TÚSLA
An Ghníomhaireacht um Leanaí agus an Teaghlach
Child and Family Agency

10 YEARS

Business Plan

2024

Contents

About this Plan

This Business Plan is produced under Section 46 of the Child and Family Agency Act 2013 and the direction of the Minister for Children, Equality, Disability, Integration and Youth (CEDIY). This is the first of the three Business Plans set out under Corporate Plan 2024–2026.

Chapter 1 details the specific actions we will take in 2024. These actions take into account direction and priorities of the Minister for CEDIY, the Minister for Education (in respect of our Tusla Education Support Service (TESS) and Alternative Education Assessment and Registration Service (AEARS)) as well as our legislative and policy commitments, and will progress our objectives and specific areas of improvement and development that we have committed to through our Corporate Plan 2024–2026. In addition to the actions outlined in Chapter 1, as part of its day-to-day work, Tusla is committed to the ongoing delivery and strengthening of its services, the ongoing support of families and children through Child and Family Support Networks, and supporting government and statutory partners in other strategies such as Young Ireland, First Five, the Irish Youth Strategy and the upcoming National Mental Health Promotion Plan. In particular, Tusla is cognisant of the importance of engagement and input across our services into the Review of the Child Care Act and any subsequent legislative amendments.

Chapter 2 details the financial framework within which we will operate in 2024 in the context of the overall funding allocated to the Agency. Here we set out funding allocated to prioritised initiatives in 2024, while acknowledging the financial risks that the Agency faces. The capital expenditure plan, financial governance, financial reporting, impact of 2023 cost pressures and expected 2024 cost pressures are also detailed in this chapter.

Chapter 3 outlines the priorities for Tusla People and Change in 2024. Our Tusla People Strategy, launched in 2022, will continue to be implemented through the 2024 Business Plan objectives. This chapter details initiatives we will undertake to attract, retain and grow our workforce so that they can deliver the best possible care and services to all who depend on them.

This plan, along with the Corporate Plan 2024–2026, is made available on our website at www.tusla.ie/publications.

Pat Rabbitte

Pat Rabbitte
Chairperson

Kate Duggan

Kate Duggan
CEO

Our Purpose and Mission

"To support and promote the development, welfare, education, and protection of children and young people, the effective functioning of families and the continued care for adults who use our services".

Our Vision

"That children, young people, families and adult service users have timely and equitable access to integrated services, that enable positive outcomes, that the public trust and that staff feel supported by and have trust in".

Our 3 Key Pillars

Our 3 Key Pillars

People

To attract, retain and grow a diverse and capable workforce and promote a positive culture so that our people can effectively respond to service users, feel supported and have pride in our services and the Agency.

Practice

To design, deliver and govern services to ensure they are timely, equitable, integrated and consistent, and meet the needs of those that use them.

Public Confidence

To ensure the services we deliver meet the standards our service users are entitled to, and are compliant, high-quality, transparent and visible across communities, in order to promote public trust and confidence in Tusla.

Our Values

Our Values

- Trust
- Respect
- Kindness
- Empowerment

Chapter 1: Key Actions 2024

Our 2024 actions are detailed in the following sections. These actions are aligned to the Agency's six objectives which guide our actions on an annual basis. Through these actions we will progress Ministerial priorities (MP), the implementation of our reform programme and our key statutory functions. Our 2024 key targets/activity measures are detailed in Appendix 1 of this plan.

Objective 1: Strengthen recruitment and retention of a multidisciplinary workforce to better meet the needs of service users and provide a more supportive environment for staff.

Ref.	Action	Due
1.1	MP2 Progress the agenda of Social Worker All Employers Forum, a collaborative approach with representatives from DCEDIY, Tusla, the Irish Association of Social Workers (IASW), the Irish Probation Service, Barnardo's, HSE and the Irish Defence Forces, including: • Cross-sectoral agency coordination in relation to sponsorship schemes. • Engagement with third-level institutions on the supply of social work graduates. • Establish a Social Work Apprenticeship Programme.	Q1
1.2	MP2 Build on the Tusla Graduate Social Work Programme through: • Expansion of Graduate Social Work Programme to attract graduates in Northern Ireland. • Expansion of the Transition Year Programme to include engagement of 100 second-level schools to provide information about careers in Tusla. • Progress overseas recruitment initiatives with specific targeted initiative in the Philippines.	Q2
1.3	Increase opportunities for staff development by: • Fully implementing the Tusla People Strategy and associated targets. • Delivering the Tusla integrated team working programme to each of the six Regions. • Making coaching and mentoring available to all staff. • Establishing Tusla Change Network, with 50 change champions identified and trained across each Regional Area.	Q4
1.4	Provide new options that connect process, people and technology, which are supported by policies that enable staff to work in flexible and agile ways.	Q4
1.5	Implement career paths that provide opportunities and job variety for staff by: • Mapping out and providing opportunities for employee growth and development along identified career paths. • Exploring job rotational opportunities to develop employees' skills, talents and competencies and increase variety in roles.	Q4

Objective 2: Ensure staff are supported, engaged and capable to undertake their roles, implement the Reform Programme and better respond to service user needs.

Ref.	Action	Due
2.1	MP6 Implement the 2024 actions of the Tusla Digital Transformation Programme to include: • Completing the implementation of the Tusla Case Management (TCM) system for alternative care, therapeutic and family support services. • Integrate the Portal and TCM for Child Protection and Welfare, TESS and Child Abuse Substantiation Procedure (CASP) services to provide an automated flow of referral information from the front door through to intake and case teams. • Commencing work on the next generation of the Tusla Portal. The new Portal will be developed in 2024 and will launch in 2025. • Continue to digitise the Early Years service, with 50% of the programme to be delivered by the end of 2024. • Advance the objective of achieving an integrated digital-only workplace with a focus in 2024 on delivering e-forms and digital solutions for all remaining HR and Finance paper-based processes.	Q4
2.2	Implement the Action Plan following the Staff Survey.	Q1
2.3	Implement the Tusla Talent Development and Performance Accountability Framework and devise and implement the Tusla Competency Framework.	Q3
2.4	Continue roll-out of participation in our Leadership and Management Academy through: • Scheduled Leadership and Management Academy development for all Managers. • Provision of a customised development pathway for Tusla staff with content, methodologies and learning objectives that 'meet them where they are'. • Elevation of leadership capability – mindset, skills, and behaviours – across all levels with 20% of all staff trained in 2024. • Implement a coaching culture that embraces change underpinned by resilient teams that can navigate uncertain and challenging situations – a coaching network available at each Regional Chief Officer (RCO) level.	Q4
2.5	Continued roll-out of Change Champion development and training.	Q4
2.6	Enhance Tusla's ICT Infrastructure through the delivery of: • Infrastructure Server upgrades programme. • New national phone solution. • ICT infrastructure improvements in a minimum of 50 prioritised Tusla offices nationwide.	Q4

2.7	Support Tusla staff and services through: • Ensuring the estimated 75,000+ ICT and Application help/support requests from staff and partner agencies/mandated reporters are managed and delivered in line with our committed service levels. • Enhancing the management and control over user accounts, access and devices. • Enhancing Tusla ICT's documented service catalogue, standard operating procedures (SOPs) and supporting systems to make sure all areas of ICT services are evidenced as robustly governed. • Commencing a two-year technology refresh programme for all 6,000 laptops with a 20% target in 2024. • Enhancing the management and scrutiny of expenditure across the Agency on all ICT-related costs to achieve value for money and progress any potential cost-saving measures identified.	**Q4**
2.8	Progress our use of cloud technology through: • Enhancing current cloud operations and security monitoring, procedures and governance structures. This will include delivery of an ongoing improvement programme. • Migrating all older cloud-based Tusla systems to the newly architected cloud environment. • Continuing to advance Tusla's cloud infrastructure and the potential it can deliver.	**Q4**

Objective 3: Ensure our services are structured and delivered to provide consistent, quality and integrated responses to those who use them.

