Ard-Reachtaire Cuntas agus Ciste
Comptroller and Auditor General

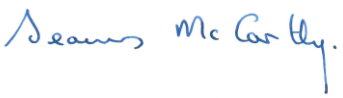
Appropriation Accounts 2025

30 September 2026

Appropriation Accounts 2025

Section 3 (11) of the Comptroller and Auditor General (Amendment) Act 1993 requires me, upon the completion of my audit of the appropriation accounts, to present to Dáil Éireann a copy of each such account together with my certificate thereon.

Pursuant to the foregoing provision, I hereby present the said accounts and certificates for the year ended 31 December 2025.



Seamus McCarthy
Comptroller and Auditor General

30 September 2026

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Preface

Dáil Éireann provides money for the ordinary services of Government departments and offices, both capital and non-capital, by

- approving estimates of expenditure for those services in the course of each year
- giving statutory effect to the estimates in an annual Appropriation Act.

Expenditure is provided for under a series of votes, with one or more covering the functions of each department or office.

The first part of the estimate for each vote is referred to as the ambit. This provides an outline of the services to be financed. The ambit of each vote is incorporated in the annual Appropriation Act, and so describes the purposes for which the voted funds have been authorised by Dáil Éireann.

At the end of every financial year, each department or office is required to prepare an account, known as the appropriation account, for each voted service administered by it. The statutory requirement is for the appropriation account to provide details of the outturn for the year against the amount provided by Dáil Éireann, based on the cash amounts of payments and receipts. The prior-year outturn is also shown for comparison purposes.

In addition to providing the statutory financial information on a cash-accounting basis, each appropriation account sets out some accrual-based information in notes to the account.

- Note 1 presents an operating cost statement that gives information on the cost of the service for the year.
- Note 2 presents a statement of financial position, with related explanatory notes, giving information on the financial position in respect of the service at the year-end. This includes information on expenditure commitments and on the actual position of the voted service vis-à-vis the Exchequer at year-end i.e. the net liability to the Exchequer, or amount due from the Exchequer.

Other notes to the account provide standard information on: expenditure by programme and subhead (note 3); receipts (note 4); and staff numbers and pay (note 5). Information on any other relevant matters is presented in note 6 (miscellaneous).

Statement of Accounting Policies and Principles[1]

Basis of accounts

Appropriation accounts showing the financial transactions of Government departments[2], are prepared in accordance with the Exchequer and Audit Departments Act 1866, as amended by the Comptroller and Auditor General (Amendment) Act 1993, and with accounting rules and procedures laid down by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The accounts are a cash-based record of the receipts and payments in the year compared with the amounts provided under the Appropriation Act. The accounts also include information prepared on an accrual basis in the statement of financial position and other notes.

Departments should obtain prior approval from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation for any departures from, or changes or additions to, the standard accounting policies. Information regarding divergence from the standard accounting policies should be included in the Accounting Officer's introduction to the appropriation account.

Financial reporting and accounting reform

The Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation commenced the application of central government accounting standards (CGAS) on a phased basis, beginning with the 2024 appropriation accounts. These standards bring material elements of the appropriation accounts into line with international accounting norms.

The standards being applied for the first time in 2025 are

- CGAS 4 The Effects of Changes in Foreign Exchange Rates
- CGAS 5 Borrowing Costs
- CGAS 9 Revenue from Exchange Transactions
- CGAS 11 Revenue from Construction Contracts
- CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)
- CGAS 27 Agriculture

All the CGAS being applied for the 2025 (and subsequent) appropriation accounts are available on www.gov.ie.

Comparatives

The appropriation accounts generally show prior year amounts for comparison purpose. In the case of the first-time reporting of certain CGAS, prior year comparative figures have not been restated. The material effects of changes in accounting policies resulting from the transition to CGAS are disclosed in the notes and referenced in the Accounting Officer's introduction.

Reporting period

The reporting period is the year ended 31 December 2025.

1 The Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation sets the standard accounting policies and principles applied in the preparation of appropriation accounts. These are stated in the Department's circular 25 of 2025.

2 In this statement, the term 'department' includes central Government departments, offices and agencies responsible for Vote management and accounting, unless otherwise indicated.

Receipts

All revenues of the State are payable into the Exchequer, unless otherwise provided for by law.

Subject to the express approval of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, certain departmental receipts may be appropriated in aid of expenditure borne on a vote. Without such sanction, receipts must be surrendered directly to the Central Fund as Exchequer receipts.

Appropriations-in-aid are receipts that, under section 2 of the Public Accounts and Charges Act 1891, may be used to meet expenditure to the extent authorised by the annual Appropriation Act. In general, these are receipts arising in the normal course of a department's business under the vote and can include such items as

- charges for services
- employee pension contributions
- rent and proceeds from certain sales
- with the prior agreement of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, the proceeds from the sale of assets for the funding of high-priority capital programmes or projects
- certain fines, forfeitures or costs recovered.

Receipts of departments to be credited directly to the Exchequer as receipts (and not applied as appropriations-in-aid) are generally those that have no direct connection with the vote expenditure or are 'windfall' receipts. Such receipts may not be used to meet expenditure from the vote. They include items such as

- certain court or administrative fines
- receipts on foot of surplus income or profits of State companies
- interest, dividends or capital repayments
- compensation receipts.

Where Exchequer receipts arise, they are reported in a note to the appropriation account (note 4). Departments are required to provide a breakdown of such receipts and an explanation where the amounts are material in nature. In addition, departments are required to disclose both the amounts lodged to the Exchequer (via the Sundry Moneys Deposit Account) and the opening and closing balances due to the Exchequer.

As a general principle, Government accounting is on a gross basis i.e. receipts are not netted off against payments. Government departments, offices and vote holders should obtain prior approval from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation for any proposed netting off.

Payments

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred, payment is due and the instruction for the payment has been executed.

Where a liability has been incurred and payment is due (i.e. the liability has matured), payment should be completed before the year end to ensure the integrity of the appropriation account. In cases where payment has not been effected and matured liabilities are outstanding at the year end, the amount of such liabilities should be given in a note to the account (in note 2).

An exception to this general principal is where a department is acting as an agent for another Government department (the principal) resulting in financial transactions between the principal and the agent. The general rule is that the agent should put the transactions through a suspense account, the service being a final charge in the principal's appropriation account.

In situations where the agent requires the principal to provide advance funding to enable payment to be made, only amounts certified by the agent as having been disbursed by it in the year of account should be charged to the principal's appropriation account.

Net allied services

Allied services are services provided centrally to, or on behalf of, department votes on the basis that, as specialists, the supplying department (whose function is the provision of these central services) is able to perform the services more efficiently than the vote holder. This includes shared services.

The net allied services note (in note 1) details the expenditure amount in relation to the department which is borne elsewhere. There are various measurement bases for the calculation of the allied services expenditure figures.

Accruals

Each appropriation account incorporates information of an accruals nature in the notes to the account, including

- an operating cost statement (note 1), showing the total amount of resources consumed by a vote in the year
- a statement of financial position showing the vote's assets and liabilities at year end (note 2), and
- explanatory notes providing details regarding capital assets, the net funding due to the Exchequer, and any commitments.

The statement of financial position includes the position at year-end in relation to the following.

- **Accrued expenses** — these represent liabilities at the year end where the timing and value of payment is reasonably certain. In the case of goods and services, an accrued liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Amounts due for goods delivered, but not yet paid for, even if un-inspected and not taken to inventory, are treated as a liability. In the case of grants, a liability is recognised when the grantee has met all the requirements of the grant scheme but has yet to receive payment. Travel and subsistence liabilities are recognised when travel has been completed. Pension obligations to retirees are accrued for only in respect of regular pension benefits, lump sum payments, and arrears of approved increases outstanding at the year end.

- **Prepayments** — these are payments made before the end of the year of account where the related goods or service will not be received until a future period.
- **Accrued income** — this is income due to the vote at the end of the year of account which has yet to be received.
- **Deferred income** — this represents income received by the vote during, or prior to, the year of account for goods/services which it has yet to provide.
- **Provisions** — these are liabilities of uncertain timing or amount.

Bank and cash

'Bank and cash' should include all commercial bank account balances (payroll and other vote related accounts) held at the year-end which are funded by the Exchequer through voted expenditure or that contain receipts liable to be paid to the Exchequer. The note should separately identify Paymaster General (PMG) bank accounts from other bank accounts.

Details of any other commercial bank accounts not funded by or liable to be paid to the Exchequer are disclosed by way of a note to the appropriation account. This includes any non-vote balances that are not recorded/accounted for in another set of accounts that are audited.

Net Exchequer funding

The net Exchequer funding note shows the funding position of the vote at the year end, taking account of the surplus and issues from the Exchequer on a cumulative/rolling basis. The breakdown of that figure in terms of bank/cash balances, debtors' receipts due and current liabilities is also shown.

Commitments

A commitment is a contractual obligation to pay on delivery for goods or services (including capital projects) which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme.

Only the future cost of non-cancellable contracts is disclosed. A non-cancellable contract is one where the supplier has to be paid even if no goods or services are provided in the future. Where there are no legally enforceable terms in a contract to a supplier if no goods or services are purchased in future years, no commitment is disclosed.

Only grant schemes directly paid from a vote are included in the note. Grant schemes paid by bodies under the aegis of the department are excluded as they will be reported in the accounts of those bodies. Grants that fund non-commercial state bodies under the aegis of the department are not included in this note.

Contractual commitments in excess of €50,000 likely to materialise in subsequent years, under the headings 'procurement of goods and services', 'non-cancellable contracts', 'non-capital grant scheme programmes' and 'capital grant programmes' are disclosed by way of note to the account.

Capital projects and public private partnership projects projected to cost in excess of €20 million are disclosed individually by way of note to the account.

In cases where the reported commitment level or projected project cost have varied by more than €1 million compared with the previous year, the reason for the movement should be explained.

Superannuation

Superannuation payments to retired civil servants are provided for in Vote 12 Superannuation and Retired Allowances. An estimate of the amount attributable to each vote is provided by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and shown under the net allied services note for the relevant votes.

Superannuation payments for gardaí, teachers and army personnel are met on a current basis from the relevant votes.

Other notes to the accounts

General principles

In general, the other notes to the appropriation accounts aim to draw the attention of Dáil Éireann and of the Committee of Public Accounts to matters bearing on parliamentary control, or to provide fuller information about material transactions of an unusual nature recorded in the account e.g. losses, special or *ex gratia* payments[1] and extra remuneration.

Except in the cases outlined below, explanatory notes are provided where an individual transaction, or a category of transactions taken together, involves a sum of €50,000 or more.

In certain instances where amounts lower than the specified threshold values are involved, notes are also provided where a serious issue of principle arises or where the Comptroller and Auditor General or the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation considers that an explanatory note should be given.

Variations from estimate provision

Note 3 provides explanations of variations on expenditure outturns compared to the original estimate provisions for programme subheads (including any deferred capital funding). A note is provided where the variance (±) relative to the original estimate provision is

- €100,000 or more, **and**
- represents 5% or more of the programme subhead expenditure (25% in the case of administration subheads), **or**
- represents a significant variation from the original estimate provision that does not meet the above criteria but the circumstances of which warrant explanation.

Notes in relation to significant variations in appropriations-in-aid receipts in note 4 are included on a similar basis.

For Vote 37 Social Protection, the threshold value requiring an expenditure programme subhead variance explanation is 0. 1% or more of the total gross voted appropriation.

1 An *ex gratia* payment is a payment not legally due under a contract or otherwise – e.g. compensation paid on grounds of hardship.

Allowance and overtime payments

In the case of allowance and overtime payments, the details given in note 5 include the total number of recipients of allowance and overtime payments in one or more categories, the number of individuals that received €10,000 or more, and the highest payment to an individual, if over €10,000.

The aggregate amount paid to an individual under the various headings is set out in 'highest individual payment'.

Severance and redundancy payments

Severance and redundancy payments in excess of €10,000 are required to be disclosed by way of a note to the account.

Compensation and legal costs

The components of the legal costs and compensation awards made to those who have taken legal actions against the department should be disclosed. (This does not include the cost of legal advice provided outside of legal proceedings e.g. in context of development of policy or legislation.) If the department is represented in legal proceedings, any costs in relation to these cases incurred – directly or to reimburse the State Claims Agency – are disclosed. The note is presented in two parts

- details of compensation and legal costs paid from the vote in the year of account
- details of the cumulative total costs of legal cases finalised in the year of account.

Legal costs incurred by the Chief State Solicitor's Office (CSSO) for cases where the CSSO is representing the department are reported in the appropriation account of the CSSO.

Late payments

In the case of interest and compensation payments under the Late Payment in Commercial Transactions Regulations 2012, information is supplied in note 6 where

- the total of interest and compensation payments due was €10,000 or more, or
- an individual payment was €10,000 or more.

Fraud or suspected fraud

In the case of losses due to fraud, suspected fraud or suspected irregularities, information is supplied in note 6 where

- the total of losses during the accounting period were €10,000 or more, or
- an individual loss was €10,000 or more, or
- for losses under €10,000, a serious issue of principle arises, or
- where the Comptroller and Auditor General or the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation considers that a disclosure should be made.

Commissions, committees and special inquiries

Where relevant, note 6 should include a statement of expenditure on each commission or special inquiry financed from the vote. A distinction is made between permanent commissions, and those established on a temporary basis for a fixed purpose.

For permanent/open ended commissions, committees and special inquiries, expenditure greater than €100,000 in the year of account should be shown in the note.

In the case of temporary commissions or special inquiries, the date of establishment and cumulative expenditure from the date of establishment is shown.

Grant funds and miscellaneous accounts

Where relevant, accounts of grant funds financed from the vote and of other miscellaneous accounts are presented in note 7.

Appropriation Account 2025

Vote 1

President’s Establishment

Introduction

As Accounting Officer for Vote 1, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €797,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Heritage assets

Heritage assets of the President's Establishment are not valued as assets in these financial statements. The assets include furniture and works of art. They have the characteristics of being inalienable, irreplaceable and fragile and consequently there is no useful purpose in capitalising the assets in these statements.

Depreciation of capital assets

Depreciation of property, plant and equipment is calculated and charged in accordance with CGAS 17.

IT equipment is depreciated at a rate of 20% a year over five years.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the President's Establishment.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General of the Department of the Taoiseach and Secretary General to the Government.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial control is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the President's Establishment and the National Shared Services Office (NSSO) for the provision of human resources, financial management and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the President's Establishment.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the President's Establishment.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The President's Establishment comes within the remit of the internal audit function provided by the Department of the Taoiseach which has appropriately trained personnel and operates under a written charter which I have approved. The internal audit work is informed by analysis of the financial risks to which the President's Establishment is exposed and aims to cover the key controls on a rolling basis over a reasonable period. The internal audit function and its programme of work are subject to periodic review by me and by the Audit Committee.

There were four meetings of the Audit Committee in 2025 and the audit work programme agreed in 2024 was implemented in 2025.

Procurement

The President's Establishment ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and services, including the cost of contracted-in staff, amounted to a total of €847,000 in 2025.

The President's Establishment has provided details of one non-competitively procured contract in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The President's Establishment complied with the guidelines with the exception of one contract valued at €28,000 for the provision of radio/microwave broadband to Áras an Uachtaráin with connectivity to government networks and the OGCIO. A competitive process did not take place during 2025 as the option of a fibre broadband connection to Áras an Uachtaráin was being explored. A procurement process to regularise supply will be undertaken in 2026.

Risk and control framework

The President's Establishment has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the President's Establishment and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated on a quarterly basis by the Management Risk Committee. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The President's Establishment has procedures to monitor the effectiveness of its risk management and control procedures. In 2025, monitoring and review of the effectiveness of the system of internal financial control by the President's Establishment was informed by the work of the internal and external auditors and the senior management within the President's Establishment responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

John Callinan
Accounting Officer
President's Establishment

30 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 1 President's Establishment
Opinion on the appropriation account

I have audited the appropriation account for Vote 1 President's Establishment for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 1 President's Establishment for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the President's Establishment and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

17 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 1 President's Establishment

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	President's Establishment	3,780	3,279	3,103
B	Centenarians' Bounty	1,766	1,497	1,446
Gross expenditure		**5,546**	**4,776**	**4,549**
Deduct				
C	**Appropriations-in-aid**	**108**	**135**	**122**
Net expenditure		**5,438**	**4,641**	**4,427**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**797,094**	**832,736**

John Callinan
Accounting Officer
President's Establishment

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		1,426	1,378
Pay		2,545	2,323
Non pay		805	848
Gross expenditure		**4,776**	**4,549**
Deduct			
Appropriations-in-aid		**135**	**122**
Net expenditure		**4,641**	**4,427**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Depreciation		—	9
Changes in net current assets			
Increase in inventories	(11)		
Decrease in prepayments	19		
Decrease in accrued income	7		
Increase in accrued expenses	176		
		191	145
Direct voted expenditure		**4,832**	**4,581**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		5,846	5,905
Net programme cost		**10,678**	**10,486**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 1 borne elsewhere.

		2025 €000	2024 €000
Vote 12	Superannuation and Retired Allowances	684	705
Vote 13	Office of Public Works	2,883	2,905
Vote 18	National Shared Services Office	108	396
Vote 20	Garda Síochána	320	254
Vote 28	Foreign Affairs and Trade	48	76
Vote 36	Defence	560	535
Vote 43	Office of the Government Chief Information Officer	62	63
Central Fund – emoluments and allowances of the President and pensions of former presidents		1,181	971
		5,846	**5,905**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
Current assets			
Bank and cash		62	24
Inventories	2.2	15	4
Prepayments	2.3	52	71
Accrued income		1	8
Other debit balances	2.4	59	51
		189	**158**
Less			
Current liabilities			
Accrued expenses	2.5	325	149
Other credit balances	2.6	87	82
Net Exchequer funding	2.7	34	(7)
		446	**224**
Net current liabilities		**(257)**	**(66)**
Net liabilities		**(257)**	**(66)**
Represented by:			
State funding account	2.8	**(257)**	**(66)**

2.1 Property, plant and equipment

	IT equipment €000	Total €000
Cost or valuation		
At 1 January 2025	43	43
At 31 December 2025	**43**	**43**
Accumulated depreciation		
At 1 January 2025	43	43
At 31 December 2025	**43**	**43**
Net assets		
At 31 December 2025	**—**	**—**
At 31 December 2024	—	—

2.2 Inventories

at 31 December	2025 €000	2024 €000
Centenarian medals	15	4
	15	**4**

2.3 Prepayments

at 31 December	2025 €000	2024 €000
Software support	50	42
Administration	2	16
Other	—	13
	52	**71**

2.4 Other debit balances

at 31 December	2025 €000	2024 €000
Payroll advance	57	50
Other debit suspense items	2	1
	59	**51**

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
IT services and support	5	3
Administration expenses	23	33
Other accruals	38	—
Payroll related accruals	259	113
	325	**149**

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	40	35
Pay related social insurance	18	18
Value added tax	6	9
Pension contributions	6	5
Universal social charge	8	7
	78	**74**
Suspense		
Payroll deductions held in suspense	9	8
	87	**82**

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	797	833
Exchequer grant undrawn	(763)	(840)
Net Exchequer funding	**34**	**(7)**
Represented by:		
Debtors		
Bank and cash	62	24
Debit balances: suspense	59	51
	121	75
Creditors		
Due to the State	(78)	(74)
Credit balances: suspense	(9)	(8)
	(87)	(82)
	34	**(7)**

2.8 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(66)	88
Disbursements from the Vote				
Estimate provision	Account	5,438		
Surplus to be surrendered	Account	(797)		
Net vote			4,641	4,427
Expenditure borne elsewhere	1.1		5,846	5,905
Net programme cost	1		(10,678)	(10,486)
Balance at 31 December			**(257)**	**(66)**

2.9 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services [a]	**85**	**84**

Note [a] Commitments in 2025 represent non-cancellable contracts at year end.

2.10 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis.

	2025	2024
	€000	€000
Holiday accrual [a]	—	(44)
Payroll accrual [a]	—	(69)
	—	**(113)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	2,591	2,545	2,323
ii	Travel and subsistence	310	44	122
iii	Training and development	30	1	10
iv	Operational services supplies and sundry equipment	587	562	509
v	Digital capital investment and IT expenses	335	196	204
vi	Premises expenses	9	2	3
		3,862	**3,350**	**3,171**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

ii Travel and subsistence

Estimate provision €310,000; outturn €44,000

A shortfall in expenditure of €266,000 arose as domestic and international travel was less than originally envisaged.

v Digital capital investment and IT expenses

Estimate provision €335,000; outturn €196,000

The shortfall in expenditure in 2025 of €139,000 is mainly due to a delay in finalising the project to replace the current lotus notes system which hosts multiple database modules. A review will be conducted in 2026 to determine what system solutions are required for the remaining modules.

Programme A President's Establishment

		2025 Estimate provision €000	2025 Outturn €000	2024 Outturn €000
A.1	Administration – pay	2,519	2,478	2,258
A.2	Administration − non pay	1,261	801	845
		3,780	**3,279**	**3,103**

Programme B Centenarians' Bounty

		2025 Estimate provision €000	2025 Outturn €000	2024 Outturn €000
B.1	Administration – pay	72	67	65
B.2	Administration – non pay	10	4	3
B.3	Centenarians' bounty	1,684	1,426	1,378
		1,766	**1,497**	**1,446**

Significant variations

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

B.3 Centenarians' bounty

Estimate provision €1.684 million; outturn €1.426 million

Overall, the expenditure in relation to programme B was €258,000 lower than provided because there were fewer centenarians than provided for. 528 centenarian bounties were paid out in 2025 and approximately 630 were provided for. Spend in this area is demand led. A timing difference in relation to the ordering, receipting and payment for the centenarian medals also contributed to this saving.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contributions	100	107	98
2	Miscellaneous	8	28	24
		108	**135**	**122**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	4,641
Additional superannuation contributions	107
Other revenue	
Miscellaneous	21
Total revenue	**4,769**
Represented by	
Total appropriations-in-aid (note 4.1)	135
Central Fund grant	4,641
Decrease in accrued income	(7)
	4,769

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

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

5.2 Pay

	2025 €000	2024 €000
Pay	2,180	2,083
Higher, special or additional duties allowances	82	61
Overtime	22	22
Employer's PRSI	165	157
Severance pay (note 5.6)	96	—
Total pay	**2,545**	**2,323**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties allowances	6	3	29,752	23,707
Overtime	13	—	4,551	5,643
Extra remuneration in more than one category	2	1	11,408	—

5.4 President's Establishment employee pay bands

The number of President's Establishment employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	13	16
60,000	69,999	8	7
70,000	79,999	2	1
80,000	89,999	1	2
90,000	99,999	1	—
100,000	109,999	1	2
110,000	119,999	3	1
120,000	129,999	—	1
130,000	139,999	—	—
140,000	149,999	1	1
150,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 1 President's Establishment is also the Accounting Officer for Vote 2 Department of the Taoiseach. His remuneration is disclosed in the appropriation account for Vote 2.

5.6 Severance and redundancy

During 2025, one member of staff whose employment ended was paid severance of €78,138 and redundancy of €17,412.

Appropriation Account 2025

Vote 2

Department of the Taoiseach

Introduction

As Accounting Officer for Vote 2, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department, and for payment of grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.13 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation of major classes of assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Major IT operational software systems	10 years	10%
Acquired/developed software	3-5 years	33%-20%

Statement on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial control is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Processing of financial transactions was provided on a shared services basis by the Financial Shared Services Centre in Killarney, which is part of the Department of Justice, Home Affairs and Migration, up to 28 September 2025. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department of the Taoiseach and the Financial Shared Services Centre, Killarney for the provision of this shared service.

The Department transitioned to the NSSO Financial Services on 29 September 2025. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources, payroll and financial shared services.

I rely on letters of assurance from the Accounting Officers for the National Shared Services Office and the Financial Shared Services Centre, Killarney that the appropriate controls are exercised in the provision of shared services to the Department of the Taoiseach.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.

- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the awarding of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €14.71 million in 2025.

The Department has provided details of two non-competitively procured services in excess of €25,000 in the annual return in respect of circular 40/2002 to Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. In the interest of transparency, the Department has also included an additional two entries relating to a service provided to the COVID-19 Evaluation Secretariat and a service provided in respect of State entertainment.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been evaluated and graded according to their significance. The register is reviewed and updated in consultation with the Department's Senior Management Team. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

Risk management is also a standing item on the agenda of the Department's Audit Committee.

The National Risk Assessment process, overseen by the Department of the Taoiseach, is also in place and provides an opportunity to identify and discuss significant strategic risks which may arise for Ireland. The latest iteration of the National Risk Assessment, which was published in September 2024 and remains valid, sets out the most significant geopolitical, economic, social, environmental and technological risks facing the country.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Advisory Committee, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

John Callinan
Accounting Officer
Department of the Taoiseach

30 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 2 Department of the Taoiseach
Opinion on the appropriation account

I have audited the appropriation account for Vote 2 Department of the Taoiseach for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 2 Department of the Taoiseach for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of the Taoiseach and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

21 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 2 Department of the Taoiseach

Appropriation Account 2025

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Supporting the work of the Taoiseach and Government				
	Original	38,180			
	Supplementary	3,389			
			41,569	39,435	34,284
Gross expenditure			**41,569**	**39,435**	**34,284**
Deduct					
B	**Appropriations-in-aid**		**866**	**862**	**810**
Net expenditure			**40,703**	**38,573**	**33,474**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**2,129,760**	**4,446,021**

John Callinan
Accounting Officer
Department of the Taoiseach

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		12,582	8,090
Pay		22,275	20,795
Non pay		4,578	5,399
Gross expenditure		**39,435**	**34,284**
Deduct			
Appropriations-in-aid		**862**	**810**
Net expenditure		**38,573**	**33,474**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	—		
Depreciation	18		
Intangible assets (note 2.2)			
Purchases	—		
Amortisation	106		
		124	127
Changes in net current assets			
Increase in prepayments	(224)		
Increase in accrued expenses	782		
Increase in accrued income	(29)		
		529	645
Direct voted expenditure		**39,226**	**34,246**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		6,785	6,001
Notional rent		1,918	1,517
Net programme cost		**47,929**	**41,764**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 2 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	10	10
Vote 12	Superannuation and Retired Allowances	4,788	4,046
Vote 13	Office of Public Works	729	856
Vote 18	National Shared Services Office	148	26
Vote 20	Garda Síochána	576	506
Vote 24	Justice, Home Affairs and Migration	47	60
Vote 36	Defence	93	96
Vote 43	Office of the Government Chief Information Officer	28	26
Central Fund – Taoisigh and ministerial pensions		366	375
		6,785	**6,001**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	12	30
Intangible assets	2.2	31	137
		43	**167**
Current assets			
Prepayments and accrued income	2.4	815	562
Other debit balances	2.5	480	455
Net Exchequer funding	2.8	599	517
		1,894	**1,534**
Less			
Current liabilities			
Bank and cash	2.3	309	295
Accrued expenses	2.6	2,242	1,460
Other credit balances	2.7	770	677
		3,321	**2,432**
Net current liabilities		**(1,427)**	**(898)**
Net liabilities		**(1,384)**	**(731)**
Represented by:			
State funding account	2.9	**(1,384)**	**(731)**

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2025	369	104	473
Additions	—	—	—
At 31 December 2025	369	104	473
Accumulated depreciation			
At 1 January 2025	344	99	443
Depreciation for the year	17	1	18
At 31 December 2025	361	100	461
Net assets			
At 31 December 2025	**8**	**4**	**12**
At 31 December 2024	25	5	30

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	531	531
Additions	—	—
At 31 December 2025	531	531
Accumulated amortisation		
At 1 January 2025	394	394
Amortisation for the year	106	106
At 31 December 2025	500	500
Net assets		
At 31 December 2025	**31**	**31**
At 31 December 2024	137	137

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	(309)	(294)
Other bank account balance	—	(1)
	(309)	**(295)**

2.4 Prepayments and accrued income

at 31 December	2025	2024
	€000	€000
ICT prepayments	704	491
Programme prepayments	11	2
Additional superannuation contributions accrual	29	—
Other administration prepayments	71	69
	815	**562**

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable travel pass expenditure	27	33
Other debit suspense items	453	422
	480	**455**

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Programme accruals	23	81
Administration accruals	778	171
Payroll related accruals [a]	1,441	1,208
	2,242	**1,460**

Note [a] Payroll accruals include €48,150 of invoiced salary recoupments relating to 2025, paid in 2026

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	307	348
Pay related social insurance	202	179
Professional services withholding tax	3	6
Value added tax	57	2
Pension contributions	71	—
Universal social charge	56	—
Local Property Tax	1	—
	697	535
Suspense		
Payroll deductions	73	142
Other credit suspense items	—	—
	73	142
	770	**677**

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	2,130	4,446
Exchequer grant undrawn	(2,729)	(4,963)
Net Exchequer funding	**(599)**	**(517)**
Represented by:		
Debtors		
Bank and cash	—	—
Debit balances: suspense	480	455
	480	455
Creditors		
Bank and cash	(309)	(295)
Due to the State	(697)	(535)
Credit balances: suspense	(73)	(142)
	(1,079)	(972)
	(599)	**(517)**

2.9 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(731)	41
Disbursements from the Vote				
Estimate provision	Account	40,703		
Surplus to be surrendered	Account	(2,130)		
Net vote			38,573	33,474
Expenditure borne elsewhere	1.1		6,785	6,001
Non-cash items: notional rent	1		1,918	1,517
Net programme cost	1		(47,929)	(41,764)
Balance at 31 December			**(1,384)**	**(731)**

2.10 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	**31**	**12**

2.11 Contingent liabilities

A judgement was delivered in December 2025 in respect of two High Court cases relating to Ministers of State attending cabinet meetings. A subsequent hearing on costs awarded 50% of the applicants' legal costs. One of the applicants has issued an application for leave to appeal to the Supreme Court which will impact on the finalisation and payment of costs. It is therefore difficult to estimate if a liability will arise in 2026.

The Taoiseach/Government is named as a respondent in a number of other actions under the management of the Office of the Chief State Solicitor. It is considered unlikely that any such actions will give rise to a liability in 2026.

2.12 Impact of accounting policy changes

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

	2025 €000	2024 €000
Payroll accrual [a]	—	(564)
Holiday accrual [a]	—	(644)
Additional superannuation contributions receivable [b]	29	—
	29	**(1,208)**

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been included in Programme A to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances		22,474	22,275	20,795
ii	Travel and subsistence		750	802	600
iii	Training and development		250	258	180
iv	Operational services, supplies and sundry equipment				
	Original	2,137			
	Supplementary	(100)			
			2,037	1,286	2,044
v	Digital capital investment and IT expenses				
	Original	1,965			
	Supplementary	(200)			
			1,765	1,355	1,598
vi	Premises expenses		522	531	558
vii	Policy reviews, consultancy services and research		550	345	417
			28,348	**26,852**	**26,192**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

iv Operational services, supplies and sundry equipment

Estimate provision €2.137 million; outturn €1.286 million

A significant State event, with a fixed date, occurred towards the end of the financial year. It was not possible for invoices to be received and processed before the year end. This resulted in an underspend of €751,000 in this subhead. Savings in this subhead (€100,000) were offset against subhead A.4 Tribunals of Inquiry and subhead A.5 Commissions of Investigation as part of the 2025 supplementary estimate process.

v Digital capital investment and IT expenses

Estimate provision €1.965 million; outturn €1.355 million

The variance arose due to implementation of a small number of business process improvement projects not progressing as quickly as anticipated in 2025. The workload in business units impacted the availability of key personnel to progress these projects.

vii Policy reviews, consultancy services and research

Estimate provision €550,000; outturn €345,000

The variance in this subhead occurred due to (i) ongoing expenditure control measures in relation to consultancy services and (ii) a small number of third-party research projects progressing more slowly than planned in 2025.

Programme A Supporting the work of the Taoiseach and Government

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
A.1	Administration – pay		22,474	22,275	20,795
A.2	Administration – non pay				
	Original	6,174			
	Supplementary	(300)			
			5,874	4,578	5,399
A.3	National Economic and Social Development Office		2,722	2,674	2,393
A.4	Tribunals of Inquiry				
	Original	3,310			
	Supplementary	3,475			
			6,785	6,552	3,310
A.5	Commissions of Investigation				
	Original	2,000			
	Supplementary	764			
			2,764	2,704	2,042
A.6	Citizens' assembly				
	Original	500			
	Supplementary	(350)			
			150	141	329
A.7	COVID-19 Evaluation				
	Original	1,000			
	Supplementary	(200)			
			800	511	16
			41,569	**39,435**	**34,284**

Significant variations

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

A.4 Tribunals of Inquiry

Estimate provision €3.31 million; outturn €6.552 million

The increase in expenditure of €3.242 million relative to the original estimate was as a result of third-party payments falling due in 2025. The Tribunal is independent of the Department, and as such, the Department has no control over timing or value of such payments.

A.5 Commissions of Investigation

Estimate provision €2 million; outturn €2.704 million

The increase in expenditure of €704,000 relative to the original estimate was as a result of third-party payments falling due in 2025. The Commissions of Investigation are independent of the Department, and as such, the Department has no control over timing or value of such payments.

A.6 Citizens' assembly

Estimate provision €500,000; outturn €141,000

At time of preparation of Estimates 2025, the Programme for Government had a commitment to establish a citizens' assembly, therefore a provision was made for that. A Government decision and resolution of the Dáil and Seanad are required to establish each citizens' assembly. There was no Government decision or resolution of the Dáil and Seanad giving effect to the establishment of a new citizens' assembly when the Citizens' Assembly on Drugs Use completed its programme of work.

A.7 COVID-19 Evaluation

Estimate provision €1 million; outturn €511,000

The COVID-19 Evaluation is an independent non-statutory entity. The Evaluation formally commenced its work in February 2025. Staff resources came on board incrementally from that date. These factors explain the variance in this subhead. Savings in this subhead (€200,000) were offset against subhead A.4 Tribunals of Inquiry and subhead A.5 Commissions of Investigation as part of the 2025 supplementary estimate process.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimated	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid	51	17	50
2	Additional superannuation contributions	814	823	760
3	Miscellaneous	1	22	—
		866	**862**	**810**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	38,573
Transfers from other departments	22
Additional superannuation contributions	852
Other revenue	
Miscellaneous	17
Total revenue	**39,464**
Represented by	
Central Fund grant	38,573
Total appropriations-in-aid (note 4.1)	862
Increase in accrued income	29
	39,464

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	80	91
Receipts from voluntary salary surrender	—	80
Transferred to the Exchequer	(80)	(91)
Balance at 31 December	**—**	**80**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	276	253
Agency – National Economic and Social Development Office	17	17
	293	**270**

5.2 Pay

Remuneration of Department staff

	2025 €000	2024 €000
Pay	19,177	18,582
Higher, special or additional duties allowances	365	385
Overtime	434	402
Employer's PRSI	1,629	1,631
Severance pay (note 5.7)	670	396
	22,275	**21,396**

Remuneration of Agency staff

	2025 €000	2024 €000
Pay	1,836	1,549
Employer's PRSI	180	164
	2,016	**1,713**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Department staff				
Higher, special or additional duties allowances	35	14	45,867	42,138
Overtime	83	9	34,172	32,348
Extra remuneration in more than one category	15	10	35,271	33,753

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	155	151
60,000	69,999	26	25
70,000	79,999	13	21
80,000	89,999	17	13
90,000	99,999	17	15
100,000	109,999	18	14
110,000	119,999	5	9
120,000	129,999	7	13
130,000	139,999	9	2
140,000	149,999	—	1
150,000	159,999	1	—
160,000	169,999	—	2
170,000	179,999	4	4
180,000	189,999	6	4
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	1
260,000	269,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**261**	**252**

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

5.6 Other remuneration arrangements

One retired civil servant in receipt of a civil service pension was re-engaged on a fee basis at a total cost of €5,850. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

An ex-gratia payment of €29,681 was made in respect of agreed retirement benefits to one former employee.

This account includes expenditure of €127,938 in respect of one officer who was serving outside the Department for all or part of 2025 and whose salary was paid by the Department.

It should be noted that the account does not include salary expenditure for three members of staff serving outside the Department for all or part of 2025.

5.7 Severance and redundancy

During 2025, 13 staff members whose employment was terminated were paid redundancy payments of €95,876 and severance payments totalling €669,839.

5.8 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**	**2024 €**
Overpayments	10	19,546	19,863
Recovery plans in place [a]	3	5,946	6,822

Note [a] Since end 2025, a further two recipients have recovery plans in place.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2025	2025	2024
		€000	€000	€000
Tribunal of Inquiry [a]	1997	77,999	6,552	3,310
Commission of Investigation (Cregan) [b]	2015	18,423	1	698
Commission of Investigation (Cooke) [c]	2017	10,440	2,702	1,344
			9,255	**5,352**

Note

[a] There will be further payments associated with the Tribunal of Inquiry (payments to Messrs Haughey and Lowry) which is at the stage of final wind down and deconstruction procedure. Final costs cannot be determined at this point. The Tribunal is independent of the Department of the Taoiseach. The Department has no control over timing of payment or amount of third-party legal costs incurred by the Tribunal.

[b] The Commission of Investigation (Cregan) related to certain transactions carried out by Irish Bank Resolution Corporation. The Commission was fully independent, and the Department of the Taoiseach had no control over its investigations or the amount of the third-party legal costs the Commission would direct the Office of the Taoiseach to pay.

[c] The Commission of Investigation (Cooke) related to the sale by the National Asset Management Agency of its Project Eagle portfolio. The Commission was fully independent, and the Department of the Taoiseach had no control over its investigations or the amount of the third-party legal costs the Commission would direct the Office of the Taoiseach to pay.

6.2 Official gifts

The account includes the sum of €11,255, which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2025 (2024: €12,274).

6.3 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
Number of cases	—	1	1	—
	€000	€000	€000	€000
Department's own legal costs	—	—	—	—
Payments by/on behalf of the Department				
Compensation	—	—	—	—
Other costs	—	—	—	—
Legal costs	—	198	198	—
2025 Total	**—**	**198**	**198**	**—**
2024 Total	—	—		—

Cumulative costs of cases completed in 2025

	Claims by		Total
	Employees	Members of the public	
Number of cases	—	1	1
	€000	€000	€000
Department's own legal costs	—	—	—
Payments by/on behalf of the Department			
Compensation	—	—	—
Legal costs	—	198	198
Other costs	—	—	—
Total	**—**	**198**	**198**

Appropriation Account 2025

Vote 3

Office of the Attorney General

Introduction

As Accounting Officer for Vote 3, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Attorney General, including a grant.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.478 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Office and IT equipment	5 years	20% per annum
Furniture and fittings	10 years	10% per annum
Acquired and developed ICT licences and software	5 years	20% per annum

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office of the Attorney General.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director General/Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Office has an internal audit function through a contract agreement with a professional auditing company with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €3.424 million in 2025.

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

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of two contracts in excess of €25,000 (exclusive of VAT) totalling €215,757 (exclusive of VAT) as set out below.

- A contract with a value of €141,481 for parliamentary drafting services was awarded without a competitive process. It was deemed non-compliant, as the contract was not subjected to a competitive process in the year due to the specialised nature of the work involved, the extreme urgency of legislation required and the necessity to deliver on the Government's legislative programme.
- The second contract with a value of €74,276 was for the use of Office mobile phone services. The decision was made to move to an Office of the Government Chief Information Officer managed desktop service. Implementation of this service will commence in 2026.

The above contracts have been included in the circular 40/2002 annual return referenced above.

