**Committee of Public Accounts on the Examination of the 2019 and 2020 Appropriation Accounts for Vote 31 – Transport, the 2020 Financial Statements for the National Transport Authority and the 2020 Financial Statements for Transport Infrastructure Ireland.**

**Issue One – Evaluating Exchequer spending on public transport infrastructure projects;**

The National Development Plan 2021-2030 (NDP)[1] and the NTA's Transport Strategy for the Greater Dublin Area 2016-2035[2] commit to ambitious public transport infrastructure projects for the State and the Greater Dublin Area respectively. Alongside the revised NDP, the Government announced a €35 billion package of investment in public transport and active travel[3] . The Minister for Transport stated that there is approximately €70 billion worth of transport projects in the planning process as of March 2022[4]. Given the extent of expenditure in this area, the Committee will actively monitor the value-for-money achieved from major projects related to both strategies.

The need for a Metro system for the Greater Dublin Area was first proposed in the A Platform for Change[5] strategy, published by the former Dublin Transportation Office in September 2000.

Approximately €300 million has been spent up to the end of March 2023 on Metrolink, and the old Metro North and Metro West projects. Despite this significant investment, physical construction has yet to begin on a metro system for the Greater Dublin Area.

The most likely cost for the construction of the Metrolink system was estimated at €9.5 billion by the Department in April 2023[6], with the most credible capital cost ranging from €7.16 billion to €12.25 billion[7], although some estimates for the project allow for a cost as high as €21.5 billion[8]. The Committee is concerned at the range of estimates and expresses its wish that the cost of the project does not exceed €9.5 billion, particularly in light of other public infrastructure projects such as the National Children's Hospital, which is projected to be completed significantly over-budget.

The metro system for Dublin proposed in A Platform For Change was due to be in operation by 2010. A Railway Order for the later Metro North project was granted by An Bord Pleanála in October 2010, with planning permission granted by the same body in October 2011. In November 2011, the Metro North project was suspended by the Government, primarily as a result of the prevailing economic downturn. A new Metro North project was announced by the NTA in September 2015, with services due to commence in 2026[9].

The Metrolink project succeeded that project, and according to correspondence from the Department in April 2023, Metrolink services are currently projected to commence in 2034. The

[1] National Development Plan 2021-2023
[2] Transport Strategy for the Greater Dublin Area 2016-2035
[3] Department of Transport Press Release - 4 October 2021
[4] Oral Parliamentary Questions 7, 19, 29, 32, 59 - 3 March 2022
[5] A Platform for Change: Outline of an Integrated transporation strategy for the Greater Dublin Area 2000 to 2016
[6] R1852 PAC 33
[7] Updated Metrolink Preliminary Business Case - National Transport Authority
[8] R1852 PAC 33
[9] National Transport Authority Press Release - 29 September 2015

importance of Metrolink is underlined in the updated business case for the project, published in July 2022. Alongside benefits for public transport users, road users, the economy, and the environment, Metrolink's most likely benefit to cost ratio stands at 1.4, with a potential range from 1.1 to 2. It is imperative for the final cost, amongst other reasons, that Metrolink is completed on time, as it has been estimated that each year of delay would add additional costs of between €100 million and €300 million[10], in addition to delaying the economic and social benefits associated with Metrolink.

The Committee is frustrated at how long it has taken from the initial proposal for a metro system in Dublin, to the most recent date for completion. The Committee notes that, according to that timeline, Metrolink will be delivered 23 years after planning permission was granted to the original Metro North project

The Committee is anxious to see Metrolink completed by 2034, as per the current timeline, and Recommendation 1 below underlines the Committee's intention to keep abreast of the duration and cost of the Metrolink project.

Delays have been a factor in the publication of the proposed All-Island Strategic Rail Review, which is set to propose significant improvements in public transport infrastructure outside of Dublin. The Department informed the Committee in November 2021[11] that the review was set to be completed by Q4 2022.

However, recent correspondence from the Department indicates that publication of same has been delayed until the second half of 2023. The Committee will continue to monitor relevant developments after the 2023 Dáil summer recess.