Ref.	Action	Due
3.1	MP1 Implement the 2024 actions in the Tusla Strategic Plan for Foster Care (2022–2025), which includes: • 100% of foster carers receiving the increased foster care allowance. **(Q4)** • 100% of new or less experienced foster carers having access to peer support from experienced foster carers. **(Q4)** • Evaluating the foster care peer support pilots in six areas/regions. **(Q4)** • Launching **(Q1)** and delivering a 2024 plan for the recruitment of foster carers to include key national events and a Tusla Fostering week. **(Q4)** • Commencing development of a Model of Care for Foster Carers, incorporating children with complex needs, enhanced supports and respite. **(Q3)** • Building capacity on TCM to enable collation of robust fostering data from enquiry to approval status. **(Q4)**	**Q4**
3.2	MP3 Implement the 2024 actions in the Therapeutic Services Plan, which includes: • Six fully operational Multidisciplinary Area Based Therapeutic Teams being put in place. **(Q3)** • Requirements for Tender of Therapeutic Services processed **(Q1)** with tender process being completed. **(Q4)**	**Q4**

3.3	MP3 Implementation of the 2024 actions of the Tusla Parenting Support Strategy 2022–2027, which includes completion of a scoping exercise to inform the establishment of one Parenting Hub in each of the six Tusla regions.	Q4
3.4	MP3 Delivery of Tusla-related actions within the Supporting Parents Model Implementation Plan, which includes geo-mapping of parenting supports **(Q4)** and initiation of development work in relation to Parenting Support Advisor roles for Tusla areas. **(Q4)**	Q4
3.5	MP3 Establishment of a Tusla Home Visiting Hub, to coordinate, provide direction and collect evidence to inform the future development of a sustainable national home-visiting service.	Q4
3.6	MP3 Complete a review of Meitheal, the Tusla-led early intervention national practice model.	Q4
3.7	MP4 Develop a strategy for future Special Care provision with support from DCEDIY.	Q4
3.8	MP4 Implement the 2024 actions in the Tusla Strategic Plan for Residential Care (2022–2025), which includes the: • Opening of four additional Tusla-owned multi-occupancy units providing 16 additional beds. **(Q4)** • Opening of two additional dual-occupancy step-down units from Special Care providing four additional beds. **(Q4)**	Q4
3.9	MP4 Coordinate the 2024 deliverables of the Care Experiences Project (CEP), led by the DCEDIY via engagement with the project governance structures.	Q4
3.10	MP4 Implement the 2024 actions in the Tusla Strategic Plan for Aftercare (2023–2026), including: • Completion of a Training Needs Analysis for Aftercare. **(Q2)** • Completion of an evaluation of the Waterford/Wexford Career Guidance Project. **(Q3)** • Ensuring 100% of eligible young people in Aftercare assessed as needing an aftercare worker will have one allocated on reaching 18 years of age. **(Q4)**	Q4
3.11	MP5 Agree a new model of care for unaccompanied minors (UAMs) and separated children seeking international protection (SCSIP).	Q1
3.12	MP5 Put in place an additional 100 residential places for UAMs and SCSIP.	Q4
3.13	MP6 Progress the transition from the current 17 areas to 30 networks, to include: • Completion of a change impact & resource analysis **(Q1)** • Finalisation of regional and network boundaries **(Q1)** • Commencement of the restructure of the 17 areas into 30 networks **(Q4)**	Q4
3.14	MP6 Progress the new Local Integrated Service Delivery Model (inclusive of an integrated screening at front door and local integrated teams), to include: • Completion of the change impact & resource analysis. **(Q1)** • High-level design agreed by EMT and Tusla Board. **(Q1)** • Commencement of the implementation of the new Local Integrated Service Delivery Model. **(Q4)**	Q4

3.15	MP6 Review the five Low Harm High Need implementation sites to further inform the Local Integrated Service Delivery Model.	Q2
3.16	MP6 Establish a Garda vetting application and process system by: • Developing a process to undertake Garda vetting for the relevant Early Years (EY) providers. **(Q1)** • Supporting ICT infrastructure development. **(Q2)** • Consulting with the provider forums and Tusla EY Consultative forums and developing a website. **(Q2)** • Developing implementation & communication plans. **(Q3)** • Commencing Garda vetting for the relevant EY providers. **(Q3)**	Q3
3.17	MP7 Finalise and agree the procedural guidelines in relation to domestic infant adoption with DCEDIY and the Adoption Authority of Ireland (AAI) **(Q2)** and hold consultation with adopted children on potential introduction of open and semi-open adoptions. **(Q4)**	Q4
3.18	Implement the 2024 actions of the Interdepartmental Group Barnahus Plan **(Q4)**, which includes the launch of an interim Barnahus South in specific areas **(Q1)**, completion of the evaluation of the Barnahus West pilot **(Q3)** and recruitment of 16 WTE Development posts to support Barnahus Services in the West and South. **(Q4)**	Q4
3.19	Undertake supportive actions to improve implementation of complaint and incident management frameworks by: • Increasing training uptake for incident and complaints training. **(Q4)** • Improving compliance with Complaint and Incident Policies. **(Q4)**	Q4

Objective 4: Strengthen service integration both internally and externally to better meet the needs of service users.

Ref.	Action	Due
4.1	MP3 Put in place 17 Family Support Practitioners to support families in International Protection Accommodation Services (IPAS) centres.	Q1
4.2	MP3 Agree a resourcing plan with DCEDIY for the mainstreaming of successful pilots under the What Works initiative.	Q4
4.3	MP3 Put in place an implementation plan for agreed actions of the Spending Review of Tusla-funded community and voluntary sector family support services.	Q4
4.4	MP3 In collaboration with DCEDIY, agree process to stabilise and expand the FRC programme in line with available DCEDIY funding.	Q3
4.5	MP3 Participate in plans for the overall development of CYPSC including: • Participation with DCEDIY and other Government Departments/Agencies in the development of plans for four pilot child poverty local area plans in CYPSC areas under Ireland's EU Child Guarantee Action Plan. **(Q4)** • Participation in the DCEDIY Review of CYPSC. **(Q4)** • Recruitment of 14 WTE Grade V (Phase 1) CYPSC Project Support Workers. **(Q4)**	Q4

4.6	MP4 Complete a Stakeholder report on the recommendations of services for SCSIP **(Q1)** and initiate implementation of recommendations. **(Q2)**	Q2
4.7	MP7 Continue the implementation of the response plan to process birth information requests under the Birth Information and Tracing Act 2022, including: • Clearing of all backlog requests received before September 2023. **(Q2)** • Sustaining compliance with statutory timeframes of responses to all birth information requests received after September 2023. **(Q4)**	Q4
4.8	MP7 Implement the Agency's plan to respond to tracing requests under the Birth Information and Tracing Act 2022.	Q3
4.9	MP7 Review responsibilities, policies and areas of cooperation post Transfer of Function and assure continued cooperation between new agency and Tusla services **(Q1)**, and migrate commissioned DSGBV services to the new DSGBV Agency's bespoke system. **(Q2)**	Q2
4.10	Complete the review of An Garda Síochána/Tusla Children First Joint Working Protocol.	Q2
4.11	Implement the Joint Data Sharing Agreement.	Q3
4.12	Complete the 2024 Tusla actions in the Youth Homelessness Strategy.	Q4
4.13	Develop a revised HSE/Tusla Joint Protocol for children and young people with complex needs, based on the recommendations of the 2023 reviews conducted by Tusla and the HSE.	Q3
4.14	Development of Tusla plan for revision and extension of TESS service provision following publication of the OECD Delivering Equality of Opportunity in Schools (DEIS) Review.	Q4
4.15	Development of a TESS strategic plan to improve Traveller and Roma attendance, participation and retention under the Traveller and Roma Education Strategy.	Q3
4.16	TESS will lead on the 2024/2025 National School Attendance Campaign in partnership with the Department of Education and the Education Partners to include: • Development of Campaign Plan for 2024/25. **(Q2)** • Lead on implementation of Campaign Plan. **(Q4)** • Implementation of the Multi-disciplinary, Multi-tiered System of Supports (MDMTSS) Framework across all primary and post-primary schools. **(Q4)**	Q4
4.17	Improve governance structures and services within AEARS through: • The recruitment of key posts. **(Q2)** • Developing and implementing a communication strategy. **(Q3)** • Continued implementation of the new structures and revised processes. **(Q4)**	Q4

Objective 5: Strengthen visibility of Tusla Services in communities across Ireland and build trust and confidence in our services.

Ref.	Action	Due
5.1	Ensure that all funded services create awareness of the services we commission to deliver services on our behalf by: • Providing a Funding Acknowledgement Requirements Protocol (FARP) for EMT approval, detailing funded organisations' communication and publicity obligations regarding the inclusion of the funding acknowledgement. **(Q1)** • Developing and implementing a mechanism with Tusla Commissioning to identify and record projects required to comply with the FARP. **(Q2)**	**Q2**
5.2	Develop an overarching Communications Strategy (2024–2026) that directly aligns to the Reform Programme and includes: • Internal, external and digital communications, and branding. • The assignment of a Senior Communications Officer to each of the six regions who will act as strategic communications resource to the relevant Regional Chief Officer, on all regional communications-related activities and across all channels. • The development and delivery of a 2024 Communications Plan for each region, aligned with reform, with emphasis on bringing visibility and awareness of the range of Tusla services delivered locally.	**Q4**
5.3	Implement the first phase of the development of a Service Experience Insights Framework (SEIF) by: • Developing and validating service users' personas for journey mapping process. **(Q1)** • Commissioning collaborative journey mapping for three journey pathways of Prevention, Partnership and Family Support (PPFS), Child Protection and Welfare and Alternative Care. **(Q2)** • Delivering a draft policy SEIF for consultation. **(Q3)**	**Q3**
5.4	Develop a successor strategy to the Child Safeguarding Statement Compliance Unit (CSSCU) Strategy 2018–2023 by: • Completing a review of the 2018–2023 Strategy. **(Q2)** • Developing a new strategy for the period 2025–2026 in consultation with key stakeholders. **(Q4)**	**Q4**

Objective 6: Continue to have effective people, processes and systems in place to meet our statutory and regulatory requirements and embed a culture of continuous service improvement.