The Office has engaged in a number of tendering processes over the last number of years to attract suitability qualified individuals for parliamentary drafting services.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Advisory Committee (MAC) on a bi-annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for control processes and control deficiencies are communicated to those responsible for taking corrective action and to and the management committee, where relevant, in a timely way. I confirm that management key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Damien Moloney
Accounting Officer
Office of the Attorney General

24 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 3 Office of the Attorney General
Opinion on the appropriation account

I have audited the appropriation account for Vote 3 Office of the Attorney General for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 3 Office of the Attorney General for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of Attorney General and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

7 May 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 3 Office of the Attorney General

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Delivery of professional legal services to Government, departments and offices	26,266	23,794	22,112
Gross expenditure		**26,266**	**23,794**	**22,112**
Deduct				
B	**Appropriations-in-aid**	**746**	**752**	**779**
Net expenditure		**25,520**	**23,042**	**21,333**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**2,477,547**	**2,720,190**

Damien Moloney
Accounting Officer
Office of the Attorney General

24 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		3,298	2,700
Pay		16,723	15,172
Non pay		3,773	4,240
Gross expenditure		**23,794**	**22,112**
Deduct			
Appropriations-in-aid		**752**	**779**
Net expenditure		**23,042**	**21,333**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	—		
Depreciation	74		
Intangible assets (note 2.2)			
Purchases	—		
Amortisation	13		
		87	109
Changes in net current assets			
Decrease in prepayments	170		
Increase in accrued expenses	122		
		292	387
Direct voted expenditure		**23,421**	**21,829**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		3,835	4,414
Notional rent		1,000	791
Net programme cost		**28,256**	**27,034**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 3 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	2,837	3,186
Vote 13	Office of Public Works	273	548
Vote 18	National Shared Services Office	122	16
Vote 20	Garda Síochána	286	250
Vote 43	Office of the Government Chief Information Officer	18	16
Central Fund – pensions in respect of former Attorneys General		299	398
		3,835	**4,414**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	133	207
Intangible assets	2.2	—	13
		133	**220**
Current assets			
Prepayments	2.3	514	684
Other debit balances	2.4	354	335
		868	**1,019**
Less			
Current liabilities			
Bank and cash		185	287
Accrued expenses	2.5	957	835
Other credit balances	2.6	11	1
Net Exchequer funding	2.7	158	47
		1,311	**1,170**
Net current liabilities		**(443)**	**(151)**
Net (liabilities) / assets		**(310)**	**69**
Represented by:			
State funding account	2.8	**(310)**	**69**

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation [a]			
At 1 January 2025	1,236	1,651	2,887
Additions	—	—	—
Disposals	—	(8)	(8)
At 31 December 2025	1,236	1,643	2,879
Accumulated depreciation			
At 1 January 2025	1,048	1,632	2,680
Depreciation for the year	70	4	74
Depreciation on disposals	—	(8)	(8)
At 31 December 2025	1,118	1,628	2,746
Net assets			
At 31 December 2025	**118**	**15**	**133**
At 31 December 2024	188	19	207

Note [a] Includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	171	171
Additions	—	—
At 31 December 2025	171	171
Accumulated amortisation		
At 1 January 2025	158	158
Amortisation for the year	13	13
At 31 December 2025	171	171
Net assets		
At 31 December 2025	**—**	**—**
At 31 December 2024	13	13

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
Software support	270	495
Library services	178	148
Other prepayments	66	41
	514	**684**

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Office of Public Works	—	1
Recoupable travel pass scheme	14	7
Shared costs account	6	31
Salaries control	329	282
Other debit balances	5	14
	354	**335**

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Contract legal expertise	34	29
Other administration expenses	105	106
Payroll related accruals (note 2.10)	818	700
	957	**835**

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Shorter working year	1	1
Pension contributions	10	—
	11	**1**

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	2,478	2,720
Exchequer grant undrawn	(2,320)	(2,673)
Net Exchequer funding	**158**	**47**
Represented by:		
Debtors		
Debit balances: suspense	354	335
	354	335
Creditors		
Credit balances: suspense	(11)	(1)
Bank and cash	(185)	(287)
	(196)	(288)
	158	**47**

2.8 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			69	565
Disbursements from the Vote				
Estimate provision	Account	25,520		
Surplus to be surrendered	Account	(2,478)		
Net vote			23,042	21,333
Expenditure borne elsewhere	1.1		3,835	4,414
Non-cash items: notional rent	1		1,000	791
Net programme cost	1		(28,256)	(27,034)
Balance at 31 December			**(310)**	**69**

2.9 Commitments

	2025	2024
Global commitments	€000	€000
at 31 December		
Procurement of goods and services	**708**	**1,250**

2.10 Impact of accounting policy changes

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

at 31 December	2025	2024
	€000	€000
Payroll accrual [a]	—	(463)
Annual leave accrual [a]	—	(237)
	—	**(700)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	18,350	16,723	15,172
ii	Travel and subsistence	200	256	121
iii	Training and development	290	316	354
iv	Operational services, supplies and sundry equipment	750	683	697
v	Digital capital investment and IT expenses	1,676	1,667	1,873
vi	Premises expenses	400	266	252
vii	Policy reviews, consultancy services and research	40	31	59
viii	Contract legal expertise	925	366	416
		22,631	**20,308**	**18,944**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

vi Premises expenses

Estimate provision €400,000; outturn €266,000

The savings of €134,000 arose due to lower than anticipated utility costs, office cleaning costs and maintenance and repair of building.

viii Contract legal expertise

Estimate provision €925,000; outturn €366,000

The savings of €559,000 arose as payments to external counsel and consultancy parliamentary counsel were much less than anticipated. Funding of €125,000 was provided for the year under this subhead to allow the Office to seek advice, if necessary, from external counsel who would specialise in a particular area of law thus freeing up Office staff to undertake other daily tasks. The additional funding would also allow the State to appropriately address and, where necessary, defend litigation. Ultimately, expenditure on requests from external counsel on advice under specific areas of law and the need to address and defend litigation throughout 2025 did not materialise for the Office. The balance of €800,000 was to meet payments to consultant parliamentary counsel for the year. Savings of €434,000 were made as there was less than the anticipated requirement for the service of consultant parliamentary counsel throughout 2025.

Programme A Delivery of professional legal services to Government, Departments and Offices

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	18,350	16,723	15,172
A.2	Administration – non pay	4,281	3,585	3,772
A.3	Contributions to international organisations	95	95	85
A.4	Law Reform Commission	3,350	3,298	2,700
A.5	General law expenses	190	93	307
A.6	*Consolidation and revision of planning regulations*	—	—	*76*
		26,266	**23,794**	**22,112**

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contributions	742	730	677
2	Miscellaneous	4	22	102
		746	**752**	**779**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	23,042
Additional superannuation contributions	730
Miscellaneous receipts	22
Total revenue	**23,794**
Represented by	
Total appropriations-in-aid (note 4.1)	752
Central Fund grant	23,042
	23,794

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Office of the Attorney General	171	160
Law Reform Commission	26	24
	197	**184**

5.2 Pay – Office of the Attorney General

	2025 €000	2024 €000
Pay	15,060	13,720
Higher, special or additional duties allowances	83	73
Other allowances	29	16
Overtime	25	21
Employer's PRSI	1,526	1,342
	16,723	**15,172**

5.3 Pay – Law Reform Commission

	2025 €000	2024 €000
Pay	1,750	1,494
Employer's PRSI	153	124
Higher, special or additional duties allowances	5	—
	1,908	**1,618**

Note [a] The Law Reform Commission received a grant of €3.298 million under subhead A.4 Law Reform Commission (€2.7 million in 2024). The pay figures reported above were provided by the Law Reform Commission.

5.4 Allowances and overtime payments - Office of the Attorney General

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	9	3	25,364	24,551
Other allowances	10	1	11,650	9,092
Overtime	6	1	21,799	20,603
Extra remuneration in more than one category	2	2	23,953	9,243

5.5 Allowances and overtime payments - Law Reform Commission

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances	1	—	5,430	—
Other allowances	—	—	—	—
Overtime	—	—	—	—
Extra remuneration in more than one category	—	—	—	—

5.6 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	69	63
60,000	69,999	9	17
70,000	79,999	18	12
80,000	89,999	10	19
90,000	99,999	17	11
100,000	109,999	9	15
110,000	119,999	17	6
120,000	129,999	8	7
130,000	139,999	8	5
140,000	149,999	—	1
150,000	159,999	—	—
160,000	169,999	—	1
170,000	179,999	2	1
180,000	189,999	9	8
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	2
240,000	249,999	2	—

5.7 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**246**	**237**

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

5.8 Other remuneration arrangements

This account includes expenditure of €77,834 in respect of the salary costs of one officer who was serving outside the Office until 31 March 2025 and whose salary was paid by the Office.

This account does not include expenditure in respect of 51 officers who were serving outside the Office for all or part of 2025 in other Government departments/offices and whose salaries were paid by the host departments/offices.

5.9 Severance

There were no severance payments in 2025.

5.10 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	16	11,285	17,736
Recovery plans in place	1	3,116	7,908

Appropriation Account 2025

Vote 4

Central Statistics Office

Introduction

As Accounting Officer for Vote 4, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Central Statistics Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €594,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant, and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5-10 years	10%-20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of HR and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability. This includes the following elements

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

Internal audit and Audit Committee

The Internal Audit function in the CSO is contracted out to an outsourced auditor. The contracted auditor provides an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations by organising independent reviews and audits of policies, procedures, practices and performance, in order to assess the adequacy and effectiveness of internal controls. The outsourced auditor operates in accordance with a written charter, which I have approved. The audit plans, approved by me, are developed by the outsourced auditor in conjunction with the CSO Internal Audit team. They are informed by analysis of the financial and other risks to which the Office is exposed. These plans aim to cover the key controls on a rolling basis over a three-year period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

The CSO Audit Committee plays an important, independent and objective role in promoting best practice in the CSO through the provision of advice on the Office's strategic processes for governance, risk management systems and internal controls and supports the operation and effectiveness of the internal audit function. The Audit Committee meets at least four times a year and has the authority to convene additional meetings as circumstances require.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €20.905 million in 2025.

The Office has provided details of 19 non-competitively procured contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of four contracts in excess of €25,000 totalling €260,148 (exclusive of VAT) as set out below.

- Katalyse – data scientist graduates, contract, value €117,990, was awarded prior to an internal audit review.
- Katalyse – data scientist graduates, contract extension, value €25,300 was awarded prior to an internal audit review.
- Meta/Facebook – social media, value €74,858, was awarded prior to an internal audit review.
- Eir evo – ICT, contract extension, value €42,000, was awarded prior to an internal audit review

The above contracts have been included in the 40/2002 annual return referenced above.

The Office intends to remedy this situation by strengthening the monitoring responsibilities of the procurement support section to ensure more effective oversight and improved compliance. Follow up meetings and consultations will also take place with all contract managers.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A corporate risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. A risk owner is assigned to each risk on the register. The register is reviewed and updated by the risk board on a quarterly basis and approved annually by the management board. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The corporate risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action, and to management board and the risk board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Recoupment of overpayment of home storage allowances

As advised in 2023, the outstanding amount to be recouped from the overpayment of home storage allowance to field staff was €92,778. At the end of 2025, a total of €67,782 has been recouped. Recoupment through the NSSO will continue through 2026.

Recoupment from ex-employees of an overall amount of €20,018 is being pursued. This includes engagement with staff who left the CSO before a recoupment plan was put in place.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Jennifer Banim
Accounting Officer
Central Statistics Office

31 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 4 Central Statistics Office
Opinion on the appropriation account

I have audited the appropriation account for Vote 4 Central Statistics Office for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 4 Central Statistics Office for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Central Statistics Office and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

17 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 4 Central Statistics Office

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Delivery of annual statistical programme	94,815	94,640	82,984
Gross expenditure		**94,815**	**94,640**	**82,984**
Deduct				
B	**Appropriations-in-aid**	**2,500**	**2,919**	**2,225**
Net expenditure		**92,315**	**91,721**	**80,759**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**593,856**	**255,653**

Jennifer Banim
Accounting Officer
Central Statistics Office

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		70,732	63,403
Non pay		23,908	19,581
Gross expenditure		**94,640**	**82,984**
Deduct			
Appropriations-in-aid		**2,919**	**2,225**
Net expenditure		**91,721**	**80,759**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases cash	(482)		
Depreciation	338		
Intangible assets (note 2.2)			
Purchases	(4,617)		
Amortisation	1,986		
Adjustments	278		
		(2,497)	(1,254)
Changes in net current assets			
Increase in prepayments	(1,110)		
Decrease in accrued income	134		
Increase in deferred income	347		
Increase in accrued expenses	1,392		
		763	2,234
Direct voted expenditure		**89,987**	**81,739**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		12,681	13,692
Notional rent		2,127	1,706
Net programme cost		**104,795**	**97,137**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 4 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	1,276	1,172
Vote 12	Superannuation and Retired Allowances	9,838	11,104
Vote 13	Office of Public Works	1,354	1,295
Vote 18	National Shared Services Office	211	121
Vote 43	Office of the Government Chief Information Officer	2	—
		12,681	**13,692**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	1,111	967
Intangible assets	2.2	12,908	10,555
		14,019	**11,522**
Current assets			
Bank and cash	2.3	304	(271)
Prepayments	2.4	4,277	3,167
Accrued income	2.5	297	431
Other debit balances	2.6	1,856	1,732
Net Exchequer funding	2.10	491	881
		7,225	**5,940**
Less			
Current liabilities			
Accrued expenses	2.7	4,798	3,406
Deferred income	2.8	347	—
Other credit balances	2.9	2,651	2,342
		7,796	**5,748**
Net current (liabilities)/assets		**(571)**	**192**
Net assets		**13,448**	**11,714**
Represented by:			
State funding account	2.11	**13,448**	**11,714**

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	4,598	448	5,046
Additions	482	—	482
Disposals	(425)	(27)	(452)
At 31 December 2025	4,655	421	5,076
Accumulated depreciation			
At 1 January 2025	3,644	435	4,079
Depreciation for the year	325	13	338
Depreciation on disposals	(425)	(27)	(452)
At 31 December 2025	3,544	421	3,965
Net assets			
At 31 December 2025	**1,111**	**—**	**1,111**
At 31 December 2024	954	13	967

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	38,899	5,160	44,059
Additions	110	4,507	4,617
Brought into use	799	(799)	—
Adjustments [a]	—	(278)	(278)
At 31 December 2025	39,808	8,590	48,398
Accumulated amortisation			
At 1 January 2025	33,504	—	33,504
Amortisation for the year	1,986	—	1,986
At 31 December 2025	35,490	—	35,490
Net assets			
At 31 December 2025	**4,318**	**8,590**	**12,908**
At 31 December 2024	5,395	5,160	10,555

Note [a] The adjustment relates to the opening value of one asset under development (Virtual Data Rooms) that was incorrectly capitalised because the cost was recharged to the OGCIO who are funding the project.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	303	(272)
Petty cash	1	1
	304	**(271)**

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
IT services and support	4,080	2,985
Other prepayments	197	182
	4,277	**3,167**

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Grant funding due from the EU	221	431
Accrued additional superannuation contributions	76	—
	297	**431**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable salaries	1,573	1,411
Recoupable travel expenditure	32	54
Recoupable travel pass expenditure	9	7
OPW suspense balance	157	12
Other debit suspense items	85	248
	1,856	**1,732**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals	3,603	2,813
IT services and support	758	279
Administration expenses	361	219
Travel and subsistence expenses	76	95
	4,798	**3,406**

2.8 Deferred income

at 31 December	2025	2024
	€000	€000
Grant funding received in advance from the EU	347	—
	347	**—**

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	842	747
Pay related social insurance	699	603
Professional services withholding tax	178	110
Value added tax	216	33
Pension contributions	238	208
Local property tax	5	4
Universal social charge	151	148
	2,329	1,853
Payroll deductions held in suspense	263	219
Other credit suspense items	59	270
	2,651	**2,342**

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	594	256
Exchequer grant undrawn	(1,085)	(1,137)
Net Exchequer funding	**(491)**	**(881)**
Represented by:		
Debtors		
Bank and cash	304	(271)
Debit balances: suspense	1,856	1,732
	2,160	1,461
Creditors		
Due to the State	(2,329)	(1,853)
Credit balances: suspense	(322)	(489)
	(2,651)	(2,342)
	(491)	**(881)**

2.11 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			11,714	12,694
Disbursements from the Vote				
Estimate provision	Account	92,315		
Surplus to be surrendered	Account	(594)		
Net vote			91,721	80,759
Expenditure borne elsewhere	1.1		12,681	13,692
Non-cash items: Notional rent	1		2,127	1,706
Net programme cost	1		(104,795)	(97,137)
Balance at 31 December			**13,448**	**11,714**

2.12 Commitments

at 31 December	2025 €000	2024 €000
Procurement of goods and services	**23,853**	**33,253**

2.13 Matured liabilities

at 31 December	2025 €000	2024 €000
Estimate of matured liabilities not discharged at year end	**21**	**5**

2.14 Contingent liabilities

The Office is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

2.15 Impact of accounting policy changes

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024, and six new central government accounting standards (CGAS) were implemented with effect from 1 January 2025. The implementation had the following impact on the State funding balance in the year of account.

	2025 €000	2024 €000
Holiday accrual [a]	—	(1,047)
Payroll accrual [a]	—	(1,766)
Additional superannuation contributions receivable [b]	76	—
	76	**(2,813)**

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Allocation for Vote 4 Central Statistics Office is classified as administrative expenditure applied towards a single programme: delivery of annual statistical programme. In addition, the Office is in receipt of funding from the National Recovery and Resilience Plan (NRRP) for the online census pilot toward delivery of the programme.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	71,308	70,033	62,232
ii	Travel and subsistence	1,796	1,943	1,444
iii	Training and development	677	684	593
iv	Operational services, supplies and sundry equipment	2,900	2,656	2,681
v	Digital capital investment and IT expenses	13,920	14,850	10,455
vi	Premises expenses	1,350	1,495	1,210
vii	Policy reviews, consultancy services and research	420	478	237
viii	Collection of statistics	1,244	1,313	1,178
		93,615	**93,452**	**80,030**

Programme A Delivery of annual statistical programme

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	71,308	70,033	62,232
A.2	Administration – non pay	22,307	23,419	17,798
A.3	Online census pilot (NRRP)	1,200	1,188	2,954
		94,815	**94,640**	**82,984**

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	European Union receipts	420	705	196
2	Additional superannuation contributions	2,010	2,100	1,885
3	Miscellaneous	70	114	144
		2,500	**2,919**	**2,225**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 European Union receipts

Estimate provision €420,000; outturn €705,000

The increase of €285,000 was mainly due to timing differences on the receipt of the integrated farm statistics grant of €250,000 – this was paid in 2025 instead of 2026. Other EU grants received during 2025 were greater than estimated value.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	91,721
EU grants	148
Additional superannuation contributions	2,176
Other revenue	
Salary and other recoupment	114
Total revenue	**94,159**
Represented by	
Total appropriations-in-aid (note 4.1)	2,919
Central Fund grant	91,721
Decrease in accrued income	(134)
Increase in deferred income	(347)
	94,159

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**1,146**	**1,066**

5.2 Pay

	2025 €000	2024 €000
Pay	64,334	57,707
Higher, special or additional duties allowances	285	295
Other allowances	134	120
Overtime	97	99
Employer's PRSI	5,882	5,182
	70,732	**63,403**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	59	5	12,942	39,057
Overtime and extra attendance	19	4	19,528	16,266
Other allowances	271	—	830	873
Extra remuneration in more than one category	20	6	27,344	23,873

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	800	722
60,000	69,999	115	109
70,000	79,999	57	50
80,000	89,999	62	43
90,000	99,999	42	48
100,000	109,999	45	38
110,000	119,999	20	14
120,000	129,999	14	12
130,000	139,999	8	2
140,000	149,999	—	—
150,000	159,999	—	1
160,000	169,999	1	2
170,000	179,999	2	2
180,000	189,999	4	1
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Jennifer Banim basic pay	232	126
Padraig Dalton (to 30 May 2024)		
Basic pay	—	104
Severance payment	—	224
	232	**454**

The value of retirement benefits earned in the year are not included above. The Accounting Officer is a member of the pre-1995 pension scheme and her entitlements to retirement benefits do not extend beyond the standard terms available under that scheme.

5.6 Other remuneration arrangements

Six retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €11,690. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

There were no officers serving outside the Office for all or part of 2025 and whose salaries were paid by the Office.

This account does not include expenditure in respect of 59 permanent officers (and ten graduates) who were serving outside the Office for all or part of 2025 in other Government departments/offices and whose salaries were paid by the relevant department.

5.7 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**	**2024 €**
Overpayments	148	158,468	150,219
Recovery plans in place	21	41,062	42,673

Note [a] Two overpayment recovery plans in respect of two individual to the value of €848 were transferred to other government departments in 2025.

Note 6 Miscellaneous

6.1 EU funding

The Office receives funding in relation to projects/surveys conducted on behalf of Eurostat. During 2025, the Office received EU income totalling €705,383 on foot of four contracts. Two contracts were for data collection to facilitate purchasing power parity comparisons totalling €208,130. Two other contracts were for integrated farm statistics totalling €497,253. This funding has been recognised as appropriations-in-aid in 2025.

The Office received funding totalling €56,363 for the population migration grant during 2025. The objective of this project was improvement and re-development of demography, migration and population and housing census statistics. This funding was recorded under a sanctioned suspense account.

The Office was also awarded EU NRRP (National Resilience and Recovery Plan) funding totalling €1.2 million (actual expenditure €1.188 million) in 2025 towards delivery of an online census platform. This grant was added to the Office allocation through the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation vote mechanism.

6.2 Compensation and legal costs

Payments/costs paid by the Office in the year

	Claims by employees		Total 2025	Total 2024
	Personal injuries	Breach HR/ employment policies		
Number of cases	4	—	4	2
	€000	€000	€000	€000
Payments by/on behalf of the Office				
Compensation	4	—	4	188
Legal costs	16	—	16	94
Other costs	2	—	2	1
2025 Total	**22**	—	**22**	**283**
2024 Total	283	—	283	

Note [a] At 31 December 2025 the following claims are outstanding.
Personal injury claims: employees 3 — (2024: 4).
Breach of HR/employment policies: 0 — (2024: 0).

Appropriation Account 2025

Vote 5

Office of the Director of Public Prosecutions

Introduction

As Accounting Officer for Vote 5, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Director of Public Prosecutions.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €282,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Accrued general law expenses

Accrued general law expenses are calculated using one of the following criteria.

- Costs that have been awarded and which are agreed and settled before 28 February of the following year are accrued at the amount for which they were settled.
- Costs which have been awarded, and which have not been settled by 28 February are accrued based on an estimate which takes into account the complexity of proceedings, the bill of costs which has been submitted and our experience of previous settlements.

Accrued fees to counsel

Accrued fees to counsel expenses include a general provision for hearings that have not been reported to the Office within two months of the year end. The calculation is based on the average level of such fees that arose in the previous three years.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 property and CGAS 31, respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Software licences	5 years	20%
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.

- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

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

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Advisory Committee (MAC) on a bi-annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that the Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Marion Berry
Accounting Officer
Office of the Director of Public Prosecutions

31 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 5 Office of the Director of Public Prosecutions
Opinion on the appropriation account

I have audited the appropriation account for Vote 5 Office of the Director of Public Prosecutions for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 5 Office of the Director of Public Prosecutions for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Director of Public Prosecutions and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

22 July 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 5 Office of the Director of Public Prosecutions

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of prosecution service	73,123	72,842	66,237
Gross expenditure		**73,123**	**72,842**	**66,237**
Deduct				
B	**Appropriations-in-aid**	**1,100**	**1,101**	**1,022**
Net expenditure		**72,023**	**71,741**	**65,215**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**282,117**	**731,447**

Marion Berry
Accounting Officer
Office of the Director of Public Prosecutions

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		42,233	38,605
Pay		25,759	23,569
Non pay		4,850	4,063
Gross expenditure		**72,842**	**66,237**
Deduct			
Appropriations-in-aid		**1,101**	**1,022**
Net expenditure		**71,741**	**65,215**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(88)		
Depreciation	111		
		23	(138)
Changes in net current assets			
Increase in prepayments	(266)		
Increase in accrued expenses	1,934		
Decrease in closing inventories	37		
		1,705	689
Direct voted expenditure		**73,469**	**65,766**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		3,973	3,636
Notional rent		2,057	2,025
Net programme cost		**79,499**	**71,427**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 5 borne elsewhere.

		2025 €000	2024 €000
Vote 12	Superannuation and Retired Allowances	2,766	2,669
Vote 13	Office of Public Works	855	682
Vote 18	National Shared Services Office	45	26
Vote 20	Garda Síochána	307	259
		3,973	**3,636**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	281	304
Intangible assets	2.2	—	—
		281	**304**
Current assets			
Bank and cash	2.3	945	650
Inventories	2.4	27	64
Prepayments	2.5	478	212
Other debit balances	2.6	722	848
Net Exchequer funding	2.9	—	22
		2,172	**1,796**
Less			
Current liabilities			
Accrued expenses	2.7	5,992	4,058
Other credit balances	2.8	1,595	1,520
Net Exchequer funding	2.9	72	—
		7,659	**5,578**
Net current liabilities		**(5,487)**	**(3,782)**
Net liabilities		**(5,206)**	**(3,478)**
Represented by:			
State funding account	2.10	**(5,206)**	**(3,478)**

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	595	10	605
Additions	88	—	88
At 31 December 2025	683	10	693
Accumulated depreciation			
At 1 January 2025	291	10	301
Depreciation for the year	111	—	111
At 31 December 2025	402	10	412
Net assets			
At 31 December 2025	**281**	**—**	**281**
At 31 December 2024	304	—	304

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	2,219	2,219
Additions	—	—
At 31 December 2025	2,219	2,219
Accumulated amortisation		
At 1 January 2025	2,219	2,219
Amortisation for the year	—	—
At 31 December 2025	2,219	2,219
Net assets		
At 31 December 2025	**—**	**—**
At 31 December 2024	—	—

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance	933	640
Other bank account balance	12	10
	945	**650**

2.4 Inventories

at 31 December	2025	2024
	€000	€000
IT consumables	27	64
	27	**64**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Software and other maintenance	377	140
Information services	89	65
Travel and subsistence	12	7
	478	**212**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable travel pass scheme expenditure	28	26
Other debit suspense items	694	822
	722	**848**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Counsel fees	2,879	2,431
General law expenses	2,259	795
Payroll related accruals	637	561
Other expenses	217	271
	5,992	**4,058**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	659	629
Pay related social insurance	293	268
Professional services withholding tax	489	464
Value added tax	23	27
Local property tax	2	1
Universal social charge	129	131
	1,595	**1,520**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	282	731
Exchequer grant undrawn	(210)	(753)
Net Exchequer funding	**72**	**(22)**
Represented by:		
Debtors		
Bank and cash	945	650
Debit balances: suspense	722	848
	1,667	1,498
Creditors		
Due to the State	(1,595)	(1,520)
Credit balances: suspense	—	—
	(1,595)	(1,520)
	72	**(22)**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(3,478)	(2,927)
Disbursements from the Vote				
Estimate provision	Account	72,023		
Surplus to be surrendered	Account	(282)		
Net vote			71,741	65,215
Expenditure borne elsewhere	1.1		3,973	3,636
Non-cash items: notional rent	1		2,057	2,025
Net programme cost	1		(79,499)	(71,427)
Balance at 31 December			**(5,206)**	**(3,478)**

2.11 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services	**121**	**291**

In addition to the above, the Office had commitments in respect of legal fees at the end of the year, but the value of these commitments is difficult to estimate accurately, due to the inherent uncertainties and status of outstanding cases.

2.12 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	**69**	**75**

2.13 Impact of accounting policy changes

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

	2025 €000	2024 €000
Payroll accrual [a]	—	(150)
Holiday accrual [a]	—	(411)
Provisions [b]	—	—
	—	**(561)**

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 19, Provisions, Contingent Liabilities and Contingent Assets

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	28,218	25,759	23,569
ii	Travel and subsistence	380	472	383
iii	Training and development	385	352	303
iv	Operational services, supplies and sundry equipment	926	871	781
v	Digital capital investment and IT expenses	1,160	1,417	1,341
vi	Premises expenses	1,585	1,704	1,168
vii	Policy reviews, consultancy services and research	75	34	87
		32,729	**30,609**	**27,632**

Programme A Provision of Prosecution Service

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	28,218	25,759	23,569
A.2	Administration – non pay	4,511	4,850	4,063
A.3	Fees to counsel	28,128	30,279	27,363
A.4	General law expenses	1,846	1,573	1,592
A.5	Local State Solicitor service	10,420	10,381	9,650
		73,123	**72,842**	**66,237**

Significant variations

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

A.3 Fees to counsel

Original estimate provision €28.128 million; outturn €30.279 million

The increase in expenditure of €2.15 million relative to the original estimate provision was due to an 8% increase in the standard fee rates paid to counsel prosecuting cases on behalf of the Office which was applied from 1 January 2025.

A.4 General law expenses

Original estimate provision €1.846 million; outturn €1.573 million

The saving in expenditure of €273,000 relative to the original estimate provision occurred as the number of cost awards paid in 2025 was lower than expected. Claims are settled on the Office' behalf by the State Claims Agency.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid	19	69	67
2	Additional superannuation contributions	1,080	1,032	955
3	Miscellaneous	1	—	—
		1,100	**1,101**	**1,022**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	71,741
Additional superannuation contributions	1,032
Other revenue	
Miscellaneous	69
Total revenue	**72,842**
Represented by	
Total appropriations-in-aid (note 4.1)	1,101
Central Fund grant	71,741
	72,842

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**308**	**277**

5.2 Pay

	2025 €000	2024 €000
Pay	23,121	21,262
Higher, special or additional duties allowances	313	216
Overtime	6	11
Employer's PRSI	2,319	2,080
	25,759	**23,569**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties allowances	25	9	82,586	61,735
Overtime and extra attendance	10	—	1,623	1,854
Extra remuneration in more than one category	—	—	—	5,955

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	123	116
60,000	69,999	20	23
70,000	79,999	22	16
80,000	89,999	21	27
90,000	99,999	26	31
100,000	109,999	23	28
110,000	119,999	25	14
120,000	129,999	14	7
130,000	139,999	11	8
140,000	149,999	5	3
150,000	159,999	—	—
160,000	169,999	1	1
170,000	179,999	—	—
180,000	189,999	4	4
190,000	199,999	—	2
200,000	209,999	—	—
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	1	1

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€	€
Basic pay	**188,709**	**198,696**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of superannuation schemes for established civil servants pension scheme and her entitlements in that regard do not extend beyond the standard terms of those schemes.

5.6 Other remuneration arrangements

This account includes expenditure of €581,692 (2024: €382,578) in respect of three officers who were serving outside the Office for all or part of 2025 and whose salaries were paid by the Office.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	14	43,841	37,325
Recovery plans in place	11	39,137	30,644

Appropriation Account 2025

Vote 6

Office of the Chief State Solicitor

Introduction

As Accounting Officer for Vote 6, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Chief State Solicitor, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025 including the amount that could be used as appropriations-in-aid of expenditure for the year

A surplus of €830,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Accrued income

The National Treasury Management Agency (Delegation of Claims for Costs Management Functions) Order 2018 (SI 191 of 2018) delegated the management of claims in respect of legal costs orders (both for and against the State) made on or after 29 May 2018 to the National Treasury Management Agency. The Office remains responsible for the recovery of pre-29 May 2018 legal costs awards. Accrued income in this account represents legal costs awarded to the State that have been taxed/ adjudicated on foot of legal costs orders obtained prior to 29 May 2018 but not yet fully recovered.

The Office has undertaken an assessment of the recoverability of the accrued income balance in 2025, identifying any impairment of amounts recoverable. Following on from the 2025 review, sanction was received from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to write down an amount of €1.647 million in relation to irrecoverable amounts previously recognised within accrued income. Accrued income will be reviewed on a yearly basis going forward.

Accrued counsel fees

Fee notes received from counsel are subject to a comprehensive evaluation process to determine the level of fees due, which may differ from the amount(s) sought by counsel. The end-of-year accrual in respect of counsel fee liabilities is the amount estimated by the Office, based on the experience of its assessment process over the last number of years, as representing the amount of liability that will become due.

Depreciation of capital assets

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Property, plant and equipment	5-10 years	10%-20%
Intangible assets	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resource and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.

- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Office has an internal audit function, operating via a contract agreement with a professional auditing company with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €24.4 million in 2025.

The Office has provided details of nine non-competitively procured contracts in excess of €25,000 (exclusive of VAT) in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of two historic contracts in excess of €25,000 (exclusive of VAT) totalling €135,395 (exclusive of VAT). The contracts are in respect of legal costs accounting services. The CSSO completed a review of the procurement of the services of legal costs accountants at the end of June 2024. In previous years, these services were categorised as legal services. The outcome of the review was that the CSSO accepted that future service requirements from July 2024 should be procured in line with public procurement rules and that these services would be included in the circular 40/2002 disclosure until the services were procured in accordance with procurement guidelines by the relevant contracting authority. This has now been included in the 40/2002 annual return referenced above.

Information and communications technology security

The Office applies good practice controls to mitigate against key security risks associated with information and communications technology (ICT). Review and upgrade, where necessary, of ICT security systems is an ongoing process.

Administrative and financial controls

The Management Board and the Audit Committee regularly review controls. All internal audit reports are considered by the Audit Committee.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a bi-annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

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

Maria Browne
Accounting Officer
Office of the Chief State Solicitor

10 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 6 Office of the Chief State Solicitor
Opinion on the appropriation account

I have audited the appropriation account for Vote 6 Office of the Chief State Solicitor for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 6 Office of the Chief State Solicitor for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Chief State Solicitor and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Write-off of accrued income

The statement of accounting policies and principles and note 6.1 disclose that accrued income of €1.65 million was written off in the year. This relates to legal costs awarded to the State which have been deemed irrecoverable. The write-off was sanctioned by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Seamus McCarthy
Comptroller and Auditor General

24 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 6 Office of the Chief State Solicitor

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Provision of legal services				
Original	54,540			
Supplementary	801			
		55,341	54,803	53,450
Gross expenditure		**55,341**	**54,803**	**53,450**
Deduct				
B **Appropriations-in-aid**				
Original	1,151			
Supplementary	800			
		1,951	2,243	1,498
Net expenditure				
Original	53,389			
Supplementary	1			
		53,390	**52,560**	**51,952**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**830,346**	**523,833**

Maria Browne
Accounting Officer
Office of the Chief State Solicitor

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		19,634	21,438
Pay		30,380	27,685
Non pay		4,789	4,327
Gross expenditure		**54,803**	**53,450**
Deduct			
Appropriations-in-aid		**2,243**	**1,498**
Net expenditure		**52,560**	**51,952**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Depreciation	73		
Intangible assets (note 2.2)			
Amortisation	38		
		111	120
Changes in net current assets			
Increase in prepayments	(52)		
Decrease in accrued income	6,904		
Increase in accrued expenses	3,767		
		10,619	67
Direct voted expenditure		**63,290**	**52,139**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		5,002	5,438
Notional rent		1,146	865
Net programme cost		**69,438**	**58,442**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 6 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	3,533	3,566
Vote 13	Office of Public Works	1,363	1,795
Vote 18	National Shared Services Office	66	38
Vote 43	Office of the Government Chief Information Officer	40	39
		5,002	**5,438**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	115	188
Intangible assets	2.2	15	53
		130	**241**
Current assets			
Bank and cash	2.3	1,222	1,621
Prepayments	2.4	554	502
Accrued income	2.5	2,767	9,671
Other debit balances	2.6	716	636
		5,259	**12,430**
Less			
Current liabilities			
Accrued expenses	2.7	8,698	4,931
Other credit balances	2.8	1,748	2,106
Net Exchequer funding	2.9	190	151
		10,636	**7,188**
Net current (liabilities)/assets		**(5,377)**	**5,242**
Net (liabilities)/assets		**(5,247)**	**5,483**
Represented by:			
State funding account	2.10	**(5,247)**	**5,483**

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	1,383	1,548	2,931
Additions	—	—	—
Disposals	(2)	(23)	(25)
At 31 December 2025	1,381	1,525	2,906
Accumulated depreciation			
At 1 January 2025	1,246	1,497	2,743
Depreciation for the year	56	17	73
Depreciation on disposals	(2)	(23)	(25)
At 31 December 2025	1,300	1,491	2,791
Net assets			
At 31 December 2025	**81**	**34**	**115**
At 31 December 2024	137	51	188

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	831	831
Additions	—	—
At 31 December 2025	831	831
Accumulated amortisation		
At 1 January 2025	778	778
Amortisation for the year	38	38
At 31 December 2025	816	816
Net assets		
At 31 December 2025	**15**	**15**
At 31 December 2024	53	53

2.3 Bank and cash [a]

at 31 December	2025	2024
	€000	€000
PMG balances and cash	1,219	1,613
Commercial bank account balance	3	8
	1,222	**1,621**

Note [a] The CSSO maintains a number of bank accounts held in trust on behalf of client departments, offices and third parties who are involved primarily in property transactions. No moneys due to or paid from the CSSO Vote are transmitted through these bank accounts. The amount held in such bank accounts at the end of 2025 was €57.1 million (2024: €2.58 million). The increase in the balance year-on-year is as a result of two property transactions closing in January 2026.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Software and other maintenance	318	342
Information services	196	134
Other prepayments	40	26
	554	**502**

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Opening balance 1 January	9,671	9,702
Written off [a]	(1,647)	—
Provision [b] (note 2.13)	(5,237)	—
Cash receipts	(20)	(31)
Closing balance 31 December	**2,767**	**9,671**

Note [a] The amount written off represents legal costs awarded to the State that have been deemed irrecoverable. The write-off was sanctioned by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

[b] The provision relates to taxed legal costs where recoverability is uncertain.

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable salaries	671	615
Recoupable travel pass scheme	33	13
Recoupable cycle to work scheme	12	8
	716	**636**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Counsel fees	6,297	3,364
General law expenses	102	46
Travel and subsistence	—	4
Training and development	4	46
Operational service, supplies and sundry equipment	59	25
Digital capital investment and IT expenses	381	57
Premises expenses	95	3
Policy reviews, consultancy services and research	24	18
External legal services	12	19
Payroll	1,115	895
Annual leave	609	454
	8,698	**4,931**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	554	507
Pay related social insurance	350	306
Professional services withholding tax	558	785
Value added tax	5	2
Shorter working year	—	2
Local property tax	1	1
Suspense Miscellaneous	20	—
	1,488	1,603
State property: escheated estates [a]	260	503
	1,748	**2,106**

Note [a] This balance is also payable to the State. It is shown separately in the table above because all of the other amounts due to the State arise from the ongoing operations of the CSSO while the escheated estates figure relates to cash collected from external third parties where the CSSO is awaiting disposition instructions.

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	830	524
Exchequer grant undrawn	(640)	(373)
Net Exchequer funding	**190**	**151**
Represented by:		
Debtors		
Bank and cash	1,222	1,621
Debit balances: suspense	716	636
	1,938	2,257
Creditors		
Due to the State	(1,488)	(1,603)
Credit balances: suspense	(260)	(503)
	(1,748)	(2,106)
	190	**151**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			5,483	5,670
Disbursements from the Vote				
Estimate provision	Account	53,390		
Surplus to be surrendered	Account	(830)		
Net vote			52,560	51,952
Expenditure borne elsewhere	1.1		5,002	5,438
Non-cash items: Notional rent	1		1,146	865
Net programme cost	1		(69,438)	(58,442)
Balance at 31 December			**(5,247)**	**5,483**

2.11 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services	**960**	**1,364**

2.12 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	**194**	**216**

2.13 Provision

Accrued income comprises legal costs awarded to the State under costs orders obtained before 29 May 2018 that have been taxed/ adjudicated and are due for payment but have not yet been fully recovered. A provision has been recognised to reflect uncertainty regarding the recoverability of these outstanding amounts.

2.14 Impact of accounting policy changes

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

	2025 €000	2024 €000
Payroll accrual [a]	—	(895)
Annual leave accrual [a]	—	(454)
Accrued income write-off [b]	(1,647)	—
Accrued income provision [b]	(5,237)	—
	(6,884)	**(1,349)**

Note
[a] CGAS 39A Employee Benefits Part A
[b] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	32,196			
	Supplementary	(464)			
			31,732	30,380	27,685
ii	Travel and subsistence				
	Original	70			
	Supplementary	10			
			80	75	60
iii	Training and development		400	440	407
iv	Operational services, supplies and sundry equipment		900	906	854
v	Digital capital investment and IT expenses		2,264	2,257	1,999
vi	Premises expenses				
	Original	700			
	Supplementary	150			
			850	911	783
vii	Policy reviews, consultancy services and research				
	Original	130			
	Supplementary	72			
			202	200	224
			36,428	**35,169**	**32,012**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure are set out below.

vi Premises expenses

Estimate provision €700,000; outturn €911,000

The additional expenditure of €211,000 relative to the estimate provision was due to the late receipt of 2024 invoices which were paid in 2025 and inflationary pressures.

Programme A Provision of legal services

			2025		2024
		Estimate provision		Outturn	Outturn
		€000		€000	€000
A.1	Administration − pay				
	Original	32,196			
	Supplementary	(464)			
			31,732	30,380	27,685
A.2	Administration – non pay				
	Original	4,464			
	Supplementary	232			
			4,696	4,789	4,327
A.3	External legal services				
	Original	250			
	Supplementary	62			
			312	278	291
A.4	Fees to counsel				
	Original	17,000			
	Supplementary	801			
			17,801	18,496	20,408
A.5	General law expenses				
	Original	630			
	Supplementary	170			
			800	860	739
			55,341	**54,803**	**53,450**

Note [a] Of the legal expenditure incurred under A.3 to A.5 above, €19.5 million was paid out on behalf of 34 departments/votes in 2025 (2024: €21.2 million, 35 departments/votes).

Significant variations

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

A.4 Fees to counsel

Original estimate provision €17 million; outturn €18.496 million

The additional expenditure of €1.496 million relative to the original estimate provision arose as a result of the demand led nature of counsel fees and the level of case complexity.

A.5 General law expenses

Original estimate provision €630,000; outturn €860,000

The additional expenditure of €230,000 relative to the original estimate provision arose as a result of the demand led nature of general law expenses and the level of case complexity.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		Estimate provision		2025 Realised	2024 Realised
		€000	€000	€000	€000
1	Costs and fees recovered				
	Original	150			
	Supplementary	800			
			950	1,139	468
2	Additional superannuation contribution receipts		1,000	1,095	1,019
3	Miscellaneous		1	9	11
			1,951	**2,243**	**1,498**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Costs and fees received

Original estimate provision €150,000; realised €1,139,000

The excess receipts of €989,000 relative to the original estimate provision arose due to a higher than expected level of cost recovery, particularly in one case totalling €581,000 and fees received in relation to two cases totalling €376,000.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Net central fund grant	52,560
Additional superannuation contributions	1,095
Exchange transaction revenue	
Costs and fees recovered	1,139
Miscellaneous	9
Total revenue	**54,803**
Represented by	
Net central fund grant	52,560
Total appropriations-in-aid (note 4.1)	2,243
	54,803

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Receipts under sections 10 and 28 of the State Property Act 1954	18	661
Receipts under section 31 of the State Property Act 1954	5	—
Transferred to the Exchequer	(23)	(661)
Balance at 31 December	**—**	**—**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
CSSO staff focused on core activities	374	360
CSSO staff working on specific legal projects for client departments/offices	30	21
	404	**381**

5.2 Pay

	2025 €000	2024 €000
Pay	29,398	26,680
Higher, special or additional duties allowances	218	196
Other allowances	9	9
Overtime	94	33
Employer's PRSI	3,024	2,702
Total gross pay	**32,743**	**29,620**
Recoveries from other departments/offices	(2,363)	(1,935)
Total net pay	**30,380**	**27,685**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties	38	11	19,491	14,600
Other allowances	4	—	2,196	2,128
Overtime	29	4	16,559	8,878
Extra remuneration in more than one category	7	4	21,885	14,190

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	203	226
60,000	69,999	26	13
70,000	79,999	28	15
80,000	89,999	23	25
90,000	99,999	54	78
100,000	109,999	53	36
110,000	119,999	23	16
120,000	129,999	13	6
130,000	139,999	8	4
140,000	149,999	1	2
150,000	159,999	2	1
160,000	169,999	—	1
170,000	179,999	—	1
180,000	189,999	3	1
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**232**	**225**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 contributory pension scheme for established civil servants, and her entitlements in that regard do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis to serve *ad hoc* on interview boards for competitions and carry out a Section 7 review at a total cost of €10,045. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account does not include expenditure in respect of three officers who were serving outside the Office on secondment for all or part of 2025 in other government departments/offices.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	54	94,654	82,264
Recovery plans in place	8	23,573	21,789

Note 6 Miscellaneous

6.1 Write offs

The following sums were written off in the year with the sanction of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

	2025 [a] €000	2024 €000
Accrued income written off	1,647	—

Note [a] The amount written off represents legal costs awarded to the State that have been deemed irrecoverable.

