings of the Audit Committee in 2024 and the audit work programme agreed in 2023 was implemented in 2024.

Procurement

The Office 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 €764,000 in 2024.

The Office has provided details of one non-competitive contract in the annual return in respect of Circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of this one contract valued at €26,000 for the provision of radio/microwave broadband to Áras an Uachtaráin with connectivity to government networks and the OGCI. A competitive procurement process will be undertaken in 2025.

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 2024, 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 2024 that require disclosure in the appropriation account.

John Callinan
Accounting Officer
President's Establishment

25 March 2025

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 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 1 President's Establishment 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 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 this regard

Seamus McCarthy
Comptroller and Auditor General

13 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 1 President's Establishment

Appropriation Account 2024

		<u>2024</u>	<u>2023</u>
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A	President's Establishment	3,591	3,103
B	Centenarians' Bounty	1,765	1,446
	Gross expenditure	5,356	4,549
<i>Deduct</i>			
C	Appropriations-in-aid	96	122
	Net expenditure	5,260	4,427

Surplus

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

	<u>2024</u>	<u>2023</u>
	€	€
Surplus to be surrendered	832,736	892,344

John Callinan
Accounting Officer
President's Establishment

25 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	<u>2024</u>	<u>2023</u>
	€000	€000
Programme cost	1,378	1,441
Pay	2,323	2,141
Non pay	848	741
Gross expenditure	4,549	4,323
<i>Deduct</i>		
Appropriations-in-aid	122	124
Net expenditure	4,427	4,199
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	9	8
Changes in net current assets		
Decrease in inventories	83	
Increase in prepayments	(44)	
Increase in accrued income	(4)	
Increase in accrued expenses	110	
	<u>145</u>	<u>(58)</u>
Direct expenditure	4,581	4,149
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,905	5,303
Net programme cost	10,486	9,452

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.

	2024	2023
	€000	€000
Vote 12 Superannuation and Retired Allowances	705	698
Vote 13 Office of Public Works	2,905	2,368
Vote 18 National Shared Services Office	396	312
Vote 20 Garda Síochána	254	233
Vote 28 Foreign Affairs	76	174
Vote 36 Defence	535	496
Vote 43 Office of the Government Chief Information Officer	63	60
Central Fund – emoluments and allowances of the President and pensions of former presidents	971	962
	5,905	5,303

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	—	9
Current assets			
Bank and cash		24	106
Inventories	2.2	4	87
Prepayments	2.3	71	27
Accrued income		8	4
Net Exchequer funding	2.7	7	(39)
Other debit balances	2.4	51	2
		165	187
<i>Less</i>			
Current liabilities			
Accrued expenses	2.5	149	39
Other credit balances	2.6	82	69
		231	108
Net current (liabilities)/assets		(66)	79
Net (liabilities)/assets		(66)	88
Represented by:			
State funding account	2.8	(66)	88

2.1 Property, plant and equipment

	IT equipment	Total
	€000	€000
Cost or valuation		
At 1 January 2024	43	43
At 31 December 2024	43	43
Accumulated depreciation		
At 1 January 2024	34	34
Depreciation for the year	9	9
At 31 December 2024	43	43
Net assets		
At 31 December 2024	—	—
At 31 December 2023	9	9

2.2 Inventories

at 31 December	2024	2023
	€000	€000
Centenarian medals	4	87
	4	87

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Software support	42	8
Administration	16	16
Other	13	3
	71	27

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll advance	50	—
Other debit suspense items	1	2
	51	2

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
IT services and support	3	—
Administration expenses	33	39
Payroll related accruals	113	—
	<u>149</u>	<u>39</u>

2.6 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	35	32
Pay related social insurance	18	17
Withholding tax	—	1
Value added tax	9	—
Pension contributions	5	5
Universal social charge	7	7
	<u>74</u>	<u>62</u>
Suspense		
Payroll deductions held in suspense	8	7
	<u>82</u>	<u>69</u>