Ref.	Action	Due
6.1	MP2 Increase awareness of our obligations under the Public Sector Equality and Human Rights Duty and assess the ability of our services to actively promote equality, protect human rights and eliminate discrimination through: • An agreed training plan that is offered to all employees. • Aligning and communicating the Agency-wide position on Public Sector Duty. • Development of an assessment as per Irish Human Rights and Equality Commission (IHREC) Framework. • Implementing the Ethnic Data Collection Strategy. • Developing Tusla's National Action Plan Against Racism (NAPAR).	Q4
6.2	MP6 Deliver the Records Management 2024 action plan, to include: • Establishing an Information asset register and commencing the registration of records held across the agency. • Establishing initial operational services to commence actioning record archiving or destruction plans in line with agreed retention schedules. • Continuing the programme to digitise and catalogue paper files. • Progressing other supporting initiatives under the Records Management plan for 2024.	Q4
6.3	MP6 Deliver the additional 2024 action plans under the Data Management Strategy 2024–2026, covering: • Enhancing data governance structures, policies and standards. • Progressing a data quality improvement plan. • Enhancing the provision of integrated analytics and business intelligence.	Q4
6.4	MP6 Deliver the Information Security (including Cyber Security) 2024 action plan, to include: • Completion of the implementation of enhanced ICT Business Continuity and Disaster Recovery infrastructure and services. • Completion of the implementation of the remaining security infrastructure projects as part of the overall three-year programme commenced in 2022. • Enhancement of governance structures, policies and operational procedures in line with the ISO 27001 policy framework. • Launch of staff training programme and other security awareness initiatives. • Continuation of the ISO 27001 Information Security programme, targeting formal submission for Certification by the end of year.	Q4

6.5	MP6 Ensure the Early Years Inspectorate has the necessary structures and business processes to comply with reforms arising from the Review of the Child Care Act 1991 through: • The establishment of processes to introduce the new enforcement powers. **(Q3)** • Agreeing governance structures. **(Q3)** • Consulting with key stakeholders. **(Q4)** • Developing the training plan for inspectors and regulatory officers. **(Q4)**	Q4
6.6	MP6 Expand and revise the registration and inspection child-minding regulatory inspectorate for all non-relative child minders by: • The recruitment of key roles. **(Q1–Q4)** • The development of a plan, processes and governance structures. **(Q2)** • Consultation with the child-minding sector. **(Q3)**	Q4
6.7	Implement the Tusla Research Strategy through: • Dissemination and promoting use of a single budget code for all research activity within the Agency. **(Q3)** • Development of the Tusla Research and Knowledge Community (Repository) to disseminate and contain all research materials developed and undertaken by the Agency. **(Q4)** • Mapping the initial steps for a Knowledge Management Framework. **(Q4)**	Q4
6.8	Development of a Tusla-wide Quality Management System (QMS) which will be achieved through: • Defining a framework for a Tusla-wide QMS aligned to ISO 9001:2015. **(Q4)** • Development of a roadmap for implementation of a QMS. **(Q4)** • Completion of process mapping for identified priority areas under the Tusla reform programme. **(Q4)**	Q4
6.9	Introduce a model for business analytics by: • Developing a framework for establishment of a Centre of Excellence (CoE) for business analytics. **(Q1)** • Develop an integrated performance and activity dashboard. **(Q4)**	Q4
6.10	Develop online mandatory finance training for relevant staff and bespoke finance training for managers.	Q4
6.11	Develop and publish a revised Financial Governance Model.	Q4

6.12	Continue to work on the implementation of IFMS in 2024 to achieve a steady-state, business-as-usual status for the new system and to optimise the use of additional functionality provided by IFMS to refine and improve financial performance reporting in Tusla. Financial reporting will be adapted to suit the requirements of new structures under the Reform Programme as they arise in 2024.	**Q4**
6.13	Implement the Corporate Procurement Plan. This to include: • Working with the HSE to develop and implement an IFMS procurement governance and compliance reporting system. **(Q4)** • Developing and implementing a centralised online contracts register and a procurement projects database. **(Q4)** • Implementing a national organisation procurement structure to enable budget holders to be compliant and govern spending at a local level. **(Q4)**	**Q4**
6.14	Develop an online Financial Compliance Statement linked to the Commissioning Portal **(Q2)** and an Annual Financial Monitoring Review return for the Community and Voluntary (C&V) sector. **(Q3)**	**Q3**
6.15	Revised and enhanced Service Level Agreements, monitoring review forms for local commissioners and new governance and compliance guidance will be developed **(Q4)** for implementation from Q1 2025.	**Q4**
6.16	Progress the implementation of the GDPR Compliance Framework through the design **(Q1)** and implementation **(Q4)** of the Framework.	**Q4**
6.17	Demonstrate that privacy by design and default is embedded into Tusla Policies, Procedures and Practice Guidance Development amendment and review **(Q2)**, Tusla's Software Development lifecycle **(Q2)** and Tusla's Project Management Office (PMO) processes. **(Q2)**	**Q2**
6.18	Continue the implementation of privacy by design and default for prioritised Policies, Processes and Systems development and/or change by: • Finalising the amended Data Privacy Impact Assessment (DPIA) Policy, process and procedure to align with Tusla's Risk Management Framework, and incorporate into monthly Data Privacy Monitoring Reports. **(Q1)** • Information Owners (National Directors) and their delegated leads for delivering a service and/or function ensuring that any development or amendment to a policy, process or system involves the completion of a DPIA and third-party risk assessment, when required. **(Q4)**	**Q4**
6.19	Continue the implementation of Data Privacy Assessments on third parties by: • Finalising the amended Data Privacy Assessment (DPA) Policy, process and procedure and technical and organisational measures and minimum control requirements in consultation with ICT. **(Q1)** • Information Owners (National Directors) and their delegated lead for delivering a service and/or function to lead on implementation of Third-Party Sharing arrangements with support from DPU. **(Q4)**	**Q4**

6.20	Develop a new Estates Strategy which reflects the ongoing restructuring of the Agency and its impact on the Agency's accommodation requirements into the future.	**Q4**
6.21	Commence the implementation of an Outcomes Framework to promote improved outcomes for the children, young people and families who access Tusla services by: • Agreeing the Outcomes Framework. **(Q1)** • Developing and delivering briefings with staff and external stakeholders on the Outcomes Framework. **(Q4)** • Agreeing and developing outcomes measures. **(Q4)**	**Q4**
6.22	Expand the Safety Management System through: • Ensuring compliance in reporting of Health and Safety Authority (HSA) reportable incidents. **(Q4)** • Delivery of an appropriate training package in Violence, Harassment and Aggression (VHA) to 100% of special care staff. **(Q4)** • Continued roll-out of safety statements and satellite safety statements. **(Q4)**	**Q4**

Financial Framework

Chapter 2: Financial Framework

Overview

This chapter sets out the financial framework within which the Agency will operate in 2024. It also sets out the prioritised initiatives in 2024, the capital expenditure plan and the financial risks that the Agency faces for 2024.

The Agency's gross non-capital determination for 2024 is €1,114.232 million (includes €56.284 million from Department of Education). This will be funded in part by an estimated €18.870 million in appropriation in aid income from superannuation- and pension-related deductions. Therefore, the Agency's net non-capital determination for 2024 is €1,095.362 million.

The Agency will maintain good oversight on the management of the allocation to ensure that there is the least possible risk of overspend in 2024. Tusla will consult with the Minister and his Department officials to agree on any measures for corrective action regarding compliance with statutory obligations and service delivery proposals.

2024 Budget Plan and Projected Service Funding

The Agency received an additional €94.066 million of funding for 2024 under the main A3 Subhead from DCEDIY, and the Business Plan is developed on the basis that services will be delivered within the cash envelope available in 2024. However, the Agency draws attention to the increased number of children coming into care that require high-cost services, which is expected to create significant challenges for the delivery of the Business Plan within allocation for 2024. Tusla will continue to implement tight controls to manage its allocation effectively.

The Budget Plan for 2024 is to provide funding across the following key areas:

- €27.5m will be allocated to address the Non-Pay Existing Level of Service (ELS) deficit. This is the full-year cost of initiatives commenced in 2023 or existing overspends not met by the additional funding in 2023. It is principally in the area of Private Residential Provision (Special Emergency Arrangements).
- €8.800m has been provided to address the additional cost of Public Sector Pay Agreements from 2023 as they affect 2024 and an additional €7.961m in respect of the additional effect of new Pay Agreements anticipated in 2024.
- An additional €3.445m has been allocated in respect of Pension and Lump Sum Payments.
- €6.3m (€5.2m pay and €1.1m non-pay) is funding the establishment of nine new statutory residential units in 2024 and a further €4.9m has been earmarked for the expansion of Residential Services through the Voluntary and Private service providers. €6.0m will be allocated to Private Residential providers and €5.4m to Voluntary providers to improve sustainability of service provision.
- €10m has been allocated to fund the new foster care allowance rates in 2024.
- An additional €2.25m for Parenting Support Grants, €1.55m for Family Resource Centre Grants and €1.2m for Barnahus will be allocated from the €94.066m additional A3 funding.
- €8.760m has been provided to cover the additional cost of funding increases to the Community and Voluntary sector arising from the WRC (Workplace Relations Commission) agreement reached in 2023.

