

Appropriation Account 2025

Vote 23

An Coimisiún Toghcháin

Introduction

As Accounting Officer for Vote 23, I am required each year to prepare the appropriation account for the Vote and 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 An Coimisiún Toghcháin.

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 €4.159 million 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.

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 major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	Licence term 2-10 years	50%-10%
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 An Coimisiún Toghcháin.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive. 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 functions are provided on a shared services basis by the National Shared Services Office (Vote 18). The Accounting Officer of the National Shared Service Office is responsible for the operation of controls within the Shared Service Centres.

The Accounting Officer for Shared Services has put in place an audit process to provide independent assurance on the operation of controls within shared services. This assurance is a combination of

- Internal audit work performed by the National Shared Services Office Internal Audit Unit.
- Audits conducted by a firm of accountants in accordance with the International Standard on Assurance Engagements (ISAE 3402), designed to report to user departments and their auditors on the controls within shared services. These audits report on the effectiveness of controls operated in 2025.

The Accounting Officer for shared services has provided me with a letter of assurance on the internal control and audit arrangements and reports on the audits of the operation of controls during 2025.

I take assurance from the system of control within shared services as reported to me by the Accounting Officer for the National Shared Services Office.

Financial control environment

A control environment comprising the following elements was in place.

- Financial responsibilities were assigned at management level with corresponding accountability.
- Reporting arrangements were established at all levels where responsibility for financial management has been assigned.
- Formal procedures were established for reporting significant control failures and ensuring appropriate corrective action.
- An Audit and Risk Committee advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes were documented as they were developed, the remaining documented processes are under development.
- There were systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting were in place, including segregation of duties and a system of delegation and accountability.

- There was an appropriate budgeting system with an annual budget which was kept under review by senior management.
- There were regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operated within An Coimisiún.
- There were systems aimed at ensuring the security of the ICT systems.
- There were appropriate capital investment control guidelines and formal project management disciplines.

Internal Audit

The internal audit function was put in place on 25 April 2024 and the audit plan for 2024-2026, which was reviewed by me and by the Audit and Risk Committee, has been drawn up. Procedures are in place to ensure that the reports of the internal audit function are followed up. I confirm that a review of the effectiveness of the system of internal control is in place and has been conducted for 2025.

Audit and Risk Committee

An Coimisiún Toghcháin has an Audit and Risk Committee. The role of the Committee is to oversee, advise and support An Coimisiún and the Chief Executive/Accounting Officer by reviewing the assurances on a range of matters including the integrity of internal financial controls, risk management and financial statements. It also reviews and approves the internal audit annual work programme.

Procurement

An Coimisiún ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €4.202 million in 2025.

An Coimisiún has provided details of one non-competitively procured contract in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

An Coimisiún complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT) totalling €150,000 (exclusive of VAT) with Live Nation Ireland Holdings Ltd – the sole supplier for event organisation for Electric Picnic.

The above contract has been included in the 40/2002 annual return referenced above.

Risk and control framework

An Coimisiún 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 this office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Team 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. Control deficiencies are communicated to those responsible for taking corrective action and to the Management Team and the Audit and Risk Committee, where relevant, in a timely way up to and including escalating any issues arising in an appropriate manner. Key risks and related controls were identified and processes put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

An Coimisiún has put in place procedures to monitor the effectiveness of its risk management and control procedures. An Coimisiún's monitoring and review of the effectiveness of the system of internal financial control is informed by the senior management within an Coimisiún responsible for the development and maintenance of the internal financial control framework and is informed by the work of the internal and external auditors.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that resulted in, or may result in, a material loss.

Art O'Leary

Accounting Officer

An Coimisiún Toghcháin

23 June 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 23 An Coimisiún Toghcháin Opinion on the appropriation account

I have audited the appropriation account for Vote 23 An Coimisiún Toghcháin 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 23 An Coimisiún Toghcháin 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 An Coimisiún Toghcháin 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

23 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 23 An Coimisiún Toghcháin

Appropriation Account 2025

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Manage the functions of An Coimisiún Toghcháin	11,799	7,600	10,246
Gross expenditure	11,799	7,600	10,246
<i>Deduct</i>			
B Appropriations-in-aid	181	141	108
Net expenditure	11,618	7,459	10,138

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	4,158,567	1,581,308

Art O'Leary

Accounting Officer

An Coimisiún Toghcháin

23 June 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
€000	€000	€000
Programme cost	197	138
Pay	3,129	2,466
Non pay	4,274	7,642
Gross expenditure	7,600	10,246
<i>Deduct</i>		
Appropriations-in-aid	141	108
Net expenditure	7,459	10,138
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	1	
<i>Intangible assets (note 2.2)</i>		
Purchases	(18)	
Amortisation	9	
	(8)	(74)
Changes in net current assets		
Decrease in prepayments	6	
Increase in accrued expenses	75	
	81	83
Direct voted expenditure	7,532	10,147
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	118	49
Notional rent	159	—
Net programme cost	7,809	10,196

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 23 borne elsewhere.