Appropriation Account 2025

Vote 7

Office of the Minister for Finance

Introduction

As Accounting Officer for Vote 7, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Finance, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €1.37 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Intangible assets	10 years	10%
IT equipment	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.
- The statement on internal financial control for the National Shared Service Office is also relevant given that the National Shared Service Office provides certain services on a shared basis to Vote 7.

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal audit and Audit Committee

The Department uses the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation internal audit function under the terms of the service level agreement between the two Departments. The internal audit unit operates under a written charter which has been approved by the Secretary General of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. Its work is informed by analysis of the financial risks to which the Department of Finance is exposed and its annual internal audit plans (which are prepared in consultation with the Audit Committee and approved by me), are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €5.05 million in 2025.

The Department has provided details of eight non-competitive but compliant contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed by the Risk Committee and the Executive Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes so that control deficiencies are communicated to those responsible for taking corrective action, to management and the Executive Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial controls were identified in relation to 2025 that require disclosure in the appropriation account.

John Hogan
Accounting Officer
Office of the Minister for Finance

9 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 7 Office of the Minister for Finance
Opinion on the appropriation account

I have audited the appropriation account for Vote 7 Office of the Minister for Finance for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 7 Office of the Minister for Finance for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Finance and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard

Seamus McCarthy
Comptroller and Auditor General

15 July 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 7 Office of the Minister for Finance

Appropriation Account 2025

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Economic, fiscal, banking and financial services policy				
	Original	51,644			
	Deferred surrender	110			
	Supplementary	1			
			51,755	50,706	44,924
Gross expenditure			**51,755**	**50,706**	**44,924**
Deduct					
B	**Appropriations-in-aid**		**965**	**1,287**	**7,537**
Net expenditure					
	Original	50,679			
	Deferred surrender	110			
	Supplementary	1			
			50,790	**49,419**	**37,387**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2025 €	2024 €
Surplus	1,370,544	5,156,985
Deferred surrender	—	(110,000)
Surplus to be surrendered	**1,370,544**	**5,046,985**

John Hogan
Accounting Officer
Office of the Minister for Finance

9 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		15,859	12,597
Pay		30,792	28,153
Non pay		4,055	4,174
Gross expenditure		**50,706**	**44,924**
Deduct			
Appropriations-in-aid		**1,287**	**7,537**
Net expenditure		**49,419**	**37,387**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(32)		
Depreciation	13		
Disposals	60		
Depreciation on disposals	(60)		
Intangible assets (note 2.2)			
Purchases	—		
Amortisation	16		
		(3)	833
Changes in net current assets			
Decrease in prepayments	25		
Increase in accrued expenses	607		
		632	901
Direct voted expenditure		**50,048**	**39,121**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		16,650	17,625
Notional rent		2,393	1,236
Net programme cost		**69,091**	**57,982**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 7 borne elsewhere.

		2025 €000	2024 €000
Vote 11	Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	223	294
Vote 12	Superannuation and Retired Allowances	15,340	14,053
Vote 13	Office of Public Works	1,001	1,582
Vote 18	National Shared Services Office	618	1,882
Vote 43	Office of the Government Chief Information Officer	539	533
Vote 20	Garda Síochána	271	326
Central Fund – ministerial pensions		271	272
		18,263	18,942
Cost of shared services provided to other votes		(1,613)	(1,317)
		16,650	**17,625**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	79	60
Intangible assets	2.2	138	154
		217	**214**
Current assets			
Prepayments	2.3	465	490
Other debit balances	2.4	1,030	1,335
Net Exchequer funding	2.7	742	313
		2,237	**2,138**
Less			
Current liabilities			
Bank and cash		489	628
Accrued expenses	2.5	2,358	1,751
Other credit balances	2.6	1,283	1,020
		4,130	**3,399**
Net current liabilities		**(1,893)**	**(1,261)**
Net liabilities		**(1,676)**	**(1,047)**
Represented by:			
State funding account	2.8	**(1,676)**	**(1,047)**

2.1 Property, plant and equipment

	Office equipment	IT equipment	Capital assets under development	Total
	€000	€000	€000	€000
Cost or valuation				
At 1 January 2025	205	60	60	325
Additions	32	—	—	32
Disposals [a]	—	(60)	—	(60)
Brought into use	—	60	(60)	—
At 31 December 2025	237	60	—	297
Accumulated depreciation				
At 1 January 2025	205	60	—	265
Depreciation for the year	4	9	—	13
Depreciation on disposals	—	(60)	—	(60)
At 31 December 2025	209	9	—	218
Net assets				
At 31 December 2025	**28**	**51**	—	**79**
At 31 December 2024	—	—	60	60

Note [a] These disposals relate to the removal from the asset register of individual items that were transferred to the Office of the Government Chief Information Officer.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	166	166
Additions	—	—
At 31 December 2025	166	166
Accumulated amortisation		
At 1 January 2025	12	12
Amortisation for the year	16	16
At 31 December 2025	28	28
Net assets		
At 31 December 2025	**138**	**138**
At 31 December 2024	154	154

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
IT licences and support	278	317
Training	107	109
Subscriptions	55	55
Other prepayments	25	9
	465	**490**

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable travel expenditure	36	47
Recoupable travel pass expenditure	33	23
Recoupable salaries	102	102
Payroll	771	600
Other debit suspense items	88	563
	1,030	**1,335**

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll costs	1,863	1,338
Secondment costs	219	109
Consultancy and other services	103	243
Office premises expenses	74	18
Travel and subsistence	67	10
General administration	32	33
	2,358	**1,751**

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	410	379
Pay related social insurance	307	267
Professional services withholding tax	34	35
Value added tax	246	49
Pension contributions	106	93
Local property tax	1	1
Universal social charge	76	77
Other credit suspense items	—	39
	1,180	940
Suspense		
Payroll deductions	103	80
	1,283	**1,020**

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	1,371	5,047
Deferred surrender	—	110
Exchequer grant undrawn	(2,113)	(5,470)
Net Exchequer funding	**(742)**	**(313)**
Represented by:		
Debtors		
Debit balances: suspense	1,030	1,335
	1,030	1,335
Creditors		
Due to the State	(1,180)	(940)
Credit balances: suspense	(103)	(80)
Bank and cash	(489)	(628)
	(1,772)	(1,648)
	(742)	**(313)**

2.8 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(1,047)	687
Disbursements from the Vote				
Estimate provision	Account	50,790		
Surplus to be surrendered	Account	(1,371)		
Net vote			49,419	37,387
Expenditure borne elsewhere	1.1		16,650	17,625
Non-cash items: notional rent			2,393	1,236
Net programme cost	1		(69,091)	(57,982)
Balance at 31 December			**(1,676)**	**(1,047)**

2.9 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	**5**	**11**

2.10 Contingent liabilities

There is litigation in progress regarding Irish Bank Resolution Corporation (IBRC) and Permanent TSB. These actions are being defended, and no estimate of the potential liability has been made.

Certain third-party protections (in the form of warranties and indemnities) have been provided in connection with the sale of Irish Life Limited, the disposal of the Bank of Ireland contingent capital notes, the disposal of shares in Bank of Ireland, PTSB and AIB, and the liquidation of IBRC.

These do not represent a complete list of litigation or third-party protections. These items have been included as at the time they were instigated or provided they were of particular significance to the Minister and the State.

With the passage of time the quantum of any such contingent liabilities, should they materialise, is likely to be diminished.

2.11 Impact of accounting policy changes

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024 and six new central government accounting standards (CGAS) were implemented with effect from 1 January 2025. The implementation had the following impact on the State funding balance.

	2025 €000	2024 €000
Adjustment of intangible assets [a]	—	(1,056)
Holiday accrual [b]	—	(522)
Payroll accrual [b]	—	(816)
	—	**(2,394)**

Note [a] CGAS 31 Intangible Assets

[b] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 7 Office of the Minister for Finance is classified as administrative expenditure applied towards a single programme: Economic, Fiscal, Banking and Financial Services Policy.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages, pensions and allowances				
	Original	30,051			
	Supplementary	(102)			
			29,949	29,860	28,153
ii	Travel and subsistence				
	Original	1,081			
	Supplementary	(100)			
			981	836	869
iii	Training and development		500	479	485
iv	Operational services, supplies, and sundry equipment				
	Original	1,206			
	Supplementary	(65)			
			1,141	972	1,257
v	Digital capital investment and IT expenses				
	Original	970			
	Supplementary	(48)			
	Deferred surrender	110			
			1,032	724	828
vi	Premises and accommodation expenses				
	Original	1,842			
	Supplementary	(850)			
			992	951	724
vii	Policy reviews, consultancy services and research				
	Original	115			
	Supplementary	(36)			
			79	67	11
viii	EU Presidency [a]		1,000	958	—
			35,674	**34,847**	**32,327**

Note [a] The EU Presidency expenditure subhead was introduced in 2025. The allocation is apportioned €950,000 to administration pay and €50,000 to administration non pay.

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

v Digital capital investment and IT expenses

Estimate provision €1.080 million; outturn €724,000

The underspend of €356,000 relates to difficulties with supply chains for suppliers and with the scheduling of certain capital work streams which cannot be predicted with certainty.

vi Premises and accommodation expenses

Estimate provision €1.842 million; outturn €951,000

The underspend of €891,000 relates mainly to the supplementary estimate necessary to reallocate funds to meet the increased demand of the Fuel Grant. The Department had sought funding in anticipation of taking occupancy of new offices in Leeson Lane in early 2025, however staff were not moved to the building until May 2025, resulting in a saving of utility expenses. Savings have been identified also in the capital allocation as projects did not progress as quickly as anticipated.

Programme A Economic, Fiscal, Banking and Financial Services Policy

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	31,001			
	Supplementary	(102)			
			30,899	30,792	28,153
A.2	Administration – non pay				
	Original	5,764			
	Supplementary	(1,099)			
	Deferred surrender	110			
			4,775	4,055	4,174
A.3	Committees and commissions				
	Original	430			
	Supplementary	(120)			
			310	258	369
A.4	Policy reviews, consultancy services and research		2,674	2,553	1,177
A.5	Fuel grant				
	Original	11,000			
	Supplementary	919			
			11,919	11,870	10,526
A.6	Office of the Financial Services and Pensions Ombudsman				
	Original	525			
	Supplementary	303			
			828	828	525
A.7	Pension for certain bodies under the aegis				
	Original	250			
	Supplementary	100			
			350	350	—
			51,755	**50,706**	**44,924**

Significant variations

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

A.3 Committees and commissions

Estimate provision €430,000; outturn €258,000

The underspend of €172,000 was mainly due to changes to the Board structure of the Disabled Drivers Medical Board of Appeal that affected the volume of cases the Board was able to consider during 2025. The Chair of the new Board resigned in October 2024 and a new Chair was appointed from existing members in late October 2024. A fifth member of the Board was appointed in July 2025. Legislative changes in 2025 mandate that the Board must have a minimum of 4 members to operate although the intention is to have five members where possible. With the Board at full capacity it is expected that the volume of appeal hearings will increase significantly in 2026.

A.4 Policy reviews, consultancy services and research

Estimate provision €2.674 million; outturn €2.553 million

The underspend of €121,000 arose due to the nature of this subhead where the work programme cannot be predicted with certainty and budgets must be set at a prudent level to allow the units to address issues as they arise.

A.5 Fuel grant

Estimate provision €11 million; outturn €11.87 million

The grant is paid in respect of fuel used in the previous 12 months, but claims can be made for fuel used in any of the previous four years. Spend on the fuel grant is dependent on a number of factors such that there will always be some variance between actual versus estimated spend. In particular, as it is a demand led scheme, it is difficult to estimate accurately.

A.6 Office of the Financial Services and Pensions Ombudsman

Estimate provision €525,000; outturn €828,000

The operation of the office of the Financial Services and Pensions Ombudsman is funded by an industry levy for financial services-related complaints and the Department of Finance for pensions-related complaints. The overspend of €303,000 was due to the increased volume of complaints and the proportion of complaints that were attributable to pensions.

A.7 Pension for certain bodies under the aegis

Estimate provision €250,000; outturn €350,000

The Department of Finance funds the pension liabilities for the Office of the Financial Services and Pensions Ombudsman in relation to both its non-Single (model) Scheme and the Single Public Service Pension Scheme funding requirements. The overspend of €100,000 was due to a number of large retirement payments which had not been expected at the time of Budget 2025.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Recoupment of pension liabilities from bodies under the aegis	15	173	6,314
2	Additional superannuation contribution receipts	800	960	868
3	Miscellaneous	150	154	355
		965	**1,287**	**7,537**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Recoupment of pension liabilities from bodies under the aegis

Estimate provision €15,000; realised €173,000

Sanction was provided by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to the Department of Finance to fund the pension liabilities in respect of the benefits payable to members of the Financial Services and Pensions Ombudsman (FSPO) pension schemes (non-single scheme) in 2023. Subsequently in 2024, the FSPO transferred pension deductions that had accrued up to that point of €6.314 million to the Department of Finance. The 2025 estimate was provided when arrangements for the standing transfer of any surplus funds collected by the FSPO (net of pension payments made) to the Department of Finance had recently commenced and, at €173,000, the actual figure for the recoupment of the pension liabilities across the full year of 2025 was higher than the original estimate.

2 Additional superannuation contribution receipts

Estimate provision €800,000; realised €960,000

The receipts from additional superannuation contributions on public service remuneration are estimated based on the number of staff employed by the Department and additional resources required. The outturn can vary based on the timing of staff departing or joining the Department and the level of remuneration of individual staff members.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	49,419
Additional superannuation contributions	960
Other revenue	
Miscellaneous	327
Total revenue	**50,706**
Represented by	
Total appropriations-in-aid (note 4.1)	1,287
Central Fund grant	49,419
	50,706

4.3 Gain/loss in foreign exchange rates

	2025 €000
Foreign exchange loss	(2)
	(2)

4.4 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Interest on SPEM Account [a]	7,396	16,476
Voluntary surrender of pay [b]	17	40
Transferred to the Exchequer	(7,413)	(16,516)
Balance at 31 December	**—**	**—**

Note [a] The Surplus Public Expenditure Monies (SPEM) account was set up to offset counterparty risk, whereby surplus funds in the totality of accounts held with the Government Banking Supplier are transferred to the SPEM account, held with the Central Bank of Ireland, overnight; these surplus funds are then used to offset expenditure the following working day. In 2025, the SPEM account earned interest of €7.396 million. This was paid to the Exchequer.

[b] The comparative figures have been amended to reflect the amount of €40,000 in relation to voluntary pay surrender which was included in the interest on SPEM figure in the 2024 appropriation account.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**390**	**375**

5.2 Pay

	2025 €000	2024 €000
Pay	26,916	24,806
Higher, special or additional duties allowances	238	192
Other allowances	671	468
Overtime	299	189
Employer's PRSI	2,668	2,327
Pension payment	—	22
Severance payment	—	149
	30,792	**28,153**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Department staff				
Higher, special or additional duties allowances	24	6	33,297	35,795
Other allowances	34	12	98,316	57,954
Overtime	64	9	73,616	30,555
Extra remuneration in more than one category	9	7	66,343	68,469

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	**To**	**2025**	**2024**
20,000	59,999	210	209
60,000	69,999	26	24
70,000	79,999	15	15
80,000	89,999	16	32
90,000	99,999	47	28
100,000	109,999	35	24
110,000	119,999	14	7
120,000	129,999	11	14
130,000	139,999	10	6
140,000	149,999	—	3
150,000	159,999	1	—
160,000	169,999	1	3
170,000	179,999	2	1
180,000	189,999	4	2
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	1
260,000	269,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025	**2024**
	€000	**€000**
Basic pay	**261**	**252**

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

5.6 Other remuneration arrangements

Two retired civil servants who are in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €21,680, with individual payments ranging from €8,000 to €13,680. All payments were made in accordance with the principles set out in the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

This account includes expenditure of €912,564 in respect of nine officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

5.7 Severance

Two staff members whose employment was terminated in 2025 received total severance payments amounting to €182,344 in January 2026. No early payment of pension, additional added years of notional service or any other enhancement to the accrued pension terms have been granted.

In 2024, an overpayment of severance was made to a former staff member due to an administrative oversight by the National Shared Services Office (NSSO). The error was identified in July 2025; a recoupment plan has since been established.

5.8 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**	**2024 €**
Overpayments	48	94,140	92,894
Recovery plans in place	22	35,906	34,471

Note 6 Miscellaneous

6.1 Banking system functions

The Minister for Finance delegated a number of banking system functions to the National Treasury Management Agency (NTMA) under statutory instrument (SI) 115 of 2010. This delegation was revoked with effect from 5 August 2011 under SI 395 of 2011 and the NTMA Banking Unit has since been seconded to the Department of Finance. At the direction of the Minister, the costs of the unit, comprising staff costs and certain consultancy costs, continue to be met by the NTMA.

6.2 Committees and commissions

	2025	2024
	€000	€000
Permanent commission		
Disabled Drivers Medical Board of Appeal [a]	214	332
	214	**332**

Note [a] The Disabled Drivers Medical Board of Appeal acts as an appeal body for those applicants refused a primary medical certificate by a senior medical officer in respect of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme. The Board was established in 1989. 2024 was the first full year of operations following the resignation of previous members in November 2021, the appointment of a new Board in September 2023 and the recommencement of the appeals process in December 2023. From 2024, certain costs have transferred from the Department of Finance to the Department of Health. The Chair of the new Board resigned in October 2024 and a new Chair was appointed from existing members in late October 2024. A fifth member of the Board was appointed in July 2025. Legislative changes in 2025 mandate that the Board must have a minimum of 4 members to operate although the intention is to have five members where possible. With the Board at full capacity it is expected that the volume of appeal hearings will increase significantly in 2026.

Appropriation Account 2025

Vote 8

Office of the Comptroller and Auditor General

Introduction

As Accounting Officer for Vote 8, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Comptroller and Auditor General.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.383 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31, respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Software licences	Licence term 2-5 years	20%-50%
Acquired/developed software	10 years	10%
Furniture and fittings	10 years	10%
Office and ICT equipment	5 years	20%

Accrued audit fee income

Accrued audit fee income represents audits where an opinion had been reported at the year-end but the fee had not yet been invoiced.

Work in progress

Work in progress represents the estimated recoverable value associated with work undertaken on audits where a fee is chargeable but where the audit had not been completed at year end. The value of work in progress is calculated as a percentage of the agreed audit fee, based on the status of the audit at year end.

The percentages used to calculate the value are

- account cleared for certification 90%
- audit review stage 75%

- fieldwork complete 60%
- final audit in progress 30%
- interim audit completed 15%
- interim audit in progress 10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected in a timely manner.

Maintaining the system of internal financial control is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resources, payroll processing and financial shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that appropriate controls are exercised in the provision of shared services to this Office.

I have fulfilled my responsibilities in relation to the requirements of the partnership agreement between this Office and the Office of the Government Chief Information Officer for the provision of standard corporate ICT services.

I rely on a number of sources for assurance that the Office of the Government Chief Information Officer exercises appropriate controls in the provision of shared services to this Office, including that the service is ISO27001 certified, review of quarterly cyber security reports prepared by the Office of the Government Chief Information Officer and regular service review meetings.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems, with the Office maintaining accreditation under the international standard ISO 27001 Information Security Management.

Internal audit and Audit Committee

The Office has an internal audit function provided by a firm of auditors with appropriately trained personnel, which operates in accordance with a written charter which I and the Audit Committee Chair have approved. Its work is informed by analysis of the risks to which the Office is exposed and its annual internal audit plans, approved by me in consultation with the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up. The Audit Committee, which also operates under a written charter, provides me with an independent and objective view on the financial control system by examining and advising on the process by which I obtain assurance.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €3.2 million in 2025.

No non-competitive contracts over €25,000 were entered into by the Office during 2025 and, as required by circular 40/2002, a nil return was submitted to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. There is a Risk Management Committee, comprising the three Directors of Audit, in place to oversee the management of risk across the office.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Risk Management Committee on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. The results of risk management activities are reported to the Audit Committee.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the work of the Audit Committee and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

Significant financial risk

Audit fees are charged for certain financial audits, as provided for in the Comptroller and Auditor General (Amendment) Act 1993. The fees form a significant proportion of the resources of the Office and a number of procedures have been put in place to ensure that costs are recovered for relevant audits as appropriate. These measures include

- an annual review of the basis on which fees are charged, including a review of the recovery of costs on individual audits over time
- systems which record audit costs, audit progress and billing information
- the monitoring of financial information including audit costs and fee recovery.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Colette Drinan
Accounting Officer
Office of the Comptroller and Auditor General

6 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 8 Office of the Comptroller and Auditor General
Opinion on the appropriation account

The appropriation account for Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2025 has been audited on my behalf by Mr Shaw McClung of Crowe Ireland, Chartered Accountants and Statutory Auditors, under section 13 of the Comptroller and Auditor General (Amendment) Act 1993.

On the basis of his audit and report, in my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

14 April 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

Section 13 of the 1993 Act states that the appropriation account shall be audited on my behalf by a qualified person appointed by me, subject to such terms and conditions as the Minister for Finance may determine. Under that Section, I appointed Crowe Ireland to carry out an audit of the appropriation account in accordance with the International Standards on Auditing (ISAs). The attached report sets out the objectives of the audit undertaken on my behalf and includes information on the audit process.

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Opinion to the Comptroller and Auditor General in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act, 1993

Report on the Audit of the Appropriation Account

Opinion

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, we have audited the appropriation account for Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2025.

In our opinion, the appropriation account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2025 and there are no matters on which we need to report, pursuant to section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

Basis of opinion

We conducted our audit of the appropriation account in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)), applicable law and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. Our responsibilities under those standards are described in the Auditor's responsibilities for the audit of the appropriation account section of our report. We are independent of the Office of the Comptroller and Auditor General in accordance with ethical requirements that are relevant to audits in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusion on going concern

In auditing the appropriation account, we have concluded that the Office of the Comptroller and Auditor General's use of the going concern basis of accounting in the preparation of the appropriation account is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Office of the Comptroller and Auditor General's ability to continue as a going concern for a period of at least twelve months from the date when the appropriation account was authorised for issue.

Our responsibilities and the responsibilities of the Office of the Comptroller and Auditor General with respect to going concern are described in the relevant sections of this report.

Opinion on other matters

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Office of the Comptroller and Auditor General were sufficient to permit the appropriation account to be readily and properly audited, and the appropriation account is in agreement with the accounting records.

Opinion to the Comptroller and Auditor (continued)

Statement on internal financial control

We have reviewed the information contained in the statement on internal financial control. We have nothing to report in this regard.

Responsibilities of the Accounting Officer

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the appropriation account. She is also responsible, inter alia, for the safeguarding of public funds and for the regularity and propriety of all transactions in the appropriation account.

Auditor's responsibilities for the audit of the appropriation account

It is our responsibility to audit the appropriation account in accordance with relevant legal and regulatory requirements and the ISAs (Ireland). Our objectives are to obtain reasonable assurance about whether the appropriation account, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the appropriation account, of whether the transactions recorded in the account conform with the authority under which they purport to have been carried out, and of whether the accounting provisions of Public Financial Procedures have been complied with.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain scepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the appropriation account, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Office of the Comptroller and Auditor General's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the Office of the Comptroller and Auditor General's use of the going concern basis of accounting and, based on the audit evidence obtained, whether uncertainty exists related to events or conditions that may cast significant doubt on the Office of the Comptroller and Auditor General's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the appropriation account or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Office of the Comptroller and Auditor General to cease to continue as a going concern.

Opinion to the Comptroller and Auditor General (continued)

- Evaluate the overall presentation, structure, and content of the appropriation account, including the disclosures, and whether the appropriation account represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Office of the Comptroller and Auditor General regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Comptroller and Auditor General, in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. Our audit work has been undertaken so that we can state to the Comptroller and Auditor General those matters we are required to state to him in an auditors' report and for no other purposes. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Comptroller and Auditor General, for the audit work, for this report, or for the opinions we have formed.

Shaw McClung
for and on behalf of
Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4

Date: 14 April 2026

Vote 8 Office of the Comptroller and Auditor General

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Audit and reporting	19,028	18,439	16,842
Gross expenditure		**19,028**	**18,439**	**16,842**
Deduct				
B	**Appropriations-in-aid**	**7,426**	**9,220**	**9,028**
Net expenditure		**11,602**	**9,219**	**7,814**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**2,383,285**	**3,316,055**

Colette Drinan
Accounting Officer
Office of the Comptroller and Auditor General

6 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		15,216	14,144
Non pay		3,223	2,698
Gross expenditure		**18,439**	**16,842**
Deduct			
Appropriations-in-aid		**9,220**	**9,028**
Net expenditure		**9,219**	**7,814**
Changes in capital assets			
Intangible assets (note 2.2)			
Purchases	(145)		
Amortisation	52		
		(93)	184
Changes in net current assets			
Increase in prepayments	(73)		
Decrease in accrued receivables	362		
Increase in accrued expenses	136		
		425	797
Direct voted expenditure		**9,551**	**8,795**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		4,482	5,312
Notional rent		11	11
Net programme cost		**14,044**	**14,118**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 8 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	2,261	2,341
Vote 13	Office of Public Works	1,247	1,586
Vote 18	National Shared Services Office	187	640
Vote 43	Office of the Government Chief Information Officer	254	238
Central Fund – salary of Comptroller and Auditor General and pensions of previous office holders		533	507
		4,482	**5,312**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Capital assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	217	124
		217	**124**
Current assets			
Bank and cash		386	(71)
Other debit balances	2.3	398	371
Prepayments		411	338
Accrued receivables	2.4	1,945	2,307
		3,140	**2,945**
Less			
Current liabilities			
Accrued expenses	2.5	927	791
Other credit balances	2.6	604	514
Net Exchequer funding	2.7	180	(214)
		1,711	**1,091**
Net current assets		**1,429**	**1,854**
Net assets		**1,646**	**1,978**
Represented by:			
State funding account	2.8	**1,646**	**1,978**

2.1 Property, plant and equipment [a]

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	12	1,655	1,667
Additions	—	—	—
At 31 December 2025	12	1,655	1,667
Accumulated depreciation			
At 1 January 2025	12	1,655	1,667
Depreciation for the year	—	—	—
At 31 December 2025	12	1,655	1,667
Net assets			
At 31 December 2025	**—**	**—**	**—**
At 31 December 2024	—	—	—

Note [a] Cost or valuation at the beginning and end of the year include some assets acquired for less than €10,000 prior to 1 January 2021

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	240	—	240
Additions	133	12	145
At 31 December 2025	373	12	385
Accumulated amortisation			
At 1 January 2025	116	—	116
Amortisation for the year	52	—	52
At 31 December 2025	168	—	168
Net assets			
At 31 December 2025	**205**	**12**	**217**
At 31 December 2024	124	—	124

2.3 Other debit balances

at 31 December	2025 €000	2024 €000
Payroll advance	357	323
Recoupable expenditure from co-tenants	26	30
Recoupable travel expenditure and travel pass scheme	15	18
	398	**371**

2.4 Accrued receivables

at 31 December	2025 €000	2024 €000
Accrued audit fee income	947	1,041
Audit fee work in progress	535	567
Audit fee debtors	446	699
Additional superannuation contributions receivable	17	—
	1,945	**2,307**

2.5 Accrued expenses

at 31 December	2025 €000	2024 €000
Payroll related accruals	827	645
Administration expenses	100	146
	927	**791**

2.6 Other credit balances

at 31 December	2025 €000	2024 €000
Amounts due to the State		
Income tax	189	178
Pay related social insurance	157	141
Professional services withholding tax	37	17
Value added tax	96	61
Universal social charge	34	35
	513	432
Payroll deductions held in suspense	91	82
	604	**514**

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	2,383	3,316
Exchequer grant undrawn	(2,203)	(3,530)
Net Exchequer funding	**180**	**(214)**
Represented by:		
Debtors		
Bank and cash	386	(71)
Debit balances: suspense	398	371
	784	300
Creditors		
Due to the State	(513)	(432)
Credit balances: suspense	(91)	(82)
	(604)	(514)
	180	**(214)**

2.8 State funding account

	Notes		2025	2024
		€000	€000	€000
Balance at 1 January			1,978	2,959
Disbursements from the Vote				
Estimate provision	Account	11,602		
Surplus to be surrendered	Account	(2,383)		
Net vote			9,219	7,814
Expenditure borne elsewhere	1.1		4,482	5,312
Non-cash item: notional rent	1		11	11
Net programme cost	1		(14,044)	(14,118)
Balance at 31 December			**1,646**	**1,978**

2.9 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services	—	—

Note [a] The Office had no non-cancellable contracts at end 2025 (2024: zero).

2.10 Impact of accounting policy changes

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

	2025 €000	2024 €000
Holiday accrual [a]	—	(204)
Payroll accrual [a]	—	(441)
Additional superannuation contributions receivable [b]	17	—
	17	**(645)**

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

All the allocation for Vote 8 Office of the Comptroller and Auditor General is classified as administration expenditure applied toward a single programme: Audit and reporting.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	15,746	15,216	14,144
ii	Travel and subsistence	400	296	248
iii	Training and development	410	427	247
iv	Operational services, supplies and sundry equipment	1,451	1,595	1,460
v	Digital capital investment and IT expenses	632	704	580
vi	Premises expenses	209	153	140
vii	Policy reviews, consultancy services and research	180	48	23
		19,028	**18,439**	**16,842**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

ii Travel and subsistence

Estimate provision €400,000; outturn €296,000

The underspend of €104,000 is due to a reduced requirement for business travel under the working arrangements that applied during the year.

vii Policy reviews, consultancy services and research

Estimate provision €180,000; outturn €48,000

The underspend of €132,000 is due to less need for these services than anticipated.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Audit fees	6,900	8,722	8,551
2	Receipts from additional superannuation contributions on public service remuneration	415	445	424
3	Miscellaneous	111	53	53
		7,426	**9,220**	**9,028**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Audit fees

Estimate provision €6.9 million; realised €8.7 million

The variance of €1.8 million is due to the difficulty in forecasting the precise timing of receipts, whereby fees in respect of audits completed in the final quarter of the year may not be received until the following year.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	9,219
Additional superannuation contributions	462
Department of Social Protection receipts	32
Recoupment of payroll overpayments arising in prior periods	21
Exchange transaction revenue	
Audit fees	8,343
Total revenue	**18,077**
Represented by	
Total appropriations-in-aid (note 4.1)	9,220
Central Fund grant	9,219
Decrease in accrued receivables	(362)
	18,077

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**203**	**194**

5.2 Pay

	2025	2024
	€000	€000
Pay	13,797	12,842
Higher, special or additional duties allowances	16	29
Employer's PRSI	1,403	1,273
	15,216	**14,144**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances	3	1	13,428	9,739

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

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	100	90
60,000	69,999	41	31
70,000	79,999	12	17
80,000	89,999	13	17
90,000	99,999	18	15
100,000	109,999	9	6
110,000	119,999	3	3
120,000	129,999	6	7
130,000	139,999	3	—
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	—
170,000	179,999	—	2
180,000	189,999	3	1

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	190	184
Benefit in kind	1	1
	191	**185**

The benefit in kind amount relates to the payment by the Office of the annual membership subscription to a professional accountancy body. It is not a paid allowance and does not increase the overall gross pay. The calculated value for the purpose of deducting tax, specified above, is in accordance with Revenue requirements.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post 1995 superannuation scheme for established civil servants and her entitlements in that regard do not extend beyond the standard terms of that pension scheme.

5.6 Remuneration of Comptroller and Auditor General

The salary of the Comptroller and Auditor General is paid directly out of the Central Fund of the Exchequer, as provided for in Section 14 of the Comptroller and Auditor General (Amendment) Act 1993. The charge on the Central Fund in 2025 in relation to the remuneration of the Comptroller and Auditor General was €254,898 (2024: €237,500). The 2025 remuneration includes one additional pay period than 2024 because the first fortnightly payment for 2026 was paid out of the Central Fund on 31 December 2025 due to commercial bank deadlines.

As provided for in Article 33 of the Constitution, the Comptroller and Auditor General may not hold any other office or position of emolument.

5.7 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €9,800. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account does not include expenditure in respect of two officers who were serving outside the Office for all or part of 2025 in other government departments/offices and whose salaries were not paid by the Office during their secondments.

5.8 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**	**2024 €**
Overpayments	13	31,215	40,234
Recovery plans in place	9	28,253	21,967

Note [a] The above table presents the overpayments balance at 31 December in each year. Overpayments made in 2025 were €44,900.

Overpayments made in 2025 relating to two recipients, amounting to €607, were transferred to other government departments/offices in 2025 and are not included in the figure above.

In all four cases for which recovery plans are not currently in place, the recipients are off payroll.

Appropriation Account 2025

Vote 9

Office of the Revenue Commissioners

Introduction

As Accounting Officer for Vote 9, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Revenue Commissioners, including certain services administered by that Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €5.109 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Revenue cutter	20 years	5%
Developed software	10 years	10%
Furniture and fittings	10 years	10%
Office and IT equipment	5 years	20%
Vehicles and equipment	5 years/10 years	20%/10%
Acquired software	2 years/5 years	50%/20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management report and internal audit is as follows:

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.

- A risk management system operates within the Office to identify potential risks and ensure an appropriate mitigation strategy is in place. Mitigations used to manage risk include
    - Revenue's governance structures
    - environmental scanning to ensure Revenue is aware of influences that affect risk
    - integrated strategic/business planning and risk management framework that includes an assessment of risk at organisational, Divisional and Branch level
    - implementation of a strong and integrated project management framework for all significant projects.
- There are systems aimed at ensuring the security of the ICT applications, particularly in relation to cyber threats and malicious attacks.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with the Institute of Internal Auditor's International Professional Practices Framework, which includes Global Internal Audit Standards, Topical Requirements and Global Guidance. It also operates in line with a formal written Internal Audit charter which I have approved. Its work is informed by analysis of the financial, operational and corporate risks to which the Office is exposed and its internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €203 million in 2025.

The Office has provided details of 55 non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of four contracts (in excess of €25,000), totalling €875,641 (ex. VAT) in 2025 as set out below:

- One contract for the storage of seized nitrous oxide with a value of €347,414 awarded under a compliant process in 2022 was extended again while Revenue went to market for the safe disposal of seized goods. A contract for the disposal of the seized goods was awarded during March 2025 and storage is required to be retained whilst the disposals occur. The storage arrangement will expire by end of June 2026.
- One contract for the provision of general warehouse operatives, transport and disposal of seized goods at Revenue's State Warehouse with a value of €445,970 previously awarded under a compliant competitive process, was deemed non-compliant. A contract with an incumbent supplier was extended while revised arrangements were being put in place. Tenders for the contract are currently being evaluated and a contract award is imminent. This contract will also cater for the storage of nitrous oxide as referenced above.

- One contract for the provision of record management services with a value of €46,208, was deemed non-compliant due to aggregated spend being above the threshold for more formal procurement processes. A mini competition under an OGP framework is currently being conducted with a view to awarding a contract during Q2 of 2026.
- One contract for the provision of waste collection services with a value of €36,049 previously awarded under a compliant competitive process, was deemed non-compliant. A contract with an incumbent supplier was extended while revised arrangements were being put in place. A contract for the service was awarded in January 2026.

The above contracts have been included in the 40/2002 annual return referenced under procurement above.

Risk and control framework

This Office operates a corporate risk management system which identifies and reports key risks and the actions being taken to address and, to the extent possible, to mitigate those risks.

A corporate risk register is in place which documents the identified key risks facing this Office. These identified risks are described, evaluated, and graded according to their likelihood and impact. The risk register details the actions needed to mitigate identified risks with relevant actions integrated into strategic and business planning processes. Divisional level mitigating actions are verified as being in place by internal audit as part of its audit engagements.

The register is reviewed on a quarterly basis having regard to reports, by each Head of Division, on the effectiveness of risk mitigating controls and residual risk levels following mitigation. Revisions to the register, including the addition of new risks or changes to the priority or ranking of individual risks, are considered as part of a formal review by the Risk Management Committee (RMC), which is a sub-committee of the Management Advisory Committee (MAC). Corporate risk is a standing quarterly agenda item at MAC meetings.

The corporate risk management system in place provides assurance that risks are identified, mitigated to the extent possible, regularly reviewed and actively reported to and considered by the MAC and Revenue Board.

There is a Data Protection Officer (DPO), supported by a Data Protection Unit, to ensure that Revenue processes the personal data of its staff, customers, providers or any other individuals in compliance with the Data Protection Regulation (Regulation (EU) 2018/1725 and Data Protection Act 2018.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MAC, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that this Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Niall Cody
Accounting Officer
Office of the Revenue Commissioners

30 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 9 Office of the Revenue Commissioners
Opinion on the appropriation account

I have audited the appropriation account for Vote 9 Office of the Revenue Commissioners for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 9 Office of the Revenue Commissioners for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Revenue Commissioners and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025, and the steps being taken to reduce this.

Seamus McCarthy
Comptroller and Auditor General

4 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 9 Office of the Revenue Commissioners

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Administration and collection of taxes and duties, and frontier management				
Original	624,268			
Supplementary	3,918			
		628,186	625,110	581,081
Gross expenditure		**628,186**	**625,110**	**581,081**
Deduct				
B **Appropriations-in-aid**				
Original	62,000			
Supplementary	3,917			
		65,917	**67,950**	**64,714**
Net expenditure				
Original	562,268			
Supplementary	1			
		562,269	**557,160**	**516,367**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**5,108,656**	**15,769,429**

Niall Cody
Accounting Officer
Office of the Revenue Commissioners

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		417,373	394,131
Non pay		207,737	186,950
Gross expenditure		**625,110**	**581,081**
Deduct			
Appropriations-in-aid		**67,950**	**64,714**
Net expenditure		**557,160**	**516,367**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(17,651)		
Depreciation	4,507		
Disposals cash	48		
Loss on disposals	33		
Intangible assets (note 2.2)			
Purchases	(10,093)		
Amortisation	13,458		
Total changes in capital assets		(9,698)	5,082
Changes in net current assets			
Increase in inventories	(450)		
Decrease in prepayments	7,637		
Decrease in accrued income	39		
Increase in accrued expenses	3,973		
Increase in provisions	477		
Decrease in deferred income	(301)		
		11,375	13,008
Direct voted expenditure		**558,837**	**534,457**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		186,334	178,416
Notional rent		16,846	12,043
Net programme cost		**762,017**	**724,916**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 9 borne elsewhere, net of costs of shared services provided to other Votes.

		2025 €000	2024 €000
Vote 12	Superannuation and Retired Allowances	173,168	164,489
Vote 13	Office of Public Works	15,755	17,092
Vote 18	National Shared Services Office	1,135	644
		190,058	182,225
Costs of shared services provided to other voted services rendered by Revenue without charge [a]		(3,724)	(3,809)
		186,334	**178,416**

Note [a] In addition to services rendered without charge to other Votes shown here (€3.724 million), services to the value of approximately €1.34 million were also provided without charge to other non-voted bodies. While the majority of the allied service costs are actual costs, approximated costs have been applied where actual costs are not available.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	26,874	13,808
Intangible assets	2.2	62,377	65,742
		89,251	**79,550**
Current assets			
Bank and cash	2.3	—	7,512
Inventories	2.4	1,823	1,373
Prepayments	2.5	11,152	18,789
Accrued income	2.6	2,551	2,590
Other debit balances	2.7	10,468	18,471
Net Exchequer funding	2.12	8,711	—
		34,705	**48,735**
Less			
Current liabilities			
Bank and cash	2.3	1,410	—
Provisions	2.8	1,914	1,437
Accrued expenses	2.9	25,856	21,883
Deferred income	2.10	654	955
Other credit balances	2.11	17,769	16,129
Net Exchequer funding	2.12	—	9,854
		47,603	**50,258**
Net current liabilities		**(12,898)**	**(1,523)**
Net assets		**76,353**	**78,027**
Represented by:			
State funding account	2.13	**76,353**	**78,027**

2.1 Property, plant and equipment

	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Cost or valuation [a]				
At 1 January 2025	21,126	53,411	59,083	133,620
Additions	11,506	6,052	93	17,651
Seized vehicles appropriated to Revenue	11	—	—	11
Disposals	(1,448)	(8,733)	(3,079)	(13,260)
Adjustment: IT equipment [b]	—	(3,505)	—	(3,505)
At 31 December 2025	31,195	47,225	56,097	134,517
Accumulated depreciation				
At 1 January 2025	18,662	47,653	53,497	119,812
Depreciation for the year	1,085	2,046	1,376	4,507
Depreciation on disposals	(1,448)	(8,732)	(2,999)	(13,179)
Adjustment: IT equipment [b]	—	(3,497)	—	(3,497)
At 31 December 2025	18,299	37,470	51,874	107,643
Net assets				
At 31 December 2025	**12,896**	**9,755**	**4,223**	**26,874**
At 31 December 2024	2,464	5,758	5,586	13,808

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

[b] A review of all IT equipment was carried out in 2025. 1,767 IT equipment assets with a cost of less than €10,000 each have been derecognised from property, plant and equipment. The assets remain on Revenue's capital asset register at nil value for safeguarding purposes.

2.2 Intangible assets

	Acquired and developed software €000	Intangible assets under development €000	Total €000
Cost or valuation			
At 1 January 2025	414,855	567	415,422
Additions	305	9,788	10,093
Brought into use	8,599	(8,599)	—
Disposals	(56,156)	—	(56,156)
At 31 December 2025	367,603	1,756	369,359
Accumulated amortisation			
At 1 January 2025	349,680	—	349,680
Amortisation for the year	13,458	—	13,458
Amortisation of disposals	(56,156)	—	(56,156)
At 31 December 2025	306,982	—	306,982
Net assets			
At 31 December 2025	**60,621**	**1,756**	**62,377**
At 31 December 2024	65,175	567	65,742

2.3 Bank and cash

at 31 December	2025 €000	2024 €000
PMG balances and cash	(1,650)	7,070
Commercial bank account balance	55	55
TWSS bank account balance	20	83
EWSS bank account balance	141	175
TBESS bank account balance	24	129
	(1,410)	**7,512**

2.4 Inventories

at 31 December	2025 €000	2024 €000
Stationery and small stores	98	53
Equipment/clothing/miscellaneous	1,725	1,320
	1,823	**1,373**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
ICT services and support	8,957	10,348
Other administration expenses	756	7,290
Postage	1,439	1,151
	11,152	**18,789**

2.6 Accrued income

at 31 December	2025	2024
	€000	€000
Administration income	2,551	2,590
	2,551	**2,590**

2.7 Other debit balances

at 31 December	2025	2024
	€000	€000
Shared building advances	252	329
Recoupable travel expenditure	18	102
Advances to OPW for building works, etc.	907	9,614
Vote 10 Tax Appeals Commission	348	342
Recoupable salaries	204	50
Recoupable travel pass scheme expenditure	104	100
Travel imprests	1	1
Other debit suspense items [a]	8,634	7,933
	10,468	**18,471**

Note [a] Other debit suspense items include €8.526 million funded to NSSO before year-end to meet salary falling due on 1 and 2 January 2026. It also includes €22,000 funded to NSSO before year-end to meet travel and subsistence claims falling due on 2 January 2026.