- An additional €4.204m was received under the B5 Early Year Subhead, of which €3.404m related to Pay and €0.800m related to Non-Pay.
- Additional funding of €6.518 has been allocated from the Department of Education re TESS, School Completion Programme (SCP) and AEARS.
- Other sources of funding under various separate Subheads, such as C5 CYPSC, FRC, European Social Fund (ESF) and Family Support and B8 Dormant Account funding, have been allocated an additional €0.610m for 2024.
- Funding of €31.498m has been allocated under Subhead E5 for ongoing supports to those fleeing war in Ukraine.
- An additional €13m has been allocated under Subhead E4 – IPAS and this will be used in respect of Separated Children Seeking International Protection (SCSIP) excluding Ukraine.
- Tusla has since been advised of a further €1m in funding under Subhead C9 in respect of Home Visiting Hub, which was not part of the advised Revenue allocation and is not included in the tables that match the advised Revenue allocation.
- Tusla's overall allocation in 2023 included funding under Subhead A07 relating to Tusla's functions for DSGBV services. Those functions will transfer to the Minister for Justice from 1 January 2024 and that funding will transfer to that Minister and a new DSGBV agency and therefore is no longer reflected in the table below.

A summary of the above is set out in Table 1.

Table 1: Indicative Allocation of 2024 Funding

	A3 Main DCEDIY Subhead	A07 (DSGBV)	B05 (Early Years)	Other Subheads (C5, B8)	E4 (International Protection)	Vote 26 Dept of Education	Ukraine	Total Tusla Allocation 2024
	€m	€m	€m	€m	€m	€m	€m	€m
Pay	375.865	0.000	9.648	0.000	0.000	16.904	4.618	**407.035**
Pensions	19.445							**19.445**
Total Pay	395.310	0.000	9.648	0.000	0.000	16.904	4.618	**426.480**
Foster Care and Other Allowances	132.294	0.000	0.000	0.000	0.000	0.000	5.250	**137.544**
Private Residential and Foster Care	219.818	0.000	0.000	0.000	13.000	0.000	7.200	**240.018**
Legal	30.494	0.000	0.000	0.000	0.000	0.000	0.000	**30.494**
Grants	143.521	0.000	0.000	8.686	0.000	35.526	14.100	**201.832**
Other Non-Pay	72.211	0.000	1.468	0.000	0.000	3.854	0.330	**77.863**
Total Non-Pay	598.338	0.000	1.468	8.686	13.000	39.380	26.880	**687.752**
Total Current	993.648	0.000	11.116	8.686	13.000	56.284	31.498	**1,114.232**
Capital	17.500	0.000	0.000	0.000	0.000	0.000	0.000	**17.500**
Total Current + Capital	**1,011.148**	**0.000**	**11.116**	**8.686**	**13.000**	**56.284**	**31.498**	**1,131.732**
2023 Allocation	917.082	38.534	6.912	8.076	0.000	49.766	31.400	**1,051.770**
Increase in 2024	94.066	-38.534	4.204	0.610	13.000	6.518	0.098	79.961

Appendix 2 contains details on the Financial Framework for 2024.

Financial Profiling and Reporting

Tusla will continue to report on expenditure against budget and cash flow throughout 2024. Tusla will submit to the DCEDIY a 2024 budget profile broken down by month, in line with the approved level of expenditure, detailing gross, Appropriations in Aid and other income.

In 2024, particular attention will continue to be paid to the separation of the pay and non-pay profiles, including identification of temporary staff requirements (agency costs) within the profiles. Detailed workings will be done to accurately estimate the expenditure/drawdowns occurring under both categories, having regard to timing and commitments.

In 2024, Tusla will continue to provide monthly reports to the DCEDIY setting out spending to date. These reports will highlight variances from the start of year profile and identify emerging cost pressures. A narrative setting out the context and explanation for any variances from cash profiles will also be provided. Tusla is continuing to work on enhancement to financials reporting for the purpose of providing more granularity in terms of the breakdown of Grants expenditure by the nature of service provided.

Tusla Finance will continue to report funding less than €50,000 to Community and Voluntary Sector, which commenced in 2022 financial statements, and will include an additional summary appendix for 2023 financial statements *(Paragraph 23 Performance Statement)*. Tusla Finance will work with the Department in 2024 to scope and identify other reporting requirements and what additional data can be provided and reported *(Paragraph 24 Performance Statement).*

Tusla will also submit a monthly budget profile for 2024 to the Department of Education in respect of the €56.284 million funding for TESS and SCP and AEARS and will report monthly on spending to date.

Tusla implemented the HSE's Integrated Financial Management System in 2023 in line with DPER strategy. Implementation issues delayed the delivery of some features, including reporting, and this will have an impact on reporting capability into 2024. The Department of Health has recently provided additional funding to complete the implementation of this phase, and this is expected to improve reporting capability during 2024.

Capital Expenditure

The 2024 allocation for capital expenditure is €17.5 million. Details of the planned capital expenditure are included in **Appendix 2.**

People and Change Profile

Chapter 3: People and Change Profile

Overview

This chapter outlines the priorities for Tusla People and Change incorporating the People Strategy objectives and is fully aligned with the requirements articulated in the Performance Statement, and the high-level priorities for the Agency in 2024.

Tusla People Strategy

The Tusla People Strategy 2022–2024 will be implemented through the 2024 Business Plan objectives. Our clear commitment is to engage, develop and value our workforce to deliver the best possible care and services to the people who depend on them. We also know from evidence that staff who are valued, supported in their development and treated well improve services and overall performance.

The People and Change team will lead, facilitate and support many of the activities described in the Strategy, by working in partnership with colleagues across the Agency. The People Strategy underpins and is an enabler for wider Tusla reform with a key focus on practice, structure and culture and is focused on people services for the whole of the Agency. Improved leadership and people management is the responsibility of all staff, supported by the Tusla Leadership and Management Development Academy.

By working together on the implementation of the People Strategy we will continue to reform our services and empower staff to have pride and confidence in our ability to deliver excellence to children and families in our communities. The eight key areas of focus are as follows.

Building a Great Place to Work

Our ambition in 2024 is that people are proud to work in Tusla and stay with us to build their career. We will continue to promote the Agency as an Employer of Choice, attracting new talent and implementing initiatives to retain current employees. We will continue to create opportunities for all our colleagues to have a forum to provide feedback.

Based on quantitative feedback captured in Tusla's inaugural Employee Engagement survey, and qualitative feedback captured in Listening and Planning sessions held across the organisation, key employee engagement initiatives are developed for implementation over the next 12 months. These initiatives will specifically relate to the themes of values and recognition, health and wellbeing, intention to stay and employee advocacy and leadership behaviour.

Planning for the Future

Cross-sectoral engagement supports a national approach to strategic workforce planning for the sustainability of the social care system. Tusla is working collaboratively with our private and public stakeholders and education providers in developing an effective Workforce Planning Network to enable us to take a longer-term approach to workforce planning/workforce supply in Ireland.

The variety of issues facing social work and social care professions are multi-faceted and there is no single solution. There is a clear and urgent need for those directly impacted, especially employers and educators, to develop a plan in 2024 for social work and social care workforce planning through a coordinated response. Tusla's participation in these fora will create new and alternative sources of workforce supply to deliver a sustainable and capable workforce.

Recruiting our People

In 2024, we will continue to strengthen an enhanced annual programme of events to attract our workforce of the future and promotion of Tusla as a great place to work, where diversity is celebrated. There will be ongoing review of recruitment processes to ensure effectiveness and responsiveness to meet our needs.

A new Competency/Capability Framework will be launched with the purpose of describing the behaviours that will be key to attracting the right candidate for a role and as a resource for Tusla staff in the execution of their role at all levels within the Agency.

Retaining our People

In 2024, innovative and collaborative ways of working developed in 2023 will be strengthened to allow us to make the best use of our talented people and encourage them to stay and build their career in the Agency.

A critical analysis of the current career progression process will be undertaken to identify areas for improvement. Clear, defined career pathways will be created with improved transparency on internal career opportunities, with all vacancies communicated to all staff to create equal access to opportunity.

Initiatives to celebrate employee success will be implemented in 2024 to demonstrate recognition and value of their contributions. A dedicated space on the newscast will be developed to publish achievements: for example, long-service anniversaries and team achievements.

Developing Our Skills and Capabilities

Development plans and coaching supports will enable all employees for success. In 2024, we will introduce a coaching programme to all employees to help staff realise their potential and make the most of their career with Tusla. We will make sure that all employees have a tailored development plan in place for the coming 12 months to reach their potential.

We will continue to provide and promote opportunities for professional development by communicating existing programmes and continually reviewing and expanding offerings (where feasible) to help to create a learning culture.

Leading Our Teams

In 2024, Tusla will strengthen the relationship between EMT and employees, providing EMT with greater visibility and access to staff in frontline services. The initiatives will include the launch of a 'Get to know the EMT' video series to build understanding of the Executive roles in Tusla, their remit and purpose.

Tusla will create a cohesive communication channel between EMT and staff with the issue of communications to employees from EMT after each employee engagement activity, such as pulse and engagement surveys.

In 2024, there will be continued roll-out of participation in our Leadership and Management Academy to practice-based leaders across the agency for leadership standards, practice leadership and succession management to be further developed.

Supporting Our Wellbeing

Our aim is to have a health and wellness culture that informs all our key HR processes and procedures. In 2024, we will increase awareness of Tusla's wellbeing support services and make certain that there is ease and equity of access to services by collating ongoing initiatives in one place and communicating wellbeing offerings. We will organise and promote ongoing wellbeing events aimed at improving overall wellbeing literacy, e.g. financial wellbeing seminars.