	2025	2024
	€000	€000
Vote 13 Office of Public Works	59	—
Vote 18 National Shared Services Office	7	—
Vote 43 Office of the Government Chief Information Officer	52	49
	118	49

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	9	10
Intangible assets	2.2	84	75
		93	85
Current assets			
Bank and cash	2.3	7	75
Prepayments	2.4	72	78
Other debit balances	2.5	88	1
Net Exchequer funding	2.8	129	48
		296	202
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	273	198
Other credit balances	2.7	224	124
		497	322
Net current liabilities		(201)	(120)
Net liabilities		(108)	(35)
Represented by:			
State funding account	2.9	(108)	(35)

2.1 Property, plant and equipment

	Furniture and fittings €000	Total €000
Cost or valuation		
At 1 January 2025	12	12
Additions	—	—
At 31 December 2025	12	12
Accumulated depreciation		
At 1 January 2025	2	2
Depreciation for the year	1	1
At 31 December 2025	3	3
Net assets		
At 31 December 2025	9	9
At 31 December 2024	10	10

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	78	78
Additions	18	18
At 31 December 2025	96	96
Accumulated amortisation		
At 1 January 2025	3	3
Amortisation for the year	9	9
At 31 December 2025	12	12
Net assets		
At 31 December 2025	84	84
At 31 December 2024	75	75

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	7	75
	<u>7</u>	<u>75</u>

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Software support	59	72
Administration	13	6
	<u>72</u>	<u>78</u>

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Other debit balances	88	1
	<u>88</u>	<u>1</u>

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
ICT and telecommunications	4	1
Due for services	107	30
Payroll accrual	162	167
	<u>273</u>	<u>198</u>

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	56	45
Pay related social insurance	33	25
Professional services withholding tax	6	12
Value added tax	9	15
Universal social charge	10	9
Extra Exchequer receipts	88	—
	<u>202</u>	<u>106</u>
Payroll deductions held in suspense	21	18
Appeal fees held in suspense	1	—
	<u>224</u>	<u>124</u>

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	4,159	1,581
Exchequer grant undrawn	(4,288)	(1,629)
Net Exchequer funding	<u>(129)</u>	<u>(48)</u>
Represented by:		
Debtors		
Bank and cash	7	75
Debit balances: suspense	88	1
	<u>95</u>	<u>76</u>
Creditors		
Due to the State	(202)	(106)
Credit balances: suspense	(22)	(18)
	<u>(224)</u>	<u>(124)</u>
	<u>(129)</u>	<u>(48)</u>

2.9 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		(35)	(26)
Disbursements from the Vote			
Estimate provision	Account	11,618	
Surplus to be surrendered	Account	(4,159)	
Net vote		7,459	10,138
Expenditure borne elsewhere	1.1	118	49
Notional rent	1	159	—
Net programme cost	1	(7,809)	(10,196)
Balance at 31 December		(108)	(35)

2.10 Commitments

	2025	2024
	€000	€000
Global commitments		
at 31 December		
Procurement of goods and services	229	509

2.11 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	€000
Holiday accrual ^a	—	(68)
Payroll accrual ^a	—	(99)
	—	(167)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 23 is classified as administrative expenditure applied towards a single programme.