2.7 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	833	892
Exchequer grant undrawn	(840)	(853)
Net Exchequer funding	<u>(7)</u>	<u>39</u>
Represented by:		
Debtors		
Bank and cash	24	106
Debit balances: suspense	51	2
	<u>75</u>	<u>108</u>
Creditors		
Due to the State	(74)	(62)
Credit balances: suspense	(8)	(7)
	<u>(82)</u>	<u>(69)</u>
	<u>(7)</u>	<u>39</u>

2.8 State funding account

	Note	2024		2023
		€000	€000	€000
Balance at 1 January			88	38
Disbursements from the Vote				
Estimate provision	Account	5,260		
Surplus to be surrendered	Account	(833)		
Net vote			4,427	4,199
Expenditure borne elsewhere	1.1		5,905	5,303
Net programme cost	1		(10,486)	(9,452)
Balance at 31 December			(66)	88

2.9 Commitments

	2024	2023
	€000	€000
at 31 December		
Procurement of goods and services	<u>84</u>	<u>—</u>

Note ^a Commitments for 2024 represent non-cancellable contracts at year end. Comparative figures have been re-analysed and amended to reflect the updated disclosure requirement for the procurement of goods and services

2.10 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
Holiday accrual ^a	(44)
Payroll accrual ^a	(69)
	<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.

	Estimate provision €000	2024	2023
		Outturn	Outturn
		€000	€000
i Salaries, wages and allowances	2,401	2,323	2,141
ii Travel and subsistence	310	122	103
iii Training and development	40	10	16
iv Operational services supplies and sundry equipment	552	509	506
v Digital capital investment and IT expenses	360	204	112
vi Premises expenses	9	3	4
	3,672	3,171	2,882

Note ^a The non-pay administration subheads were reduced from seven to five in 2024 as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure.

Significant variations

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

ii Travel and subsistence

Estimate provision €310,000; outturn €122,000

A shortfall in expenditure of €188,000 arose as domestic and international travel was less than originally envisaged.

v Digital capital investment and IT expenses

Estimate provision €360,000; outturn €204,000

There was a shortfall in expenditure of €156,000. The estimate provided for investment to replace the current Lotus Notes system. Progress on the project was delayed as a result of competing business priorities. The project is to be progressed in 2025.

Programme A President's Establishment

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	2,335	2,258	2,078
A.2	Administration – non pay	1,256	845	738
		3,591	3,103	2,816

Programme B Centenarians' Bounty

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	66	65	63
B.2	Administration – non pay	15	3	3
B.3	Centenarians' bounty	1,684	1,378	1,441
		1,765	1,446	1,507

Significant variations

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

B.3 Centenarians' bounty

Estimate provision €1.684 million; outturn €1.378 million

Overall, the expenditure in relation to programme B was €306,000 lower than provided because there were fewer centenarians than provided for. 541 centenarian bounties were paid out in 2024 and approximately 630 were provided for. Spend in this area is demand led. A timing difference in relation to the receipt of and payment for centenarian medals also contributed to this saving.

Note 4 Receipts

4.1 Appropriations-in-aid

	2024		2023
	Estimate provision	Realised	Realised
	€000	€000	€000
1 Receipts from additional superannuation contributions on public service remuneration	89	98	89
2 Miscellaneous	7	24	35
	96	122	124

Note 5 Staffing and Remuneration

5.1 Employee numbers

	2024	2023
Full time equivalents		
Number of staff at year end	30	29

5.2 Pay

	2024 €000	2023 €000
Pay	2,083	1,910
Higher, special or additional duties allowances	61	60
Overtime	22	25
Employer's PRSI	157	146
Total pay	2,323	2,141

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	6	3	23,707	22,728
Overtime	15	—	5,643	7,246

Note ^a No member of staff received additional payments in more than one category.

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	2024	2023
20,000	59,999	16	18
60,000	69,999	7	3
70,000	79,999	1	1
80,000	89,999	2	1
90,000	99,999	—	1
100,000	109,999	2	1
110,000	119,999	1	2
120,000	129,999	1	—
130,000	139,999	—	1
140,000	149,999	1	—
150,000	209,999	—	—
210,000	219,999	—	1
220,000	229,999	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 salary level is disclosed in the appropriation account for Vote 2.