A support structure for employees will be created with identified points of contact for services such as the Employee Assistance Programme (EAP), IT and GDPR, so that employees are aware of supports and can direct their queries accordingly. Staff incorporate slots in their calendars for lunch and breaks, and Team Leads will be encouraged to actively support their teams to promote a health and wellness culture.

Being a 'Change Able' Organisation

In 2024, we will build an understanding of changes within Tusla, and, critically, 'why' the changes are happening. We will improve communications in advance of new procedures/protocols by the introduction of guides in advance of new procedures and protocols being implemented.

We will develop employees' understanding of their connection to Tusla's strategy by issuing updates on progress with Tusla's strategy and the objectives over the next year to enable effective change in the delivery of organisational redesign and improved services.

Appendix 1: 2024 Key Targets and Performance Measures

Adoption	• Domestic infant adoption procedural guidelines will be finalised.
AEARS	• Home School waiting list to be reduced by 15%. • 20% reduction in reviews waiting list. • 50% of non-recognised schools assessed.
Alternative Care	• 100% of foster carers will receive the increased foster care allowance. • 100% of new or less experienced foster carers will have access to peer support from experienced foster carers. • 90% of our children in care will be placed in foster care placements. • At least 87% of young people in receipt of an aftercare service will have an aftercare plan. • 20 additional residential beds in residential centres. • 100% of eligible young people in Aftercare assessed as needing an aftercare worker will have one allocated on reaching 18 years of age.
Barnahus	• Evaluation of Barnahus West pilot completed. • Interim Barnahus South in specific areas launched.
Birth Information and Tracing	• 100% of all Birth Information requests responded to within the statutory timeframes.
Communications	• 100% of Regions to have annual communication plan in place, with agreed Key Performance Indicators (KPIs) for both internal and external communication across all platforms (engagements, regional media, social media, etc.).
Community and Voluntary Sector	• 100% of new service-level agreement will be in line with new governance and compliance guidance. • 100% of funded Agencies in receipt of funding over €1m will have a review of their Financial Statements completed each year. • 100% of all funded Agencies' Financial Compliance Statements and 75% of Annual Financial Monitoring and Review returns completed and submitted online.
Children Services Regulation (CSR)	• Resources and structures developed and ready for implementation in advance of the commencement of registration and inspection of all non-relative child minders.
CSSCU	• Review of CSSCU Strategy 2018–2023 completed and new three-year strategy in place.
Data Protection and Freedom of Information	• Minimum 3% increase in our compliance rates with regard to statutory timeframes for Data Subject Rights Requests, FOI requests and breach notification. • Minimum 3% reduction in high-level breaches. • 100% of prioritised DPIAs completed. • 100% of prioritised DPAs on Third Parties completed.

DSGBV	• Commissioned DSGBV services will be migrated to the new DSGBV Agency's bespoke system.
Estates	• Development of new Estates Strategy progressed. • Development of the plan to meet Government requirements on Climate Change and Sustainability commenced.
Financial Compliance and Oversight	• 100% implementation of financial internal audit recommendations within the agreed timelines. • 95% completion of the annual control assurance survey by Tusla line managers and 100% completion of the annual assurance declaration by Executive Management Team and Regional Chief Officers. • Enhanced financial management reports to support new performance management arrangements and organisation structures in place.
FRCs/CYPSCs	• Process in place to expand the FRC programme in line with available DCEDIY funding.
Health and Safety	• Greater than 80% compliance in reporting of VHA. • Training package in VHA delivered to all special care staff. • 3,000 VHA training spaces offered to all Tusla staff. • Safety statement coverage is 90% of Tusla employees.
ICT	• 90% of all open case files will be digital only and managed in TCM. • 25% of Tusla performance metrics that are currently manually managed to be enhanced by being automatically calculated from digital systems. • 5% of all historical paper files to be indexed and transferred to Tusla's new commissioned archive contracted service. • Key data quality indicators for open digital cases to be defined and quality improvement plan implemented. • 85% of remaining paper-only historical Adoption Records to be digitised and indexed. • A single secure view of the child and his/her family and connections across 90% of services and engagements with Tusla. • 75% delivery of the ISO 27001 Information Security programme with successful certification obtained. • 75% of Tusla Operations Services for children and families supported by integrated systems (Portal and TCM). • 50% of the operations of Tusla HR, Finance and Corporate Services (F&CS) and Quality and Regulation (Q&R) functions that are not currently digitised to be enhanced by being supported by appropriate integrated ICT Systems (Business Support Systems). • 40% of current paper forms used by all services in Tusla being digitised in e-Forms or supporting systems.

Inter-agency Cooperation	• Review of AGS/Tusla Children First Joint Working Protocol to be completed. • Implementation of the Joint Data Sharing Agreement. • Completion of 2024 Tusla actions in the Youth Homelessness Strategy.
Joint Protocol	• Revised HSE/Tusla Joint Protocol to be developed.
Incidents & Complaints	• 50% increase in completion of incident and complaint training by Tusla staff and initiation of provision of Power BI reporting and analysis on incident data to senior managers and Quality Risk and Service Improvement (QRSI) officers. • 90% of incidents with severity rating on the National Incident Management System (NIMS) of 'extreme' will have completed reviews. • 50% increase of completed reviews for incidents with severity rating on NIMS of 'major' reported from 2024 onwards. • 50% increase of completed reviews for incidents with severity rating on NIMS of 'moderate' from 2024 onwards. • 15% reduction in complaints open longer than 12 months nationally. • 50% of complaints to be locally resolved at stage 1 of the complaint process. • Completion of an analysis of all complaints made by foster carers in 2022 to identify trends and opportunities for improvements.
Parenting Supports	• Geo-mapping of parenting supports to be completed. • Completion of the scoping exercise for the establishment of parenting hubs in each region.
PPFS	• 17 Family Support Practitioners to be in place to support families in IPAS centres. • Resourcing plan to be agreed with DCEDIY for the mainstreaming of successful pilots under the What Works initiative. • Implementation plan to be in place for agreed actions of the Spending Review of Tusla-funded community and voluntary sector family support services.
Practice Assurance and Performance Systems	• QMS process mapping to be completed for local integrated service delivery programme. • Business Analytic Framework to be approved with Centre of Excellence established. • Commenced reporting via integrated dashboard on a quarterly basis. • Defined Tusla Outcomes Framework approved with suite of outcome measures agreed. Programme of briefings on Outcomes Framework delivered to all staff and relevant external stakeholders.
Structural Reform	• Restructuring of the 17 Tusla Areas into 30 networks to be commenced. • Implementation of new Local Integrated Service Delivery Model to be commenced.

Public Sector Duty	• Mandatory Training to be in place for all employees. • Internal/employee assessment as per IHREC framework to be completed.
Recruitment and Retention	• Implementation of a Tusla Competency Framework for all staff. • Implementation of talent development and performance accountability framework for all staff. • Establishment of a Tusla Change Network with 50 change champions identified and trained across each Regional Area. • 20% of all staff will receive Change Management training. • Performance conversations to be held with 100% staff. • 20% of all staff to be trained in Leadership and Management skills.
SCSIP	• A new model of care will be developed for SCSIP. • Additional 100 residential places to be in place for UAMs and SCSIP. • Stakeholder report on the recommendations of services for SCSIP completed with implementation of recommendations initiated.
Service Experience	• Service users' personas for journey mapping process to be developed and validated. • Journey mapping to be commissioned. • Draft policy for the SEIF to be delivered.
TESS	• A Tusla plan for revision and extension of TESS service provision to be developed. • A TESS strategic plan to improve Traveller and Roma attendance, participation and retention under the Traveller and Roma Education Strategy to be developed. • Plan for 2024/2025 National School Attendance Campaign to be in place and implementation initiated.
Therapeutic Services	• Six Multidisciplinary Area Based Therapeutic Teams to be in place. • 100% new children/young people coming into state care in the six Areas where Therapeutic Teams have been funded will have multidisciplinary input into care planning.

Appendix 2: Financial Framework (Supplementary)

Overall Funding for 2024

Net Non-Capital Determination

The Agency's gross non-capital determination for 2024 is €1,114.232 million (includes €56.284 million from Department of Education). This will be funded in part by an estimated €18.870 million in appropriation in aid income from superannuation- and pension-related deductions. Therefore, the Agency's net non-capital determination for 2024 is €1,095.362 million.

The indicative make-up of the 2024 financial allocation in respect of Net Non-Capital is outlined in Table 2.

Table 2: Financial allocation in respect of Revenue for 2024

	Source of Funding	Total Tusla Allocation 2024
		€m
Pay		407.035
Pensions		19.445
Total Pay		**426.480**
Foster Care and Other Allowances		137.544
Private Residential and Foster Care		240.018
Legal		30.494
Grant		201.832
Other Non-Pay		77.863
Total Non-Pay		**687.752**
Gross Non-Capital Allocation	**DCEDIY Main A3: €993.648m** **Dept of Ed Vote 26: €56.284m** **DCEDIY DSGBV A7: €0.0m** **DCEDIY Ukraine: €31.498m** **DCEDIY E4 Int. Protection: €13.000m** **DCEDIY Other Subheads: €8.686m** **DCECIY Early Years B5: €11.116m**	**1,114.232**
Appropriation in Aid		**-18.870**
Net Non-Capital Allocation		**1,095.362**

DCEDIY Subhead A3

The Gross Non-Capital allocation under the DCEDIY Main A3 Subhead will increase by €94.066 million from €899.582 million in 2023 to €993.648 million in 2024.