**Recommendation 1:**

**The Committee recommends that the Department provides it with a report on the Metrolink project by September 2023, and on an annual basis thereafter for the duration of the project, to include:**

- **an up-to-date detailed breakdown of the total expenditure on Metrolink**
- **the most up-to-date estimated cost of the project, and**
- **any milestones that have been achieved, missed, or amended within that timeframe.**

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation.

[10] Updated Metrolink Preliminary Business Case - National Transport Authority
[11] R871 PAC 33

The Department notes and accepts the PAC recommendation in relation to reporting on the Metrolink project and intends to work with its agency Transport Infrastructure Ireland (TII) to revert to the PAC on this matter and in the timeline requested.

A report is currently being prepared addressing the requested items and this will be provided to the Committee in September. It is acknowledged that an update of that report will be provided annually thereafter for the duration of the project.

**Issue Two – Ineffective Exchequer expenditure on key public transport infrastructure projects;**

As a result of the suspension of the Metro North, Metro West and DART Interconnector projects, the Committee highlights that Exchequer expenditure on those three projects has been ineffective.

Of the €166 million invested in Metro North to the end of 2014, the residual value[12] of this expenditure stands at €67 million, leaving lost expenditure totalling €99 million[13]. Expenditure of €18.7 million on Metro West is also lost, as the suspended project is not included in the NDP or current NTA strategies.

Expenditure to September 2015[14] on the original DART Interconnector project totalled approximately €45 million. The Department informed the Committee that 20-25% of this expenditure had a residual value. Therefore, between €31.5 million and €33.8 million has been lost on that project.

The Committee highlights a cumulative loss to date of approximately €150 million of Exchequer funding on these three projects. The Committee believes that too much time and money has been ineffectively utilised over the past two decades by successive Governments on works associated with these infrastructure projects. All three projects were considered vital to connectivity and realising key economic and social benefits in the Greater Dublin Area when proposed. The Committee's response to the ineffective expenditure on these projects is included in its recommendation below.

**Recommendation 2:**

**The Committee recommends that the National Transport Authority reports to it by September 2023 on the lessons learned from the significant levels of ineffective expenditure on the Metro North, Metro West and DART Interconnector projects, and provides details of what the NTA is doing to prevent ineffective expenditure on the Metrolink project, and other planned public transport infrastructure projects.**

[12]This is the value of expenditure that has remained over time, and the related work can be used going forward.

[13] R1852 PAC 33

[14] It was decided by Government in September 2015 not to proceed with DART Underground in its existing format, and to examine the potential for lower cost solutions.

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation.

The Department notes and accepts the PAC recommendation in relation to reflecting on lessons from previous transport infrastructure spend and intends to work with its agency the National Transport Authority (NTA) to revert to the PAC on this matter and in the timeline requested.

A report is currently being prepared by the National Transport Authority (NTA), addressing the items set out in the recommendation. This report will be provided to the Committee in September.

**Issue Three – Expenditure on the enhancement of infrastructure to encourage modal shifts in travel within the State;**

In *A Platform for Change*, it was estimated that 63% of morning peak trips in Dublin would be undertaken by bus or rail by 2016[15], if the planned infrastructure projects were completed. According to a survey carried out by the Central Statistics Office (CSO) in 2019[16], 62.2% of journeys in the Dublin region were undertaken by car, with 12.6% of journeys made using public transport.

The dominance of the private car is even more pronounced outside Dublin, with the proportion of journeys undertaken by car rising to 78.6%, and only 4.1% of journeys undertaken by public transport. The COVID-19 pandemic had a big impact on journeys made in Dublin, with a 2021 CSO survey finding a significant increase in journeys made by walking, rising from 17.6% in 2019 to 24.6% in 2021[17]. Journeys by car or public transport decreased, falling to 55.7% and 10.9% respectively.

There was a significant rise nationally in journeys made using Public Service Obligation (PSO) services[18] from 2012 (210 million) to 2019 (295 million)[19], reflecting the State's economic and population growth in that timeframe. However, the COVID-19 pandemic had a huge impact on passenger numbers and revenues, with overall PSO journeys reducing by 53% to 138 million in 2020, with only a minor increase of 2.9% seen in 2021. The NTA state that a recovery was seen in November 2022 amongst bus and light rail services to pre-pandemic levels, with Dublin Bus and Bus Éireann surpassing November 2019 figures[20].