2.8 Provisions

at 31 December	2025	2024
	€000	€000
Legal cases	1,914	1,437
Total	**1,914**	**1,437**
Current liabilities	1,914	1,437
Total	**1,914**	**1,437**

Movement for each class of provision as follows

	Legal cases	Total
	€000	€000
Opening balance	**1,437**	**1,437**
Additional provision made	1,016	1,016
Amounts Used	(382)	(382)
Unused Amount Reversed	(157)	(157)
Balance as at 31 December	**1,914**	**1,914**

2.9 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals	21,935	17,933
ICT services and support	606	708
Training and development and other day-to-day expenses	31	31
Other administration expenses	3,284	3,211
	25,856	**21,883**

2.10 Deferred income

at 31 December	2025	2024
	€000	€000
EU funding for the procurement of specialised equipment	508	805
Fee income received in advance	146	150
	654	**955**

2.11 Other credit balances

at 31 December	2025 €000	2024 €000
Amounts due to the State		
Income Tax	4,524	4,255
Universal Social Charge	788	841
Pay Related Social Insurance	4,128	3,609
Professional Services Withholding Tax	1,967	1,409
Value Added Tax	1,601	1,713
Pension contributions	1,321	1,188
Local Property Tax	30	32
Extra Exchequer receipts	—	13
	14,359	13,060
Suspense		
Payroll deductions held in suspense	2,605	2,459
Recoupable expenditure in advance	452	104
Due to DSP in respect of		
• TWSS [a]	20	83
• EWSS [a]	141	175
Due to the Account of the Receipt of Revenue of the State in respect of		
• TBESS [b]	24	129
Other credit suspense items	168	119
	17,769	**16,129**

Note [a] In 2025, payments and recoveries administered under EWSS were as follows.

- EWSS payments €134,000
- EWSS repayment of liabilities €11.4 million

In 2025, payments and recoveries administered under TWSS were as follows.

- TWSS payments €65,000
- TWSS repayment of liabilities €5.5 million

[b] In 2025, payments and recoveries administered under TBESS were as follows.

- TBESS payments €7,000
- TBESS repayment of liabilities €70,000

2.12 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	5,109	15,769
Exchequer grant undrawn	(13,820)	(5,915)
Net Exchequer funding	**(8,711)**	**9,854**
Represented by:		
Debtors		
Bank and cash	—	7,512
Debit balances: suspense	10,468	18,471
	10,468	25,983
Creditors		
Bank and cash	(1,410)	—
Due to the State	(14,359)	(13,060)
Credit balances: suspense	(3,410)	(3,069)
	(19,179)	(16,129)
	(8,711)	**9,854**

2.13 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			78,027	112,515
Disbursements from the Vote				
Estimate provision	Account	562,269		
Surplus to be surrendered	Account	(5,109)		
Net vote			557,160	516,367
Expenditure borne elsewhere	1.1		186,334	178,416
Non-cash item: notional rent	1		16,846	12,043
Non-cash item: seized vehicles	2.1		11	—
Non-cash item: IT equipment adjustment	2.1		(8)	—
Non-cash item: PPE adjustment	2.1		—	(16,398)
Net programme cost	1		(762,017)	(724,916)
Balance at 31 December			**76,353**	**78,027**

2.14 Commitments

at 31 December	2025 €000	2024 €000
Procurement of goods and services	28,656	37,043
Capital projects and programmes	6,852	12,739
Total of legally enforceable commitments	**35,508**	**49,782**

b) Major capital projects where the project value exceeds €10 million

Programme/ project	Expenditure			Expected lifetime project cost	
	To 31 Dec 2024 €000	In 2025 €000	Committed €000	2025 €000	2024 €000
Terminal 7, Rosslare Europort	68,516	5,887	6,852	81,255	81,255

Note [a] Revenue is co-funding, through Vote 9, the construction of a new border facility (Terminal 7) at Rosslare Harbour. The Office of Public Works is delivering the project on an agency basis. Revenue's agreed share of the total project cost is 34.43%. The commitments figure represents the costs to be borne by Vote 9 until completion of the project. The entire asset will be included in the statement of financial position for Vote 13 Office of Public Works.

2.15 Contingent liabilities

Revenue has contingent liabilities estimated at €4.101 million (2024: €4.549 million) relating to possible legal and compensation costs.

2.16 Impact of accounting policy changes

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

at 31 December	2025 €000	2024 €000
Provisions [a]	—	(1,437)
Payroll accrual [b]	—	(10,157)
Holiday accrual [b]	—	(7,776)
	—	**(19,370)**

Note [a] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

[b] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All expenditure is classified as administration expenditure.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	426,774			
	Supplementary	(7,922)			
			418,852	417,373	394,131
ii	Travel and subsistence				
	Original	4,500			
	Supplementary	110			
			4,610	4,875	4,374
iii	Training and development		3,400	3,324	3,204
iv	Operational services, supplies and sundry equipment				
	Original	39,078			
	Supplementary	5,654			
			44,732	45,191	40,577
v	Digital capital investment and IT expenses				
	Original	96,865			
	Supplementary	(14)			
			96,851	95,533	88,225
vi	Premises expenses				
	Original	22,788			
	Supplementary	1,145			
			23,933	21,193	18,090
vii	Policy reviews, consultancy services and research				
	Original	2,300			
	Supplementary	(1,200)			
			1,100	1,156	979
viii	Vehicles and frontier management expenses				
	Original	12,880			
	Supplementary	7,428			
			20,308	22,803	16,628
ix	Law charges, fees and rewards				
	Original	14,683			
	Supplementary	(1,033)			
			13,650	13,291	13,937

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
x	Compensation and losses				
	Original	1,000			
	Supplementary	(250)			
			750	371	936
			628,186	**625,110**	**581,081**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

vii Policy reviews, consultancy services and research

Estimate provision €2.3 million; outturn €1.156 million

A consultancy underspend arose due to delays in the scheduling of tax appeal hearings and compliance interventions, with a number of expected hearings and cases postponed to 2026. This impacted the timing of consultancy and expert opinion expenditure in 2025.

viii Vehicles and frontier management expenses

Estimate provision €12.88 million; outturn €22.803 million

A frontier management overspend arose principally due to seizure expenses incurred in respect of the detainment and maintenance of the MV Matthew, and in respect of the disposal of large quantities of nitrous oxide gas cannisters. The overspend was addressed via a supplementary estimate.

x Compensation and losses

Estimate provision €1 million; outturn €371,000

A compensation and losses underspend arose due to lower legal cost award payments than originally expected.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	Receipts for services relating to the PRSI scheme		37,437	37,437	37,437
2	Fines, forfeitures, law costs recovered				
	Original	2,000			
	Supplementary	700			
			2,700	2,758	2,322
3	Cherished numbers				
	Original	223			
	Supplementary	77			
			300	431	367
4	Receipts in respect of Environmental Levy collection		400	429	426
5	Share of Single Authorisation for Simplified Procedures (SASP) collection costs				
	Original	9,900			
	Supplementary	300			
			10,200	10,178	10,004
6	Additional superannuation contributions				
	Original	10,000			
	Supplementary	100			
			10,100	10,740	10,064
7	Miscellaneous				
	Original	2,040			
	Supplementary	2,740			
			4,780	5,977	4,094
			65,917	**67,950**	**64,714**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

2 Fines, forfeitures, law costs recovered

Estimate €2 million; realised €2.758 million

The variance in fines, forfeitures, law costs recovered receipts arose due to a large recovery of law costs in respect of a significant tax appeals case.

3 Cherished numbers

Estimate €223,000; realised €431,000

The demand for cherished vehicle registrations relates to the discretionary spend of purchasers of new vehicles. The variance in receipts relates to an increase in reserved registration plates in the first six months of 2025.

6 Additional superannuation contributions

Estimate €10 million; realised €10.74 million

The receipts relate to the additional superannuation contribution (ASC) which is collected from Revenue employees via the payroll. The variance in receipts arises due to the application of the Public Services Pay Agreement 2024-2026 and its impact on salary payments, and consequently on superannuation contributions.

7 Miscellaneous

Estimate €2.04 million; realised €5.977 million

The variance in miscellaneous receipts mainly arises due to the posting of Department of Social Protection receipts. In advance of the transition to financial management shared services, all Department of Social Protection receipts are now treated as appropriations in aid from 1 January 2025. In addition, an unexpected, capital receipt was received from Irish Rail relating to a reimbursement of additional works at Rosslare Europort.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	557,160
Fines, forfeitures, law costs recovered	2,011
Share of SASP collection costs	10,693
Receipts from additional superannuation contributions on public service remuneration	11,114
EU grants	566
Social Welfare receipts	2,458
Exchange transaction revenue	
Receipts for services relating to PRSI scheme	37,437
Cherished numbers	432
Receipts in respect of Environmental Levy collection	429
Geographical identification of Irish Poteen and Whiskey	67
VRT export fee	12
Ancillary State Support scheme	475
Lighthouse admin fee	47
Merchant Shipping Act receipts	15
Insurance levy admin fee	10
Sale of goods	87
Bank interest	251
Freedom of Information Act receipts	1
Other revenue	
Miscellaneous	2,107
Total revenue	**625,372**
Represented by	
Total appropriations-in-aid (note 4.1)	67,950
Central Fund grant	557,160
Decrease in accrued income	(39)
Decrease in deferred income	301
	625,372

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	13	3
Receipts from cash forfeited under Section 39 of the Criminal Justice Act 1994	591	3,589
Receipts from Ireland's share of the annual payments under an international anti-counterfeit/ anti-contraband agreement with global cigarette manufacturers	409	427
Interest on bank accounts	16,978	21,180
Transferred to the Exchequer	(17,991)	(25,186)
Balance at 31 December	**—**	**13**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**7,082**	**6,654**

5.2 Pay

	2025 €000	2024 €000
Pay	368,211	348,747
Higher, special or additional duties allowances	10,546	9,820
Overtime	3,440	3,359
Employer's PRSI	35,176	32,205
	417,373	**394,131**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Department staff				
Higher, special or additional duties allowances	126	20	24,077	27,723
Overtime and extra attendance	1,364	185	46,269	32,884
Shift and roster allowances	808	399	40,285	29,965
Miscellaneous	68	7	36,109	30,320
Extra remuneration in more than one category	229	131	52,932	36,015

5.4 Office employee pay bands

The number of Revenue employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	4,724	4,961
60,000	69,999	959	871
70,000	79,999	449	361
80,000	89,999	344	309
90,000	99,999	196	187
100,000	109,999	131	80
110,000	119,999	37	40
120,000	129,999	41	50
130,000	139,999	38	10
140,000	149,999	3	2
150,000	159,999	—	1
160,000	169,999	3	1
170,000	179,999	2	8
180,000	189,999	6	5
190,000	199,999	1	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	1	2
240,000	249,999	2	—

5.5 Performance awards

A total of €124,000 (2024: €124,000) was spent on staff recognition schemes. There were 2,374 (2024: 2,361) individual awards, ranging from €20 to €250.

5.6 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	**245**	**238**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 pension scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.7 Other remuneration arrangements

A total of €31,000 was paid to 24 retired civil servants by Revenue in 2025 in respect of committee member payments, interview board payments and witness expenses (2024: €17,000 was paid to 19 retired civil servants). These payments were made in accordance with the appropriate Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation rates.

This account includes expenditure of €1.43 million in respect of 25 officers who were serving outside Revenue for all or part of 2025 and whose salaries were paid by Revenue (2024: €1.07 million in respect of 18 officers).

This account does not include expenditure in respect of 16 officers who were serving outside Revenue for all or part of 2025 in other Government departments/offices and whose salaries were not paid by the Office.

5.8 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €000**	**2024 [a] €000**
Overpayments	702	1,226	1,192
Recovery plans in place	79	248	908

16 overpayment recovery plans in respect of 16 individuals to the value of €18,443 were transferred to 11 other departments/offices during the year.

Note [a] The 2024 figures have been restated following a review of payrol enhanced reporting capabilities made available by the NSSO.

Note 6 Miscellaneous

6.1 Write-offs

	2025	2024
	€000	€000
The following sums were written off in the year		
Obsolete inventory	61	1
Shared buildings	—	6
	61	**7**

6.2 Law charges, fees and rewards (subhead A (ix))

Legal costs paid during the year are categorised as follows.	2025	2024
	€000	€000
External solicitors	4,513	4,153
Counsel fees	4,730	6,798
Bankruptcy/liquidation costs	2,709	2,109
Miscellaneous costs and rewards	1,339	877
	13,291	**13,937**

6.3 Compensation and legal costs

Payments/costs paid by the Office in the year

	Claims by					Total	Total
	Employees		Members of the public			2025	2024
	Personal injury [a]	Other [b]	Personal injury [c]	Loss or damage [d]	Other [e]		
Number of cases [f]	9	3	7	5	16	40	41
	€000	€000	€000	€000	€000	€000	€000
Revenue's own legal costs	72	—	43	—	87	202	327
Payments by/on behalf of Revenue							
Compensation	124	—	38	32	—	194	212
Legal costs	—	—	—	—	41	41	611
Other costs	12	1	2	7	3	25	11
2025 Total	**208**	**1**	**83**	**39**	**131**	**462**	**1,161**
2024 Total	389	6	72	10	684	1,161	

Note
[a] Amounts paid in individual cases ranged from €220 to €50,000
[b] Amounts paid in individual cases ranged from €30 to €800
[c] Amounts paid in individual cases ranged from €50 to €20,000
[d] Amounts paid in individual cases ranged from €220 to €27,000
[e] Amounts paid in individual cases ranged from €30 to €35,000
[f] At 31 December 2025, the following claims are outstanding.
- Personal injury claims: 19 – employees 15, members of the public 4 (2024: 22)
- Loss or damage claims: 8 – members of the public 8 (2024: 3)
- Other claims: 35 – members of the public 35 (2024: 33)

Cumulative costs of cases completed in 2025

	Claims by		Total
	Employees	Members of the public	
Number of cases	5	10	15
	€000	€000	€000
Revenue's own legal costs	36	58	94
Payments by/on behalf of Revenue			
Compensation	124	70	194
Legal costs	24	64	88
Other costs	11	3	14
Total	**195**	**195**	**390**

6.4 Arbitration and conciliation costs

The Office of the Revenue Commissioners had no expenditure in 2025 related to mediation costs (2024: €6,150).

There were no cases in 2025 (2024: 1 case).

6.5 EU funding

Under a grant agreement with OLAF, the Office of the Revenue Commissioners is entitled to a grant to a maximum of €1.84 million, or 40% of the eligible cost for the purchase of a Customs cutter which will be used by Investigation, Prosecution and Frontier Management Division (IPFMD) to detect prohibited goods and illicit excisable products in the maritime domain. The first instalment of €920,000 was received in June 2022 and the cutter was ordered in August 2023. The cutter was delivered in August 2025. The second grant instalment will be claimed by Revenue in Q1 2026.

Under a grant agreement with the Directorate-General Taxation and Customs Union (DG-TAXUD), the Office of the Revenue Commissioners is entitled to a grant to a maximum of €1.19 million, or 80% of the eligible cost for the purchase of various X-ray machines, trace detection systems, bore scopes and spectrometers which will be used by IPFMD to detect prohibited goods and illicit excisable products in ports, airports, and postal depots. The first instalment of €595,200 was received in October 2022 and equipment was ordered in 2022, 2023 and 2024. The second grant instalment of €269,000 was received in Q2 2025 and is included in category 7 ‘miscellaneous’ in appropriations-in-aid.

Under a grant agreement with the Directorate-General Taxation and Customs Union (DG-TAXUD), the Office of the Revenue Commissioners is entitled to a grant to a maximum of €1.33 million, or 80% of the eligible cost for the purchase of various detection equipment used by IPFMD to detect contraband. The first instalment of €664,800 was received in November 2024 and equipment was ordered in 2025. The second grant instalment will be claimed by Revenue in Q1 2027.

Under a grant agreement with the EU Anti-fraud Programme (EUAF), the Office of the Revenue Commissioners is entitled to a maximum of €281,000, or 80% of the eligible cost for the purchase of intelligence development software. The first instalment of €140,400 was received in December 2024. The project was delayed and recommenced in January 2026. The second grant instalment will be claimed by Revenue in Q1 2027.

Appropriation Account 2025

Vote 10

Tax Appeals Commission

Introduction

As Accounting Officer for Vote 10, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Tax Appeals Commission.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €618,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Software licence	5 years	20%
Office equipment	5 years	20%
Acquired/developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Commission.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chairperson.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Support services

Procedures in relation to the Commission's payment and accounting service that are administered by the Office of the Revenue Commissioners were set up in 2016 when the Commission was established. The service level agreement (SLA) between the Commission and the Office of the Revenue Commissioners setting out the responsibilities of the parties was reviewed and a revised SLA was agreed and signed on 1 August 2025. This agreement covers primarily accounts and finance.

With regards to the provision of human resources and payroll shared services, I note the assurance provided to the Revenue Commissioners by the Accounting Officer of the National Shared Services Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Commission.
- There are systems aimed at ensuring the security of the ICT systems.

- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Commission ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal audit

The Commission engages a firm of accountants to provide outsourced internal audit services. The internal auditor reports to me and independently to the Audit and Risk Committee who receive, review and approve a rolling three-year internal audit work plan in consultation with the Commission's management team.

In 2026, the internal auditor reported on the review of the effectiveness of internal financial controls in 2025, which provided reasonable assurance regarding the internal control environment in operation. The work of the internal audit function is informed by analysis of the risks to which the Commission is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period.

The internal audit function is reviewed periodically by me. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Audit and Risk Committee

The Audit and Risk Committee provides independent assurance to the Commission on the adequacy and effectiveness of the organisation's internal control systems, control environment and control procedures. In addition, the Committee monitors the work of the internal audit function and pays careful attention to the Comptroller and Auditor General's report on the audit and subsequent management letter. The Committee, which is advisory rather than supervisory, provides an independent view of the financial reporting process, internal controls and audit functions of the Commission. The Committee also advises on and monitors the implementation of the Commission's risk management strategy. The Committee makes an important contribution to the effectiveness of the corporate governance function of the Commission.

Procurement

The Commission ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €0.575 million in 2025.

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

Risk and control framework

The Commission has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Risk Review Board on a quarterly basis.

The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Marie-Claire Maney
Accounting Officer
Tax Appeals Commission

10 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 10 Tax Appeals Commission
Opinion on the appropriation account

I have audited the appropriation account for Vote 10 Tax Appeals Commission for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 10 Tax Appeals Commission for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Tax Appeals Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

12 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 10 Tax Appeals Commission

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Facilitation of hearing tax appeals	4,009	3,387	3,096
Gross expenditure		**4,009**	**3,387**	**3,096**
Deduct				
B	**Appropriations-in-aid**	**80**	**76**	**62**
Net expenditure		**3,929**	**3,311**	**3,034**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**617,769**	**798,450**

Marie-Claire Maney
Accounting Officer
Tax Appeals Commission

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		2,812	2,559
Non pay		575	537
Gross expenditure		**3,387**	**3,096**
Deduct			
Appropriations-in-aid		**76**	**62**
Net expenditure		**3,311**	**3,034**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	—		
Depreciation	6		
Intangible assets (note 2.2)			
Purchases	(95)		
Amortisation	69		
		(20)	25
Changes in net current assets			
Increase in prepayments	(15)		
Decrease in provisions	(8)		
Increase in accrued expenses	15		
		(8)	125
Direct voted expenditure		**3,283**	**3,184**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		652	678
Net programme cost		**3,935**	**3,862**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 10 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	28	29
Vote 13	Office of Public Works	584	606
Vote 43	Office of the Government Chief Information Officer	40	43
		652	**678**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Capital assets			
Property, plant and equipment	2.1	20	26
Intangible assets	2.2	576	550
		596	**576**
Current assets			
Bank and cash		362	355
Prepayments	2.3	137	122
		499	**477**
Less			
Current liabilities			
Provisions	2.4	77	85
Accrued expenses	2.5	155	140
Vote 9 Revenue Commissioners		348	342
Net Exchequer funding	2.6	14	13
		594	**580**
Net current liabilities		**(95)**	**(103)**
Net assets		**501**	**473**
Represented by:			
State funding account	2.7	**501**	**473**

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation [a]			
At 1 January 2025	139	7	146
Additions	—	—	—
Disposals	(43)	—	(43)
At 31 December 2025	96	7	103
Accumulated depreciation			
At 1 January 2025	115	5	120
Depreciation for the year	5	1	6
Depreciation on disposals	(43)	—	(43)
At 31 December 2025	77	6	83
Net assets			
At 31 December 2025	**19**	**1**	**20**
At 31 December 2024	24	2	26

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	640	640
Additions	95	95
Disposals	(14)	(14)
At 31 December 2025	721	721
Accumulated amortisation		
At 1 January 2025	90	90
Amortisation for the year	69	69
Amortisation on disposals	(14)	(14)
At 31 December 2025	145	145
Net assets		
At 31 December 2025	**576**	**576**
At 31 December 2024	550	550

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
ICT services and support	105	94
Other administration expenses	32	28
	137	**122**

2.4 Provisions

at 31 December	2025	2024
	€000	€000
Legal cases	77	85
Total	**77**	**85**
Current liabilities	77	85
Total	**77**	**85**

Movement for each class of provision as follows

	Legal cases	Total
	€000	€000
Opening balance	85	85
Decrease of provision	(8)	(8)
Balance as at 31 December	**77**	**77**

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals (note 2.9)	150	123
ICT services and support	1	12
Administration expenses	4	5
	155	**140**

2.6 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	618	798
Exchequer grant undrawn	(604)	(785)
Net Exchequer funding	**14**	**13**
Represented by:		
Debtors		
Bank and cash	362	355
Creditors		
Vote 9 Revenue Commissioners [a]	(348)	(342)
	14	**13**

Note [a] The figure of €348,000 is the total expenditure for December 2025 incurred by the Revenue Commissioners on behalf of the Tax Appeal Commissioners. This comprises

- pay costs of €231,789 less €6,133 in respect of additional superannuation contributions retained, and
- non-pay costs of €122,401.

2.7 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			473	623
Disbursements from the Vote				
Estimate provision	Account	3,929		
Surplus to be surrendered	Account	(618)		
Net vote			3,311	3,034
Expenditure borne elsewhere	1.1		652	678
Net programme cost	1		(3,935)	(3,862)
Balance at 31 December			**501**	**473**

2.8 Commitments

Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	276	301
Total of legally enforceable commitments	**276**	**301**

2.9 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Provisions [a]	—	(85)
Holiday accrual [b]	—	(47)
Payroll accrual [b]	—	(76)
	—	**(208)**

Note [a] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

[b] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All programme expenditure is classified as administration expenditure.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	3,293	2,812	2,559
ii	Travel and subsistence	6	4	—
iii	Training and development	20	28	19
iv	Operational services, supplies and sundry equipment	100	72	66
v	Digital capital investment and IT expenses	350	341	298
vi	Premises expenses	60	40	24
vii	Policy reviews, consultancy services and research	180	90	130
		4,009	**3,387**	**3,096**

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	79	76	62
2	Miscellaneous	1	—	—
		80	**76**	**62**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	3,311
Additional superannuation contributions	76
Total revenue	**3,387**
Represented by	
Total appropriations-in-aid (note 4.1)	76
Central Fund grant	3,311
	3,387

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**33**	**33**

5.2 Pay

	2025 €000	2024 €000
Pay	2,535	2,238
Higher, special or additional duties allowances	—	45
Overtime	13	36
Employer's PRSI	264	240
	2,812	**2,559**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	3	—	577	13,739
Overtime	6	—	5,095	9,264
Extra remuneration in more than one category	—	—	—	16,643

5.4 Commission staffing by pay band

The number of Commission employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	22	21
60,000	69,999	3	3
70,000	79,999	1	2
80,000	89,999	4	2
90,000	99,999	—	—
100,000	109,999	—	1
110,000	119,999	—	1
120,000	129,999	4	2
130,000	139,999	—	—
140,000	149,999	—	2
150,000	159,999	—	—
160,000	199,999	2	—
200,000	209,999	—	—
210,000	219,999	1	1

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**218**	**211**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post-1995 superannuation scheme for established civil servants and her entitlements in that regard do not extend beyond the standard terms of that pension scheme.

5.6 Performance awards

A total of €1,200 (2024: €1,300) was spent on staff suggestion schemes. There were 24 (2024: 26) individual awards of €50.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Commission in the year

	Claims by		Total	Total
	employees	members of the public	2025	2024
Number of cases	—	5	5	5
	€000	€000	€000	€000
Commission's own legal costs	—	40	40	67
Payments by/on behalf of the Commission				
Compensation	—	—	—	—
Legal costs	—	—	—	—
Other costs	—	—	—	—
2025 Total	**—**	**40**	**40**	67
2024 Total	—	67	67	

Note [a] At 31 December 2025, four judicial reviews are outstanding (2024: four cases)

Cumulative costs of cases completed in 2025

	Claims by		Total
	employees	members of the public	
Number of cases	—	1	1
	€000	€000	€000
Commission's own legal costs	—	5	5
Payments by/on behalf of the Commission			
Compensation	—	—	—
Legal costs	—	—	—
Other costs	—	—	—
Total	**—**	**5**	**5**

Appropriation Account 2025

Vote 11

Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

Introduction

As Accounting Officer for Vote 11, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, for certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.667 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Vote 39 Office of Government Procurement and Vote 43 Office of the Government Chief Information Officer were disestablished at end 2025 and merged with Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. This reflects the integrated approach of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (the Department) to driving public service reform and transformation, including in the areas of digitalisation and public procurement. All assets, liabilities and balances from the former Votes 39 and 43 will be included in Vote 11 from 1 January 2026 onwards.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Office and IT equipment	5 years	20%
Acquired/developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The Department of Finance provides certain services on a shared basis to Vote 11, thus their statement on internal financial control is also relevant and considered by the Department.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.
- The statement on internal financial control for the National Shared Service Office is also relevant given that the National Shared Service Office provides certain services on a shared basis to Vote 11.

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.

- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- There is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €4.8 million in 2025.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated, and graded according to their significance. The high-level risks facing the Department are reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

David Moloney
Accounting Officer
Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

6 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

Opinion on the appropriation account

I have audited the appropriation account for Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

30 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

Appropriation Account 2025

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Public expenditure management and reform				
	Original	64,449			
	Supplementary	800			
			65,249	61,513	57,022
Gross expenditure			**65,249**	**61,513**	**57,022**
Deduct					
B	**Appropriations-in-aid**		**3,400**	**3,331**	**3,154**
Net expenditure					
	Original	61,049			
	Supplementary	800			
			61,849	**58,182**	**53,868**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**3,666,589**	**2,590,968**

David Moloney
Accounting Officer
Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

6 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		24,087	23,709
Pay		33,702	29,972
Non pay		3,724	3,341
Gross expenditure		**61,513**	**57,022**
Deduct			
Appropriations-in-aid		**3,331**	**3,154**
Net expenditure		**58,182**	**53,868**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Depreciation	21		
Intangible assets (note 2.2)			
Amortisation	461		
		482	270
Changes in net current assets			
Decrease in accrued income	2		
Decrease in prepayments	35		
Increase in accrued expenses	568		
Increase in provisions	211		
		816	1,385
Direct voted expenditure		**59,480**	**55,523**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		10,792	10,913
Notional rent		2,388	2,512
Net programme cost		**72,660**	**68,948**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 11 borne elsewhere.

		2025 €000	2024 €000
Vote 7	Office of the Minister for Finance	1,613	1,317
Vote 12	Superannuation and Retired Allowances	6,088	5,498
Vote 13	Office of Public Works	1,793	2,022
Vote 18	National Shared Services Office	484	1,454
Vote 20	Garda Síochána	293	253
Vote 43	Office of the Government Chief Information Officer	681	663
Central Fund – ministerial pensions		63	—
		11,015	11,207
Cost of shared services provided to other votes [a]		(223)	(294)
		10,792	**10,913**

Note [a] The shared services provided to other votes relates to the value of audit shared services provided by this Department to the Department of Finance in the year of account.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	5	26
Intangible assets	2.2	1,428	1,889
		1,433	**1,915**
Current assets			
Bank and cash		(477)	(128)
Prepayments	2.3	815	850
Accrued income	2.4	6	8
Other debit balances	2.5	1,482	962
Net Exchequer funding	2.8	348	351
		2,174	**2,043**
Less			
Current liabilities			
Accrued expenses	2.6	2,340	1,772
Other credit balances	2.7	1,353	1,185
Provisions	2.10	211	—
		3,904	**2,957**
Net current liabilities		**(1,730)**	**(914)**
Net (liabilities)/assets		**(297)**	**1,001**
Represented by:			
State funding account	2.9	**(297)**	**1,001**

2.1 Property, plant and equipment

	Office and IT equipment	Total
	€000	€000
Cost or valuation		
At 1 January 2025	105	105
Additions	—	—
At 31 December 2025	105	105
Accumulated depreciation		
At 1 January 2025	79	79
Depreciation for the year	21	21
At 31 December 2025	100	100
Net assets		
At 31 December 2025	**5**	**5**
At 31 December 2024	26	26

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	5,705	5,705
Additions	—	—
At 31 December 2025	5,705	5,705
Accumulated amortisation		
At 1 January 2025	3,816	3,816
Amortisation for the year	461	461
At 31 December 2025	4,277	4,277
Net assets		
At 31 December 2025	**1,428**	**1,428**
At 31 December 2024	1,889	1,889

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
IT costs	369	419
Education fees	189	115
International institutions	81	99
Subscriptions	147	205
Insurance	8	8
Miscellaneous	21	4
	815	**850**

2.4 Accrued income

at 31 December	2025	2024
	€000	€000
National Lottery Regulator pension contributions	6	8
	6	**8**

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable travel pass expenditure	45	50
Payroll debtors	1,292	719
Other debit suspense items	145	193
	1,482	**962**

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual	1,273	941
Holiday pay accrual	918	666
Utilities	14	33
Other administration	87	31
Research funding	—	30
Audit services	—	24
Travel and subsistence	8	16
Education fees	11	14
Legal costs	29	12
IT costs	—	5
	2,340	**1,772**

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	627	577
Pay related social insurance	359	316
Professional services withholding tax	52	31
Value added tax	75	72
Pension contributions	129	96
Local property tax	2	2
	1,244	1,094
Payroll deductions held in suspense	105	80
Other credit suspense items	4	11
	1,353	**1,185**

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,667	2,591
Exchequer grant undrawn	(4,015)	(2,942)
Net Exchequer funding	**(348)**	**(351)**
Represented by:		
Debtors		
Bank and cash	(477)	(128)
Debit balances: suspense	1,482	962
	1,005	834
Creditors		
Due to the State	(1,244)	(1,094)
Credit balances: suspense	(109)	(91)
	(1,353)	(1,185)
	(348)	**(351)**

2.9 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			1,001	2,656
Disbursements from the Vote				
Estimate provision	Account	61,849		
Surplus to be surrendered	Account	(3,667)		
Net vote			58,182	53,868
Expenditure borne elsewhere	1.1		10,792	10,913
Non-cash items: Notional rent	1		2,388	2,512
Net programme cost	1		(72,660)	(68,948)
Balance at 31 December			**(297)**	**1,001**

2.10 Provisions

At 31 December	2025	2024
	€000	€000
Provisions [a]	(211)	—
	(211)	**—**

Note [a] See note 6.2 for information on provisions

2.11 Impact of accounting policy changes

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

At 31 December	2025	2024
	€000	€000
Payroll accrual [a]	—	(941)
Holiday accrual [a]	—	(666)
Provisions [b]	(211)	—
	(211)	**(1,607)**

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure in the Public Expenditure Management and Reform programme is set out below.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages, pensions and allowances				
	Original	33,287			
	Supplementary	800			
			34,087	33,702	29,972
ii	Travel and subsistence		408	331	307
iii	Training and development		956	1,003	639
iv	Operating services, supplies and sundry equipment		1,087	1,027	977
v	Digital capital investment and IT expenses		707	651	463
vi	Premises expenses		500	594	612
vii	Policy reviews, consultancy services and research		952	118	343
			38,697	**37,426**	**33,313**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

vii Policy reviews, consultancy services and research

Estimate provision €952,000; outturn €118,000

The saving of €834,000 was due to a delay in some work programmes being completed and the Department prioritising internal expertise over external consultancy where available, which can lead to savings on this subhead.

Programme A Public Expenditure Management and Reform

		2025			2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration − pay				
	Original	33,287			
	Supplementary	800			
			34,087	33,702	29,972
A.2	Administration − non pay		4,610	3,724	3,341
A.3	Irish Government Economic and Evaluation Service		225	146	152
A.4	Economic and Social Research Institute		3,900	3,900	3,750
A.5	Structural funds technical assistance and other costs		2,223	1,571	1,934
A.6	Technical assistance costs of regional assemblies		2,214	1,889	1,854
A.7	Special EU Programmes Body North/South programmes		4,940	5,004	3,811
A.8	Ireland/Wales and transnational INTERREG		197	158	193
A.9	Construction innovation support		500	493	385
A.10	Public service transformation		625	366	629
A.11	Employee assistance officer shared service		1,807	1,585	1,531
A.12	Civil service learning and development programme		363	295	309
A.13	Institute of Public Administration		6,350	6,350	5,975
A.14	Single public service pension administration project		177	22	2
A.15	Implementation of Protected Disclosures Act		369	369	369
A.16	Pensions for bodies under the aegis of the Department		2,206	1,787	2,196
A.17	Digital Transformation Fund		456	152	—
—	*Public Service Innovation Fund*		—	—	*619*
			65,249	**61,513**	**57,022**

Significant variations

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

A.5 Structural funds technical assistance and other costs

Estimate provision €2.223 million; outturn €1.571 million

The saving of €652,000 had a number of factors. There were salary savings of €219,000 in the Internal and EU Audit area as recruitment happened later than planned. Capital savings of circa €250,000 occurred as necessary updates for the Enterprise Project Portfolio Management (EPPM) system were fulfilled by the Office of the Government Chief Information Officer.

A.6 Technical assistance costs of regional assemblies

Estimate provision €2.214 million; outturn €1.889 million

The saving of €325,000 occurred due to vacancies in the two Managing Authorities (North & Western Regional Assembly and Southern Regional Assembly) who claim technical assistance.

A.10 Public service transformation

Estimate provision €625,000; outturn €366,000

The saving of €259,000 arose due to a combination of rescheduling of transformation project timelines, reduced external consultancy costs, and leveraging of shared public resources for stakeholder engagement initiatives and events.

A.11 Employee assistance officer shared service

Estimate provision €1.807 million; outturn €1.585 million

This saving of €222,000, of which circa €153,000 is in pay and circa €68,000 is in non-pay, arose due to new recruits starting later than planned, and consequent savings in travel expenses and operational costs in the non-pay area.

A.14 Single public service pension administration project

Estimate provision €177,000; outturn €22,000

This centralised administration system will support the administration of the Single Public Service Pension Scheme by all relevant authorities. This saving of €155,000 arose as the design work solution did not advance as planned in 2025 and the anticipated spend on consultancy was not used.

A.16 Pensions for bodies under the aegis of the Department

Estimate provision €2.206 million; outturn €1.787 million

The saving of €419,000 was due to lower than anticipated pension payments and lump sums. It is difficult to forecast retirements given the short notice needed to retire.

A.17 Digital Transformation Fund

Estimate provision €456,000; outturn €152,000

The saving of €304,000 was due to the Department relying on internal expertise which reduced the need for external advice and delays associated with procurement and supplier management.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	EU programmes	1,500	1,112	1,094
2	Pension cash flow surpluses	300	196	186
3	Additional superannuation contributions	1,500	1,861	1,717
4	Miscellaneous	100	162	157
		3,400	**3,331**	**3,154**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 EU programmes

Estimate provision €1.5 million; realised €1.112 million

These receipts came in €388,000 lower that estimated due to the timing of expected receipts which are now expected in 2026.

2 Pension cash flow surpluses

Estimate provision €300,000; realised €196,000

Pension cashflow surpluses are received from bodies under the aegis of the Department. These can vary based on the number of staff employed and whether those staff purchase service during the year. In 2025 the receipts were behind profile by €104,000 due to less full-time employees than forecast in the bodies under the aegis and less service purchased.

3 Additional superannuation contributions

Estimate provision €1.50 million; realised €1.861 million

These receipts were ahead of profile by €361,000 due to staff moving internally from the Office of the Government Chief Information Officer and Office of Government Procurement to the Corporate Division in January 2025 and additional superannuation contribution receipts following the pay increases in the Building Momentum pay agreement.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	58,182
Additional superannuation contributions	1,867
Other revenue	
Miscellaneous	1,470
Total revenue	**61,519**
Represented by	
Total appropriations-in-aid (note 4.1)	3,331
Central Fund grant	58,182
Accrued income (note 2.4)	6
	61,519

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Voluntary surrender of ministerial salaries	23	21
Transferred to the Exchequer	(23)	(21)
Balance at 31 December	**—**	**—**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**438**	**385**

5.2 Pay

	2025 €000	2024 €000
Pay	32,437	29,224
Higher, special or additional duties allowances	385	371
Other allowances	285	112
Overtime	13	18
Employer's PRSI	3,135	2,724
Total pay [a]	**36,255**	**32,449**

Note [a] The Department does not directly fund the pay costs of any of the bodies under its aegis.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties allowances	67	5	27,396	24,551
Other allowances	2	1	16,830	15,396
Overtime	27	—	1,548	3,736
Extra remuneration in more than one category	1	1	13,034	—

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	193	197
60,000	69,999	54	53
70,000	79,999	40	21
80,000	89,999	33	40
90,000	99,999	42	37
100,000	109,999	36	32
110,000	119,999	16	10
120,000	129,999	14	15
130,000	139,999	9	6
140,000	149,999	2	—
150,000	159,999	2	1
160,000	169,999	—	2
170,000	179,999	2	3
180,000	189,999	4	1
190,000	199,999	—	1
200,000	209,999	—	1
210,000	219,999	2	1
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	1
260,000	269,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**261**	**251**

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

5.6 Other remuneration arrangements

In 2025, expenditure of €247,844 (2024: €209,012) was incurred in respect of three officers (2024: two officers) who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	106	240,195	178,664
Recovery plans in place (Note a)	20	88,858	86,307

Note [a] Delays in recovery plans being put in place are usually caused by timing differences at year end or staff being on illness leave. Recovery is made early in the following year or once the staff member returns from leave. During 2025 €10,930 was recouped by the Department from new employees who had overpayments with previous departments.

5.8 Severance/redundancy

During 2025, three staff members whose employment was terminated, were paid severance payments totalling €35,789 and redundancy payments totalling €13,824.

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in certain Vote subheads includes payments in respect of activities which are co-financed by the EU. Estimates of expenditure and actual outturns were as follows.

		2025		2024
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
A.5	Structural funds technical assistance and other costs	2,223	1,571	1,934
A.6	Technical assistance costs of regional assemblies	2,214	1,889	1,854
A.7	Special EU Programmes Body North/South programmes	4,940	5,004	3,811

6.2 Compensation and legal costs

At the end of 2025, there were four outstanding legal cases. There was no expenditure on any of these cases in 2025 and a provision of €211,000 has been included in the accounts where an estimate of the potential liability is possible.

Note 7 Contingency Fund

	2025	2024
	€000	€000
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	—	—
Balance at 31 December	**1,200**	**1,200**

Note [a] The Contingency Fund is a non-statutory fund formed in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.

The procedures in relation to the operation of the fund are set out in Public Financial Procedures (Sections C.1.5 to C.1.12).

The size of the fund is reviewed every five years. Following a review in 2020, it was decided that the fund should remain at its existing level.

Appropriation Account 2025

Vote 12

Superannuation and Retired Allowances

Introduction

As Accounting Officer for Vote 12, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to the Pensions Authority, and other professional fees, miscellaneous payments, etc.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €48.286 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of HR, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The high level risks facing the Department are reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997

Following on from the previous Chargeable Excess Tax (CET) disclosure in 2024, during the year the NSSO undertook an internal review of retirements. This review identified a number of new previously unreported CET cases.

In 2025, the value of CET paid by Vote 12, as a result of the NSSO review, was €1,106,515.

In July 2025, the Revenue Commissioners engaged with the NSSO and commenced an audit of CET and Withholding Tax for the period 2015 to date. The audit is on-going, and any findings are yet to be finalised.

No other weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

David Moloney
Accounting Officer
Superannuation and Retired Allowances

6 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 12 Superannuation and Retired Allowances
Opinion on the appropriation account

I have audited the appropriation account for Vote 12 Superannuation and Retired Allowances for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 12 Superannuation and Retired Allowances for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

9 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 12 Superannuation and Retired Allowances

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Superannuation and retired allowances	933,421	913,186	871,430
Gross expenditure		**933,421**	**913,186**	**871,430**
Deduct				
B	**Appropriations-in-aid**	**793,626**	**821,677**	**726,644**
Net expenditure		**139,795**	**91,509**	**144,786**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**48,285,989**	**80,602,121**

David Moloney
Accounting Officer
Superannuation and Retired Allowances

6 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		912,506	870,796
Non pay		680	634
Gross expenditure		**913,186**	**871,430**
Deduct			
Appropriations-in-aid		**821,677**	**726,644**
Net expenditure		**91,509**	**144,786**
Changes in net current assets			
Increase in accrued income	(4,064)		
Increase in accrued expenses	2,555		
		(1,509)	39,422
Direct voted expenditure		**90,000**	**184,208**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		(905,169)	(850,434)
Net programme cost		**(815,169)**	**(666,226)**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 12 borne elsewhere, net of costs of shared services provided to other Votes.