Department of Education Vote 26: TESS, SCP and AEARS

The allocation for 2024 relating to TESS, SCP and AEARS from the Department of Education will amount to €56.284 million; an increase of €6.518 million over the allocation of €49.766 million in 2023.

Subhead A7 – Domestic, Sexual and Gender Based Violence (DSGBV)

DSGBV services and related funding will transfer to the Minister for Justice and a new DSGBV agency from 1 January 2024. The funding in question comprises the existing 2023 level of funding of €38.534m, with an additional €7.919m secured by the Department of Justice in Budget 2024. The 2024 allocation to the new Agency will therefore be €46.453m, which is dedicated to services supporting victims of DSGBV.

Subhead B5 – Early Years

Funding of €11.116 million has also been provided for under Early Years Subhead B5 for 2024, which is an increase of €4.204 million over the €6.912 million provided in 2023.

Other Sources of Funding

Tusla also received additional allocations of €0.610m in 2024 under other Subhead funding sources which brings the allocations to the levels set out in Table 3.

Table 3: Other subhead funding 2024

Subhead	Description	€m
C05	Children and Young People's Services Committees	2.860
C05	ESF and Family Support Services	1.264
C05	Funding for Family Resource Centre	0.850
C05	Parenting Support	0.135
B08	Dormant Accounts Action Plan 2024 Measures	3.577
Total		**8.686**

Capital Provision

Provision has also been made for capital expenditure by the Agency during 2024 up to a maximum of €17.5 million; details are set out in the Capital Expenditure section below.

Expected Outturn for 2023

Projected Outturn 2023

Tusla is projecting an overspend of c.€82.5 million (€84 million overspend against the DCEDIY allocation and €1.5m underspend against Department of Education allocation) against the original budget allocation for 2023 based on its accruals-based management accounting. The overspend is being driven by demand-led pressures in the areas of Private Residential (Special Emergency Arrangements), Separated Children Seeking International Protection (SCSIP) and Guardian ad Litem (GAL) services. These will be described further below. However, the Agency is due to receive a supplementary allocation of €84 million from the DCEDIY, which will resolve the deficit situation. The Agency expects to draw down its full 2023 cash allocation including the supplementary allocation.

Impact of Ukraine Crisis

Additional expenditure relating to the provision of supports and services to those fleeing the war in Ukraine are forecast to cost Tusla in the region of €15m in 2023 against an original allocation of €31.400 million. It was not permissible to use this surplus allocation against the deficit being experienced under the Agency's main A3 Subhead. Table 4 sets out the forecast outturn and variance against original budget by expenditure type for 2023 with adjustment for supplementary allocations.

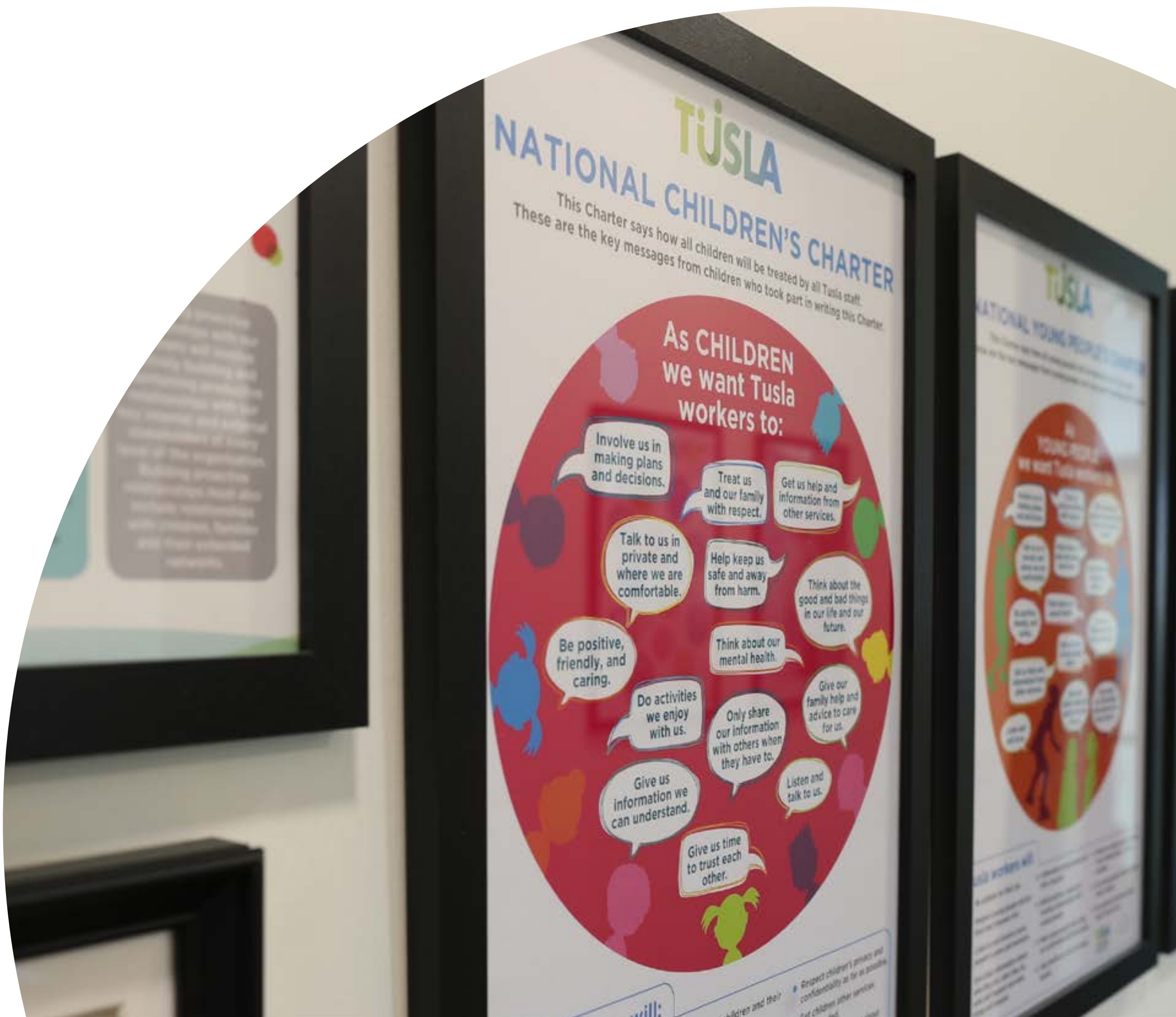

Table 4: Expected outturn for 2023

2023 Full Year Forecast					
Type of Expenditure	Summary Category	Annual Forecast (€m)	2023 Budget (€m)	Forecast Variance (€m)	Forecast Variance (%)
	Agency	14.608	0.000	14.608	-
Pay	On Payroll	345.436	375.159	-29.723	-8%
	Pension Pay	20.721	16.000	4.721	30%
Pay Total		**380.765**	**391.159**	**-10.394**	**-3%**
	Foster Care and Other Allowances	118.743	121.630	-2.887	-2%
	Grants	226.334	215.141	11.193	5%
	Legal	36.689	30.494	6.195	20%
	Other Non-Pay	68.054	65.145	2.909	4%
	Independent Placement Provision	252.121	170.148	81.973	48%
	Staff Travel	12.719	10.663	2.056	19%
Non-Pay Total		**714.660**	**613.221**	**101.439**	**17%**
Income Total		**-11.598**	**-2.969**	**-8.629**	**291%**
Superannuation/Pension Related Deductions (PRD) Income Total		**-19.814**	**-19.814**	**0.000**	**0%**
Net Expenditure		**1,064.013**	**981.597**	**82.416**	**8%**
Supplementary Allocation A3		**0.000**	**84.069**	**-84.069**	**-**
Revised Variance after Supplementary		**1,064.013**	**1,065.666**	**-1.653**	**0%**

Pay Costs

The forecast underspend on pay of approximately €10.4m comprises an overspend on Pension payments of €4.7m and an underspend on the rest of pay of €15.1m. The underspend principally arises due to time-related savings as staff numbers increased gradually over 2023 and did not quite reach the full affordable whole-time equivalent (WTE) complement of 5,307, being about 135 short of that at end October.

Independent Placement Provision/Residential Care Provision

Children with increasingly complex needs continued to come into care in 2023 and this has created additional demand for specialist residential care placements for these children, particularly in the area of Special Emergency Arrangements. Numbers in private residential, private foster care and special emergency accommodation arrangements increased in 2023, resulting in a forecast overspend of €82.0 million in this area. This overspend includes c.€14m due from HSE for the support of Disability cases in line with the requirements for cost sharing under the Joint Protocol on Disability Services.

Separated Children Seeking International Protection (SCSIP)

The Agency faced unprecedented growth in demand for SCSIP services in 2023. This growth was in arrivals from countries other than Ukraine. The demand for these services has led to a forecast deficit against budget of c.€22m in 2023, with most (€19m) of the deficit arising in private residential provision.