Journeys on Iarnród Éireann services remained below pre-pandemic levels of travel. NTA statistics[21] from 2021 show that passenger journeys on key Dublin rail routes – namely, DART services and the Dundalk to Arklow Commuter belt – are still below 2007 levels.

This presents a lack of return for the significant investment in heavy rail in that timeframe, despite improvements in services such as the introduction of a 10- minute DART service in the latter part of 2018.

[15] A Platform for Change: Outline of an Integrated transportation strategy for the Greater Dublin Area 2000 to 2016
[16] Central Statistics Office National Transport Survey 2019 (Table 2.3)
[17] Central Statistics Office Travel Behaviour Trends 2021 (Table 2.3)
[18] PSO funding is issued to Iarnród Éireann, Dublin Bus, Bus Éireann, and other operators to which PSO services were tendered out. Commercial services do not receive PSO funding (eg. Bus Éireann Expressway services).
[19] National Transport Authority Bus and Rail Statistics 2021
[20] National Transport Authority Press Release - 7 February 2023
[21] National Transport Authority National Rail Census 2021

The Committee believes that a lack of connection prevails within public transport networks in the State. Furthermore, land use and transport planning need to be evaluated together to build effective networks.

The Government anticipates expenditure ranging from €2.62 billion to €3.37 billion on the BusConnects Dublin programme up to 2030[22]. BusConnects programmes in Cork, Galway, Limerick, and Waterford are also likely to command significant Exchequer expenditure, with the current estimated cost for the Cork programme amounting to €600 million[23]. The NTA published a detailed breakdown of expenditure on BusConnects from 2018 to 2020[24], which amounted to €55 million, while the NTA's financial statements show further BusConnects expenditure of €31.4 million in 2021.

This Committee[25], and the Joint Committee on Transport and Communications[26], made the NTA aware of negative experiences of route changes reported by service users of routes delivered by BusConnects. The programme has seen significant changes already made to key bus corridors, however, no reviews of the network changes made as part of the programme have been published to date. Therefore, this Committee cannot evaluate the effectiveness of the significant expenditure on BusConnects.

Despite extensive Exchequer funding in the area of capital investment expenditure, there is currently no detail in the NTA's Financial Statements as to whether major projects are kept within budget, nor any rationale where this is not the case. The same is true for TII's Financial Statements. In the 2020 Financial Statements for the NTA, note 26.1 states that the expected cost of the Luas Green Line capacity enhancement project, undertaken by TII, increased from €88.8 million in 2019 to €95.7 million in 2020.

The rationale for this increase is not given by way of a note or footnote to the NTA's Financial Statements, and the variation is not separately accounted for in TII's 2020 Financial Statements. The Committee makes a recommendation to provide more information in this regard in Recommendation 4.

Furthermore, it is vital for the State to reduce its greenhouse gas emissions in order to meet targets set by the European Union and avoid large fines[27]. In order to comply with its 2020 targets, the State needed to purchase carbon credits, for which €8 million was set aside in the Revised Estimates for Public Services 2022. The Committee examined this issue in its eleventh report[28], and recommended 'urgent action to meet these targets going forward, in order to reduce expenditure by the State on statistical transfers or carbon credits.'

Achieving a significant modal shift from private car to public transport, or indeed walking or cycling, would help the State achieve a sizeable reduction in greenhouse gas emissions. The Committee underlines the need for effective spending in the area of public transport to achieve this goal.

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[22] Department of Transport Press Release - 8 March 2022
[23] BusConnects Cork
[24] Breakdown of Overall Expenditure on BusConnects to end-2020
[25] Committee of Public Accounts - Meeting Transcript - 27 January 2022
[26] Joint Committee on Transport and Communications - Meeting Transcript - 8 November 2022
[27] These were estimated in July 2017 by the Department of Finance to be in the order of €600 million per year if the State did not reach emissions targets by 2020
[28] Examination of the 2019 and 2020 Appropriation Accounts for Vote 29 - Environment, Climate and Communications, and expenditure on the National Broadband Plan

While statistics exist for the number of journeys made using PSO services, the Committee cannot effectively gauge the number of people switching from private car to other modes of travel, and the consequent value for money achieved from the significant investments made by Government in public transport services and infrastructure, and the promotion of active travel. The Committee underlines its intention to seek more information in this area through Recommendation 5.