	2025	2024
	€000	€000
Vote 18 National Shared Services Office	3,350	4,153
Central Fund [a]	1,141	1,133
	4,491	5,286
Cost of shared services provided to other votes	(909,660)	(855,720)
	(905,169)	**(850,434)**

Note [a] Central Fund expenditure arises on ministerial spouses and children, Cathaoirleach, Leas Cathaoirleach, Ceann Comhairle and Leas Ceann Comhairle pensions and related costs.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Current assets			
Bank and cash	2.1	(3,923)	(8,513)
Other debit balances	2.2	35,998	40,558
Accrued income	2.3	4,064	—
		36,139	**32,045**
Less			
Current liabilities			
Accrued expenses	2.4	41,977	39,422
Other credit balances	2.5	17,044	19,087
Net Exchequer funding	2.6	15,031	12,958
		74,052	**71,467**
Net liabilities		**(37,913)**	**(39,422)**
Represented by:			
State funding account	2.7	**(37,913)**	**(39,422)**

2.1 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	(3,923)	(8,513)
	(3,923)	**(8,513)**

2.2 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable pensions owed by other departments	2,606	85
Prefunding of 2026 payroll	33,392	40,451
Other debit suspense items	—	22
	35,998	**40,558**

2.3 Accrued income

at 31 December	2025	2024
	€000	€000
Staff on loan receipts	6	—
Spouses and children scheme	899	—
Contributory scheme	2,825	—
Purchase of notional service	334	—
	4,064	**—**

2.4 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual	41,977	39,422
	41,977	**39,422**

2.5 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	9,001	10,664
Universal social charge	1,343	1,701
Local property tax	157	175
	10,501	12,540
Voluntary pension deductions held in suspense	4,936	4,927
Other credit suspense items	1,607	1,620
	17,044	**19,087**

2.6 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	48,286	80,602
Exchequer grant undrawn	(33,255)	(67,644)
Net Exchequer funding	**15,031**	**12,958**
Represented by:		
Debtors		
Bank and cash	(3,923)	(8,513)
Debit balances: suspense	35,998	40,558
	32,075	32,045
Creditors		
Due to the State	(10,501)	(12,540)
Credit balances: suspense	(6,543)	(6,547)
	(17,044)	(19,087)
	15,031	**12,958**

2.7 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(39,422)	—
Disbursements from the Vote				
Estimate provision	Account	139,795		
Surplus to be surrendered	Account	(48,286)		
Net vote			91,509	144,786
Expenditure borne elsewhere	1.1		(905,169)	(850,434)
Net programme cost	1		815,169	666,226
Balance at 31 December			**(37,913)**	**(39,422)**

2.8 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Payroll accrual [a]	—	(39,422)
Accrued income [b]	4,064	—
	4,064	**(39,422)**

Note
[a] CGAS 39A Employee Benefits Part A
[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Programme A Superannuation and Retired Allowances

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Superannuation allowances, compensation allowances, pensions and certain children's allowances	713,752	708,960	663,873
A.2	Payments under the contributory pension schemes for spouses and children of civil servants, members of the judiciary and court officers	50,605	52,651	51,018
A.3	Ex-gratia pensions for widows and children of civil servants, members of the judiciary and court officers	120	90	115
A.4	Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	142,114	120,250	124,117
A.5	Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service	24,800	27,347	27,009
A.6	Injury grants and medical fees	355	303	299
A.7	Pension related fees and other expenses	720	680	634
A.8	Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997	900	2,850	4,310
A.9	Pension liabilities of former public service bodies payable under statute	55	55	55
		933,421	**913,186**	**871,430**

Significant variations

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

A.4 Additional allowances and gratuities in respect of established officers and payments in respect of transferred service

Estimate provision €142.114 million; outturn €120.250 million

The underspend of €21.864 million was due to this subhead being impacted by the numbers entering and leaving the scheme, and the grade mix, all of which can vary from year to year. It is, therefore, difficult to estimate expenditure from year to year. The original estimate was based on 2,006 retirements expected for 2025. At the year end, the actual number of retirements was 1,717.

A.5 Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service

Estimate provision €24.800 million; outturn €27.347 million

Expenditure was higher than expected by €2.547 million. Pension and lump sum payments to unestablished officers were higher than estimated. As is the case with established officers, lump sum payments are sensitive to both the number of retirees and their grade.

A.8 Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997

Estimate provision €900,000; outturn €2.85 million

Expenditure was higher than expected by €1.95 million. The estimate was based on six retirees in 2025, whereas the actual number in the year was ten. Furthermore, following a review of retirements, the NSSO identified a number of new Chargeable Excess Tax cases that related to previous years, and a payment of €1.1 million was made for these in 2025.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from the Social Welfare Consolidation Act 2005, Section 5(3) in respect of pension liability of staff	32,435	32,435	36,333
2	Receipts in respect of pension liability of staff on loan, etc.	1,181	842	721
3	Contribution to spouses and children pension scheme for civil servants and others	17,420	16,219	17,602
4	Receipts in respect of the contributory scheme introduced for established civil servants who were appointed on and after 6 April 1995 (circular 6/95)	45,500	48,354	46,571
5	Repayments of gratuities, etc.	500	—	469
6	Purchase of notional service	6,500	5,113	6,817
7	Single scheme contributions	690,040	718,564	618,131
8	Miscellaneous	50	150	—
		793,626	**821,677**	**726,644**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

2 Receipts in respect of pension liability of staff on loan, etc.

Estimate provision €1.181 million; realised €842,000

The shortfall of €339,000 was due to an overestimation of receipts of pension contributions of civil servants on loan from their parent department. It is difficult to estimate the number on loan from year to year.

3 Contribution to spouses and children pension scheme for civil servants and others

Estimate provision €17.420 million; realised €16.219 million

The shortfall of €1.201 million was due to an overestimation in the value of receipts and an underestimation of the likely quantum of retirements from this cohort in the year.

4 Receipts in respect of the contributory scheme introduced for established civil servants appointed on and after 6 April 1995

Estimate provision €45.5 million; realised €48.354 million

Receipts were higher than expected by €2.854 million due to an underestimation in the level of receipts from this cohort of officers. The level of contributions is affected by changes in the salary levels which may increase in line with career progression.

5 Repayment of gratuities, etc

Estimate provision €500,000; realised €nil

The shortfall of €500,000 was due to an overestimation of receipts for this cohort. The estimate can be difficult to predict and is dependent on the number of officers repaying gratuities.

6 Purchase of notional service

Estimate provision €6.5 million; realised €5.113 million

The shortfall of €1.387 million was due to an overestimation of receipts for this cohort. The estimate can be difficult to predict and is dependent on the number of officers purchasing notional service.

8 Miscellaneous receipts

Estimate provision €50,000; realised €150,000

Receipts were higher than expected by €100,000 due to a higher than expected value of transfer of service contribution receipts.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	91,509
Receipts	84,463
Contributions	735,682
Miscellaneous	5,596
Total revenue	**917,250**
Represented by	
Total appropriations-in-aid (note 4.1)	821,677
Central Fund grant	91,509
Accrued income	4,064
	917,250

Note 5 Staffing and Remuneration

5.1 Staff

All staff employed in the administration and payment of superannuation charged to this Vote are paid from Vote 18 National Shared Services Office. Staff engaged on the formulation of superannuation policy are charged to Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

5.2 Pensioners

A breakdown of the total numbers of pensioners in payment by heading at year end is set out below.

		2025	2024
A.1	Superannuation allowances, compensation allowances, pensions and certain children's allowances	24,944	25,455
A.2	Payments under the contributory pensions schemes for spouses and children of civil servants, members of the judiciary and court officers	3,261	3,184
A.3	Ex-gratia pensions for widows and children of civil servants, members of the judiciary and court officers	6	8
A.4	Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	1,717	1,750
A.5	Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service	4,191	4,241
A.6	Pension liabilities of former public service bodies payable under statute	3	3
		34,122	**34,641**

5.3 Pension payment agency services

Vote 12 makes pension payments, on an agency basis, to former staff of the bodies detailed below.

Name of body	Number of pensioners at end 2025	Gross value 2025 €million
Institute of Technology/Vocational Education Committee/Education and Training Board pensions	4,555 [a]	254
FÀS/SOLAS pensions	1,431	33

Note [a] The amounts paid are charged to Vote 26 Education and Youth and Vote 44 Further and Higher Education, Research, Innovation and Science. During 2025, 9,882 ETB retirees migrated to the Department of Education. The last payroll managed by the NSSO for the ETBs was payroll number 202521.

5.4 Overpayment of pensions

Overpayments at year end were €335,749 (68 cases) (2024: €291,322 (80 cases)). Recoupment plans are in place for these cases.

The NSSO has provided Vote 12 with a list of 293 cases of write-offs under €250, with a combined value of €29,633.

5.5 Salary of Accounting Officer

The Accounting Officer for Vote 12 Superannuation and Retired Allowances is also the Accounting Officer for Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. His salary is disclosed in the appropriation account for Vote 11.

Note 6 Miscellaneous

6.1 Abatement of pensions

The Pensions (Abatement) Act 1965, and the Public Service (Single Scheme and other Provisions) Act 2012, provide that the pensions of civil servants who are retained or re-employed after normal retirement age are abated as necessary, to ensure that their total pay in the period of retention or re-employment does not exceed the remuneration which they would have received if they had remained in the posts they had held on the last day of their reckonable service. The legislation also provides that such abatements may be waived at the discretion of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

In 2025, the pensions of 35 retired civil servants were fully or partially abated. The total amount abated in 2025 was €129,909 (2024: €394,952).

6.2 Chargeable Excess Tax balances

Chargeable Excess Tax (CET) is a charge that may arise on the estimated value of personal pensions in excess of €2 million. There is provision in tax law for the pensions administrator to pay the tax and to recoup it over twenty years through deductions from pensions paid. The table below sets out transactions in relation to CET. The closing balance represents the amount yet to be recouped from pension payments.

	2025 €000	2024 €000
Opening balance 1 January	4,010	2,702
CET payments in year	2,850	1,484
Less amounts recouped from pension payments	(325)	(176)
Closing balance 31 December	**6,535**	**4,010**

Appropriation Account 2025

Vote 13

Office of Public Works

Introduction

As Accounting Officer for Vote 13, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of Public Works, including certain services administered by that Office, and for payment of certain grants and for recoupment of certain expenditure.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €12.999 million is liable for surrender to the Exchequer.

The Office of Public Works also incurs expenditure on behalf of other Government departments and agencies. The expenditure incurred on their behalf is set out in note 2.15 (Provision of agency services). In addition, allied services are provided by the Office on behalf of the State because the Office is able to perform these services more efficiently than the user departments and offices. Expenditure in relation to the Office which is borne elsewhere and the costs of shared services provided by the Office to other Votes is set out in note 1.1 (Net allied services expenditure).

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

Standard accounting policies and principles for the production of appropriation accounts have been set out by the Department of Public Expenditure, Infrastructure, Public Services Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect up to and including 1 January 2025.

As part of the transition of the appropriation account to the Central Government Accounting Standards, the Office has received derogations in respect of the following standards.

Derogation from CGAS 17 Property, Plant and Equipment

The OPW has a very large and diverse property portfolio spread throughout the country ranging from important heritage buildings such as Dublin Castle to Garda stations and government offices. The work required to undertake a fair value assessment of each property is a substantial project due to the significant number of unique properties. It is expected that the project will be complete in 2029, with ongoing fair value assessments thereafter.

Derogation from CGAS 21 Impairment of Non-Cash Generating Assets

The carrying value of non-cash generating assets has not been reviewed for impairment indicators and no adjustments are made to the asset carrying values within the year. The work required to complete these reviews is extensive due to the number of properties and is linked with the CGAS 17 Property, Plant and Equipment fair value revaluation review.

Valuation of assets

State-owned lands and buildings controlled or managed by the Office are valued using the following basis.

- Market value has been applied to properties where market comparisons are available. An adjustment has been included in note 2.1 for properties revalued to fair value during 2025 as part of the CGAS 17 Property, Plant, and Equipment accounting standard review.
- Properties acquired or purchased before 1 January 1995, or constructed before 1 January 1997, are valued based on building cost norms and notional site values.
- Properties purchased since 1 January 1995 or constructed since 1 January 1997 are valued at cost.
- Prestige properties have been individually valued using the replacement cost method of valuation. This rebuilding cost is based on the application of market rates.
- National monuments and heritage assets are valued at nil cost.
- Miscellaneous properties are various categories of land and buildings including secondary properties or carpark land. These are valued at nil cost as the overall valuation for the full site is included on the primary asset.

The valuations should not be regarded as estimate of current realisable value.

On the disposal of land and buildings, the assets are revalued to the sales proceeds amount and the cost disposed is shown in note 2.1 (Property, plant and equipment).

Capital expenditure in a number of areas is not recognised in note 2.1 as follows.

- Expenditure on improvements to buildings is not included. The change in value will be reflected at the next valuation date.
- Expenditure on improvements to leased buildings is not capitalised.
- Flood relief capital schemes are not capitalised.
- National monuments and certain national historic properties are not valued.
- Artwork acquired after 1 January 2008 is included in the statement of capital assets under the heading fixtures and fittings at historical cost and is not revalued. Artwork acquired prior to 1 January 2008 has not been capitalised.

Capital assets under development

Capital expenditure on new additions and subsequent expenditure relating to property, plant and equipment that has already been recognised is capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Office, and the cost of the item can be measured reliably.

Capital expenditure on certain new developments spanning multiple accounting periods is accounted for as a capital asset under development and is transferred to the relevant asset category on completion.

Depreciation of capital assets

Buildings are not depreciated on the basis that ongoing maintenance expenditure is sufficient to maintain their condition.

Artwork and heritage assets are not depreciated.

Depreciation of major classes of plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Motor vehicles	5 years	20%
Plant and machinery	10 years	10%
Equipment	10 years	10%
IT hardware and equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	2-10 years	20%
Acquired/developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chairman. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resources, payroll and travel shared services for civil service grades.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

A control environment containing the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget, which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports that indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- A corporate governance framework for the Office is in place.

Internal Audit and Audit and Risk Committee

The Office has an internal audit function with appropriately trained personnel. The function operates in accordance with a written charter, which I and the Chair of the Audit and Risk Committee have approved. Its work is informed by analysis of the financial, operational and corporate risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period.

The Internal Audit function is now led by a Head of Internal Audit at Principal Officer level and this along with an increased capacity through a new contract with an audit partner during the year, has led to a 50% increase in the number of completed audits over the previous year. I am committed to continually strengthening the function to ensure that any remaining issues relating to the delivery of the audit plan is addressed.

The Audit and Risk Committee, which also operates under a written charter, provides me with an independent and objective view on the financial control system by examining and advising on the process by which I obtain assurance. I have increased the number of members of the Audit and Risk Committee, which has added additional senior and external experience to the Committee. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the recommendations arising from reports of the internal audit function are followed up and implemented.

Procurement

The Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €773 million in 2025.

The Office has provided details of 59 (2024: 79) non-competitively procured contracts in excess of €25,000 exclusive of VAT totalling €5.752 million – 0.8% of total expenditure (2024: €7.501 million) in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Office complied with the guidelines with the exception of 50 (2024: 74) instances in excess of €25,000 (exclusive of VAT) totalling €6.866 million (exclusive of VAT) – 1% of expenditure (2024: €16.281 million) as set out below.

- 19 suppliers were paid €3.581 million where the contract value was in excess of the relevant advertising threshold but was awarded by way of competitive requests for tenders.
- 14 suppliers were paid €1.674 million where the contract was awarded directly without the approval to engage in a non-competitive process.
- 17 suppliers were paid €1.611 million where the contract was originally procured compliantly but was extended without approval under a non-competitive process.

26 of these 50 instances where the expenditure amounted to €4.069 million relate to the procurement of capital works and works related contracts. These cannot be rectified retrospectively as the Office is legally committed and payments must continue until those contracts are complete.

The 24 other instances where the expenditure amounted to €2.797 million relate to the procurement of general services. Some contracts have concluded in 2025 or will be concluding in 2026 upon service completion. For recurring services, new procurement processes have either completed, are underway or requirements are being reviewed.

Of the 59 contracts included in the 40/2002 annual return, 31 contracts are referenced in the non-compliant disclosures above.

The Office is working towards compliance in the procurement of all future contracts.

Measured Term Maintenance Expenditure

A measured term maintenance contract (MTMC) entered into in October 2018 had an anticipated value of €15 million over three years with an option to extend the contract by one year bringing the total anticipated value to €20 million. In 2025, the OPW incurred actual expenditure of €0.5 million (2024: €0.5 million). Total expenditure on this contract to end 2025 is €126 million. This contract is now complete.

A measured term maintenance framework (MTMF) with an anticipated cumulative value of €40 million over four years commenced in May 2022. The expenditure on this framework in 2025 was €24.1 million (2024: €24.2 million). Total expenditure on this contract to end 2025 is €74.6 million.

A new measured term maintenance framework (MTMF) came in effect in early July 2026. The contract is set up for an initial two-year period, with the option to extend the contract for two separate, one-year periods following the conclusion of the initial two-year period. The value of the contract is €35 million inclusive of VAT per annum.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on an annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management team within the Office responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

The OPW identified the need to enhance certain procedures relating to the monitoring and management of OPW residential properties. While there are a number of controls in place, the OPW has commenced a review of all procedures to identify improvements that will strengthen procedures in the monitoring and management of these properties.

During 2026, the Office made a voluntary disclosure in the amount of €546,092 and €152,520 interest and penalties to the Office of the Revenue Commissioners in settlement of underpayment of benefit-in-kind (BIK) taxes for the years 2022 to 2025 mainly relating to the provision of accommodation for retired employees. The Office has made a provision for the settlement amount in the 2025 appropriation account. The settlement is currently under review with the Office of the Revenue Commissioners.

In late 2025, the Office engaged with the Department of Social Protection on employer PRSI for self-employed contractors. The Office is committed to compliance in respect of employer and employee PRSI contributions and following the review, a settlement was reached in March 2026 with Department of Social Protection. The OPW have provided for the amount of €174,656 within the 2025 appropriation account in relation to the settlement in 2026.

No other weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

John Conlon
Accounting Officer
Office of Public Works

24 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 13 Office of Public Works
Opinion on the appropriation account

I have audited the appropriation account for Vote 13 Office of Public Works for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 13 Office of Public Works for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of Public Works and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025. The disclosure also set out steps being taken to improve compliance.

Expenditure under a maintenance contract

The Accounting Officer has disclosed in the statement on internal financial control that expenditure on a maintenance contract covering the period from May 2022 to December 2025 was €74.6 million. This was almost double the anticipated expenditure of €40 million over the contract term of four years.

Revenue settlement

The Accounting Officer has also disclosed in the statement on internal financial control that the OPW made a voluntary disclosure to the Revenue Commissioners and paid €699,000 in respect of an underpayment of tax on benefits in kind for the years 2022 to 2025. The payment included interest and penalties of €153,000. The matter is still under review by Revenue.

Management of OPW-owned residential properties

Chapter 11 of my *Report on the Accounts of the Public Services* for 2025 examines the oversight, management, maintenance and use of certain residential properties owned by the Office of Public Works.

Seamus McCarthy
Comptroller and Auditor General

24 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 13 Office of Public Works

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Climate Responsive Flood Risk Management				
Original	150,867			
Supplementary	5,943			
		156,810	161,007	131,568
B Estate management				
Original	563,177			
Supplementary	32,316			
		595,493	581,878	562,944
Gross expenditure				
Original	714,044			
Supplementary	38,259			
		752,303	**742,885**	**694,512**
Deduct				
C **Appropriations-in-aid**				
Original	22,694			
Supplementary	3,706			
		26,400	**29,981**	**31,655**
Net expenditure				
Original	691,350			
Supplementary	34,553			
		725,903	**712,904**	**662,857**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**12,998,638**	**12,354,807**

John Conlon
Accounting Officer
Office of Public Works

24 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		647,175	607,306
Pay		78,192	70,240
Non pay		17,518	16,966
Gross expenditure		**742,885**	**694,512**
Deduct			
Appropriations-in-aid		**29,981**	**31,655**
Net expenditure		**712,904**	**662,857**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(18,127)		
Depreciation	8,601		
Disposals cash	2,610		
Gain on disposals	(1,764)		
Intangible assets (note 2.2)			
Purchases	(187)		
Amortisation	601		
		(8,266)	2,246
Changes in net current assets			
Decease in inventories	501		
Increase in prepayments	(25,282)		
Increase in accrued income	(190)		
Increase in provisions	2,416		
Increase in accrued expenses	3,233		
Decrease in deferred income	(180)		
		(19,502)	1,445
Direct voted expenditure		**685,136**	**666,548**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		(93,161)	(102,964)
Net programme cost [a b]		**591,975**	**563,584**

Note [a] The net programme cost does not include the following.

- Notional rents receivable by the OPW on State owned properties, estimated at some €126.850 million (2024: €89.719 million). Notional rents payable by OPW, estimated at €2.549 million (2024: €2.209 million).
- Notional income from client departments in respect of services currently provided free of charge by the OPW.

[b] Included in net programme cost is expenditure borne by the OPW on behalf of other departments and any capital element of allied services, estimated at €206 million (2024: €196 million).

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 13 borne elsewhere, net of shared services provided to other Votes.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	62	62
Vote 12	Superannuation and Retired Allowances	31,425	27,290
Vote 18	National Shared Services Office	185	99
Vote 43	Office of the Government Chief Information Officer	23	26
Apportioned cost of shared services for other Votes [a]		(124,856)	(130,441)
		(93,161)	**(102,964)**

Note [a] In addition to the value of services rendered without charge to other votes shown here (€124.9 million), services costing approximately €22 million (2024: €21 million) were also provided without charge to other non-voted public bodies.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	4,008,331	4,009,582
Intangible assets	2.2	3,696	4,110
		4,012,027	**4,013,692**
Current assets			
Bank and cash	2.3	30,954	67,010
Inventories	2.4	1,343	1,844
Prepayments	2.5	54,806	29,524
Accrued income	2.6	2,607	2,417
Other debit balances	2.7	16,015	8,082
		105,725	**108,877**
Less			
Current liabilities			
Provisions	2.8	2,859	443
Accrued expenses	2.9	16,733	13,500
Deferred income	2.10	501	681
Other credit balances	2.11	45,737	72,732
Net Exchequer funding	2.12	1,232	2,360
		67,062	**89,716**
Net current assets		**38,663**	**19,161**
Net assets		**4,050,690**	**4,032,853**
Represented by:			
State funding account	2.13	**4,050,690**	**4,032,853**

2.1 Property, plant and equipment

	Land and buildings	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation [a]						
At 1 January 2025	3,795,413	77,912	22,125	24,803	172,782	4,093,035
Additions	11,661	6,076	312	78	65,859	83,986
Disposals	(820)	(2,354)	—	—	—	(3,174)
Adjustment [e]	1,825	(3,006)	—	—	—	(1,181)
Revaluation loss [b]	(74,609)	—	—	—	—	(74,609)
Brought into use [c]	211,150	—	—	—	(211,150)	—
At 31 December 2025	3,944,620	78,628	22,437	24,881	27,491	4,098,057
Accumulated depreciation						
At 1 January 2025	—	47,324	19,660	16,469	—	83,453
Adjustment [d]	—	432	—	—	—	432
Depreciation for the year	—	7,280	691	198	—	8,169
Depreciation on disposals	—	(2,328)	—	—	—	(2,328)
At 31 December 2025	—	52,708	20,351	16,667	—	89,726
Net assets						
At 31 December 2025	**3,944,620**	**25,920**	**2,086**	**8,214**	27,491	**4,008,331**
At 31 December 2024	3,795,413	30,588	2,465	8,334	172,782	4,009,582

Note
[a] Includes certain assets acquired for less than €10,000 prior to 1 January 2020.
[b] Revaluation loss is the net result of revaluation review of assets undertaken as part of the transition to compliance with CGAS 17.
[c] Costs relate to Rosslare Europort Terminal 7 construction completed and moved from under development to in use.
[d] Relates to incorrect depreciation rates applied to assets and a recalculation completed with the adjustment recorded in 2025.
[e] Adjustment related to assets added during 2025 which related to prior years.

Valuation of land and buildings

As set out in the statement of accounting policies and principles, assets are valued using a number of valuation bases. The number of buildings and the related value under each valuation basis used is set out below.

Valuation bases [a]	2025		2024	
	Number of buildings	€000	Number of buildings	€000
Market/fair value	363	1,301,606	292	1,296,569
Building cost norms	451	877,985	505	701,466
Cost	154	837,123	155	869,472
Prestige properties (replacement cost)	11	927,906	11	927,906
Heritage properties (nil value)	727	—	727	—
Miscellaneous [b]	200	—	203	—
	1,906	**3,944,620**	**1,893**	**3,795,413**

Note [a] Due to revaluation review of assets as part of the transition and compliance with CGAS, some assets have changed valuation base in the year.

[b] Miscellaneous properties are various categories of land and buildings including secondary properties or carpark land where the overall valuation for the full site is included on the primary asset in the table above.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	11,916	—	11,916
Additions	187	—	187
At 31 December 2025	12,103	—	12,103
Accumulated amortisation			
At 1 January 2025	7,806	—	7,806
Amortisation	601	—	601
At 31 December 2025	8,407	—	8,407
Net assets			
At 31 December 2025	**3,696**	**—**	**3,696**
At 31 December 2024	4,110	—	4,110

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	30,954	67,009
Petty cash	—	1
	30,954	**67,010**

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Equipment and spares	665	976
Goods held for resale	523	488
Consumables	155	380
	1,343	**1,844**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Estate management	52,028	26,652
IT services and support	2,378	2,296
Administration	366	554
Flood risk management	34	22
	54,806	**29,524**

2.6 Accrued income

at 31 December	2025	2024
	€000	€000
Social Insurance Fund	1,632	1,267
Estate management	569	850
Heritage services	359	286
Government publications	47	14
	2,607	**2,417**

2.7 Other debit balances

at 31 December	2025	2024
	€000	€000
Agency balances (note 2.15)	13,585	8,025
Other debit balances	2,430	57
	16,015	**8,082**

2.8 Provisions

at 31 December	2025	2024
	€000	€000
Compensation and legal claims	1,986	443
Payroll related	873	—
	2,859	**443**

2.9 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related	6,926	6,239
Estate management	6,363	4,456
Flood risk management	2,970	2,191
IT services and support	191	292
Administration	283	322
	16,733	**13,500**

2.10 Deferred income

at 31 December	2025	2024
	€000	€000
Estate management	443	598
Heritage services	52	79
Government publications	6	4
	501	**681**

2.11 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Value added tax	9,433	11,959
Income tax	2,639	1,631
Pay related social insurance	2,311	1,405
Professional services withholding tax	1,388	1,005
Pension contributions	494	462
Universal social charge	444	306
Local property tax	15	9
	16,724	16,777
Agency balances (note 2.15)	19,334	47,166
Other credit balances	9,679	8,789
	45,737	**72,732**

2.12 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	12,999	12,355
Exchequer grant undrawn	(11,767)	(9,995)
Net Exchequer funding	**1,232**	**2,360**
Represented by:		
Debtors		
Bank and cash	30,954	67,010
Debit balances: suspense	16,015	8,082
	46,969	75,092
Creditors		
Due to the State	(16,724)	(16,777)
Credit balances: suspense	(29,013)	(55,955)
	(45,737)	(72,732)
	1,232	**2,360**

2.13 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			4,032,853	3,856,509
Disbursements from the Vote				
Estimate provision	Account	725,903		
Surplus to be surrendered	Account	(12,999)		
Net vote			712,904	662,857
Expenditure borne elsewhere	1.1		31,695	27,477
Allied services	1.1		(124,856)	(130,441)
Net programme cost	1		(591,975)	(563,584)
Non-cash items				
Capital assets under development	2.1	65,859		
Adjustments	2.1	(1,181)		
Asset revaluations	2.1	(74,609)		
			(9,931)	180,035
Balance at 31 December			**4,050,690**	**4,032,853**

2.14 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	3,050	7,384
Non-capital grant programmes	1,037	991
Capital grant programmes	10,605	11,290
Capital projects	394,797	342,830
Public private partnership projects	244,617	269,273
Total of legally enforceable commitments	**654,106**	**631,768**

b) Non-capital grant programmes	2025 €000	2024 €000
Opening balance	991	266
New grant commitments	731	1,201
Grants paid in the year	(685)	(476)
Closing balance 31 December	**1,037**	**991**

c) Capital grant programmes	2025 €000	2024 €000
Opening balance	11,290	11,693
Adjustment	4	—
New grant commitments	3,545	3,000
Grants paid in the year	(4,234)	(3,403)
Closing balance	**10,605**	**11,290**

d) Major capital projects

Major ongoing projects during 2025 where the total estimated cost of the individual project is expected to exceed €20 million are listed below.

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years [a]	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Climate responsive flood risk management					
King's Island	12,227	18,538	35,075	65,840	65,840
Glashaboy	22,983	9,459	6,358	38,800	38,800
Skibbereen	35,238	654	2,097	37,989	37,950
Crossmolina	2,562	7,535	24,322	34,419	34,047
Athlone	26,264	5,187	4,310	35,761	32,152
Morrison's Island	5,172	7,219	18,397	30,788	30,788
Douglas	26,334	29	1,644	28,007	28,007
Poddle River	4,884	3,833	12,997	21,714	21,714
Morrell River [b]	14,278	3,733	7,020	25,031	—
	149,942	**56,187**	**112,220**	**318,349**	**289,298**
Estate management					
Data Centre, Backweston	67,829	10,227	1,664	79,720	79,720
Distillers Building	22,896	30,094	7,285	60,275	60,275
Leeson Lane	51,376	3,600	1,414	56,390	56,390
6 Ely Place/52 St Stephens Green	5,531	14,896	15,509	35,936	35,936
Miesian Plaza	22,835	—	580	23,415	23,415
Limerick Opera Centre [b]	—	27,491	167,311	194,802	—
	170,467	**86,308**	**193,763**	**450,538**	**255,736**

Note [a] Project commitments in subsequent years refers to the Office's current estimate of capital costs to completion of project. As projects reach completion and/or no future spend is expected by the Office, these projects are/will be removed from the above table.

[b] This project is an addition to the list of major capital commitments in 2025 and expenditure pre 2025 has been included where applicable.

Significant variations

An explanation is provided below in relation to any major capital project where the expected total lifetime project cost changed in 2025 by more than €1 million compared to 2024.

Climate responsible flood risk management

Athlone

Increase in expected total spend: €3.609 million

The increase in project budget is attributable to the wider scope of works being incorporated into the final design and also the impact of construction inflation.

e) Unitary payments of Public Private Partnership projects

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Convention Centre Dublin	**492,290**	**23,216**	**244,617**	**760,123**	**761,563**

Significant variations

An explanation is provided below in relation to any major capital project where the expected total lifetime project cost changed in 2025 by more than €1 million compared to 2024.

Convention Centre Dublin

Decrease in expected total spend: €1.44 million

The decrease was due to a revenue share adjustment arising from the performance of the Convention Centre.

2.15 Provision of agency services

In addition to expenditure on Vote 13, the Office also acts as an agent and incurs expenditure on behalf of other Government departments and agencies. Funding for this expenditure is provided to the Office by the sponsoring department/ agency and appears as a charge on the account of the client organisation. The total expenditure in 2025 was €215.6 million of which the main areas of expenditure were major capital works (€194.5 million); leasing of accommodation (€15.8 million) and maintenance works (€5.3 million).

Agency services account at 31 December	2025 €000	2024 €000
Opening balance at 1 January	(39,142)	(102,349)
Payments	215,588	253,831
Receipts	(182,195)	(190,624)
Closing balance [a]	**(5,749)**	**(39,142)**

Note [a] The closing credit balance of €5.749 million is made up of debit agency balances of €13.585 million (note 2.7) and credit agency balances of €19.334 million (note 2.11).

2.16 Operating lease – lessee

	2025 €000
Operating lease expense for year	121,807
at 31 December The future aggregate minimum lease payments to be paid under non-cancellable operating leases as a lessee are as follow.	
Within one year	115,516
Between 1 and 5 years	321,665
Later than 5 years	667,075
Total operating lease commitments	**1,104,256**

2.17 Operating lease – lessor

	2025 €000
Operating lease income for year	753
at 31 December The future aggregate minimum lease income to be received under operating leases as a lessor are as follows.	
Within one year	687
Between 1 and 5 years	1,200
Later than 5 years	6,886
Total operating lease income	**8,773**

2.18 Contingent liabilities

The OPW is involved in a number of pending legal proceedings and contractual conciliations dealt with through the State Claims Agency. These claims may generate liabilities, depending on the outcome of the litigation and as a result, a reliable estimate of amount or timing of a potential liability is uncertain.

The OPW has a commitment to deliver premises for the National Children's Science Museum. While the arbitration process has been finalised in late 2025, any actual amount or timing of potential liability is still uncertain and may be determined by future discussions with the National Children's Science Museum promoters.

There are a number of compensation-related claims connected with eight flood relief schemes. These cases are under review/being assessed and as a result, a reliable estimate of amount or timing of a potential liability is uncertain.

2.19 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. Where derogations have been granted during a transition period as outlined in the Statement of Accounting Policies in the Accounting Officer's introduction to the Appropriation Account, the impact of the new policy or policies may span a number of years. The implementation had the following impact on the State funding balance in the year.

	2025 €000	2024 €000
Revaluation of property, plant and equipment [a]	(74,609)	64,172
Amortisation of intangible assets [b]	—	(190)
Provisions [c]	—	(443)
Holiday accrual [d]	—	(3,283)
Payroll accrual [d]	—	(2,956)
Total	**(74,609)**	**57,300**

Note
[a] CGAS 17 Property, Plant, and Equipment
[b] CGAS 31 Intangible Assets
[c] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
[d] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	74,914			
	Supplementary	3,120			
			78,034	78,192	70,240
ii	Travel and subsistence				
	Original	2,218			
	Supplementary	322			
			2,540	2,703	2,439
iii	Training and development				
	Original	806			
	Supplementary	1			
			807	811	753
iv	Operational services, supplies and sundry equipment				
	Original	876			
	Supplementary	420			
			1,296	1,305	1,431
v	Digital capital investment and IT expenses				
	Original	11,700			
	Supplementary	(246)			
			11,454	11,166	10,782
vi	Premises expenses				
	Original	1,281			
	Supplementary	(2)			
			1,279	1,283	1,257
vii	Policy reviews, consultancy services and research				
	Original	150			
	Supplementary	114			
			264	237	293
viii	Government publication services				
	Original	65			
	Supplementary	(33)			
			32	13	11
			95,706	**95,710**	**87,206**

Significant variations

The following notes outlines the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

iv Operational services, supplies and sundry equipment

Estimate provision €876,000; outturn €1.305 million

The increase of €429,000 on operational services, supplies and sundry equipment was due to the required expenditure being demand led and originally underestimated. The increase was accounted for by a supplementary estimate of €420,000.

Programme A Climate Responsive Flood Risk Management

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	21,100			
	Supplementary	879			
			21,979	21,026	18,885
A.2	Administration – non pay				
	Original	3,113			
	Supplementary	658			
			3,771	5,015	4,601
A.3	Purchase of plant and machinery		9,000	7,075	9,918
A.4	Hydrometric and hydrological investigation and monitoring				
	Original	1,326			
	Supplementary	(88)			
			1,238	1,244	1,170
A.5	Flood risk management				
	Original	93,560			
	Supplementary	4,915			
			98,475	104,445	74,916
A.6	Arterial drainage maintenance				
	Original	22,768			
	Supplementary	(421)			
			22,347	22,202	22,078
			156,810	**161,007**	**131,568**

Significant variations

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

A.3 Purchase of plant and machinery

Estimate provision €9 million; outturn €7.075 million

The decrease in expenditure of €1.925 million was due to delays in manufacturing and delivery of plant and machinery before the year end.

A.5 Flood risk management

Estimate provision €93.560 million; outturn €104.445 million

The increase in expenditure of €10.885 million was due to flood relief schemes progressing better than the anticipated project timeframe due to favourable conditions. The increase was accounted for by a supplementary estimate of €4.915 million.

Programme B Estate Management

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay				
	Original	53,814			
	Supplementary	2,241			
			56,055	57,166	51,355
B.2	Administration – non pay				
	Original	13,983			
	Supplementary	(82)			
			13,901	12,503	12,365
B.3	President's household staff – Áras an Uachtaráin				
	Original	1,282			
	Supplementary	81			
			1,363	1,456	1,256
B.4	Grants for works and related services				
	Original	5,000			
	Supplementary	(800)			
			4,200	4,563	3,750
B.5	Purchase of sites and buildings				
	Original	13,323			
	Supplementary	24,290			
			37,613	36,559	3,517
B.6	New works, alterations and additions		157,050	146,346	140,958
B.7	Property maintenance and supplies				
	Original	78,304			
	Supplementary	2,097			
			80,401	80,526	82,941
B.8	Rents and miscellaneous fees				
	Original	112,158			
	Supplementary	(1,665)			
			110,493	106,444	111,152
B.9	Service charges and utilities				
	Original	17,275			
	Supplementary	794			
			18,069	18,494	16,467
B.10	Unitary payments				
	Original	23,504			
	Supplementary	(288)			
			23,216	23,216	21,770

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.11	Heritage services				
	Original	57,483			
	Supplementary	1,458			
			58,941	58,882	54,453
B.12	National Recovery and Resilience Plan				
	Original	30,000			
	Supplementary	(1,399)			
			28,601	30,850	62,960
B.13	EU Presidency				
	Original	1			
	Supplementary	5,589			
			5,590	4,873	—
			595,493	**581,878**	**562,944**

Significant variations

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

B.3 President's household staff – Áras an Uachtaráin

Estimate provision €1.282 million; outturn €1.456 million

The increase in expenditure of €174,000 was due to the specific operational needs of the Presidential household. The increase was accounted for by a supplementary estimate.

B.4 Grants for works and related services

Estimate provision €5 million; outturn €4.563 million

The decrease in expenditure of €437,000 mainly occurred because of project delays at Fota Wildlife Park. Project delivery was delayed as a result of the closure of the park due to the highly pathogenic avian influenza (HPAI) outbreak in the second half of the year. The decrease was accounted for in the supplementary estimate.

B.5 Purchase of sites and buildings

Estimate provision €13.323 million; outturn €36.559 million

The increase in expenditure of €23.236 million was due to a strategic acquisition of an office building in Dublin City Centre to provide long term public expenditure savings on leasing costs. The increase was accounted for in the supplementary estimate.

B.6 New works, alterations and additions

Estimate provision €157.050 million; outturn €146.346 million

The decrease in expenditure of €10.704 million was attributable to delays in the presentation of invoices for payment, reclassification of project expenditure to a client, as well as a later-than-anticipated commencement of on-site activities of a project. The decrease was accounted for in the supplementary estimate.

B.8 Rents and miscellaneous fees

Estimate provision €112.158 million; outturn €106.444 million

The decrease in expenditure of €5.714 million was due in part to a reduction in lease charges as a result of the strategic acquisition of a Dublin city centre office building, in addition to changes in lease obligations during the year as a result of new ownerships and rent reviews. The decrease was accounted for in the supplementary estimate.

B.9 Service charges and utilities

Estimate provision €17.275 million; outturn €18.494 million

The increase in expenditure of €1.219 million was due to changes in expenditure commitments within lease agreements materialising during the year. The increase was accounted for in the supplementary estimate.

B.13 EU Presidency

Estimate provision €1,000; outturn €4.873 million

The increase in expenditure of €4.872 million arose from the allocation of only a nominal amount to the OPW within the Revised Estimates Volume (REV) for 2025, reflecting the need for confirmation surrounding the full scope of EU Presidency events at the time of 2025 REV preparation in 2024. The costs for 2025 were addressed as part of the supplementary estimate.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	Rents, licence fees, etc.		3,256	3,493	4,077
2	Heritage – events and conferencing				
	Original	1,769			
	Supplementary	400			
			2,169	2,288	1,632
3	Government publication services				
	Original	249			
	Supplementary	300			
			549	659	706
4	Heritage – general sales				
	Original	610			
	Supplementary	406			
			1,016	1,135	1,035
5	Heritage – admission fees				
	Original	12,100			
	Supplementary	1,300			
			13,400	13,643	13,381
6	Additional superannuation contributions		3,010	3,355	3,020
7	Miscellaneous				
	Original	1,700			
	Supplementary	1,300			
			3,000	5,408	7,804
			26,400	**29,981**	**31,655**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Rent, licence fees etc

Estimate provision €3.256 million; realised € 3.493 million

The increase of €237,000 was due to the receipt of accrued income (masts and rental) in the year that was previously held unpaid due to legal obstacles, these obstacles resolved within the year.

2 Heritage – events and conferencing

Estimate provision €1.769 million; realised €2.288 million

The increase of €519,000 was due to the approval of a licence required for an event to go ahead which was uncertain at the time of setting the original estimate. The licence approval was known and the increase in event income was accounted for at the time of seeking a supplementary estimate.

3 Government publication services

Estimate provision € 249,000; realised €659,000

The increase of €410,000 was due to the continued demand in publication sales caused by the expansion of the free schoolbook scheme to Junior Cycle. The increase in publication income was accounted for at the time of seeking a supplementary estimate.

4 Heritage – general sales

Estimate provision €610,000; realised €1.135 million

The increase of €525,000 was due to the demand led increase in sale of heritage cards following a specialist nationwide marketing campaign. The increase in Heritage General sales was accounted for at the time of seeking a supplementary estimate.

5 Heritage – admission fees

Estimate provision €12.1 million; realised €13.643 million

The increase of €1.543 million was due to an increase in visitors numbers at fee paying heritage sites. The increase in heritage site admission fees was accounted for at the time of seeking a supplementary estimate.

6 Additional superannuation contributions

Estimate provision €3.010 million; realised €3.355 million

The increase of €345,000 was due to the increase in pension related deduction from pay agreements and increased level of recruitment during the year.