		2025	2024
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	4,000	2,466
ii	Travel and subsistence	220	72
iii	Training and development	250	47
iv	Operational services, supplies and sundry equipment	125	156
v	Digital capital investment and IT expenses	675	281
vi	Premises expenses	630	113
vii	Policy reviews, consultancy services and research	1,000	343
viii	Research, education and public engagement	4,695	3,768
ix	Referendum function	—	2,862
		11,595	10,108

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 €220,000; outturn €72,000

The underspend of €148,000 arose as planned attendances by staff to conferences and summits did not proceed due to the day-to-day business commitments throughout the year.

iii Training and development

Estimate provision €250,000; outturn €112,000

The underspend of €138,000 relative to the estimated provision was driven by the pressure of day-to-day business commitments throughout the year.

v. Digital capital investment and IT expenses

Estimate provision €675,000; outturn €313,000

The shortfall in expenditure of €362,000 relative to the estimates provided was driven by the following factors. There were less than anticipated ICT charges due to lower than forecast staff headcount growth. This in turn impacted on the progress of certain projects and the implementation of ICT systems. It is expected the implementation of business systems and progression of various projects will increase utilisation of this budget in 2026.

vi Premises expenses

Estimate provision €630,000; outturn €124,000

The underspend of €506,000 is due to the delay in the second building being made available and also to date there have been no utility bills paid for Block M. These costs recorded through central meters are being paid for by the Revenue Commissioners and a portion is required to be allocated to An Coimisiún.

vii Policy reviews, consultancy services and research

Estimate provision €1,000,000; outturn €435,000

The underspend of €565,000 relative to the estimated provision was driven by lower than anticipated legal costs; parts of the Electoral Reform Act 2022 were not commenced and related legal costs did not materialise.

viii Research, education and public engagement

Estimate provision €4,695,000; outturn €3,036,000

The underspend of €1,659,000 relative to the estimated provision was driven by progress of certain projects being behind what was anticipated therefore billing is behind what was expected. This is due to a number of factors including timing of recruitment and the electoral event in Q4 2025. A number of research projects commenced in 2025 will fall due for payment in 2026.

Programme A Manage the functions of An Coimisiún Toghcháin

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
A.1 Administration – pay	4,000	3,129	2,466
A.2 Administration – non pay	7,595	4,274	7,642
A.3 An Coimisiún Toghcháin	204	197	138
	11,799	7,600	10,246

A.3 An Coimisiún Toghcháin

Fees payable to members of the Commission and members of the Audit and Risk Committee are set by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The Chairperson of the Commission receives €111,970 per annum and members receive €11,970 per annum. The Chairperson of the Audit and Risk Committee receives €402 per meeting attended and members receive €283 per meeting attended both capped at five meetings per annum.

	2025	2024
	€000	€000
Commission		
Honourable Ms Justice Marie Baker, Chairperson	121,301	65,316
Maura Quinn	14,963	8,978
John Curran	14,963	8,978
Caroline Fennell	14,963	8,978
Alex Attwood	11,970	23,940
Ger Deering – Ombudsman ^a	—	—
Peter Finnegan – Clerk of the Dáil ^{a b}	—	—
Elaine Gunn – Clerk of the Dáil ^{a b}	—	—
	178,160	116,190
Audit and Risk Committee		
Cyril Maybury – chairperson ^c	1,610	1,610
Ken Owens – chairperson ^c	402	—
Maura Quinn	1,414	1,131
Kieran Coughlan	1,414	1,131
Tom Ward ^a	—	—
Louise Jevens ^a	—	—
	4,840	3,872

Note ^a Members do not receive fees under one person one salary principal

^b Elaine Gunn replaced Peter Finnegan with effect from October 2025

^c Cyril Maybury resigned in September 2025. Ken Owens was appointed in December 2025

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision €000	Realised €000	Realised €000
1	Additional superannuation contributions	181	133	108
2	Other income	—	8	—
		181	141	108

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	7,459
Department of Social Protection employee benefits	8
Additional superannuation contributions	133
Total revenue	7,600
Represented by	
Total appropriations-in-aid (note 4.1)	141
Central Fund grant	7,459
	7,600

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	—	—
Refund of media buying	88	—
Transferred to the Exchequer	—	—
Balance at 31 December	88	—

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	40	30

5.2 Pay

	2025	2024
	€000	€000
Pay	2,834	2,244
Other allowances	19	18
Overtime	16	4
Employer's PRSI	260	200
	3,129	2,466

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Other allowances	3	1	13,428	12,650
Overtime	16	—	2,605	2,011

5.4 An Coimisiún employee pay band

The number of An Coimisiún 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	16	17
60,000	69,999	5	4
70,000	79,999	3	1
80,000	89,999	2	1
90,000	99,999	5	3
100,000	109,999	3	3
110,000	119,999	1	1
120,000	129,999	2	1
130,000	139,999	1	1
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	—
170,000	179,999	—	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	<u>232</u>	<u>225</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 superannuation scheme for established civil servants and his entitlements to retirement benefits did not extend beyond the standard terms of that scheme.