**Recommendations 3:**

**The Committee recommends that the National Transport Authority:**

- **publishes a review on its website of the BusConnects programme on a twice-annual basis, including a survey of service user satisfaction with routes delivered by the programme, and**
- **provides detailed metrics for success when it makes announcements that it has successfully rolled out a new corridor or spine in relation to BusConnects.**

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation.

The Department notes and accepts the PAC recommendation in relation to reporting on the BusConnects programme and intends to work with its agency the National Transport Authority (NTA) to revert to the PAC on this matter and in the timeline requested.

The National Transport Authority (NTA) will undertake and publish twice-annual reviews on its BusConnects website of the revised bus routes being implemented under the Network Redesign Project of the BusConnects Programme. This review will include performance metrics and user surveys.

**Recommendations 4:**

**The Committee recommends that both the National Transport Authority and Transport Infrastructure Ireland provide a note in their respective financial statements to include details of any instances where the reported cost for a major capital project has varied by more than €5 million compared with the previous year, and the rationale for same.**

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation.

The Department notes and accepts the PAC recommendation in relation to reporting on cost variations and intends to work with its agencies Transport Infrastructure Ireland (TII) and the National Transport Authority (NTA) to revert to the PAC on this matter and in the timeline requested.

It is understood that "reported cost" means the expected final outturn cost for a project, and not the cost incurred during the financial year on the particular project.

As project lifecycles start from initial concepts and rudimentary estimates, it is proposed that this recommendation is implemented by reporting changes from the project estimate at Decision Gate 3 of the Public Spending Code. Decision Gate 3 represents the Final Business Case for a project, and is the point at which a final decision is taken to proceed or not proceed with the construction of a project.

As recommended, it is proposed that this reporting requirement is put in place for major projects, which is understood to mean projects requiring Government decision under the Public Spending Code. This will include all projects costing €200 million and above.

**Recommendation 5.**

**The Committee recommends that the National Transport Authority includes statistics in its annual report, starting from 2023, regarding**

- **the modes of transport used**
  - I. **in the Greater Dublin Area, and the cities of Cork, Galway, Limerick, and Waterford, and**
  - II. **nationally, broken down by local authority**
- **how peak travel compares to off-peak travel.**

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation.

The Department notes and accepts the PAC recommendation in relation to reporting on statistics concerning modes of transport and intends to work with its agency the National Transport Authority (NTA) to revert to the PAC on this matter and in the timeline requested.

The National Transport Authority (NTA) is now undertaking a National Household Travel Survey on an annual basis, with the 2022 survey report to be published shortly. This survey will be repeated and published annually. These surveys will provide the metrics referenced in the recommendation.

Given that these survey reports will be individually published, it may be that only certain statistics are included in the organisation's formal annual report, together with identification where the further information is available.

**Recommendation 6.**

**The Committee recommends that the National Transport Authority provide it with modelling by October 2023 on the projected impact of the Metrolink, DART+ and BusConnects projects, when completed, on the number of passenger journeys and modal shift in the Greater Dublin Area, and other cities nationwide**

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation.

The Department notes and accepts the PAC recommendation in relation to projected impact modelling and intends to work with its agency the National Transport Authority (NTA) to revert to the PAC on this matter and in the timeline requested.

In the case of the Greater Dublin Area, the National Transport Authority will undertake the requested modelling – extensive transport modelling has already been undertaken on an individual basis in relation to these projects – and compile a report for provision to the Committee during October.

In respect of the other cities, the design of the BusConnects services and infrastructure is at an earlier stage of development and the same level of transport modelling as in the case of Dublin is not yet feasible. Instead, the Department of Transport has proposed that details of the transport modelling undertaken in the preparation of the relevant transport strategies in each city would be compiled for provision to the Committee in October.