7 Miscellaneous

Estimate provision €1.7 million; realised €5.408 million

The increase of €3.708 million was due to the additional receipt of disposal proceeds of State properties during the year. The increase was accounted for at the time of seeking a supplementary estimate.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	712,904
Additional superannuation contributions	3,355
Recovery costs (DSP claims)	862
Exchange transaction revenue	
Sale of goods and services	16,998
Rental income	4,351
Rendering of services	1,042
Other revenue	
Recovery costs (payroll related)	1,037
Gains on disposal of assets	1,688
Legal settlements	96
Foreign exchange gains	11
Total revenue	**742,344**
Represented by	
Total appropriations-in-aid (note 4.1)	29,981
Central Fund grant	712,904
Increase in accrued income	189
Decrease in deferred income	180
Foreign exchange gains	11
NBV of assets disposed	(921)
	742,344

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Civil service grades	1,167	1,094
OPW specific grades	1,292	1,242
	2,459	**2,336**

5.2 Pay

Remuneration of Office staff	**2025**	**2024**
	€000	**€000**
Pay		
Civil service grades	70,921	63,928
OPW specific grades	62,897	59,180
Higher, special or additional duties allowances		
Civil service grades	529	312
OPW specific grades	2,505	2,422
Overtime		
Civil service grades	56	192
OPW specific grades	5,025	4,239
Extra attendance, shift and roster		
OPW specific grades	2,912	2,565
Employer's PRSI		
Civil service grades	6,686	5,808
OPW specific grades	7,541	6,976
	159,072	**145,622**

Note [a] The total pay figure includes pay for 590 temporary and seasonal staff in 2025 (2024: 570 staff).

[b] The total pay figure is distributed across subheads A.1, A.4, A.5, A.6, B.1, B.3, B.7 and B.11.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances				
Civil service grades	67	15	52,427	27,408
OPW specific grades	1,122	5	13,638	10,853
Overtime				
Civil service grades	26	—	9,875	23,754
OPW specific grades	1,120	170	43,854	43,668
Extra attendance, shift and roster				
OPW specific grades	1,035	13	16,617	12,629
Extra remuneration in more than one category				
Civil service grades	3	—	8,445	8,290
OPW specific grades	1,200	316	55,745	48,709

5.4 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €26,056. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	83	240,994	249,728
Recovery plans in place	27	43,089	69,219

5.6 OPW employee pay bands

The number of OPW employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Civil service grades

Pay bands (€)		Number of employees	
From	**To**	**2025**	**2024**
20,000	59,999	584	593
60,000	69,999	185	171
70,000	79,999	116	119
80,000	89,999	117	67
90,000	99,999	56	61
100,000	109,999	39	27
110,000	119,999	12	9
120,000	129,999	13	5
130,000	139,999	3	4
140,000	149,999	1	2
150,000	159,999	1	1
160,000	169,999	1	—
170,000	179,999	1	2
180,000	189,999	2	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	1	—

OPW specific grades

Pay bands (€)		Number of employees	
From	**To**	**2025**	**2024**
20,000	59,999	1,237	1,233
60,000	69,999	136	102
70,000	79,999	58	39
80,000	89,999	20	17
90,000	99,999	12	6
100,000	109,999	3	3
110,000	119,999	1	1
120,000	129,999	—	—
130,000	139,999	1	—

5.7 Remuneration and benefits of Accounting Officer

	2025	2024
	€	€
Basic pay Chairman	232,453	141,802
Basic pay former Chairman	—	73,513
Severance former Chairman	—	224,173
	232,453	**439,488**

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

The severance payment made to the former Chairman was made under the terms of the 2011 Government decision to make amendments to Sections 6 and 7 of Ireland's Superannuation and Pensions Act 1963 dealing with retirement and severance terms for Top Level Appointments Committee (TLAC) appointees.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Office in the year

	Claims by			Total 2025	Total 2024
	Employees	Members of the public			
	Personal injury	Personal injury	Loss or damage		
Number of cases	18	24	8	50	56
	€000	**€000**	**€000**	**€000**	**€000**
Office's own legal costs	56	71	—	127	185
Payments by/on behalf of the Office					
Compensation	161	356	39	556	590
Legal costs	43	141	349	533	253
Other costs	13	17	7	37	59
2025 Total	**273**	**585**	**395**	**1,253**	**1,087**
2024 Total	707	376	4	1,087	

Note [a] At 31 December 2025, the following cases were outstanding.

- Personal injury claims: 55 (2024: 55).
- Loss or damage claims: 8 (2024: 4).

Cumulative costs of cases completed in 2025

	Claims by			Total
	Employees	Members of the public	Loss or Damage	
Number of cases	6	8	5	19
	€000	**€000**	**€000**	**€000**
Office's own legal costs	54	47	—	101
Payments by/on behalf of the Office				
Compensation	142	117	39	298
Legal costs	43	113	318	474
Other costs	16	18	1	35
Total	**255**	**295**	**358**	**908**

6.2 Arbitration and conciliation costs

	2025	2024
	€000	€000
Payments to contractors and others	42	529

Note [a] There were two cases in 2025 (2024: six cases). Figures include VAT and legal and professional fees.

6.3 Late payment interest and compensation

	2025	2024
	€000	€000
Total of interest and compensation payments	16	13

Note [a] The total value of payments made by the OPW in 2025 amounted to €666 million and the total number of reckonable payments were 115,071.

6.4 Ex-gratia payments

	2025	2024
	€000	€000
Ex-gratia payments	1,215	—

6.5 EU funding

The outturn shown in Subhead B.12 includes payments in respect of activities which are co-financed by the National Recovery and Resilience Plan (NRRP) which is co-financed by the EU. Estimates of expenditure and actual outturns were as follows:

		2025		2024
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
B.12	National Recovery and Resilience Plan (NRRP)	28,601	30,850	62,960

Appropriation Account 2025

Vote 14

State Laboratory

Introduction

As Accounting Officer for Vote 14, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the State Laboratory.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €328,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation*
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5 years	20%

Inventories

Valuation of inventories includes high-volume low-value consumable items given their nature and the need for monitoring and security.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the State Laboratory.

This responsibility is exercised in the context of the resources available to me and my other obligations as State Chemist.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly

recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the State Laboratory and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the State Laboratory.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The State Laboratory has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the State Laboratory is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The State Laboratory ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €6.5 million in 2025.

The State Laboratory has provided details of eight non-competitively procured contracts in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The State Laboratory complied with the guidelines for 2025 and did not have any non-compliant contracts.

Risk and control framework

The State Laboratory has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the State Laboratory and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a bi-annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The State Laboratory has procedures to monitor the effectiveness of its risk management and control procedures. The State Laboratory's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the State Laboratory responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Barbara O'Leary
Accounting Officer
State Laboratory

10 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 14 State Laboratory
Opinion on the appropriation account

I have audited the appropriation account for Vote 14 State Laboratory for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 14 State Laboratory for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the State Laboratory and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

9 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 14 State Laboratory

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Government analytical laboratory and advisory service				
Original	15,500			
Supplementary	1,101			
		16,601	16,433	14,751
Gross expenditure		**16,601**	**16,433**	**14,751**
Deduct				
B **Appropriations-in-aid**				
Original	1,720			
Supplementary	(71)			
		1,649	**1,809**	**1,266**
Net expenditure				
Original	13,780			
Supplementary	1,172			
		14,952	**14,624**	**13,485**

Surplus

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

	2025	2024
	€	€
Surplus/(excess vote)	**327,520**	**(9,680)**

Barbara O'Leary
Accounting Officer
State Laboratory

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		9,923	9,117
Non pay		6,510	5,634
Gross expenditure		**16,433**	**14,751**
Deduct			
Appropriations-in-aid		**1,809**	**1,266**
Net expenditure		**14,624**	**13,485**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(575)		
Depreciation	886		
Loss on disposals	10		
		321	343
Changes in net current assets			
Increase in inventories	(23)		
Increase in prepayments	(527)		
Decrease in accrued income	135		
Decrease in accrued expenses	(206)		
		(621)	907
Direct voted expenditure		**14,324**	**14,735**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		1,917	2,086
Notional rent		1,902	1,688
Net programme cost		**18,143**	**18,509**

Note 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 14 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	10	10
Vote 12	Superannuation and Retired Allowances	1,883	2,063
Vote 18	National Shared Services Office	24	13
		1,917	**2,086**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	1,680	2,001
Intangible assets	2.2	—	—
		1,680	**2,001**
Current assets			
Bank and cash		442	513
Inventories	2.3	372	349
Prepayments	2.4	1,015	488
Accrued income	2.5	35	170
Other debit balances	2.6	221	202
Net Exchequer funding	2.9	—	19
		2,085	**1,741**
Less			
Current liabilities			
Accrued expenses	2.7	827	1,033
Other credit balances	2.8	606	734
Net Exchequer funding	2.9	57	—
		1,490	**1,767**
Net current assets/(liabilities)		**595**	**(26)**
Net assets		**2,275**	**1,975**
Represented by:			
State funding account	2.10	**2,275**	**1,975**

2.1 Property, plant and equipment

	Equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation [a]			
At 1 January 2025	15,074	559	15,633
Additions	575	—	575
Disposals	(1,123)	—	(1,123)
At 31 December 2025	14,526	559	15,085
Accumulated depreciation			
At 1 January 2025	13,077	555	13,632
Depreciation for the year	884	2	886
Depreciation on disposals	(1,113)	—	(1,113)
At 31 December 2025	12,848	557	13,405
Net assets			
At 31 December 2025	**1,678**	**2**	**1,680**
At 31 December 2024	1,997	4	2,001

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	174	174
Disposal	(36)	(36)
At 31 December 2025	138	138
Accumulated amortisation		
At 1 January 2025	174	174
Amortisation on disposal	(36)	(36)
At 31 December 2025	138	138
Net assets		
At 31 December 2025	**—**	**—**
At 31 December 2024	—	—

2.3 Inventories

at 31 December	2025	2024
	€000	€000
Chemicals and laboratory consumables	336	305
Stationery and IT consumables	36	44
	372	**349**

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Laboratory and IT	1,000	483
Administration	15	5
	1,015	**488**

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Due for services	35	170
	35	**170**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll distribution account	215	197
Recoupable travel expenses	—	1
Recoupable travel pass scheme	4	4
Recoupable cycle to work scheme	2	—
	221	**202**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Laboratory and IT	286	594
Payroll accrual	330	273
Holiday accrual	207	163
Administration	4	3
	827	**1,033**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	130	117
Pay related social insurance	108	99
Universal social charge	23	25
Value added tax on intra-EU acquisitions	16	20
	277	261
Suspense		
Payroll deductions held in suspense	68	63
EU grant funding [a]	261	410
	329	473
	606	**734**

Note [a] A European Union grant of €410,000 from the Customs Control Equipment Instrument (CCEI) fund was received in the 2024 financial year. No costs or activities were carried out in relation to this grant in 2024 and the full amount of the grant is recognised as a liability in other credit balances in 2024. In 2025, €149,000 of the grant was used to purchase equipment and was recognised as appropriation in aid. The remaining balance of €261,000 will be held in suspense until it is utilised on equipment in accordance with the grant agreement.

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered/ (excess vote)	328	(10)
Exchequer grant undrawn	(271)	(9)
Net Exchequer funding	**57**	**(19)**
Represented by:		
Debtors		
Bank and cash	442	513
Debit balances: suspense	221	202
	663	715
Creditors		
Due to the State	(277)	(261)
Credit balances: suspense	(329)	(473)
	(606)	(734)
	57	**(19)**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			1,975	2,688
Disbursements from the Vote				
Estimate provision	Account	14,952		
Surplus to be surrendered	Account	(328)		
Net vote			14,624	13,485
Expenditure borne elsewhere	1.1		1,917	2,086
Non-cash items				
Capital asset net adjustments		—		
Notional rent	1	1,902		
			1,902	2,225
Net programme cost	1		(18,143)	(18,509)
Balance at 31 December			**2,275**	**1,975**

2.11 Commitments

Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	153	728
Total of legally enforceable commitments	**153**	**728**

2.12 Impact of accounting policy changes

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

	2025 €000	2024 €000
Payroll accrual [a]	—	273
Holiday accrual [a]	—	163
	—	**436**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

3.1 Analysis of administration expenditure

All of the allocation for Vote 14 State Laboratory is classified as administrative expenditure applied towards a single programme: Government analytical laboratory and advisory service.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	10,305			
	Supplementary	(220)			
			10,085	9,923	9,117
ii	Travel and subsistence		40	21	36
iii	Training and development		224	185	161
iv	Operational services, supplies and sundry equipment				
	Original	2,548			
	Supplementary	779			
			3,327	3,543	3,307
v	Digital capital investment and IT expenses				
	Original	432			
	Supplementary	68			
			500	502	337
vi	Premises expenses				
	Original	1,950			
	Supplementary	474			
			2,424	2,259	1,793
vii	Policy reviews, consultancy services and research		1	—	—
			16,601	**16,433**	**14,751**

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

iv Operational services, supplies and sundry equipment

Estimate provision €2.548 million; outturn €3.543 million

The need for a supplementary estimate of €779,000 arose due to increased costs relating to equipment service costs in the year.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	Receipts for various analyses, examinations, tests etc.				
	Original	1,445			
	Supplementary	(71)			
			1,374	1,371	1,002
2	Additional superannuation contributions		274	289	264
3	Miscellaneous receipts		1	149	—
			1,649	**1,809**	**1,266**

Significant variations

The following notes outlines the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

3 Miscellaneous receipts

Estimate provision €1,000; realised €149,000

Miscellaneous receipts of €149,000 relate to the portion of an EU grant that was spent on equipment in the year. The grant was received in 2024 and is recorded in a suspense account and released to appropriations in aid when equipment relating to the grant is purchased.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	14,624
Other grants	149
Additional superannuation contributions	291
Exchange transaction revenue	
Rendering of services	1,234
Total revenue	**16,298**
Represented by	
Total appropriations-in-aid (note 4.1)	1,809
Central Fund grant	14,624
Decrease in accrued income	(135)
	16,298

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**138**	**136**

5.2 Pay

	2025 €000	2024 €000
Pay	8,993	8,290
Higher, special or additional duties allowances	14	9
Employer's PRSI	916	818
	9,923	**9,117**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties allowances	8	—	2,197	1,379

5.4 State Laboratory employee pay bands

The number of State Laboratory employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	70	80
60,000	69,999	22	13
70,000	79,999	19	24
80,000	89,999	19	15
90,000	99,999	6	4
100,000	109,999	1	—
110,000	119,999	2	2
120,000	129,999	1	—
130,000	139,999	—	—
140,000	149,999	1	1

5.5 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€	€
Basic pay	147,119	139,759
Allowances	1,475	1,396
	148,594	**141,155**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Contributory Pension Scheme for Established Civil Servants and its associated Contributory Revised Spouses' and Children's Scheme. Her entitlements in that regard do not extend beyond the standard terms of the schemes.

5.6 Payroll overpayments

	Number of recipients	2025	2024
		€000	€000
Overpayments	11	13	12
Recovery plans in place	4	4	11

Note 6 Miscellaneous

6.1 EU funding

The outturn shown includes payments in respect of equipment purchases which are co-financed by the EU. Estimates of expenditure and actual outturns were as follows.

	2025		2024
	Estimate provision	**Outturn**	
	€000	**€000**	**€000**
Customs control equipment instrument (CCEI) fund			
Original	—		
Supplementary	149		
		149	**—**

Appropriation Account 2025

Vote 15

Secret Service

Introduction

As Accounting Officer for Vote 15, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for secret service.

The expenditure outturn is compared with the sums granted by Dáil Eireann under the Appropriation Act 2025.

A surplus of €756,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Statement on internal financial control

Prescribed arrangements are in place with the Department of Justice, Home Affairs and Migration and the Department of Defence for the drawdown of moneys from the Secret Service Vote and for the annual certification by the respective Ministers of moneys actually expended during the year, as well as balances held at the year-end.

For security reasons, restrictions are in place regarding operations and information about the individual transactions. This places a limitation on the normal direct controls available to me as Accounting Officer of a Vote. In the circumstances, I rely on annual certified statements signed by the Ministers to whom moneys have been issued, which are underpinned by operational controls put in place by their Departments.

David Moloney
Accounting Officer
Secret Service

6 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 15 Secret Service
Opinion on the appropriation account

I have audited the appropriation account for Vote 15 Secret Service for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 15 Secret Service for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and have fulfilled my other ethical responsibilities in accordance with the standards.

For the purposes of this audit, I have been furnished with certificates from the Minister for Justice, Home Affairs and Migration and the Minister for Defence which support the expenditure from the Vote. The audit included review of operational controls over the moneys issued from the Vote.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

23 April 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 15 Secret Service

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Secret service	2,000	1,244	1,282
Gross expenditure		**2,000**	**1,244**	**1,282**
Net expenditure		**2,000**	**1,244**	**1,282**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**756,452**	**717,712**

David Moloney
Accounting Officer
Secret Service

6 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

This note is not applicable in the case of the Secret Service Vote.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Current assets			
Sub-account balances		774	618
PMG balance		—	—
		774	**618**
Less			
Current liabilities			
Net Exchequer funding	2.1	774	618
		774	**618**
Net current assets		**—**	**—**
Net assets		**—**	**—**
Represented by:			
State funding account	2.2	**—**	**—**

2.1 Net Exchequer funding

at 31 December	2025 €000	2024 €000
Surplus to be surrendered	756	718
Exchequer grant undrawn	18	(100)
Net Exchequer funding	**774**	**618**
Represented by:		
Debtors		
Sub-account balance	774	618
PMG balance	—	—
	774	**618**

2.2 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			—	—
Disbursements from the Vote				
Estimate provision	Account	2,000		
Surplus to be surrendered	Account	(756)		
Net vote			1,244	1,282
Net programme cost			(1,244)	(1,282)
Balance at 31 December			**—**	**—**

Note 3 Vote Expenditure

The expenditure outturn was €756,000 (38%) lower than the amount provided. The estimate is necessarily conjectural.

Note 4 Receipts and Revenue

Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

4.1 Revenue from non-exchange transactions

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	1,244
Total revenue	**1,244**

Note 5 Salary of Accounting Officer

The Accounting Officer for Vote 15 Secret Service is also the Accounting Officer for Vote 11 Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. His salary level is disclosed in the appropriation account for Vote 11.

Appropriation Account 2025

Vote 16

Tailte Éireann

Introduction

As Accounting Officer for Vote 16, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of Tailte Éireann and certain minor services.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €3.99 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Vehicles and equipment	5 years	20%
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	2-10 years	50% - 10%
Acquired/developed software	4- 8 years	25% - 12.5%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by Tailte Éireann.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Payroll and human resources were provided on a shared service basis by the National Shared Service Office. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between Tailte Éireann and the National Shared Services Office for the provision of shared services for HR and payroll.

I have relied on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls were exercised in the provision of shared services to Tailte Éireann.

In addition, I have relied on a letter of assurance from the Accounting Officer of the Department of Justice, Home Affairs and Migration that the appropriate controls are exercised in the provision of financial shared services to Tailte Éireann. I have fulfilled my responsibilities in relation to the requirements of the service level agreement between Tailte Éireann and the Department of Justice, Home Affairs and Migration for the provision of financial shared services. This service was terminated in September 2025 with the transition to the Financial Management Shared Services operated by National Shared Services Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.

- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within Tailte Éireann.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Compensation claims

Tailte Éireann operates a registration of title system that confers a State guarantee on the title holder. The State is bound to indemnify any person who suffers loss through reliance on the National Land Register. In the normal course of its business, Tailte Éireann receives compensation claims under Section 120 of the Registration of Deeds and Title Act 1964. Claims may arise due to error, forgery or fraud in relation to registration of title. A summary of payments made under Section 120 of the Registration of Deeds and Title Act 1964 is set out in note 6.1 to the accounts.

A counter-fraud framework is in place, the aim of which is to minimise exposure to and losses from fraud against the registers. This framework guides the implementation of strategy in maintaining the integrity of the registers, safeguarding registered property rights and protecting public resources.

Internal audit and Audit Committee

Tailte Éireann has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

Tailte Éireann ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. In 2025, contract management guidelines have been developed and implemented. Expenditure on goods and professional and other contracted services, amounted to a total of €25 million in 2025.

Tailte Éireann has provided details of 23 non-competitively procured contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

Tailte Éireann complied with the guidelines with the exception of four contracts in excess of €25,000 (exclusive of VAT) totalling €186,785 (exclusive of VAT) as set out below.

- A telecoms contract to the value of €29,722 entered into prior to merger, which was terminated and has now been replaced by a Tailte Eireann wide compliant contract in 2025.
- A contract to the value of €32,436 for the services of an ICT contractor, originally procured as a result of a competitive tender process, was extended for critical business reasons. This has now been terminated.

- One contract with an overall value of €84,747 was awarded for the provision of specialist project management training. Requirements will be reviewed with a view to implementing compliant procurement processes during 2026.
- One contract with an overall value of €39,880 was awarded for the provision of management consultancy and training. Requirements will be reviewed with a view to implementing compliant procurement processes during 2026.

Risk and control framework

Tailte Éireann has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks faced and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board and Audit and Risk Committee on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Review of effectiveness

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Liam O'Sullivan
Accounting Officer
Tailte Éireann

31 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 16 Tailte Éireann
Opinion on the appropriation account

I have audited the appropriation account for Vote 16 Tailte Éireann for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 16 Tailte Éireann for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Tailte Éireann and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

27 August 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 16 Tailte Éireann

Appropriation Account 2025

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Provision of surveying, property registration and valuation services within the State				
	Original	91,167			
	Deferred surrender	479			
			91,646	87,104	79,289
Gross expenditure			**91,646**	**87,104**	**79,289**
Deduct					
B	**Appropriations-in-aid**		**1,800**	**1,835**	**1,592**
Net expenditure					
	Original	89,367			
	Deferred surrender	479			
			89,846	**85,269**	**77,697**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year (see note 6.4).

	2025	2024
	€	€
Surplus	4,577,316	7,939,797
Deferred surrender	(579,000)	(479,000)
Surplus to be surrendered	**3,998,316**	**7,460,797**

Liam O'Sullivan
Accounting Officer
Tailte Éireann

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		1,854	1,693
Pay		62,527	56,853
Non pay		22,723	20,743
Gross expenditure		**87,104**	**79,289**
Deduct			
Appropriations-in-aid		**1,835**	**1,592**
Net expenditure		**85,269**	**77,697**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(1,074)		
Depreciation	477		
Intangible assets (note 2.2)			
Purchases	(1,973)		
Amortisation	3,949		
		1,379	1,965
Changes in net current assets			
Decrease in inventories	52		
Decrease in prepayments	171		
Decrease in deferred income	(57)		
Increase in accrued receivables	(62)		
Increase in accrued expenses	237		
		341	2,529
Direct voted expenditure		**86,989**	**82,191**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		28,082	26,129
Notional rent		4,554	2,279
Net programme cost		**119,625**	**110,599**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 16 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	25,008	23,741
Vote 13	Office of Public Works	2,645	2,200
Vote 18	National Shared Services Office	348	89
Vote 24	Department of Justice, Home Affairs and Migration	78	94
Vote 43	Office of the Government Chief Information Officer	3	5
		28,082	**26,129**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	2,394	1,797
Intangible assets	2.2	10,266	12,242
		12,660	**14,039**
Current assets			
Bank and cash	2.3	5,604	3,739
Inventories	2.4	122	174
Prepayments	2.5	5,057	5,228
Other debit balances	2.6	224	374
Accrued receivables	2.13	62	—
		11,069	**9,515**
Less			
Current liabilities			
Accrued expenses	2.7	3,648	3,411
Deferred income		—	57
Other credit balances	2.8	5,259	3,568
Net Exchequer funding	2.9	569	545
		9,476	**7,581**
Net current assets		**1,593**	**1,934**
Net assets		**14,253**	**15,973**
Represented by:			
State funding account	2.10	**14,253**	**15,973**

2.1 Property, plant and equipment

	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Cost or valuation [a]				
At 1 January 2025	899	18,896	4,256	24,051
Additions	292	782	—	1,074
Reclassification [b]	—	(540)	—	(540)
Disposals	(68)	—	—	(68)
At 31 December 2025	1,123	19,138	4,256	24,517
Accumulated depreciation				
At 1 January 2025	515	17,736	4,003	22,254
Depreciation for the year	115	342	20	477
Reclassification	—	(540)	—	(540)
Depreciation on disposal	(68)	—	—	(68)
At 31 December 2025	562	17,538	4,023	22,123
Net assets				
At 31 December 2025	**561**	**1,600**	**233**	**2,394**
At 31 December 2024	384	1,160	253	1,797

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

[b] The reclassifications of certain asset categories was necessary on the transfer of the asset register to the Financial Management Shared Service system in September 2025.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	62,905	—	62,905
Additions	251	1,722	1,973
Reclassification	540	—	540
At 31 December 2025	63,696	1,722	65,418
Accumulated amortisation			
At 1 January 2025	50,663	—	50,663
Amortisation for the year	3,949	—	3,949
Reclassification	540	—	540
At 31 December 2025	55,152	—	55,152
Net assets			
At 31 December 2025	**8,544**	**1,722**	**10,266**
At 31 December 2024	**12,242**	**—**	**12,242**

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance	1,334	633
Commercial bank and cash balances	4,270	3,106
	5,604	**3,739**

Note [a] The commercial bank account balances represent €2.870 million owed to the Exchequer on 31 December 2025 in respect of registration and surveying fees collected and €1.397 million in a Danske Bank account used for salaries and travel payments in January 2026.

Not included are non-Exchequer balances of €7.803 million held at the Central Bank (2024: €7.376 million) and €101,600 held at Danske Bank (2024: €69,229) in respect of ground rent scheme purchase moneys.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Stocks of maps for sale	**122**	**174**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Software support	4,052	4,091
Valuation system	956	1,050
Administration	49	87
	5,057	**5,228**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable travel pass expenditure	49	54
Recoupable cycle to work scheme	17	17
Recoupable pension payments	—	187
Other debit suspense items	158	116
	224	**374**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Energy costs	59	80
IT services and support	40	245
Administration expenses	427	428
Legal costs	4	49
Payroll accrual (note 2.13)	2,152	1,841
Holiday accrual (note 2.13)	966	768
	3,648	**3,411**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	861	883
Pay related social insurance	624	542
Professional services withholding tax	274	108
Value added tax	189	290
Pension contributions	199	44
Exchequer and other receipts payable	2,884	1,511
	5,031	3,378
Payroll deductions	226	190
Other credit balances	2	—
	5,259	**3,568**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,998	7,461
Deferred surrender	579	479
Transfers on establishment of Vote 16 from PRA and VO	636	636
Exchequer grant undrawn	(4,644)	(8,031)
Net Exchequer funding	**569**	**545**
Represented by:		
Debtors		
Bank and cash	5,604	3,739
Debit balances: suspense	224	374
	5,828	4,113
Creditors		
Due to the State	5,031	3,378
Credit balances: suspense	228	190
	5,259	3,568
	569	**545**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			15,973	20,467
Disbursements from the Vote				
Estimate provision	Account	89,846		
Deferred surrender	Account	(579)		
Surplus to be surrendered	Account	(3,998)		
Net vote			85,269	77,697
Expenditure borne elsewhere	1.1		28,082	26,129
Non-cash items: Notional rent	1		4,554	2,279
Net programme cost			(119,625)	(110,599)
Balance at 31 December			**14,253**	**15,973**

2.11 Commitments

Global commitments	**2025**	**2024**
at 31 December	**€000**	**€000**
Procurement of goods and services	2,206	707
Capital projects	575	596
	2,781	**1,303**

2.12 Contingent liabilities

Tailte Éireann is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

2.13 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Holiday accrual [a]	—	(768)
Payroll accrual [a]	—	(1,841)
Additional superannuation contributions accrued receivable [b]	62	—
	62	**(2,609)**

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been included in Programme A to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances		65,249	62,527	56,853
ii	Travel and subsistence		680	814	673
iii	Training and development		350	335	347
iv	Operational services, supplies and sundry equipment		3,450	4,003	4,012
v	Digital capital investment and IT expenses				
	Original	16,926			
	Deferred surrender	479			
			17,405	15,935	14,176
vi	Premises expenses		2,150	1,352	1,247
vii	Policy reviews, consultancy services and research		300	284	288
			89,584	**85,250**	**77,596**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

vi Premises expenses

Estimate provision €2.150 million; outturn €1.352 million

The underspend of €798,000 on premises expenses is due to savings in the office maintenance budget pending the move to a new corporate headquarters and lower than budgeted energy costs in 2025.

Programme A Provision of surveying, property registration and valuation services within the State

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		65,249	62,527	56,853
A.2	Administration – non pay				
	Original	23,856			
	Deferred surrender	479			
			24,335	22,723	20,743
A.3	Surveying		1,522	1,562	1,382
A.4	Property registration archive and digitisation		40	29	7
A.5	Compensation costs and other legal fees		500	263	304
			91,646	**87,104**	**79,289**

Significant variations

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

A.5 Compensation costs and other legal fees

Estimate provision €500,000; outturn €263,000

The outturn on this subhead is dependent upon the number of compensation claims settled in the period.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contribution receipts	1,780	1,754	1,592
2	Miscellaneous receipts	20	81	—
		1,800	**1,835**	**1,592**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	85,269
Additional superannuation contributions	1,816
Other revenue	
Miscellaneous	81
Total revenue	**87,166**
Represented by	
Total appropriations-in-aid (note 4.1)	1,835
Central Fund grant	85,269
Increase in accrued receivables	62
	87,166

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Opening balance at 1 January	1,511	799
Exchequer balance transfer on merger of OSI	—	147
Land Registry and Registry of Deeds fees received	78,307	74,817
Mapping and valuation fees received	9,213	9,402
Dividend received (see note 6.3)	—	1,666
Ground rent fees received	52	63
Paid over to Exchequer [a]	(86,199)	(85,383)
Balance at 31 December	**2,884**	**1,511**

Note [a] All fees collected are remitted to the Exchequer. At end December 2025, there were 92,023 applications for registration on hand (2024: 109,476 applications). The fees relating to this work on hand, estimated at €35 million (2024: €42 million) have been paid to the Exchequer. Legal rights are protected from the date of lodgement of an application, rather than on completion of registration.

An online portal www.landdirect.ie is used by customers for lodging applications and conducting searches. Customers lodge monies to their landdirect accounts in advance. There were credit balances of €1,974,067 on the landdirect accounts at the end of the 2025 (2024: €2,025,445). The balance in the landdirect account is transferred weekly to the Exchequer.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**992**	**941**

5.2 Pay

	2025 €000	2024 €000
Pay	54,744	50,159
Higher, special or additional duties allowances	69	85
Other allowances	175	180
Overtime	2,129	1,724
Employer's PRSI	5,410	4,705
	62,527	**56,853**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties allowances	21	1	10,524	29,881
Overtime	288	80	31,086	26,062
Other allowances	44	0	9,108	9,336
Extra remuneration in more than one category	30	16	29,174	11,924

5.4 Other remuneration arrangements

Twelve retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €18,182. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Tailte Éireann staffing pay bands

The number of Tailte Éireann employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	563	571
60,000	69,999	159	145
70,000	79,999	82	74
80,000	89,999	62	46
90,000	99,999	40	39
100,000	109,999	22	11
110,000	119,999	8	8
120,000	129,999	12	9
130,000	139,999	2	1
140,000	169,999	2	1
170,000	179,999	—	2
180,000	199,999	3	1
200,000	209,999	—	1
210,000	219,999	1	—

5.6 Remuneration and taxable benefits of Accounting Officer

	2025 €000	2024 €000
Liam O'Sullivan	**214**	**207**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Single Public Services Pension Scheme and his entitlements to retirement benefits do not extend beyond the terms of that scheme.

5.7 Payroll overpayments [a]

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	142	378,189	303,344
Recovery plans in place	38	89,452	163,155

Note [a] Tailte Éireann has escalated the matter formally to the NSSO at the highest level and considers the scale and persistence of these balances to be an area requiring urgent corrective action. A significant portion of these overpayments arose due to processing delays and legacy issues within shared service workflows, which have contributed to inaccurate or incomplete reconciliation of staff entitlements.

Recovery arrangements have been put in place for 38 cases, covering €89,452, in accordance with public financial procedures. In respect of the remaining balances, Tailte Éireann continues to engage with the NSSO on their recovery.

The reported figure for 2025 was calculated with reference to the reported year-end balance in 2024, plus total overpayments reported by NSSO, less the amount of repayments reported by NSSO

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments by Tailte Éireann in the year

	Claims by			Total	Total
	Employees	S.120 and related claims	Other claims	2025	2024
Number of cases	—	4	18	22	36
	€000	€000	€000	€000	€000
Tailte Éireann's own legal costs	—	—	—	—	31
Payments by/on behalf of Tailte Éireann					
Compensation	—	8	—	8	29
Legal costs	—	7	8	15	82
Other costs	—	—	80	80	—
2025 Total	**—**	**15**	**88**	**103**	**142**
2024 Total	—	39	103	142	

Cumulative costs of cases completed in 2025

	Claims by			Total
	Employees	S.120 and related claims	Other claims	
Number of cases	—	4	—	**4**
	€000	€000		€000
Tailte Éireann's own legal costs	—	—	—	—
Payments by/on behalf of Tailte Éireann				
Compensation	—	8	—	8
Legal costs	—	7	—	7
Other costs	—	—	—	—
Total	**—**	**15**	**—**	**15**

6.2 Fraud and suspected fraud

In accordance with registration of title legislation, where a loss is suffered as a result of fraud, wherever so arising, this may give rise to a claim for compensation. Tailte Éireann continue to manage a very small number of cases of suspected fraudulent applications for registration.

6.3 Interest in An Post GeoDirectory

Tailte Éireann owns 49 shares in An Post GeoDirectory DAC at €1.25 per share, a total investment of €61. An Post GeoDirectory DAC was incorporated in Ireland in 1995. A minority interest (49%) of An Post GeoDirectory DAC profit after taxation is attributable to the State.

All dividends payable from An Post GeoDirectory DAC are payable directly to the Exchequer and not retained by Tailte Éireann.

6.4 Deferred surrender

Deferred surrender comprises savings in 2025 of €579,000 in subhead A.2 (v) Digital capital investment and IT expenses.

Appropriation Account 2025

Vote 17

Public Appointments Service

Introduction

As Accounting Officer for Vote 17, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Public Appointments Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €832,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Role of the Board

The Public Appointments Service was established under the Public Service Management (Recruitment and Appointments) Act 2004. It provides for a Chief Executive of the Service, and the appointment of a Board, consisting of eight external members and the Chief Executive on an *ex officio* basis.

The statutory functions of the Board are more advisory in nature than the traditional functions of State boards and essentially relate to giving advice or guidance to the Chief Executive. In general, they include

- representing the interests of the public service and ensuring that all appropriate service standards are being achieved
- considering and approving plans and strategic objectives put forward by the Chief Executive
- monitoring and advising the Public Appointments Service in the performance of its functions
- ensuring that appropriate review procedures are developed and implemented in relation to recruitment and promotion competitions, having regard to any relevant codes of practice issued by the Commission for Public Service Appointments
- publishing the annual report of the Public Appointments Service.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the appropriation account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Operational software	10 years	10%
Other office equipment	5 years	20%
IT software	5 years	20%
IT hardware	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Public Appointments Service.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of the Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Public Appointments Service and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the Public Appointments Service.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Public Appointments Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Public Appointments Service is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Public Appointments Service ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €8.24 million in 2025.

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

Non-compliance with procurement rules

The Public Appointments Service complied with the guidelines with the exception of two contracts in excess of €25,000 (exclusive of VAT) totalling €488,025 (exclusive of VAT) as set out below.

- One contract with expenditure of €51,745 was extended beyond its expiry date as the contract value had not been fully met due to changes in circumstances that originated during and following the Covid pandemic. The contract had been originally initiated following a full OGP procurement process through their framework. A new procurement exercise was conducted in 2025 and a new contract has been awarded to the successful tenderer.
- One contract with expenditure of €436,280 relates to critical software services provided to publicjobs for the maintenance and operation of a critical operational system which is being decommissioned in 2026, and associated integrations and systems. Changing to another vendor to provide support services in the final months of the system being operational, would not have been economically or technically viable as onboarding a new vendor for the final months would require significant time and resources, involve significant costs and have multiple risks associated with it.

The above contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Public Appointments Service has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Public Appointments Service and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Executive Team on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Executive Team, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Paul Geraghty
Accounting Officer
Public Appointments Service

10 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 17 Public Appointments Service
Opinion on the appropriation account

I have audited the appropriation account for Vote 17 Public Appointments Service for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 17 Public Appointments Service for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Public Appointments Service and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

23 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 17 Public Appointments Service

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Civil and public service – redeployment/recruitment/ selection				
Original	25,164			
Deferred surrender	200			
Supplementary	51			
		25,415	24,647	22,811
Gross expenditure		**25,415**	**24,647**	**22,811**
Deduct				
B **Appropriations-in-aid**				
Original	206			
Supplementary	50			
		256	**470**	**1,077**
Net expenditure				
Original	24,958			
Deferred surrender	200			
Supplementary	1			
		25,159	**24,177**	**21,734**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year (see note 6.1).

	2025	2024
	€	€
Surplus	981,896	1,669,212
Deferred surrender	(150,000)	(200,000)
Surplus to be surrendered	**831,896**	**1,469,212**

Paul Geraghty
Accounting Officer
Public Appointments Service

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		16,406	15,241
Non pay		8,241	7,570
Gross expenditure		**24,647**	**22,811**
Deduct			
Appropriations-in-aid		**470**	**1,077**
Net expenditure		**24,177**	**21,734**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Depreciation	131		
Intangible assets (note 2.2)			
Purchases	(259)		
Amortisation	33		
		(95)	(212)
Changes in net current assets			
Increase in prepayments	(636)		
Increase in accrued income	(55)		
Increase in accrued expenses	85		
		(606)	919
Direct voted expenditure		**23,476**	**22,441**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		3,624	3,789
Net programme cost		**27,100**	**26,230**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 17 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	62
Vote 12	Superannuation and Retired Allowances	1,332	1,639
Vote 13	Office of Public Works	2,147	2,026
Vote 18	National Shared Services Office	51	30
Vote 43	Office of the Government Chief Information Officer	32	32
		3,624	**3,789**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	349	480
Intangible assets	2.2	547	321
		896	**801**
Current assets			
Bank and cash	2.3	694	329
Prepayments	2.4	1,131	495
Accrued income	2.5	55	—
Other debit balances	2.6	642	786
		2,522	**1,610**
Less			
Current liabilities			
Accrued expenses	2.7	1,117	1,032
Other credit balances	2.8	724	652
Net Exchequer funding	2.9	612	463
		2,453	**2,147**
Net current assets/(liabilities)		**69**	**(537)**
Net assets		**965**	**264**
Represented by:			
State funding account	2.10	**965**	**264**

2.1 Property, plant and equipment [a]

	Office and IT equipment	Other office equipment	Total
	€000	€000	€000
Cost or valuation [a]			
At 1 January 2025	1,242	242	1,484
Additions	—	—	—
At 31 December 2025	1,242	242	1,484
Accumulated depreciation			
At 1 January 2025	855	149	1,004
Depreciation for the year	106	25	131
At 31 December 2025	961	174	1,135
Net assets			
At 31 December 2025	**281**	**68**	**349**
At 31 December 2024	387	93	480

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Intangible assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	3,880	258	4,138
Additions	259	—	259
Brought into use	258	(258)	—
At 31 December 2025	4,397	—	4,397
Accumulated amortisation			
At 1 January 2025	3,817	—	3,817
Amortisation for the year	33	—	33
At 31 December 2025	3,850	—	3,850
Net assets			
At 31 December 2025	**547**	**—**	**547**
At 31 December 2024	63	258	321

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	692	328
Petty cash	2	1
	694	**329**

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
IT services and supports	707	311
Specific programme costs	410	121
Administration expenses	14	63
	1,131	**495**

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Administration expenses	55	—
	55	**—**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Salary suspense	333	329
Advances to OPW	106	212
Recoupable travel pass scheme	3	2
Other debit suspense items	200	244
	642	**787**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual (note 2.12)	472	395
Holiday accrual (note 2.12)	290	294
Specific programme costs	112	237
IT services and supports	168	22
Administration expenses	75	84
	1,117	**1,032**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	259	251
Pay related social insurance	176	169
Professional services withholding tax	42	19
Value added tax	127	210
Local property tax	1	1
	605	650
Suspense		
Payroll deductions held in suspense	119	3
	724	**653**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	832	1,469
Deferred surrender	150	200
Exchequer grant undrawn	(370)	(1,206)
Net Exchequer funding	**612**	**463**
Represented by:		
Debtors		
Bank and cash	694	329
Debit balances: suspense	642	787
	1,336	1,116
Creditors		
Due to the State	(605)	(650)
Credit balances: suspense	(119)	(3)
	(724)	(653)
	612	**463**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			264	971
Disbursements from the Vote				
Estimate provision	Account	25,159		
Deferred surrender	Account	(150)		
Surplus to be surrendered	Account	(832)		
Net vote			24,177	21,734
Expenditure borne elsewhere	1.1		3,624	3,789
Net programme cost	1		(27,100)	(26,230)
Balance at 31 December			**965**	**264**

2.11 Commitments

Global commitments	2025	2024
at 31 December	€000	€000
Procurement of goods and services	771	219
Capital projects and programmes	—	258
Total of legally enforceable commitments	**771**	**477**

2.12 Impact of accounting policy changes

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

	2025 €000	2024 €000
Payroll accrual [a]	—	(395)
Holiday accrual [a]	—	(294)
	—	**(689)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 17 Public Appointments Service is classified as administrative expenditure applied towards a single programme: civil and public service – redeployment/recruitment/selection.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	16,194			
	Supplementary	401			
			16,595	16,406	15,241
ii	Travel and subsistence		12	13	10
iii	Training and development		270	328	308
iv	Operational services, supplies and sundry equipment		250	177	229
v	Digital capital investment and IT expenses		3,393	2,996	2,624
vi	Premises expenses				
	Original	400			
	Deferred surrender	200			
			600	458	545
vii	Policy reviews, consultancy services and research		180	162	119
viii	Recruitment costs – advertising and testing		1,750	1,987	1,506
ix	Recruitment costs – interview boards				
	Original	2,715			
	Supplementary	(350)			
			2,365	2,120	2,229
			25,415	**24,647**	**22,811**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

ix Recruitment costs – interview boards

Estimate provision €2.715 million; outturn €2.120 million

Expenditure on interview board member fees was lower than budgeted due to reduced interview activity and increased use of publicjobs staff as interview representatives rather than paid external representatives.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		Estimate provision		2025 Realised	2024 Realised
		€000	€000	€000	€000
1	Appropriations-in-aid				
	Original	30			
	Supplementary	50			
			80	168	819
2	Additional superannuation contributions		175	302	258
3	Miscellaneous		1	—	—
			256	**470**	**1,077**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1. Appropriations-in-aid

Estimate provision €30,000; realised €168,242

Non-current year receipts were higher than estimated.