Grants to Outside Agencies

Grants are showing a forecast €11m overspend for 2023. €4m of this relates to overspend on SCSIP arrangements with Voluntary Agencies due to demand-led service pressures. €4m relates to additional funding being provided to the Voluntary Agencies in compliance with the WRC agreement and is offset by €4m received as part of the Supplementary Allocation. Most of the rest of the overspend is matched by additional sources of income that are funding additional grant expenditure.

Legal

Legal costs at €36.7 million are projected to be overspent against a budget of €30.5 million by €6.2 million in 2023. The significant cost pressure in Legal has been in the areas of GAL costs and GAL legal costs. This expenditure has been demand-led as the service is commissioned by the Courts. Tusla pays the providers, but the commissioning of GAL and related legal services is directed by the Courts. The Tusla Legal Office has indicated that it has identified both a higher usage of GALs and a 'once off' catch-up by GALs on billing in advance of new legislation as factors causing the increase.

Other Non-Pay

The forecast overspend of €2.9 million in respect of Other Non-Pay is principally down to inflationary pressures from cost-of-living increases in areas such as heat, power, and light, and groceries.

Staff Travel

Staff travel increased substantially in 2023 and is now showing an overspend in full year forecast of €2m. This is approaching pre-Covid levels of expenditure. Tusla is planning to bring in restrictions on travel to reduce spend for 2024.

Projected Outturn for 2024

The Agency expects that the pressure on demand-led services identified in 2023 will continue into 2024. The Agency is always seeking to make certain that services are delivered within its allocation, but due to the statutory obligations to meet the welfare and protection needs of at-risk children and families, demand for services has continued to outstrip available resources, leading to additional funding being required in recent years.

Savings targets identified for 2024

The Agency has identified a figure of c.2.5% of its allocation as a savings target for 2024 to address the demand-led pressures that are anticipated. These savings targets are summarised in Table 5.

Table 5: Savings targets for 2024

Potential Savings	€m
HSE Share of Joint Protocol <18yrs	**9.000**
HSE Share of Joint Protocol >18yrs	**5.000**
SEAs Rate Reduction	**5.000**
SEAs move to Residential	**3.000**
Other potential savings (staff travel, hotel hire etc)	**3.000**
Total Savings	**25.000**

a. Disability Payments from HSE (Joint Protocol)

Under the current Joint Protocol on Disability, the HSE and Tusla agree on the management and financing of arrangements for children with disabilities in the care of Tusla. While there is agreement on these arrangements, HSE has been unable to meet its commitments in previous years for its share of the funding due to resource commitments. We will work with HSE and DCEDIY to make sure that Tusla is funded to the level of the current deficit of €14 million in 2024.

b. Reduction in cost of SEAs (Special Emergency Arrangements)

In 2023 the Agency put new pricing arrangements in place with providers to streamline and reduce the cost of SEA services, with a full roll-out planned for Q1 2024. The Agency has set a savings target of €5 million in 2024 based on current service arrangements.

c. Saving on SEA costs due to increased availability of new residential places

The Agency has obtained funding in the 2024 allocation to increase the number of residential placements in 2024. We plan to reduce reliance on SEA placements as the new residential placements come on stream. We are targeting savings of €3m in 2024 with further savings expected in 2025.

d. Other savings target

We have set a further target to reduce expenditure by €3m on non-service-related costs in 2024.

e. Other measures that may need to be considered

A further funding shortfall in 2024 would result in cost reductions needing to be focused in the areas of pay, grants to voluntary agencies, private residential services, legal, other non-pay. Proposals for cost reduction of this nature would require Ministerial approval for Tusla to action. Table 6 sets out the cost reduction options Tusla would have to consider given a further shortfall in funding.

Table 6: Cost reduction options for 2024

Expenditure	Cost driver	Options for cost reduction
Pay	Cost driven by number of people employed	Recruitment freeze with further reduction in Social Workers and key Social Care staff to work in residential services resulting in further loss of residential placements.
Pensions	Cost driven by actual retirees	No scope for reduction.
Foster Care Allowances	Cost driven by number of children in state care	No scope for reduction of current numbers.
Aftercare Allowances	Cost driven by the number of young people in receipt of aftercare allowance	Reduce aftercare services with resultant homelessness for young people between 18 and 23.
Grants	Commissioned services based on service demand	Reduction in service and allocation to agencies with a resultant loss of residential places and reduced support to at-risk children and families, resulting in more children coming into State care and an increase in reliance on short-term expensive SEA residential arrangements.
Legal	Demand-led service and GAL costs	Court-directed and so cannot be reduced.
Other Non-Pay	General childcare services, office and administration running costs including rents, maintenance, education, office expenses, cleaning, security, and professional services	Cut back strategic projects, e.g. HIQA, Data Protection, FOI (Freedom of Information), Signs of Safety, Health & Safety, ICT developments, Estates Strategy, People Strategy. Lower savings possible and would stop key strategic changes that are aimed at resolving the current crisis issues.
Private Residential and Foster Care	Number of placements	Reduce the number of placements available to children with increased Court direction to place children in high-cost SEAs. Reduce provision of SCSIP/IRPP with risk of breaching government policy and laws for protection of minors.

Financial Risk Areas

The Agency is committed to delivering the Business Plan within the allocation provided to it for 2024. However, the nature of the services being provided means that the safety and care of any child at risk will be the predominant factor in determining expenditure decisions. Effective service delivery and the planned pace of reform are dependent on sufficient resources being available, and the additional resources being provided to the Agency for 2024 are very welcome and will help significantly in the continuous efforts to improve the care and services being provided by Tusla to vulnerable children and families in our society.

The key financial risk areas for the Agency in 2024 are set out below.

Delivery of Services within Allocation

The Agency will maintain strong oversight on the management of the Allocation to ensure that there is the least possible risk of overspend in 2024. Tusla will consult with the Minister and his Department officials to agree on any measures for corrective action, regarding compliance with statutory obligations and service delivery proposals, should the risk of an overspend arise. As already identified, there are very serious demand-led pressures on the Agency that will continue to exert pressure in 2024.

Ukraine: Funding of €31.498 million has been confirmed for the delivery of services relating to children and families arriving from Ukraine for 2024. Tusla will work closely with the Department to provide information for and will manage this allocation. However, the delivery of services within allocation is dependent on the numbers of children that arrive in Ireland in 2024 and the level of services that may be required for children fleeing a warzone.

Residential Services: Tusla continued to experience a very high demand in 2023 relating to children with very complex needs requiring specialist services often being placed on an emergency basis. The requirement is for these children to have minimum two-on-one care for extended periods costing in excess of €0.8m per place on an annualised basis. While significant resources are required, the numbers seeking these arrangements have remained very high and it is expected that this will continue into 2024, which will create significant resource demands.

The costs of our Private Residential placements remain in excess of €300k per annum and each placement in private foster care costs in excess of €50k per annum. We refer to the Irish Government Economic and Evaluation Service (IGEES) published review of the costs associated with the service, and this report is available **https://assets.gov.ie/90898/7509a985-73a8-4963-a2eb-522285714ab2.pdf.**

Disability Services: Demand for services for children and young adults who have a diagnosis of Moderate to Severe Disability in the care of Tusla continues to grow. An agreement was reached between the DCEDIY and Department of Health in 2020 for HSE to share costs for these services with Tusla, including all new cases where a child taken into care has a diagnosis of Moderate to Severe Disability. The agreement is currently being reviewed with HSE, and HSE has indicated that it is willing to fund the additional monies that are due in 2024. These are set out in the savings targets above and will be monitored over 2024. The total cost associated with Disability placements was over €41m.

Pay: Tusla has put in place a Pay and Numbers Strategy to identify WTE ceilings with requisite pay budget allocation for each of Tusla's Service Regions/Areas, National Services and Corporate Directorates. The affordable WTE target is estimated for 2024 at 5,658 fully funded (5,722 part-year funded) WTE. This target will continue to act as the high-level control on pay cost and number in 2024 to make sure the Agency lives within its pay allocation.

Pension costs have been driven by higher numbers of staff retirements than were budgeted for in 2023, and we expect that the number of retirements will remain high in 2024. These costs cannot readily be controlled in terms of financial performance and are difficult to accurately predict.

This plan has been prepared on the basis that pension-related funding issues will be dealt with separately from the general resource available for service provision.

Aftercare Services: Tusla is committing c.€40.0 million to Aftercare services in 2024. Much of this investment supports vulnerable young adults leaving care who are impacted by disability, addiction, or mental health issues as well as the vulnerabilities experienced by children who have spent their young lives in the care of the state. Many of the young adults being supported would become homeless if these supports were not available.

Psychology Services: The Agency has continued to pay the HSE for psychology services amounting to €7 million annually. Tusla also purchased therapy services at a cost of an additional c.€6.0 million in 2023, which is expected to continue into 2024.

Guardian Ad Litem costs are determined by individual Court decisions and result in a demand-led expenditure that must be met by the Agency. This expenditure has significantly breached budget in 2023 and there is a strong risk that the expenditure for GALs will exceed allocated budget in 2024.

Payments to the State Claims Agency for the cost of managing and settling claims that arose in previous years may be made by Tusla in 2024. These payments are of a legal and technical nature and the Business Plan does not provide for any expenditure under this heading, as there is no budget yet in place to cover it. Average expenditure was c.€4m per annum in recent years.