**Issue Four – PPP contracts/matters concerning toll schemes;**

In its first periodic report[29], the Committee of Public Accounts of the 32nd Dáil recommended that Transport Infrastructure Ireland, as per the recommendation in Chapter 4 of the C&AG's 2016 Report on the Accounts of the Public Services[30], publishes post-project reviews of its public-private partnership (PPP) projects. This Committee welcomes that this recommendation was implemented and that such reviews have been published for the majority of PPP schemes undertaken by TII.

There remains, however, a lack of transparency regarding these PPP projects, particularly regarding the risk profile for the State and the private entity. TII informed the Committee that it objects to the publication of unforeseen costs and losses of income borne by the private entity in PPP schemes as it is deemed commercially sensitive and confidential. The ability of the Committee to effectively analyse the value-for-money aspect of PPP schemes is undermined when there is such a dearth of financial information regarding private entities party to schemes.

The Committee also considered the collection of excess toll revenue by operators arising from overpayment by service users. This revenue is usually retained by operators. The Committee addresses these issues in Recommendation 7.

The Committee heard in its meeting with TII that refinancing mechanisms in PPP schemes can only be triggered by the private entity. The Committee pointed out during the engagement that the private entity could potentially benefit from cheaper borrowing rates than at the time of the scheme being agreed. The private entity could benefit from a better return on investment as a result, with the Exchequer potentially failing to benefit at all. The Committee seeks further details in Recommendation 8 on any cases in which this arose.

In its second meeting with the Department, the Committee highlighted that physical toll barriers, particularly at the entrance to the Port Tunnel, could be a significant source of pollution.

While implementing a barrier-free system similar to the M50 toll would require further investment by the Exchequer, the Committee points to the merits of exploring its implementation in Recommendation 9.

[29] Committee of Public Accounts of the 32nd Dáil: Periodic Report no: 1

[30] C&AG Report on the Accounts of the Public Services 2016: Chapter 4- Overview of Public Private Partnerships

**Recommendation 7:**

**The Committee recommends that the Department ensures that, for any future public-private partnership schemes it enters into:**

- **there should be more transparency on the risk profile for both the State and the private entity**
- **review clauses that can only be triggered by the private entity are avoided, and**
- **toll operators should not be allowed to retain excess tolls collected in cases of overpayment, and that this revenue should instead be invested in the community and/or roads maintenance.**

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation while noting that all the current Transport Public Private Partnership (PPP) contracts are commercial agreements and were subject to rigorous analysis, including risk profile, as required by the Public Spending Code and separate PPP Guidelines for the use of PPPs.

The Department notes that PPPs are a policy matter for the Department of Public Expenditure, NDP Delivery and Reform (D/PENDPDR) and all PPPs must comply with the Guidelines for the use of Public Private Partnerships as published by the then Department of Public Expenditure and Reform (D/PER) in 2019. The Dept. will liaise with relevant stakeholders, including the National Development Finance Agency (NDFA) and Transport Infrastructure Ireland (TII) – in terms of examining these matters and reverting to the PAC.

**Recommendation 8:**

**The Committee recommends that Transport Infrastructure Ireland reports to the Committee by September 2023 on any instances where refinancing mechanisms were triggered by the private entity in PPP schemes undertaken by TII, and at what cost, if any, to the State.**

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation.

The Department notes the PAC recommendation in relation to PPP refinancing and intends to work with its agency Transport Infrastructure Ireland (TII), who receive financial advice on such matters from National Development Finance Agency (NDFA), to examine this matter and to revert to the PAC.

The issue of restructuring the financing for a project may arise during or after the construction phase, when many of the project/construction risks will either have not materialised or will have been managed out of the project, and/or the project may have been constructed below the anticipated cost. All PPP contracts / project agreements must include a clause requiring the private sector partner to obtain the public sector partner's consent (which, cannot be unreasonably withheld) prior to initiating any such restructuring / refinancing of the funding (or part thereof) within the project. Consent in such cases may be withheld where the refinancing would have an adverse impact on the Sponsoring Agency or on the performance of the project.

The National Development Finance Agency (NDFA) must be consulted on all aspects of any proposed restructuring / refinancing (including discount rates), in order to ensure that the integrity of the project is maintained.