2. Additional superannuation contributions

Estimate provision €175,000; realised €301,910

Superannuation receipts were higher than estimated due to increased staff numbers and payroll costs.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	24,177
Transfers from other departments	55
Additional superannuation contributions	302
Exchange transaction revenue	
Rendering of services	168
Total revenue	**24,702**
Represented by	
Total appropriations-in-aid (note 4.1)	470
Central Fund grant	24,177
Increase in accrued income	55
	24,702

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**293**	**296**

5.2 Pay

	2025 €000	2024 €000
Pay	14,834	13,699
Higher, special or additional duties allowances	52	128
Overtime	7	12
Employer's PRSI	1,513	1,402
	16,406	**15,241**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Department staff				
Higher, special or additional duties allowances	11	2	11,568	18,405
Overtime	19	—	3,059	1,708
Extra remuneration in more than one category	1	—	7,540	18,802

5.4 Public Appointments Service employee pay bands

The number of Public Appointments Service employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	241	244
60,000	69,999	29	13
70,000	79,999	12	10
80,000	89,999	13	12
90,000	99,999	8	6
100,000	109,999	3	4
110,000	119,999	5	4
120,000	129,999	1	—
160,000	169,999	—	1
170,000	179,999	1	—

5.5 Remuneration and benefits of Accounting Officer [a]

	2025 €000	2024 €000
Basic pay	**176**	**163**

Note [a] 2025 pay relates to previous Accounting Officer who left her position in January 2026.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the established pre-1995 pension scheme and her entitlements in that regard do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

167 retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €858,950. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

Fees paid to members of the Board of the Public Appointments Service in 2025 were as follows.

Member	Annual fees	
	2025	**2024**
	€	**€**
Margaret McCabe, Chief Executive *	—	—
Tom Moran, Chairman	11,970	11,970
Mary Connaughton	7,695	7,695
Sinead Burns	7,695	5,771
Valerie Lawlor	7,695	5,771
Yvonne Cooke [a]	—	—
Yvonne Furey [a]	—	—
Colin Menton [a]	—	—
Fiona Quinn [a]	—	—
Anne Marie Hoey [a]	—	—
Total	**35,055**	**31,207**

Note [a] Serving public servants, who do not receive Board membership fees under the 'one person, one salary' principle.

5.8 Payroll overpayments

at 31 December	**Number of recipients**	**2025**	**2024**
		€	**€**
Overpayments	13	43,809	34,860
Recovery plans in place	4	14,185	4,146

Note 6 Miscellaneous

6.1 Deferred surrender

Deferred surrender comprises savings in 2024 of €200,000 in capital expenditure in the following subhead that was carried over to 2025.

		2025	**2024**
		€000	**€000**
A	Civil and public service – redeployment/recruitment/ selection	150	200
		150	**200**

Appropriation Account 2025

Vote 18

National Shared Services Office

Introduction

As Accounting Officer for Vote 18, I am required each year to prepare the appropriation account for the Vote, and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the National Shared Services Office.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €6.577 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account, including the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Capital assets under development

Capital expenditure in respect of the development of a Financial Management Shared Services (FMSS) system by the National Shared Service Office is included as part of note 2.2 Intangible assets. Staff, client service partner and overhead costs incurred as part of the development of the system are capitalised since the adoption of CGAS 31 on 1 January 2024.

Basis of measurement

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Software licences and externally acquired software	Licence term/5 years	20%
Acquired and developed software	10	10%
Office and IT equipment	5	20%

Basis of charge for services

The National Shared Services Office applies a service charge for human resource (HR) services and pensions administration. The service charge for 2025 has distributed a portion of operational costs on a pro-rata basis among each public sector body served, based on their employee headcount. The remainder is borne by the National Shared Services Office.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the National Shared Services Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit and Risk Committee

The National Shared Services Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the National Shared Services Office is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €30.979 million in 2025.

The Office had no non-competitively procured contracts in excess of €25,000 to report in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The National Shared Services Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the National Shared Services Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by Senior Management on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies. These are communicated to those responsible for taking corrective action and management, and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The National Shared Services Office has procedures to monitor the effectiveness of its risk management and control procedures. The Offices' monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

Assurance reports on controls at a service organisation

I have put in place an audit process to provide independent assurance on the operation of controls surrounding the delivery of services by the National Shared Services Office.

The audits are conducted by independent auditors in accordance with the International Standards on Assurance Engagements (ISAE) 3402 *Assurance Reports on Controls at a Service Organisation.* A separate assurance process is in place for An Garda Síochána and Prison Service payrolls.

HR Services, Payroll Services and Finance Shared Services achieved ISAE Type II certification in 2026 based on testing performed in 2025. This provides me with the assurance that, in all material respects, the control objectives were achieved and operated effectively throughout the period under review.

Overpayments

Overpayments to client staff in 2025 in respect of which the root cause was attributable to the National Shared Services Office were made in 1,170 cases (2024: 1,412 cases) with an estimated value of €1.467million (2024: €2.041 million). This amounts to 22% of the financial value of all overpayments in 2025 (2024: 27%) and 19% of the number of all overpayment cases in 2025 (2024: 22%).

The National Shared Services Office continues to address the overpayments attributable to the National Shared Services Office through process improvement and automation and improved end to end reporting and monitoring.

Internal control issues

In 2025, weakness in controls operated by the NSSO were identified in respect of three non-standard categories of pay and pension cases. The weakness related to

- chargeable excess tax (CET) and withholding tax (WHT) liabilities on high value pensions not being applied or not being discharged appropriately
- assignment of some ministers and office holders to incorrect pension schemes, resulting in under/over deduction of pension contributions and additional superannuation contributions (ASC), and mistreatment of salary gifting for taxation purposes
- miscalculation of retirement benefits on allowances paid to some former civil servants who had availed of work-sharing for periods during their service.

On foot of this weakness, I requested a full internal review and corrective action was taken in 2025 to address all issues identified within processes and systems, and new controls have been introduced where required. An external audit has been commissioned to review processes and systems and is expected to be concluded in 2026.

In July 2025, the Office of the Revenue Commissioners commenced an audit of all CET and WHT for the period 2015 to date. The audit is ongoing, and the potential findings are yet to be finalised. The NSSO has paid €240,457 interest and penalties during 2025 and recognised a provision of €290,000 for additional interest and penalties as at 31 December 2025.

No other weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Bernie Kelly
Accounting Officer
National Shared Services Office

10 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 18 National Shared Services Office
Opinion on the appropriation account

I have audited the appropriation account for Vote 18 National Shared Services Office for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 18 National Shared Services Office for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the National Shared Services Office and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Tax non-compliance: interest and penalties incurred

The statement on internal financial control discloses that the National Shared Services Office paid interest and penalties of €240,000 in 2025 and has made provision for estimated further liabilities of €290,000 that may arise on finalisation of an ongoing audit by the Revenue Commissioners.

The National Shared Services Office administers pension payments on behalf of Vote 12 Superannuation and Retired Allowances.

The interest and penalties arise on chargeable excess tax (CET) and withholding tax (WHT) on high value pensions not being charged appropriately. In 2024, Vote 12 made an unprompted voluntary disclosure to the Revenue Commissioners and made a payment in respect of CET of €2.3 million and interest of €469,000. Following this the NSSO undertook an internal review of retirements and this identified a number of new previously unreported cases where a CET liability was due. As a result, in 2025, Vote 12 paid a further €1.1 million to the Revenue Commissioners in respect of these cases. The audit by the Revenue Commissioners commenced in July 2025 and covers the period from 2015 to date.

Financial management shared services: implementation progress

Chapter 12 of my *Report on the Accounts of the Public Services* for 2025 reviews the progress made by the National Shared Services Office in rolling out the Financial Management Shared Services (FMSS) system to client public service bodies.

Seamus McCarthy
Comptroller and Auditor General

7 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 18 National Shared Services Office

Appropriation Account 2025

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	NSSO Function				
	Original	47,313			
	Deferred surrender	1,000			
	Supplementary	(299)			
			48,014	44,031	36,120
B	Employee Services				
	Original	27,431			
	Supplementary	2,000			
			29,431	28,561	26,648
C	Finance Shared Services				
	Original	7,481			
	Supplementary	(1,700)			
			5,781	4,924	9,452
Gross expenditure					
	Original	82,225			
	Deferred surrender	1,000			
	Supplementary	1			
			83,226	**77,516**	**72,220**
Deduct					
D	**Appropriations-in-aid**		**6,876**	**7,743**	**7,351**
Net expenditure					
	Original	75,349			
	Deferred surrender	1,000			
	Supplementary	1			
			76,350	**69,773**	**64,869**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year (note 6.1).

	2025 €	2024 €
Surplus	6,577,141	8,898,285
Deferred surrender	—	(1,000,000)
Surplus to be surrendered	**6,577,141**	**7,898,285**

Bernie Kelly
Accounting Officer
National Shared Services Office

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		11,522	6,379
Pay		44,576	40,766
Non pay		21,418	25,075
Gross expenditure		**77,516**	**72,220**
Deduct			
Appropriations-in-aid		**7,743**	**7,351**
Net expenditure		**69,773**	**64,869**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(231)		
Depreciation	1,151		
Intangible assets (note 2.2)			
Purchases	(8,067)		
Amortisation	3,775		
		(3,372)	1,737
Changes in net current assets			
Decrease in prepayments	879		
Increase in accrued expenses	745		
Increase in provisions	290		
Decrease in amounts owed from public bodies	96		
		2,010	1,506
Direct voted expenditure		**68,411**	**68,112**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		(18,215)	(16,029)
Notional rent		880	1,758
Net programme cost		**51,076**	**53,841**

Note 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 18 borne elsewhere, net of expenditure borne by Vote 18 in relation to other votes.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	82	82
Vote 12	Superannuation and Retired Allowances	2,642	2,547
Vote 13	Office of Public Works	772	1,508
Vote 43	Office of the Government Chief Information Officer	1,099	1,158
Apportioned cost of shared services for other Votes		(22,810)	(21,324)
		(18,215)	**(16,029)**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	5,310	6,262
Intangible assets	2.2	28,467	24,143
		33,777	**30,405**
Current assets			
Bank and cash	2.3	4,180	—
Prepayments	2.4	4,427	5,306
Client funding due	2.8	—	2,688
Other debit balances	2.5	1,580	1,278
Amounts owed from public bodies		1	97
		10,188	**9,369**
Less			
Current liabilities			
Bank and cash	2.3	—	1,253
Accrued expenses	2.6	3,649	2,904
Other credit balances	2.7	2,686	1,958
Client funding/advance balances	2.8	1,486	—
Provisions	2.9	290	—
Net Exchequer funding	2.10	1,588	755
		9,699	**6,870**
Net current assets		**489**	**2,499**
Net assets		**34,266**	**32,904**
Represented by:			
State funding account	2.11	**34,266**	**32,904**

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000
Cost or valuation				
At 1 January 2025	6,639	31	5,021	11,691
Additions	83	—	148	231
Brought into use	5,026	—	(5,026)	—
Adjustment	(33)	—	1	(32)
At 31 December 2025	11,715	31	144	11,890
Accumulated depreciation				
At 1 January 2025	5,398	31	—	5,429
Depreciation for the year	1,151	—	—	1,151
At 31 December 2025	6,549	31	—	6,580
Net assets				
At 31 December 2025	**5,166**	—	**144**	**5,310**
At 31 December 2024	1,241	—	5,021	6,262

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	55,435	2,185	57,620
Additions	270	7,797	8,067
Brought into use	8,120	(8,120)	—
Adjustment	32	—	32
At 31 December 2025	63,857	1,862	65,719
Accumulated amortisation			
At 1 January 2025	33,477	—	33,477
Amortisation for the year	3,775	—	3,775
At 31 December 2025	37,252	—	37,252
Net assets			
At 31 December 2025	**26,605**	**1,862**	**28,467**
At 31 December 2024	21,958	2,185	24,143

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	2,694	1,153
Client funded bank balances	1,486	(2,406)
	4,180	**(1,253)**

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
IT services and support	3,286	4,010
Finance shared services IT services and support	915	944
Other prepayments	226	352
	4,427	**5,306**

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll control account	895	570
Recoupable HRMS	602	636
Recoupable travel pass scheme expenditure	56	54
Other debit suspense items	27	14
Office of Public Works	—	4
	1,580	**1,278**

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals	2,104	1,803
FMSS project	669	119
Finance shared services IT services and support	420	486
Other IT services and support	204	195
Bank charges	98	94
Other accruals	89	128
Facilities	65	79
	3,649	**2,904**

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Professional services withholding tax	1,222	648
Pay related social insurance	473	427
Income tax	437	399
Value added tax	171	127
Pension contributions	134	120
Universal social charge	78	89
Local property tax	2	3
Office of Public Works	1	—
	2,518	1,813
Suspense		
Payroll deductions held in suspense	168	145
	2,686	**1,958**

2.8 Client funding due/advance balances

The National Shared Services Office provides a payroll shared service function to a number of Government departments, offices and agencies.

The amount of €1.486 million held on behalf of clients at 31 December 2025 consists of €1.264 million to cover funding for salaries over the new year period, and €221,674 representing amounts due to individuals and third-party organisations.

The amount of €2.688 million owed by clients at 31 December 2024, consists of €2.847 million to cover funding for salaries over the new year period and €158,940 representing amounts due to individuals and third-party organisations.

The National Shared Services Office processed total gross salary and travel and subsistence payments of €7.4 billion in 2025 (2024: €7.3 billion).

2.9 Provisions

at 31 December	2025	2024
	€000	€000
Provision for interest and penalties	290	—
Total	**290**	**—**
Current liabilities	290	—
	290	—

Movement for each class of provision as follows

	Interest and penalties	Total
	€000	€000
Opening balance	—	—
Provision	290	290
Closing balance	**290**	**290**

Note [a] As at 31 December 2025, a provision of €290,000 was made in respect of interest and penalties due to the Revenue Commissioners in respect of chargeable excess tax (CET) and withholding tax (WHT) liabilities on high value pensions not being applied or not being discharged appropriately. These unpaid taxes are subject to an ongoing audit by the Office of the Revenue Commissioners which has not been finalised as of 10 March 2026. While the CET and WHT will be paid by Superannuation and Retired Allowances Vote 12, the NSSO will pay any related interest and penalties.

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	6,577	7,898
Deferred surrender	—	1,000
Exchequer grant undrawn	(4,989)	(8,143)
Net Exchequer funding	**1,588**	**755**
Represented by:		
Debtors		
Bank and cash	4,180	—
Client funding/advance balances	—	2,688
Debit balances: suspense	1,580	1,278
	5,760	3,966
Creditors		
Due to the State	(2,518)	(1,813)
Bank and cash	—	(1,253)
Client funding/advance balances	(1,486)	—
Credit balances: suspense	(168)	(145)
	(4,172)	(3,211)
	1,588	**755**

2.11 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			32,904	36,147
Disbursements from the Vote				
Estimate provision	Account	76,350		
Deferred surrender	Account	—		
Surplus to be surrendered	Account	(6,577)		
Net Vote			69,773	64,869
Expenditure borne elsewhere	1.1		(18,215)	(16,029)
Non-cash item: notional rent	1		880	1,758
Net programme cost	1		(51,076)	(53,841)
Balance at 31 December			**34,266**	**32,904**

2.12 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	—	—
Capital projects and programmes	14,757	861
Total of legally enforceable commitments	**14,757**	**861**

b) Major capital projects where the project value exceeds €20 million

Programme/ project	Expenditure			Expected lifetime cost	
	To 31 Dec 2024	In 2025	Committed	2025	2024
	€000	€000	€000	€000	€000
Financial Management Shared Services	36,555	5,734	14,757	57,046	37,164
	36,555	**5,734**	**14,757**	**57,046**	**37,164**

Significant variations

An explanation is provided below in relation to any major capital project where the expected total lifetime project cost changed by more than €1 million compared to 2024.

Financial Management Shared Services

Increase in expected total spend: €19.882 million

The increase in total expected spend over the lifetime of the project is the result of the completion of a new contract for the system implementer in 2025.

2.13 Matured liabilities

at 31 December	2025 €000	2024 €000
Estimate of matured liabilities not discharged at year end	**58**	**127**

2.14 Impact of accounting policy changes

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

As at 31 December	2025	2024
	€000	€000
Payroll accrual [a]	—	(1,003)
Holiday accrual [a]	—	(800)
Foreign exchange gain/(loss) [b]	(1)	—
Provisions [c]	—	—
	(1)	**(1,803)**

Note
[a] CGAS 39A Employee Benefits Part A
[b] CGAS 4 The Effects of Changes in Foreign Exchange Rates
[c] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances		45,588	44,576	40,766
ii	Travel and subsistence		294	190	202
iii	Training and development		593	568	649
iv	Operating expenses				
	Original	2,822			
	Supplementary	500			
			3,322	2,253	3,369
v	Digital capital investment and IT expenses				
	Original	18,916			
	Supplementary	701			
			19,617	17,641	20,047
vi	Premises expenses		613	766	808
vii	Policy reviews, consultancy services and research		100	—	—
			70,127	**65,994**	**65,841**

Previously, the Office's activities were split across four programmes. Following a review of the Employee Services Division's operating model there are now three programmes for the whole Office. Programme B HR Shared Services and Programme C Payroll Shared Services were amalgamated into Programme B Employee Services for 2025. Programme D Finance Shared Services was renamed Programme C Finance Shared Services for 2025. The 2024 comparatives are reclassified to reflect the new structure.

Significant variations

The following notes outline the reasons for significant variations in administration expenditures (at least +/- 25% and €100,000).

ii Travel and subsistence

Estimate provision €294,000; outturn €190,000

The underspend is primarily driven by forecasted travel and subsistence costs not materialising due to continued use of virtual events.

vii Policy reviews, consultancy services and research

Estimate provision €100,000; outturn €nil

The underspend arises as expected expenditure related to an external audit will now be incurred in 2026.

Programme A National Shared Services Office Function

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		13,941	13,751	12,377
A.2	Administration – non pay				
	Original	20,073			
	Supplementary	901			
			20,974	18,758	17,364
A.3	Financial Management Shared Services Project				
	Original	13,299			
	Deferred surrender	1,000			
	Supplementary	(1,200)			
			13,099	11,522	6,379
			48,014	**44,031**	**36,120**

Significant variations

The following notes outline the reasons for significant variations in programme expenditures (at least +/- 5% and €100,000).

A.2 Administration – non pay

Estimate provision €20.073 million; outturn €18.758 million

The underspend is primarily driven by savings in ICT expenditure during 2025 compared to estimate.

A.3 Financial Management Shared Services Project

Estimate provision €14.299 million; outturn €11.522 million

The Wave 2 deployment of FMSS was not at the scale originally planned for 2025 resulting in lower than profiled expenditure.

Programme B Employee Services

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay				
	Original	26,102			
	Supplementary	1,500			
			27,602	27,136	25,409
B.2	Administration – non pay				
	Original	1,329			
	Supplementary	500			
			1,829	1,425	1,239
			29,431	**28,561**	**26,648**

Programme C Finance Shared Services

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay				
	Original	5,545			
	Supplementary	(1,500)			
			4,045	3,689	2,980
C.2	Administration – non pay				
	Original	1,936			
	Supplementary	(200)			
			1,736	1,235	6,472
			5,781	**4,924**	**9,452**

Significant variations

The following notes outline the reasons for significant variations in programme expenditures (at least +/- 5% and €100,000).

C.1 Administration pay

Estimate provision €5.545 million; realised €3.689 million

The variance of €1,856,000 is a result of Wave 2 deployment of FMSS not being at the scale originally planned for 2025 resulting in lower than profiled expenditure.

C.2 Administration non pay

Estimate provision €1.936 million; realised €1.235 million

The variance of €701,000 is a result of Wave 2 deployment of FMSS not being at the scale originally planned for 2025 resulting in lower than profiled expenditure.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	HR services levy	6,136	6,147	6,342
2	Additional superannuation contributions	520	785	696
3	Miscellaneous	220	811	313
		6,876	**7,743**	**7,351**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

2 Additional superannuation contributions

Estimate provision €520,000; realised €785,000

The variance of €265,000 was driven by the increase in additional superannuation contributions from pay agreements implemented during the year.

3 Miscellaneous

Estimate provision €220,000; realised €811,000

The variance of €591,000 was driven by the increase in receipts from other departments and offices in respect of expenditure incurred by the National Shared Services Office. This income and expenditure is accounted for on a gross basis.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	69,773
Additional superannuation contributions	785
Exchange transaction revenue	
Rendering of services	6,404
Other revenue	
Miscellaneous	554
Total revenue	**77,516**
Represented by	
Total appropriations-in-aid (note 4.1)	7,743
Central Fund grant	69,773
	77,516

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**914**	**883**

5.2 Pay

	2025 €000	2024 €000
Pay	41,571	37,916
Higher, special or additional duties allowances	102	132
Other allowances	14	6
Overtime	442	455
Employer's PRSI	4,209	3,803
	46,338	**42,312**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties allowances	17	2	34,488	40,855
Other allowances	4	—	6,981	2,606
Overtime	305	3	14,100	15,568
Extra remuneration in more than one category	2	1	14,639	5,678

5.4 NSSO employee pay bands

The number of NSSO employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	714	721
60,000	69,999	67	44
70,000	79,999	24	19
80,000	89,999	21	18
90,000	99,999	16	13
100,000	109,999	12	7
110,000	119,999	4	3
120,000	129,999	3	4
130,000	139,999	3	—
140,000	149,999	1	1
150,000	159,999	—	1
160,000	169,999	—	—
170,000	179,999	1	1
180,000	189,999	2	1
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—

5.5 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	49	45,510	42,163
Recovery plans in place	5	8,840	39,501

Four overpayment recovery plans to the value of €6,487 were transferred to other departments during 2025 (2024: nil).

5.6 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €21,178. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €8,348 in respect of one officer who was serving outside the Office for all or part of 2025 and whose salary was paid by the Office.

This account does not include expenditure in respect of three officers who were serving outside the Office for all or part of 2025 in other Government Departments/Offices and whose salaries were not recouped by the Office.

5.7 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	214	207
	214	**207**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the superannuation scheme for non-established State employees and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

Note 6 Miscellaneous

6.1 Deferred surrender

Deferred surrender comprises savings in 2024 of €1 million in capital expenditure in the following subheads that were carried over to 2025.

	2025 €000	2024 €000
A.3 Financial Management Shared Services	—	1,000
	—	**1,000**

6.2 Financial Management Shared Services programme

The cumulative spend to date on the Financial Management Shared Services (FMSS) programme amounted to €95.187 million (inclusive of VAT) as at 31 December 2025 (2024: €83.667 million). The approved budget for the FMSS project is €115 million.

€49.822 million (2024: €44.632 million) of the spend to end 2025 is categorised as capital expenditure. The balance of €45.365 million (2024: €39.035 million) is categorised as current expenditure and includes staff, client service partner and other operational costs.

Since the adoption of CGAS 31 on 1 January 2024, expenditure on staff, client service partner and overhead costs incurred as part of the development of the FMSS system are now capitalised. As at 31 December 2025, expenditure on such costs totalling €2.217 million has been capitalised in accordance with CGAS 31.

6.3 Compensation and legal costs

Payments/costs paid by the Office in the year

	Claims		2025 Total	2024 Total
	Employees	Members of the public		
	Personal injuries [a]	Loss or damage		
Number of cases	—	1	1	—
	€000	€000	€000	€000
Office's own legal costs	—	—	—	—
Payments by/on behalf of the Office				
Compensation	—	—	—	—
Legal costs	—	38	38	—
Other costs	—	—	—	—
2025 Total	**—**	**38**	**38**	**—**
2024 Total	—	—	—	

Note [a] At 31 December 2025, there is one outstanding personal injury claim.

Appropriation Account 2025

Vote 19

Office of the Ombudsman

Introduction

As Accounting Officer for Vote 19, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Office of the Protected Disclosures Commissioner, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.384 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Restructuring of the Vote

From 2025, all of the Vote expenditure is combined into a single programme. The 2024 outturn figures have been amalgamated and presented on the same basis for comparative purposes.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Office and IT equipment	5 years	20%
Software licences	Licence term (3 years)	33%
Acquired/developed software	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office of the Ombudsman.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office (NSSO) for the provision of HR, finance and payroll shared service.

I rely on a letter of assurance from the Accounting Officer of the NSSO that the appropriate controls are exercised in the provision of shared services, including financial shared services, to this Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit and Risk Committee

The Office has an internal audit function which is externally outsourced, with appropriately trained personnel. The internal audit unit operates under a charter which was approved in June 2025. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. I have put procedures in place to ensure that the reports of the internal audit function are followed up. The Office has an Audit and Risk Committee which operates under a charter. The Audit and Risk Committee review the audit plans, and the progress on implementation of recommendations. It provides guidance to the Internal Audit function and me with independent advice in this regard.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €2.35 million in 2025.

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

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls assigned to specific staff.

The register is reviewed and updated by the Management Team on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. The risk register is also reviewed by the Audit and Risk Committee which provides me with independent advice in relation to risks.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Team, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Cyber-attack

In December 2025, the Office was the subject of a cyber-attack which resulted in our Customer Relationship Management (CRM) systems and our Document Management System (DMS) being unavailable. Following an investigation, it was established that the Office had been the subject of a ransomware attack.

The Office sought the assistance of the National Cyber Security Centre (NCSC) and the Office of the Government Chief Information Officer (OGCIO) in the matter. The NCSC immediately stood up an emergency incident response team to forensically investigate the incident. The services of KPMG were engaged to ensure that the Office's systems were secure and that the threat actor was completely locked out.

A number of protective measures have been undertaken as part of the incident response and the below provides an outline of the actions taken or underway.

- The Ombudsman's closed network, which hosted its CRM and DMS systems, was fully isolated from external access.
- There was a review of all firewall configurations and rules and a lockdown of all firewalls.
- A new 'green' network was created within the Office's premises to allow for Office-specific workstations and servers to be configured for use.
- SentinelOne Endpoint Detection and Response solution was deployed on all Office workstations and servers within the Office's network.
- In-depth threat hunting was carried out on all systems within the network.
- OGCIO enabled additional security monitoring on the network.
- All passwords for personnel and system accounts in use across all ICT systems to which the Office had access were changed.
- The NCSC enabled monitoring solutions to monitor the internet, deep and dark web.
- The incident was reported to the Data Protection Commission and An Garda Síochána.
- The Office promptly obtained a High Court Order to protect the data held on the affected systems.

The Office activated its business continuity processes to enable business operations to continue. An interim operational readiness programme was delivered to restore archive data and facilitate a rebuild of case files.

The Office has undertaken a future focussed programme of work to rebuild the CRM and DMS in a secure cloud environment.

Direct costs totalling €306,082 were incurred in 2025 in relation to responding to the cyber-attack. A further €253,424 in related direct costs was paid in 2026.

Internal financial control issues

No weakness in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Elaine Cassidy
Accounting Officer
Office of the Ombudsman

14 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 19 Office of the Ombudsman
Opinion on the appropriation account

I have audited the appropriation account for Vote 19 Office of the Ombudsman for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 19 Office of the Ombudsman for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Ombudsman and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Cyber-attack

The statement on internal financial control discloses that costs of just under €560,000 were incurred following a cyber-attack in December 2025 that significantly impacted two of the core IT systems relied on by the Office of the Ombudsman.

Seamus McCarthy
Comptroller and Auditor General

18 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 19 Office of the Ombudsman

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Ombudsman function/Office of the Commission for Public Service Appointments/Office of the Protected Disclosures Commissioner/Standards in Public Office Commission/Office of the Information Commissioner/Office of the Commissioner for Environmental Information	17,481	15,147	13,817
Gross expenditure		**17,481**	**15,147**	**13,817**
Deduct				
B	**Appropriations-in-aid**	**490**	**540**	**525**
Net expenditure		**16,991**	**14,607**	**13,292**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**2,383,925**	**1,203,885**

Elaine Cassidy
Accounting Officer
Office of the Ombudsman

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		12,509	11,342
Non pay		2,638	2,475
Gross expenditure		**15,147**	**13,817**
Deduct			
Appropriations-in-aid		**540**	**525**
Net expenditure		**14,607**	**13,292**
Changes in capital assets			
Intangible assets (note 2.2)			
Purchases	(230)		
Amortisation	161		
		(69)	(117)
Changes in net current assets			
Increase in prepayments	(26)		
Increase in accrued income	(17)		
Increase in accrued expenses	263		
		220	274
Direct voted expenditure		**14,758**	**13,449**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		5,201	5,679
Net programme cost		**19,959**	**19,128**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 19 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	41
Vote 12	Superannuation and Retired Allowances	2,555	2,321
Vote 13	Office of Public Works	2,196	2,376
Vote 18	National Shared Services Office	216	767
Vote 43	Office of the Government Chief Information Officer	193	174
		5,201	**5,679**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Capital assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	655	586
		655	**586**
Current assets			
Bank and cash		382	194
Other prepayments	2.3	554	528
Accrued income		20	3
Other debit balances		283	253
		1,239	**978**
Less			
Current liabilities			
Accrued expenses	2.4	804	541
Other credit balances	2.5	525	419
Net Exchequer funding	2.6	140	28
		1,469	**988**
Net current liabilities		**(230)**	**(10)**
Net assets		**425**	**576**
Represented by:			
State funding account	2.7	**425**	**576**

2.1 Property, plant and equipment

	Office and IT equipment	Total
	€000	€000
Cost or valuation		
At 1 January 2025	528	528
Additions	—	—
At 31 December 2025	528	528
Accumulated depreciation		
At 1 January 2025	528	528
Depreciation for the year	—	—
At 31 December 2025	528	528
Net assets		
At 31 December 2025	**—**	**—**
At 31 December 2024	—	—

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	2,432	2,432
Additions	230	230
Disposals	(886)	(886)
At 31 December 2025	1,776	1,776
Accumulated amortisation		
At 1 January 2025	1,846	1,846
Amortisation for the year	161	161
Amortisation on disposals	(886)	(886)
At 31 December 2025	1,121	1,121
Net assets		
At 31 December 2025	**655**	**655**
At 31 December 2024	586	586

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
Software licenses	353	301
Other prepayments	201	227
	554	**528**

2.4 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals	620	464
Administration expenses	184	77
	804	**541**

2.5 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	194	175
Pay related social insurance	126	106
Value added tax	16	15
Professional services withholding tax	84	33
Pension contributions	43	37
	463	366
Suspense		
Payroll deductions held in suspense	43	37
Other credit suspense items	19	16
	62	53
	525	**419**

2.6 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	2,384	1,204
Exchequer grant undrawn	(2,244)	(1,176)
Net Exchequer funding	**140**	**28**
Represented by:		
Debtors		
Bank and cash	382	194
Debit balances: suspense	283	253
	665	447
Creditors		
Due to the State	(463)	(366)
Credit balances: suspense	(62)	(53)
	(525)	(419)
	140	**28**

2.7 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			576	764
Disbursements from the Vote				
Estimate provision	Account	16,991		
Surplus to be surrendered	Account	(2,384)		
Net vote			14,607	13,292
Expenditure borne elsewhere	1.1		5,201	5,679
Non-cash items				
Intangible asset under development adjustment [a]			—	(31)
Net programme cost	1		(19,959)	(19,128)
Balance at 31 December			**425**	**576**

Note [a] This adjustment relates to the discontinuation of a project following a review as the original technical proposal has been superseded by significant changes in technology. The project was discontinued in January 2024.

2.8 Commitments

	2025	2024
a) Global commitments	**€000**	**€000**
at 31 December		
Procurement of goods and services	**220**	**—**

2.9 Contingent liabilities

The Office is awaiting the finalisation of six statutory appeal/judicial review cases where legal costs have been ordered against the Office. It is not possible to estimate, in advance, the potential liability of any settlements in respect of the legal cost claims at the date of the financial statements.

In addition, the Office is involved in a number of pending legal proceedings which may generate legal costs liabilities depending on the outcome of the litigation. Any actual amount or timing of potential legal costs liabilities is uncertain.

2.10 Impact of accounting policy changes

Nine central government accounting standards (CGAS) were implemented with effect from 1 January 2024 and six central government accounting standards (CGAS) were implemented with effect from 1 January 2025.The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	**€000**
Payroll accrual [a]	—	(349)
Holiday accrual [a]	—	(115)
Additional superannuation contributions receivable [b]	15	—
	15	**(464)**

Notes [a] CGAS 39A Employee Benefits Part A

[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

All the allocation for Vote 19 Office of the Ombudsman is classified as administration expenditure applied toward a single programme: Ombudsman function/Office of the Commission for Public Service Appointments/Office of the Protected Disclosures Commissioner/Standards in Public Office Commission/Office of the Information Commissioner/Office of the Commissioner for Environmental Information.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	14,496	12,509	11,342
ii	Travel and subsistence	50	25	24
iii	Training and development	175	156	114
iv	Operational services, supplies and sundry equipment	350	321	296
v	Digital capital investment and IT expenses	1,500	1,375	1,024
vi	Premises expenses	200	147	100
vii	Policy reviews, consultancy services and research	10	—	—
viii	Legal fees	700	614	917
		17,481	**15,147**	**13,817**

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid	50	36	48
2	Fixed payment fines under section 21 of the Regulation of Lobbying Act 2015	75	80	79
3	Additional superannuation contributions	364	419	393
4	Miscellaneous	1	5	5
		490	**540**	**525**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	14,607
Additional superannuation contributions	434
Fines and fees	88
Staff related receipts	30
Miscellaneous	5
Total revenue	**15,164**
Represented by	
Total appropriations-in-aid (note 4.1)	540
Central Fund grant	14,607
Increase in accrued income	17
	15,164

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**169**	**153**

5.2 Pay

	2025 €000	2024 €000
Pay	11,392	10,360
Higher, special or additional duties allowances	26	30
Overtime	10	14
Employer's PRSI	1,081	938
	12,509	**11,342**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	5	1	11,128	10,398
Overtime	3	—	7,268	7,115
Extra remuneration in more than one category	2	1	12,455	12,164

5.4 Office employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	80	81
60,000	69,999	17	13
70,000	79,999	16	14
80,000	89,999	20	22
90,000	99,999	18	12
100,000	109,999	10	10
110,000	119,999	2	1
120,000	129,999	2	1
130,000	139,999	1	—
180,000	189,999	1	1
190,000	219,000	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**186**	**184**

The Accounting Officer's salary is at Assistant Secretary grade.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post 1995 superannuation scheme for established civil servants, and her entitlement to pension benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €3,306. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	10	10,889	19,203
Recovery plans in place	1	2,571	5,433

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Office in the year

In respect of statutory legal challenges, appeals, judicial reviews, prosecutions and other legal proceedings not relating to claims by employees or members of the public.

	2025	2024
Number of cases	26	28
	€000	**€000**
Office's own legal costs	400	463
Payments by/on behalf of the Office		
Compensation	—	27
Legal costs	208	427
Other costs	—	—
Total	**608**	**917**

Cumulative costs of cases completed in 2025

In respect of statutory legal challenges, appeals, judicial reviews, prosecutions and other legal proceedings not relating to claims by employees or members of the public.

Number of cases	11
	€000
Office's own legal costs	231
Payments by/on behalf of the Office	
Compensation	—
Legal costs	209
Other costs	—
Total	**440**

Appropriation Account 2025

Vote 20

Garda Síochána

Introduction

As Accounting Officer for Vote 20, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of An Garda Síochána, including pensions, etc., for the payment of certain witnesses' expenses, and for payment of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €9.541 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Governance arrangements

An Garda Síochána has adhered to the general principles of the *Code of Practice for the Governance of State Bodies*, and in accordance with provision 2.6 of the code, the Accounting Officer will submit a comprehensive report to the Minister for Justice, Home Affairs and Migration annually. The annual report of An Garda Síochána for 2025 will be submitted to the Minister during 2026.

Bord an Gharda Síochána

Bord an Gharda Síochána (the Garda Board) was established on the 2 April 2025 following the commencement of the Policing, Security and Community Safety Act 2024 by the Minister for Justice, Home Affairs and Migration. The Board will enhance internal governance at An Garda Síochána and is accountable to the Minister for the performance of its functions. The Board does not have any role in relation to operational policing matters.

The Board established an Audit and Risk Committee on 14 May 2025 in accordance with section 74(1) of the Policing, Security and Community Safety Act 2024. The committee comprises three Board members and four independent members including a Chairperson in accordance with the Act. The Audit and Risk Committee meets quarterly and reports to the Board after each meeting and formally in writing annually.

Policing and Community Safety Authority

Part 4 of the Policing, Security and Community Safety Act 2024 provides for the establishment of the Policing and Community Safety Authority (PCSA), along with the dissolution of the Policing Authority and the Garda Síochána Inspectorate. The oversight and inspection functions of these two bodies merged into the new PCSA. This strengthens and consolidates independent external oversight of An Garda Síochána.

The Authority is responsible for overseeing and assessing in an independent and transparent manner the performance by An Garda Síochána of its function relating to policing services to support the effective provision and continuous improvement of such services to benefit public safety. It is also required to keep the Minister informed of developments in respect of matters relating to policing services and to make recommendations to assist the Minister in coordinating and developing policy in that regard.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect up to and including 1 January 2025.

Central Government Accounting Standards

The CGAS are based on International Public Sector Accounting Standards. They will bring the current statements of financial position (balance sheets) of departments and An Garda Síochána in line with international accounting norms and enhance the reputation of central Government financial statements with both national and international stakeholders. An Garda Síochána is pro-actively adopting CGAS, on a phased basis, in line with the roadmap devised by Government Accounting. An Garda Síochána has not sought any derogation in 2025.

Land and buildings

The Minister owns eight Garda stations which are included in the appropriation account of the Office of Public Works (Vote 13).

All other property utilised by An Garda Síochána is owned by the Office of Public Works, and is accounted for in the appropriation account of that Office. New builds paid by the Vote are transferred to the Office of Public Works on completion.

The operating cost statement at note 1 does not include a computed notional rent amount in respect of properties occupied by An Garda Síochána but owned by the Minister or by the Office of Public Works. As a result, the full economic cost of the service provided to An Garda Síochána is not reflected in the operating cost statement.

Inventory

Inventory includes certain high-volume, low-value consumable items, given their nature and need for monitoring and security.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Aircraft	20 years	5%
Boats	10 years	10%
Vehicles	4 years	25%
Software licences	5 years	20%
Acquired/developed software	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by An Garda Síochána.

This responsibility is exercised in the context of the resources available to me and my other obligations as the Commissioner of An Garda Síochána. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between An Garda Síochána and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officers of the Department of Justice, Home Affairs and Migration and of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to An Garda Síochána.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- *Bord an Gharda Síochána* was established on the 2 April 2025 following the commencement of the Policing, Security and Community Safety Act 2024 by the Minister for Justice, Home Affairs and Migration.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability. This includes the following elements.

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

Internal audit and Audit and Risk Committee

An Garda Síochána has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which An Garda Síochána is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable time period. The internal audit function is reviewed periodically by the Audit and Risk Committee. I am satisfied that these procedures are in place to ensure that the reports of the internal audit function are followed up.

Procurement

An Garda Síochána ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

An Garda Síochána has provided details of 145 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Office of the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. Total expenditure on goods, professional and other contracted services, amounted to a total of €303 million in 2025.

Non-compliance with procurement rules

An Garda Síochána complied with the guidelines with the exception of 69 contracts (in excess of €25,000), totalling €13,046,069 (exclusive of VAT) in 2025 as set out below:

- Eighteen instances with a value of €1,957,063 were for various facility services procured without a competitive process. These services will be reviewed with the aim to tender in 2026 and put contracts in place where necessary.
- Four instances with a value of €388,675 were for catering/event services procured without a competitive process. These services will be reviewed with the aim to tender in 2026 and put contracts in place where necessary.
- Eighteen instances with a value of €3,503,271 were for ICT services/equipment procured without a competitive process. These items will be reviewed and tendered in 2026 for future supply.
- Fifteen instances with a value of €5,445,521 were for medical services procured without a competitive process. These services will be reviewed with the aim to tender in 2026 and put contracts in place where necessary.
- Fourteen instances with a value of €1,751,539 were for a variety of purchases procured without a competitive process. These items will be reviewed and tendered in 2026 for future supply.

The above have been included in the 40/2002 annual return referenced under procurement above.

Risk and control framework

An Garda Síochána has implemented an Enterprise Risk Management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing An Garda Síochána and these have been identified, evaluated and graded according to their significance. The risk register is reviewed and updated by the Risk and Policy Committee and the Audit and Risk Committee on a regular basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Executive, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Work on resolving control failures is ongoing. The following provides an update in relation to those matters.

Cyber security programme

An Garda Síochána continues to implement a robust security programme across the organisation which continues to improve the overall security posture of An Garda Síochána. This is aimed at reducing our overall risk and ensuring alignment with Public Sector Cyber Security Baseline Standards. This continues to involve the implementation of governance and risk frameworks and the introduction of advanced security technologies to ensure a cohesive and well-co-ordinated security programme.

The security programme has implemented a multi-layered approach to mitigate risks across all aspects of information and communications technology. There is a continued focus on raising cyber security awareness across all Garda personnel, culminating in the launching of an organisational wide Cyber Security Awareness Training programme. An Garda Síochána will continue to augment and improve its capability to identify and respond to real time cyber security threats ensuring we adapt in line with the changing technological environment.

Garda payroll and pension overpayments

The overpayment of An Garda Síochána members and staff salaries arises largely as a result of late notification of pay changes related to sickness absence (including the impact of accelerated payroll deadlines at the year-end). As at year-end 2025, recovery plans were agreed in respect of 80% of An Garda Síochána personnel.

The overpayment of An Garda Síochána pensions is mainly due to the payment of pensions in advance, rather than in arrears subject to the 1925 pensions statutory instrument (63/1925). Recovery plans have been agreed in respect of 5% of identified overpaid An Garda Síochána pensions.

Property and Evidence Management System (PEMS)

An Garda Síochána continues to implement an effective property and evidence management system called PEMS, supporting accurate accountability for assets such as cash, firearms and drugs until legal proceedings conclude. Ownership of these assets does not rest with An Garda Síochána and is therefore not included in the accounts. Management is committed to investing in the PEMS network, with the new Drogheda PEMS facility expected to be completed during 2026.