Increased ICT expenditure: Significant investment has been made in new systems, migration to TuslaIRL, mobility enablement, connectivity, equipment, and data management in line with the Agency's ICT and Data Management Strategies. The impact of this has increased operating costs in this area in recent years, and these may increase again in 2024.

Manual processes: Some payment processes are manual and therefore have increased risk due to manual controls and lack of automation. The Agency has identified this high risk and has put in place mitigating controls over these areas. Some of these issues are expected to be resolved by the move to best practice processes under the new IFMS financial system, which went live in July 2023.

HSE Memorandum of Understanding (MOU) issues: The MOU with HSE regarding the sharing of services recognises that Tusla was not set up with the corporate infrastructure that would be required to provide the supports to effectively govern and administer an organisation of its size. While Tusla has grown since 2014, its central infrastructure for Financial, Procurement, HR and Estates services remains heavily dependent on HSE. Reliance on the ICT infrastructure has been significantly reduced by the implementation of the TuslaIRL project.

Integrated Financial Management System: Tusla implemented the HSE's Integrated Financial Management System in 2023 in line with DPER strategy. Implementation issues have delayed the delivery of some features, including reporting, and this will have an impact on reporting capability into 2024. The Department of Health has recently provided additional funding to complete the implementation of this phase, and this is expected to improve reporting capability during 2024.

Data caveats and other assumptions: The financial information underpinning the plan is subject to the specific limitations of the HSE financial systems, which are subject to documented limitation. Every effort has been made within the time and resources available to ensure that the estimates provided in the plan are as accurate as possible at the time of its preparation. However, it must be read in the above context, and it is noted that a margin of error of as little as 0.5% equates to c.€5million in net expenditure terms for the Agency.

Capital Expenditure

The 2024 capital allocation is intended in the first instance to meet existing contractual commitments entered into under previous Capital Plans as well as proposed future service requirements.

Capital Plan Priorities 2024

Capital Plan priorities for 2024 have been developed in recent months. It is important to note that commitments already exist in respect of ongoing capital projects entered into in 2023 or earlier, such as major refurbishment projects at St Joseph's, Limerick, as well as certain minor capital projects that will not be fully paid for until early 2024.

An ambitious capital programme is proposed as part of the Tusla Estates Strategy, which was approved by the Board in 2019, and provision is made for the initial funding of such projects under the general heading of 'Estates Strategy', as well as for the continued development of a proposed new project at St. Dympna's Campus, Carlow. Funding is also provided for ongoing annual capital programmes, including the Minor Capital Programme and the annual Equipment Replacement Programme. The Minor Capital Programme includes statutory compliance, condition monitoring, infrastructural risk, reactive, and asset integrity works, as well as a significant ongoing refurbishment and adaptation programme in respect of newly purchased houses for Children's Residential Services (CRS). Provision is also made in the 2024 capital allocation for the continuing transition of Tusla's motor fleet to electric vehicles, together with associated charging infrastructure. While Tusla's fleet has been extensively modernised since the establishment of the Agency, some vehicles are due for replacement in any case, and the opportunity is being taken to transition to electric vehicles (EVs) as part of our Climate Action obligations. Apart from its age, the make-up of the fleet is such that it will require replacement on a phased basis with more climate-friendly electric vehicles, in keeping with Government commitments around carbon reduction. Finally, provision is made for the completion of a comprehensive programme of building condition surveys, work on which is almost complete.

Formal engagement with DCEDIY has been ongoing since 2020, particularly in the context of the National Development Plan (NDP) review as proposed in the Programme for Government. This has presented an opportunity for the recognition of Tusla's considerable accommodation needs, and of the need for greatly increased levels of capital funding in future years, though it is clear that no major increase in capital funding is contemplated until 2025 at the earliest. The Estates Strategy was reviewed in 2023 in the context of the evolving landscape around capital funding and the acknowledged need to build greater internal capacity within Tusla Estates in order to support and enhance the delivery of the Agency's services in the future. It is intended that work will begin on the preparation of a new Estates Strategy in 2024.

The 2024 Capital Plan will continue the annual investment under ICT for Infrastructure, Digital Transformation, Data Management and Cyber Security initiatives. The 2024 ICT investment plan is closely aligned with the objectives under Tusla's Reform Programme. The proposed capital developments for 2024 are summarised in Table 7.

Table 7: Planned capital developments 2024

Area	Item	2024 €m
Estates	Minor Capital/Infrastructural Risk	7.500
Estates	St Joseph's, Limerick, Phase 2	0.250
Estates	Extension to Tusla premises, Carlow	0.600
Estates	Equipping	0.400
Estates	Purchase of CRS houses	2.500
Estates	Fleet replacement & migration to EVs	0.600
Estates	National Condition Survey project	0.075
Estates	Estates Strategy – new projects	0.075
	Estates Sub Total	**12.000**
ICT	Infrastructure and Cloud	2.300
ICT	Digital Transformation (App Development & App Procurement)	2.000
ICT	Data Management and Analytics	1.000
ICT	Other key initiatives	0.200
	ICT Sub Total	**5.500**
	Grand Total	**17.500**

Finance Priorities 2024

A key driver for financial process and technology improvement in the coming years will be the application and refinement of IFMS (Integrated Financial Management System). This move to one financial system for the whole of the HSE and Tusla makes use of the latest System Applications and Products (SAP) financial software technology and is based on processes designed in accordance with best practice. Tusla was in the first group of entities for deployment and went live with the new system in July 2023.

It is a continuing priority for 2024 for Finance to work with our ICT colleagues to make the best use of technology to improve the efficiency and effectiveness of financial processing within the Agency. The importance of the Finance Directorate's key resource, its skilled and knowledgeable staff, will remain a key focus in 2024 in terms of training and personal development. The Finance function will continue to invest in improving the overall financial governance of the Agency in 2024.

Financial Governance Improvements for 2024

The Agency has set out an assessment of its Internal Controls in the Statement on Internal Control in the Annual Financial Statements for 2022. The Statement on Internal Control sets out measures that the Agency is taking to address control issues across the Agency. The Comptroller and Auditor General (C&AG) in his report on the 2022 Financial Statements drew attention to Non-Compliant Procurement. Work will continue in 2024 to improve controls in this area.

Procurement Priorities 2024

Public procurement is a high-risk activity for the Agency due to the complex nature of processes to procure specialised child and family support services where there is not one single approach to conducting procurements for these types of contracts.

The Agency will continue to improve its compliance with procurement regulations as set out in the 2016 Irish Regulations (EU Directive 2014/24), which is in line with internal policies and procedures. We will continue to focus on the high-expenditure services through a national approach as well as developing skills and resources to assist managers to deal with procurements at local level.

Appendix 3: Abbreviations

AAI	Adoption Authority of Ireland	**IASW**	Irish Association of Social Workers
AEARS	Alternative Education Assessment and Registration Service	**ICT**	Information and Communication Technology
AGS	An Garda Síochána	**IFMS**	Integrated Financial Management System
C&AG	Comptroller and Auditor General	**IGEES**	Irish Government Economic and Evaluation Service
CASP	Child Abuse Substantiation Procedure	**IHREC**	Irish Human Rights and Equality Commission
C&V	Community and Voluntary	**IPAS**	International Protection Accommodation Services
CEP	Care Experience Project	**IRPP**	Irish Refugee Protection Programme
CoE	Centre of Excellence	**KPI**	Key Performance Indicator
CRS	Children's Residential Services	**MOU**	Memorandum of Understanding
CSSCU	Child Safeguarding Statement Compliance Unit	**MP**	Ministerial priority
CYPSC	Children and Young People's Services Committee	**NDP**	National Development Plan
DCEDIY	Department of Children, Equality, Disability, Integration and Youth	**NIMS**	National Incident Management System
DEIS	Delivering Equality of Opportunity in Schools	**OECD**	Organisation for Economic Co-operation and Development
DPA	Data Privacy Assessment	**PMO**	Project Management Office
DPER	Department of Public Expenditure, NDP Delivery and Reform	**PPFS**	Prevention, Partnership and Family Support
DPIA	Data Privacy Impact Assessment	**PRD**	Pension Related Deductions
DSGBV	Domestic, Sexual and Gender Based Violence	**Q&R**	Quality and Regulation
EAP	Employee Assistance Programme	**QMS**	Quality Management System
ELS	Existing Level of Service	**QRSI**	Quality Risk and Service Improvement
EMT	Executive Management Team	**SCP**	School Completion Programme
ESF	European Social Fund	**SCSIP**	Separated Children Seeking International Protection
EU	European Union	**SEAs**	Special Emergency Arrangements
EV	Electric Vehicle	**SEIF**	Service Experience Insights Framework
EY	Early Years	**SOPs**	Standard Operating Procedures
FARP	Funding Acknowledgement Requirements Protocol	**TCM**	Tusla Case Management
F&CS	Finance and Corporate Services	**TESS**	Tusla Education Support Service
FOI	Freedom of Information	**UAM**	Unaccompanied Minors
FRC	Family Resource Centre	**VHA**	Violence, Harassment and Aggression
GAL	Guardian Ad Litem	**WRC**	Workplace Relations Commission
GDPR	General Data Protection Regulation	**WTE**	Whole-Time Equivalent
HSE	Health Service Executive		

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10 YEARS

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