**Recommendation 9:**

**The Committee recommends that Transport Infrastructure Ireland carries out an exercise on the removal of physical toll barriers nationwide, to investigate any benefits regarding the reduction of carbon emissions and mitigation against EU fines for CO2 emissions, versus the cost of implementing such systems nationwide. The Committee recommends that TII reports to it on this matter by September 2023**

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation.

The Department notes the PAC recommendation in relation to the removal of toll barriers and intends to work with its agency Transport Infrastructure Ireland (TII) to examine the related matters and to revert to the PAC.

**Issue Five – Expenditure on Irish Coast Guard operations and fleet ;**

Chapter 5 of the Comptroller and Auditor General's Report on the Accounts of the Public Services 2020, as analysed in the previous section of this report, examined expenditure on night vision imaging technology (NVIS) by the Irish Coast Guard from 2013.

At the time of publication of the C&AG's report, in excess of €6.5 million had been spent in this area. This comprised €4.3 million for the modification of helicopters leased to the Coast Guard for compatibility with NVIS, the purchase of night vision goggles for €527,000, and an initial payment of €1.7 million for NVIS training. According to the Department, all bases went live in Quarter One 2023, with the Waterford base the last to do so.

The Committee underlines the delay in the delivery of training on NVIS, which was delivered almost ten years after the initial payment to equip the Search and Rescue (SAR) helicopter fleet for compatibility with NVIS, and the lack of value of this investment in training so late into the contract with the current SAR service provider. In this regard, the Committee makes Recommendation 10 in order to obtain further detail on the expenditure in this area.

The Committee notes that the contract with the current service provider will have reached just under €800 million by the current contract expiry date, or close to €1 billion inclusive of VAT, with no helicopters retained by the State at the end of the contract. This is despite the cost per helicopter, in the case of the current model used, reported at €45 million in the Committee's meeting with the Department in November 2021.

In the Request for Tenders for the next SAR contract, the cost of the next contract was estimated by the Department to reach €800 million excluding VAT[31], or just under €1 billion inclusive of VAT.

The Committee notes a press release from the Department in May 2023[32], which announced a preferred tenderer for the next SAR contract.

The value of the contract is estimated at approximately €670 million (excluding VAT) and 'will run for 10 years in the case of the helicopter service and five years in the case of fixed wing element of the service, with options to extend both services out to 13 years.' The Committee further notes that the proposed contract includes a provision for the Air Corps to provide the fixed wing element of the service after five years.

The Committee recommends that the Department provide more information on these issues in its response to Recommendation 11.

[31] Competition for the Provision of Irish Coast Guard Aviation Service

[32] Department of Transport Press Release - 30 May 2023

| **Recommendation 10:** |
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| **The Committee recommends that the Department provides it with a detailed report, by September 2023, of expenditure on night vision imaging technology (NVIS) for the entirety of the contract with the current Search and Rescue (SAR) service provider, including:**<br><br>• **the total expenditure in this area to the point where all bases went live,**<br><br>• **any further expenditure on NVIS training due before the end of the contract with the current service provider, and**<br><br>• **any expenditure on training that has been committed to during the timeframe of the next SAR contract** |

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation and will revert to the Committee with the information sought.

| **Recommendation 11:** |
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| **The Committee recommends that the Department provides it with a report outlining the following information relating to expenditure on the Search and Rescue service**<br><br>• **a breakdown of additional costs to the State on top of those written down in the current SAR contract,**<br><br>• **what the Department is doing to ensure that such additional costs are minimised in the next SAR contract, and**<br><br>• **whether it is also an option for the State to purchase its own helicopters for SAR services, and a copy of any cost-benefit analysis that was undertaken in that regard.** |

The Minister for Public Expenditure, NDP Delivery and Reform is informed by the Department of Transport that it accepts this recommendation and will revert to the Committee during Q4 2023 with the information sought.

Given under the Official Seal of the Minister for Public Expenditure, NDP Delivery and Reform on this the 7th day of September, 2023.

L.S.

David Moloney

Secretary General

Department of Public Expenditure, National Development Plan Delivery and Reform