Banking

In 2023, An Garda Síochána Banking commenced a project to review all bank accounts within An Garda Síochána following the launch of Danske Bank accounts across all An Garda Síochána Divisions in line with An Garda Síochána Operation Model. At that date there were 94 bank accounts. At year-end 2025, this number had reduced to 46 with a further reduction expected in 2026.

Presidency of the Council of the European Union

Ireland will assume the Presidency of the Council of the European Union from July to December 2026. This will involve an extensive programme of meetings and events in Dublin and across the country, including a number of major summits. An Garda Síochána is charged with supporting the safe and secure delivery of the Presidency. Preparations escalated during 2025, particularly in the areas of training and procurement.

Review of effectiveness

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

Internal financial control issues

Travel and subsistence claims

An Garda Síochána, with the support of an external financial and tax advisory service, analysed and quantified the value of a historical tax liability relating to travel and subsistence claims, and made an unprompted voluntary qualifying disclosure to Revenue in December 2023. Matters arising are ongoing and expected to be concluded in 2026.

Inventory

In 2025, An Garda Síochána has taken steps to address identified weaknesses in relation to stock issues arising from resource constraints and system utilisation. The value of inventory is stated in the statement of financial position net of VAT in accordance with the Killarney Financial Shared Service Oracle system, which calculates the stock value and this is not determined by An Garda Síochána. Planned migration to the NSSO's Financial Management Shared Service now scheduled for the end of June 2027 will facilitate a full review of stock values with regard to VAT treatments.

Non-public duty receipts

Guidance documentation was prepared during 2025 for the creation of invoices and the management of debt in response to weaknesses previously identified with regard to non-public duty receipts. Additional resources have been allocated to the management of non-public duty receipts during 2025 and this is expected to continue in 2026.

Fixed charge penalty notices

In 2025, An Garda Síochána cancelled fixed charge penalty notices. The cancellation of these notices resulted in the loss of receipts estimated at €445,600. A new contract was entered into in 2025 which includes a provision that an amount may be withheld if the service provider fails to provide the services in accordance with the contract terms.

Strengthening internal governance

An internal control framework was designed and implemented by An Garda Síochána in 2021 as instructed by the Audit and Risk Committee. In 2025, a number of internal governance oversight committees have been established to further manage risk and drive continuous improvements.

No other weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

JR Kelly
Accounting Officer
An Garda Síochána

24 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 20 Garda Síochána
Opinion on the appropriation account

I have audited the appropriation account for Vote 20 Garda Síochána for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 20 Garda Síochána for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of An Garda Síochána and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in that statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with procurement rules occurred in respect of contracts that operated in 2025.

Cancellation of fixed charge penalty notices

The Accounting Officer has disclosed in the statement on internal financial control that fixed charge penalty notices with an estimated combined value of €446,000 were cancelled in 2025 arising from two events. The related penalty points were also cancelled. Chapter 13 in my *Report on the Accounts of the Public Services* for 2025 provides additional detail about the circumstances giving rise to the cancellation of the notices.

Seamus McCarthy
Comptroller and Auditor General

28 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 20 Garda Síochána

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Working with communities to protect and serve				
Original	2,480,453			
Deferred surrender	16,586			
Supplementary	60,000			
		2,557,039	2,538,992	2,411,240
Gross expenditure		**2,557,039**	**2,538,992**	**2,411,240**
Deduct				
B **Appropriations-in-aid**				
Original	113,500			
Supplementary	39,576			
		153,076	**161,880**	**136,104**
Net expenditure				
Original	2,366,953			
Deferred surrender	16,586			
Supplementary	20,424			
		2,403,963	**2,377,112**	**2,275,136**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. €17,310,000 of unspent allocations in respect of the capital elements of A.12 was carried forward to 2026.

	2025	2024
	€	€
Surplus	26,850,558	29,053,919
Deferred surrender	(17,310,000)	(16,586,000)
Surplus to be surrendered	**9,540,558**	**12,467,919**

JR Kelly
Accounting Officer
An Garda Síochána

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		679,647	640,418
Pay		1,556,749	1,498,470
Non pay		302,596	272,352
Gross expenditure		**2,538,992**	**2,411,240**
Deduct			
Appropriations-in-aid		**161,880**	**136,104**
Net expenditure		**2,377,112**	**2,275,136**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(61,350)		
Depreciation	22,196		
Loss on disposal	511		
Intangible assets (note 2.2)			
Purchases	(851)		
Amortisation	1,442		
		(38,052)	(18,344)
Changes in net current assets			
Decrease in inventories	1,541		
Decrease in prepayments	304		
Increase in accrued income	(1,040)		
Increase in accrued expenses	73,762		
		74,567	77,231
Direct voted expenditure		**2,413,627**	**2,334,023**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		21,952	21,597
Net programme cost		**2,435,579**	**2,355,620**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 20 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	21	21
Vote 13	Office of Public Works	22,092	21,470
Vote 18	National Shared Services Office	3,708	2,521
Vote 24	Justice, Home Affairs and Migration – Financial Shared Services Centre [a]	3,035	2,836
Cost of services provided to other Votes		(6,904)	(5,251)
		21,952	**21,597**

Note [a] The costs of superannuation payments made to civilian staff are included in Vote 24 Justice, Home Affairs and Migration but are not recorded in this account as net allied services expenditure.

Other services

An Garda Síochána cooperates with other services in a variety of ways outlined below. The costs involved are not reflected in the table.

- Garda transport was made available as escorts to Prison Service personnel conveying prisoners to court.
- Garda transport was made available as escorts to juveniles of Oberstown Children's Campus.
- Assistance was rendered to An Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment.
- Garda personnel availed of Air Corps aircraft during 2025 without payment. Air Corps support was also provided without charge in relation to the operation of the Garda fixed-wing aircraft and pilot costs of Garda helicopters.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	136,792	106,139
Intangible assets	2.2	2,366	2,957
		139,158	**109,096**
Current assets			
Bank and cash	2.3	57,590	53,470
Inventories	2.4	25,618	27,159
Prepayments	2.5	32,162	32,467
Accrued income	2.6	7,131	6,091
Other debit balances	2.7	42,643	38,537
		165,144	**157,724**
Less			
Current liabilities			
Accrued expenses	2.8	171,423	105,652
Other credit balances	2.9	80,343	68,009
Net Exchequer funding	2.10	19,890	23,998
		271,656	**197,659**
Net current liabilities		**(106,512)**	**(39,935)**
Net assets		**32,646**	**69,161**
Represented by:			
State funding account	2.11	**32,646**	**69,161**

2.1 Property, plant and equipment

	Aircraft and boats	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation [a]						
At 1 January 2025	17,453	128,789	98,703	4,036	44,532	293,513
Additions	—	13,392	6,020	10	33,938	53,360
Disposals	—	(8,625)	(3,952)	—	—	(12,577)
At 31 December 2025	17,453	133,556	100,771	4,046	78,470	334,296
Accumulated depreciation						
At 1 January 2025	13,900	87,749	82,784	2,941	—	187,374
Depreciation for the year	547	15,527	5,902	220	—	22,196
Depreciation on disposals	—	(8,564)	(3,502)	—	—	(12,066)
At 31 December 2025	14,447	94,712	85,184	3,161	—	197,504
Net assets						
At 31 December 2025	**3,006**	**38,844**	**15,587**	**885**	**78,470**	**136,792**
At 31 December 2024	3,553	41,040	15,919	1,095	44,532	106,139

Note [a] The value of additions in 2025 does not include capital expenditure totalling €5.258 million incurred on Terminal 7, Rosslare Europort. The value of the related assets is recorded as property, plant and equipment additions in the statement of financial position of Vote 13 Office of Public Works.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	91,318	91,318
Additions	851	851
At 31 December 2025	92,169	92,169
Accumulated amortisation		
At 1 January 2025	88,361	88,361
Amortisation for the year	1,442	1,442
At 31 December 2025	89,803	89,803
Net assets		
At 31 December 2025	**2,366**	**2,366**
At 31 December 2024	2,957	2,957

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	51,533	47,354
Commercial bank account balance [a]	6,057	6,116
	57,590	**53,470**

Note [a] An Garda Síochána maintains 46 divisional/unit imprest commercial bank accounts (2024: 60 accounts) which will be reduced further in line with proactive risk mitigation measures ongoing within An Garda Síochána.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Stationery	260	275
Telecommunications stock	599	926
Clothing	19,217	20,843
Technical Bureau supplies	141	95
United Nations service stock	42	127
Armoury	3,771	3,845
Miscellaneous	1,588	1,048
	25,618	**27,159**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
National digital radio payments	9,390	9,544
ICT payments	19,663	18,817
Telecoms	2,426	3,877
Other	683	229
	32,162	**32,467**

2.6 Accrued income

at 31 December	2025	2024
	€000	€000
Due for services	2,783	3,603
Fixed charge notices	2,743	2,488
Contribution to the Garda Síochána pensions scheme	833	
Additional superannuation contributions	772	—
	7,131	**6,091**

2.7 Other debit balances

at 31 December	2025	2024
	€000	€000
Imprests	1,075	1,025
Payroll suspense account (Paypath)	35,051	33,408
Cycle to Work scheme	778	709
Other debit suspense items	5,739	177
OPW – Terminal 7, Rosslare	—	3,218
	42,643	**38,537**

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
ICT	3,179	8,445
Purchase of vehicles	—	2,794
Travel and subsistence	1,746	1,910
Fuel and maintenance	1,699	1,486
Station services	2,988	2,322
Storage and training	1,656	1,672
Communication and other equipment	4,665	4,399
ICT equipment	333	267
Clothing	77	127
College	1,078	1,650
Other	3,554	3,225
Payroll related accrual (note 2.15)	77,138	77,355
Holiday pay accrual (note 2.15)	69,126	—
Pension accrual (note 2.15)	4,184	—
	171,423	**105,652**

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	32,002	32,073
Pay related social insurance	16,120	15,023
Professional services withholding tax	1,097	1,667
Value added tax	1,106	1,247
Relevant contracts tax	5	—
Road Traffic Act fines	3,910	1,635
Tax on pension contributions refunds	1	1
An Garda Síochána Superannuation Scheme	1,321	1,139
Garda division account balances	6,057	5,135
OPW	6,843	4,343
	68,462	62,263
Suspense		
Payroll deductions held in suspense	4,082	3,950
Garda reward fund (note 5.8)	121	142
Other credit suspense items [a]	7,678	1,654
	11,881	5,746
	80,343	**68,009**

Note [a] The Finance Directorate within An Garda Síochána is the Managing Authority for Ireland's National Programme for the Internal Security Fund 2021-2027 of which €4.876 million is held in other credit suspense items. ISF funding from the EU commission is released in the accounts through appropriations-in-aid once it is deemed to be certain. Pending this, such funding is held in an EU funding suspense account.

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	9,541	12,468
Deferred surrender	17,310	16,586
Exchequer grant undrawn	(6,961)	(5,056)
Net Exchequer funding	**19,890**	**23,998**
Represented by:		
Debtors		
Bank and cash	57,590	53,470
Debit balances: suspense	42,643	38,537
	100,233	92,007
Creditors		
Due to the State	(68,462)	(62,263)
Credit balances: suspense	(11,881)	(5,746)
	(80,343)	(68,009)
	19,890	**23,998**

2.11 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			69,161	133,465
Disbursements from the Vote				
Estimate provision	Account	2,403,963		
Deferred surrender	Account	(17,310)		
Surplus to be surrendered	Account	(9,541)		
Net vote			2,377,112	2,275,136
Expenditure borne elsewhere	1.1		21,952	21,597
Non-cash items				
Asset transferred to the OPW	2.1		—	(5,417)
Net programme cost	1		(2,435,579)	(2,355,620)
Balance at 31 December			**32,646**	**69,161**

2.12 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services [a]	147,252	38,008
Capital projects and programmes	181,655	77,296
Total of legally enforceable commitments	**328,907**	**115,304**

Note [a] The commitments in relation to the procurement of goods and services at the end of 2025 amounted to €147.252 million. The Go Safe contract commitment was €126.830 million, which consists of contracts in place until October 2031. Other commitments include telecommunications €1.960 million, ICT €15.121 million, and the balance of €3.341 million across other subheads.

b) Major capital projects where the project value exceeds €20 million

Programme/ project	Expenditure			Expected lifetime project cost	
	To 31 Dec 2024	In 2025	Committed	2025	2024
	€000	€000	€000	€000	€000
Terminal 7, Rosslare Europort [a]	20,204	5,258	445	25,907	27,777
Portlaoise Divisional Headquarters [b]	4,313	12,862	44,414	61,589	61,589
Clonmel Garda Station [c]	—	840	54,656	55,496	—
Bailieborough [d] Garda Station	9,542	4,557	8,201	22,300	—
Macroom Garda Station	—	—	65,939	65,939	—
Aircraft [e]	14,700	6,300	—	21,000	21,000
Helicopters [f]	20,285	1,365	8,000	29,650	29,650
	69,044	**31,182**	**181,655**	**281,881**	**140,016**

Notes [a] An Garda Síochána is co-funding, through Vote 20, the construction of a new border facility (Terminal 7) at Rosslare Harbour. The Office of Public Works is delivering the project on an agency basis. An Garda Síochána's agreed share of the total project cost is 11.77%. The commitments figure represents the costs to be borne by Vote 20 until completion of the project. The building was completed on the 18 September 2025, with a final amount to be paid in 2026 related to retention. The entire asset will be included in the statement of financial position for Vote 13 Office of Public Works. The accumulated expenditure to 31 December 2024 has been restated to reflect adjustments relating to 2024 period reducing the disclosed expenditure from €5.885 million to €2.667 million for 2024.

[b] Refurbishment works are being carried out at Portlaoise Garda Station. Works are expected to be completed in 2027.

[c] Refurbishment works are being carried out at Clonmel Garda Station. Construction began in December 2025. Works are expected to be completed in 2028.

[d] The construction of a new Garda Station at Bailieborough is progressing.

[e] An Garda Síochána is updating its aircraft fleet with the purchase of a new fixed wing aircraft. It was delivered in late 2025 but did not become operational until 2026. The expected spend noted above excludes any taxes on importation of the aircraft fleet.

[f] An Garda Síochána is purchasing two helicopters with an expected delivery in 2026. The expected spend noted above excludes any taxes on importation.

Significant variations

An explanation is provided below in relation to any major capital project where the expected total lifetime project cost changed by more than €1 million compared to 2024.

Terminal 7, Rosslare

Reduction in expected total spend: €1.7 million

Expenditure relating to Terminal 7, Rosslare did not reach the levels originally provided for in the prior year.

2.13 Matured liabilities

An Garda Síochána had matured liabilities of €100,000 at the year-end 2025.

2.14 Contingent liabilities

An Garda Síochána is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. In addition, an unprompted qualifying voluntary disclosure was made to the Revenue Commissioners in December 2023. Matters arising are ongoing and expected to be concluded in 2026.

2.15 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Payroll accrual [a]	—	(77,355)
Holiday accrual [a]	(69,126)	—
Pension accrual [a]	(4,184)	—
Contribution to the Garda Síochána pensions scheme receivable [b]	833	—
Additional superannuation contributions receivable [b]	772	—
	(71,705)	**(77,355)**

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	1,518,853			
	Supplementary	45,596			
			1,564,449	1,556,749	1,498,470
ii	Travel and subsistence				
	Original	21,393			
	Supplementary	3,709			
			25,102	23,870	23,699
iii	Training and development				
	Original	1			
	Supplementary	—			
			1	—	—
iv	Operational services, supplies and sundry equipment				
	Original	39,337			
	Supplementary	13,995			
			53,332	55,233	50,256
v	Digital capital investment and IT expenses				
	Original	157,664			
	Supplementary	10,000			
			167,664	177,620	158,701
vi	Premises expenses				
	Original	33,835			
	Supplementary	6,139			
			39,974	39,739	37,226
vii	Policy reviews, consultancy services and research				
	Original	2,706			
	Supplementary	3,031			
			5,737	5,792	2,312
viii	Garda Reserve				
	Original	1,395			
	Supplementary	(1,028)			
			367	342	158
			1,856,626	**1,859,345**	**1,770,822**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

iv Operational services, supplies and sundry equipment

Estimate provision €39.337 million; outturn €55.233 million

The increase of €15.896 million is driven by road traffic accident expenses and the utilisation of new technologies to detect motoring offences. Expenses of persons detained were also higher mainly due to translation and medical costs but also incidental costs such as meals and clothing for those in detention.

vii Policy reviews, consultancy services and research

Estimate provision €2.706 million; outturn €5.792 million

Expenditure was €5.8 million when taking into consideration the supplementary funding of €3.086 million. The supplementary budget was granted to fund transformation projects across the organisation including operation model transformation, finance reform, HR reform, policing and community safety, and chief medical officer initiatives.

viii Garda Reserve

Estimate provision €1.395 million; outturn €342,000

The shortfall in expenditure of €1.053 million on Garda Reserve was due to recruitment targets not being achieved and not all members of the Garda Reserve worked sufficient hours to be eligible for the maximum allowance payment.

Programme A Working with communities to protect and serve

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	1,518,853			
	Supplementary	45,596			
			1,564,449	1,556,749	1,498,470
A.2	Administration – non pay				
	Original	256,331			
	Supplementary	35,846			
			292,177	302,596	272,352
A.3	Clothing and accessories				
	Original	22,000			
	Supplementary	(12,000)			
			10,000	9,153	10,280
A.4	*St Paul's Garda Medical Aid Society* [a]		—	—	—
A.5	Transport				
	Original	32,278			
	Supplementary	10,730			
			43,008	42,080	44,146
A.6	Communications and other equipment				
	Original	45,504			
	Supplementary	(5,720)			
			39,784	39,631	38,632
A.7	Aircraft				
	Original	1,601			
	Deferred surrender	7,665			
	Supplementary	7,748			
			17,014	9,647	15,503
A.8	Superannuation, etc.				
	Original	473,050			
	Supplementary	(16,474)			
			456,576	453,814	436,753
A.9	Witnesses' expenses				
	Original	2,155			
	Supplementary	1,567			
			3,722	3,413	2,858
A.10	Compensation				
	Original	17,520			
	Supplementary	12,483			
			30,003	31,375	21,633

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.11	Witness security programme				
	Original	948			
	Supplementary	327			
			1,275	1,200	450
A.12	Capital building programme				
	Original	62,398			
	Deferred surrender	8,921			
	Supplementary	(21,327)			
			49,992	39,771	26,470
A.13	Garda College				
	Original	47,815			
	Supplementary	1,224			
			49,039	49,563	43,693
			2,557,039	**2,538,992**	**2,411,240**

Note [a] Subhead A.4 was withdrawn from use in 2024. The contribution to the St Paul's Garda Medical Aid Society is now included in administration non-pay subhead iv Operational services, supplies and sundry equipment.

Significant variations

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

A.3 Clothing and accessories

Estimate provision €22 million; outturn €9.153 million

The underspend of €12.847 million was mainly due to the timing of the purchase of new body armour.

A.5 Transport

Estimate provision €32.278 million; outturn €42.080 million

The increase of €9.802 million was mainly due to the accelerated purchase of vehicles required for the upcoming EU Presidency.

A.6 Communications and other equipment

Estimate provision €45.504 million; outturn €39.631 million

The underspend of €5.873 million was mainly due to deferral of specialist equipment spend, to fund other operational priorities.

A.9 Witnesses' expenses

Estimate provision €2.155 million; outturn €3.413 million

The increase in expenditure of €1.258 million was due to the nature of this demand led operational subhead, including accommodation costs, which makes it difficult to predict the level and timing of expenditure.

A.10 Compensation

Estimate provision €17.52 million; outturn €31.375 million

The increase in expenditure of €13.855 million was due in part to the introduction of the Garda Síochána (Compensation) Act 2022, as reflected in the supplementary estimates. Both the old and the new schemes are running concurrently as outlined in note 6.5.

A.11 Witness security programme

Estimate provision €948,000; outturn €1.2 million

The increase in expenditure of €252,000 was due to the nature of this subhead, which makes it difficult to predict the level and timing of expenditure.

A.12 Capital building programme

Estimate provision €71.319 million; outturn €39.771 million

An Garda Síochána works very closely with the OPW and the Department of Justice, Home Affairs and Migration to ensure capital projects are progressed in line with budget allocation. However, there can be unforeseen delays, for example planning permission, underground cabling or archaeological digs, that may result in spend occurring in different years.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	Contribution to the Garda Síochána spouses' and children's pension schemes				
	Original	11,500			
	Supplementary	1,296			
			12,796	12,854	12,729
2	Contribution to the Garda Síochána pensions scheme				
	Original	22,000			
	Supplementary	4,442			
			26,442	26,578	25,959
3	Garda College receipts				
	Original	650			
	Supplementary	105			
			755	749	857
4	Firearm fees				
	Original	3,550			
	Supplementary	6,533			
			10,083	9,727	3,247
5	Safety cameras – certain receipts from fixed charges				
	Original	16,300			
	Supplementary	7,163			
			23,463	23,425	17,998
6	Additional superannuation contributions				
	Original	43,500			
	Supplementary	12,456			
			55,956	56,374	54,025
7	DSP Illness benefit receipts				
	Original	5,000			
	Supplementary	2,248			
			7,248	7,457	—
8	Miscellaneous receipts (note 4.2)				
	Original	11,000			
	Supplementary	5,333			
			16,333	24,716	21,289
			153,076	**161,880**	**136,104**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Contribution to the Garda Síochána spouses' and children's pension schemes

Estimate provision €11.5 million; realised €12.854 million

The increase of €1.354 million is linked to the overall increase in 2025 payroll costs which resulted in higher contributions.

2 Contributions to the Garda Síochána pensions scheme

Estimate provision €22 million; realised €26.578 million

The increase of €4.578 million was due in the main to the overall increase in 2025 payroll costs which resulted in higher contributions.

4 Firearm fees

Estimate provision €3.550 million; realised €9.727 million

The increase of €6.177 million was due in the main to the timing of the receipts the date of which are subject to applicants' submissions.

5 Safety cameras – certain receipts from fixed charges

Estimate provision €16.3 million; realised €23.425 million

The increase of €7.125 million was due to an increase in the contracted hours of the service providers.

6 Additional superannuation contributions

Estimate provision €43.5 million; realised €56.374 million

The increase of €12.874 million was due to the increase in payroll expenditure above budgeted levels.

7 DSP illness benefit receipts

Estimate provision €5 million; realised €7.457 million

This is driven by greater receipts than anticipated.

8 Miscellaneous receipts

Estimate provision €11 million; realised €24.716 million

The increase of €13.716 million was due to the nature of some receipts accounted for within this subhead, the unpredictability of the timing and value of the receipts.

4.2 Miscellaneous receipts

	2025 €000	2024 €000
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	7,271	5,220
Payments for non-public duty services rendered by Gardaí	7,191	5,767
Road Traffic Act – fees charged for motoring offences	4,541	4,349
Carrier liability	1,941	1,420
Unclassified items	1,449	2,140
Garda masts	768	1,062
Fees for accident and malicious damage reports	507	477
EU receipts	311	2
Taxi licence fees	303	421
Percentage charge to insurance companies for collection of insurance premiums	130	123
Fingerprint fees for employment and visa purposes	112	105
Recoupment of salaries	62	103
Repayments of overpayments of salary	51	—
Contribution for living quarters	47	49
Age cards	24	36
Recovery in respect of damage to official vehicles and other Garda property	8	9
Repayments of car advances	—	6
	24,716	**21,289**

4.3 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central fund grant	2,377,112
Additional superannuation contributions	57,146
Contribution to the Garda Síochána pensions scheme	27,411
Contribution to the Garda Síochána spouses' and children's pension schemes	12,854
DSP illness benefit receipts	7,457
EU receipts	311
Exchange transaction revenue	
Firearm fees	9,727
Non-public duty receipts	6,371
Application fees	945
Garda College receipts	749
Other revenue	
Miscellaneous	39,949
Total revenue	**2,540,032**
Represented by	
Total appropriations-in-aid (note 4.1)	161,880
Central Fund grant	2,377,112
Increase in accrued income	1,040
	2,540,032

4.4 Fixed charge notice receipts

Total receipts from fixed charge notices in 2025 were €33.715 million (2024: €29.855 million). Of this, €23.425 million (2024: €17.998 million) was retained as appropriations-in-aid to fund the Go Safe contract. The balance of €10.290 million was payable to the Exchequer, as indicated in the following note.

4.5 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	1,635	9,500
Collected	10,290	11,855
Transferred to the Exchequer	(8,015)	(19,720)
Balance at 31 December	**3,910**	**1,635**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Garda members	14,391	14,158
Student Gardaí	597	453
Garda staff [a]	3,505	3,501
	18,493	**18,112**

Note [a] The 2024 Garda staff figure was restated for 2025 accounts to full time equivalents.

5.2 Pay [a]

	2025 €000	2024 €000
Pay	1,027,362	970,887
Higher, special or additional duties allowances	485	604
Other allowances	231,550	225,604
Overtime	193,265	200,849
Employer's PRSI	142,731	134,827
	1,595,393	**1,532,771**

Note [a] Includes pay for staff employed in the Garda College, charged to subhead A.13.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	119	14	22,907	56,258
Overtime and extra attendance	15,331	7,629	65,008	79,444
Shift and roster allowance	14,764	11,685	77,356	45,116
Miscellaneous	15,457	664	55,320	32,700
Foreign service allowances	6	6	76,434	79,025
Extra remuneration in more than one category	14,581	13,420	100,692	105,806

5.4 Payroll overpayments

at 31 December	Number of recipients	2025 €000	2024 €000
Overpayments	2,100	2,843	2,535
Recovery plans in place	1,683	2,258	1,588
Pension overpayments	563	1,869	1,487
Recovery plans in place	33	330	508

Note [a] The figures are cumulative and include overpayments still outstanding from previous years

5.5 An Garda Síochána employee pay bands

The number of employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	4,582	4,345
60,000	69,999	1,190	1,130
70,000	79,999	1,919	2,246
80,000	89,999	3,325	3,549
90,000	99,999	2,861	2,650
100,000	109,999	1,931	1,770
110,000	119,999	1,239	1,128
120,000	129,999	618	475
130,000	139,999	229	213
140,000	149,999	121	89
150,000	159,999	34	27
160,000	169,999	5	18
170,000	179,999	11	6
180,000	189,999	4	4
190,000	199,999	—	1
200,000	209,999	2	—
210,000	219,999	1	—
220,000	229,999	1	—
230,000	239,999	1	—
240,000	269,999	—	—
270,000	279,999	—	1
280,000	319,999	—	—
320,000	329,999	—	1
330,000	379,999	—	—
380,000	389,999	—	1

5.6 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€000	€000
JA Harris (to 31 August 2025)		
Basic pay	219	303
Benefit in kind	15	22
Allowances	1	1
JR Kelly (from 1 September 2025)		
Basic pay	90	—
	325	**326**

The BIK amount relates to the provision of accommodation to Commissioner Harris. It was not a paid allowance and did not increase the overall gross pay. The calculated value for the purpose of deducting tax, specified above, is in accordance with Revenue requirements.

Commissioner Harris did not receive any pension benefits as part of his remuneration package.

The Accounting Officer is a member of the superannuation scheme and his entitlements in that regard do not extend beyond the standard terms of that pension scheme. The value of retirement benefits earned in the period is not included above.

5.7 Other remuneration arrangements

In 2025, seven retired civil servants in receipt of a civil service pension were reengaged on a fee basis at a total cost of €49,366, of which €16,084 was paid in January 2026. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.8 An Garda Síochána Reward Fund

The purpose of the Fund is to pay awards for Garda bravery and an annual contribution for Garda chaplaincy services from moneys received in relation to Garda disciplinary fines.

With the introduction of the PSCA Act on 2 April 2025, discipline deductions from Garda members' pay are no longer posted to the Reward Fund. From 2 April 2025, these deductions are now posted to a new Garda Member Disciplinary Deductions Fund.

The following statement shows the total receipts proper to An Garda Síochána Reward Fund for the period 1 January – 1 April 2025, the amount of payments in the period and the balance of the Fund at year-end.

	2025 €000	2024 €000
An Garda Síochána Reward Fund		
Balance brought forward on 1 January	142	130
Receipts 1 January – 1 April 2025	24	72
Payments	(45)	(60)
Balance on 31 December	**121**	**142**

The following statement shows the total receipts proper to the Garda Member Disciplinary Deductions Fund for the period 2 April 2025 – 31 December 2025, and the balance of the Fund at year-end.

	2025 €000	2024 €000
Garda member disciplinary deductions		
Receipts 2 April – 31 December 2025	69	—
Balance on 31 December	**69**	**—**

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2025	2025	2024
		€000	€000	€000
Disclosures Tribunal [a]	2017	5,059	—	—

Note [a] The Disclosures Tribunal was established to investigate protected disclosures made under the Protected Disclosures Act 2014 and certain other matters. Costs are those incurred for legal representation for serving and retired Garda members. The Tribunal's own costs are incurred on behalf of Vote 24 Justice, Home Affairs and Migration.

6.2 Statement of losses (Garda vehicles, etc.)

A total of 556 accidents involving Garda vehicles were reported in 2025 (2024: 457). Damage to official vehicles and other costs amounted to €1,263,916. Compensation totalling €336,726 was recovered.

6.3 Fraud and suspected fraud

	Number of cases	2025	2024
		€000	€000
Suspected fraud	7	—	—

An Garda Síochána became aware of seven instances of suspected fraud during 2025 which are currently under Garda investigation (2024: Nil).

In these cases, the potential estimated losses to the Exchequer have not been monetised and may not be until the fraud is proven or otherwise.

6.4 Deferred surrender

Deferred surrender comprises savings in 2025 of €17.31 million in capital expenditure in subhead A.12 that was carried over to 2026.

6.5 Compensation and legal costs

Payments/costs paid by An Garda Síochána in the year

	Claims by Garda members [b e]		Civil claims by members of the public and employees		Total 2025	Total 2024
	Under Garda Síochána Acts [a]	Through SCA for injuries while on duty [b]	Arising from actions of Gardaí in performance of duties [c]	Arising from accidents involving Garda vehicles [c]		
Number of cases	929	60	294	240	1,523	1,325
	€000	**€000**	**€000**	**€000**	**€000**	**€000**
An Garda Síochána's own legal costs	23	151	532	237	943	1,289
Payments by/on behalf of An Garda Síochána						
Compensation	15,024	805	2,026	1,504	19,359	12,260
Legal costs	3,270	319	5,899	902	10,390	7,401
Other costs [d]	576	70	74	166	886	1,073
2025 Total	**18,893**	**1,345**	**8,531**	**2,809**	**31,578**	**22,023**
2024 Total	10,036	1,370	6,523	4,094	22,023	

Note

[a] Included in number of cases is 168 payments in relation to the repayment of PIRB assessment fees under Garda Compensation Scheme.

[b] These may include part payments over a number of years for individual cases.

[c] This includes claims by employees of An Garda Síochána.

[d] Other costs awarded relate to agency fees, investigator fees, medical fees etc.

[e] Compensation payments amounting to €48,882 (2024: €62,251) were paid on foot of the Occupational Injuries Benefit Scheme which is administered through the Department of Social Protection. These payments are not included in the table above.

Cumulative costs of cases completed in 2025

	Claims by Garda members		Civil claims by members of the public and employees		Total
	Under Garda Síochána Acts	Through SCA for injuries while on duty	Arising from actions of Gardaí in performance of duties	Arising from accidents involving Garda vehicles	
Number of cases	307	17	71	146	541
	€000	**€000**	**€000**	**€000**	**€000**
An Garda Síochána's own legal costs [a]					
Payments by/on behalf of An Garda Síochána					
Total paid	9,136	1,770	2,241	2,984	16,131
Total [a]	**9,136**	**1,770**	**2,241**	**2,984**	**16,131**

Note [a] An Garda Síochána cases completed and legal fee analysis is pending from a third party.

6.6 EU funding

Funds for EU projects in 2025 were received and recognised in appropriations-in-aid as below. The outturns shown in appropriations-in-aid subhead include payment in respect of activities which are co-financed by the EU.

	2025 Estimate	2025 Outturn
	€000	**€000**
EPRIS	—	301
CEPOL EU funding	—	10
	—	**311**

6.7 Support for representative associations

Included in subhead A.1 is a total of €721,357 (2024: €577,940) in respect of the remuneration of members of An Garda Síochána on special leave with pay working with staff representative bodies or assigned to welfare organisations.

In addition, representative associations received funding during 2025 of €267,143 (2024: €300,904) as follows:

Representative associations	2025	2024
	€	€
Grant to Association of Garda Superintendents	58,000	58,000
Grant to Association of Chief Superintendents	58,000	58,000
Contributions towards cost incurred by member's representative bodies and other welfare organisations for postal, telecommunications and accommodation services.	151,143	184,904

Appropriation Account 2025

Vote 21

Prisons

Introduction

As Accounting Officer for Vote 21, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Irish Prison Service and other expenses in connection with prisons, including places of detention and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.744 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standards in respect of the appropriation account for 2025.

Derogation from CGAS 31 Intangible Assets

Software licences with a term of three or five years and an individual asset value in excess of the threshold of €10,000 have not been capitalised as intangible and amortised over their expected useful lives in accordance with CGAS 31, Intangible Assets. There is no material impact on the State funding account as the software licences prepaid have been included in prepayments.

It is the intention of the Irish Prison Service to include these software licences in the 2026 appropriation account.

Derogation from CGAS 17 Property, Plant and Equipment

Deprecation of buildings is not reflected in the appropriation accounts. Buildings are not depreciated in the years between revaluations, on the basis that ongoing annual maintenance expenditure is sufficient to maintain their condition.

With the exception of land and buildings, all other capital assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

All assets on the Irish Prison Service fixed asset register relating to buildings are now being depreciated from 1 January 2026.

Valuation of land and buildings

The Minister for Justice, Home Affairs and Migration owns thirteen prisons and places of detention, as well as property at the Irish Prison Service College in Portlaoise, property adjacent to the Headquarters building in Longford, and two sites in Dublin: one small site adjacent to Cloverhill Prison, and lands acquired for prison development at Thornton Hall, Kilsallaghan, County Dublin.

All land and buildings under the control of the Irish Prison Service, were valued by Tailte Éireann at fair value as at 31 December 2025, and these values are included in note 2.1 Property, Plant and Equipment.

Valuations are on a fair value basis, having regard to the existing use of each property (disregarding development potential).

The operational properties (prisons and college operational buildings) are purpose built for their intended use. Separate values are provided for the buildings and for the site.

The buildings are valued using the depreciated replacement cost method as they are considered specialised operational assets and there is no available market evidence upon which to draw. The values are reflective of their value in use, rather than individual market values. Depreciated replacement cost reflects the current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence.

The site element primarily has regard to comparable market evidence.

The fair value for the non-operational properties (standalone land, HQ storage facility, Prison Service college standalone building) are primarily derived using comparable recent market transactions on arm's length terms, having regard to their existing use. A single value for the building and/or site is provided.

Depreciation of capital assets

Except as indicated above, depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Leasehold improvements	50 years	2%
Equipment	5 years	20%
Motor vehicles	5 years	20%
Furniture and fittings	10 years	10%
Software licences	5 years	20%
Developed software	10 years	10%

Consumables

Supplies for prisoner meals, cleaning, maintenance and workshops are treated as expensed items and are not counted in stocks.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Irish Prison Service.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Irish Prison Service and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the Irish Prison Service.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department of Justice, Home Affairs and Migration has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Prison Service and the Department are exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Irish Prison Service ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €175.9 million in 2025.

The Irish Prison Service has provided details of twelve compliant but non-competitively procured contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Irish Prison Service complied with the guidelines with the exception of three contracts in excess of €25,000 totalling €126,726 (exclusive of VAT) in 2025 as set out below.

- One supply with a value of €26,946 (ex VAT) for catering in respect of prisoner attendance at Court – contract now awarded.
- One supply with a value of €55,980 (ex VAT) for essential chiropody services mainly to elderly prisoners with severe mobility issues – contract now awarded.
- One supply with a value of €43,800 (ex VAT) for essential physiotherapy services mainly to elderly prisoners with mobility issues – contract now awarded.

Risk and control framework

The Irish Prison Service has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place for each prison and directorate, and for the Irish Prison Service at a corporate level. At each level, key risks are ranked and assessed according to their significance. The corporate risk register is reviewed and updated by the Risk Management Committee (Director’s leadership team) on a quarterly basis with quarterly reviews also taking place at prison/directorate level. These assessments inform planning and resource allocation to ensure risks are managed to an acceptable level.

The risk register details the controls and actions required to mitigate risks, with responsibility for operation of controls assigned to relevant teams.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to management and the Risk Management Committee, where relevant, in a timely fashion. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and that report any identified deficiencies.

Review of effectiveness

The Irish Prison Service's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Arising from the recommendations in recent audit reports, the Irish Prison Service is continually reviewing and strengthening financial and other controls and processes in areas such as ICT project management, banking, GDPR compliance and the business continuity/disaster recovery processes. The Irish Prison Service has decreased the number of commercial bank accounts (non-vote related) from 4 at the end of 2024 to 3 at the end of 2025 due to ongoing reform and modernisation of systems and processes.

Supplier payments

Eight supplier-related control issues with a value of €34,835 were self-identified during the year. One supplier payment issue accounted for €32,773 (94%) of the total value of €34,835. This was related to the deduction of Professional Services Withholding Tax from an invoice in error. All issues were resolved when identified.

No other material weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Oonagh McPhillips
Accounting Officer
Prisons

30 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 21 Prisons
Opinion on the appropriation account

I have audited the appropriation account for Vote 21 Prisons for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 21 Prisons for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Justice, Home Affairs and Migration and of the Irish Prison Service and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

22 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 21 Prisons

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Administration and provision of safe, secure and humane rehabilitative custody for people who are sent to prison				
Original	525,141			
Supplementary	31,000			
		556,141	554,833	500,692
Gross expenditure		**556,141**	**554,833**	**500,692**
Deduct				
B **Appropriations-in-aid**				
Original	10,730			
Supplementary	3,141			
		13,871	**14,307**	**12,402**
Net expenditure				
Original	514,411			
Supplementary	27,859			
		542,270	**540,526**	**488,290**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**1,743,830**	**1,366,732**

Oonagh McPhillips
Accounting Officer
Prisons

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		154,846	133,655
Pay		369,685	339,551
Non pay		30,302	27,486
Gross expenditure		**554,833**	**500,692**
Deduct			
Appropriations-in-aid		**14,307**	**12,402**
Net expenditure		**540,526**	**488,290**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(42,713)		
Depreciation	5,204		
Intangible assets (note 2.2)			
Purchases	—		
Amortisation	154		
		(37,355)	(31,583)
Changes in net current assets			
Decrease in inventories	329		
Decrease in prepayments	2,051		
Increase in accrued income	(282)		
Increase in accrued expenses	5,745		
		7,843	14,516
Direct voted expenditure		**511,014**	**471,223**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		100,628	93,625
Net programme cost		**611,642**	**564,848**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 21 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	349	349
Vote 12	Superannuation and Retired Allowances	98,485	91,953
Vote 13	Office of Public Works	157	192
Vote 18	National Shared Services Office	609	335
Vote 24	Justice, Home Affairs and Migration	996	777
Vote 43	Office of the Government Chief Information Officer	32	19
		100,628	**93,625**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	2,172,738	1,461,134
Intangible assets	2.2	2,519	2,580
		2,175,257	**1,463,714**
Current assets			
Bank and cash	2.3	12,402	11,143
Inventories	2.4	2,128	2,457
Prepayments	2.5	3,978	6,029
Other debit balances	2.6	1,318	1,116
Accrued income	2.7	458	176
		20,284	**20,921**
Less			
Current liabilities			
Accrued expenses	2.8	28,289	22,544
Other credit balances	2.9	14,710	11,796
Net Exchequer funding	2.10	(990)	463
		42,009	**34,803**
Net current liabilities		**(21,725)**	**(13,882)**
Net assets		**2,153,532**	**1,449,832**
Represented by:			
State funding account	2.11	**2,153,532**	**1,449,832**

2.1 Property, plant and equipment

	Land and buildings	Leasehold improvement [d]	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000	€000
Cost or valuation							
At 1 January 2025	1,422,563	1,092	18,291	71,236	106	22,371	1,535,659
Additions	23,160	149	2,414	2,331	—	14,659	42,713
Revaluations [a]	668,378	—	—	—	—	—	668,378
Disposals [b]	—	—	(920)	(34,365)	—	—	(35,285)
Brought into use	18,439	—	—	—	—	(18,439)	—
Adjustments [c]	(269)	—	1,276	—	—	5,226	6,233
At 31 December 2025	2,132,271	1,241	21,061	39,202	106	23,817	2,217,698
Accumulated depreciation							
At 1 January 2025	—	—	12,374	62,055	96	—	74,525
Depreciation for the year	—	121	1,785	3,293	5	—	5,204
Depreciation on disposals	—	—	(920)	(34,365)	—	—	(35,285)
Adjustment	—	—	516	—	—	—	516
At 31 December 2025	—	121	13,755	30,983	101	—	44,960
Net assets							
At 31 December 2025	**2,132,271**	**1,120**	**7,306**	**8,219**	**5**	**23,817**	**2,172,738**
At 31 December 2024	1,422,563	1,092	5,917	9,181	10	22,371	1,461,134

Note

[a] All land and buildings under the control of the Irish Prison Service were valued by Tailte Éireann at fair value at end 2025. The valuation attributable to land at 31 December 2025 was €45.7 million and to buildings €2,086.5 million. The 2025 revaluation net surplus of €668.4 million comprises of land €39.1 million (gross surplus €41.6 million; gross deficit €2.5 million) and buildings €629.3 million (gross surplus €855.8 million; gross deficit €226.5 million).

[b] During the course of 2025, unrepairable end of life assets were identified and disposed of. These assets were fully depreciated.

[c] Adjustments were made during 2025 to assets on hand in the prior year e.g. fit out of motor vehicles, reclass of assets or additional works to existing capital assets under development.

[d] Leasehold improvements were previously recognised under land and buildings prior to 1 January 2025.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	2,748	2,748
Adjustments [a]	218	218
At 31 December 2025	2,966	2,966
Accumulated amortisation		
At 1 January 2025	168	168
Amortisation for the year	154	154
Amortisation on adjustments	125	125
At 31 December 2025	447	447
Net assets		
At 31 December 2025	**2,519**	**2,519**
At 31 December 2024	2,580	2,580

Note [a] Adjustments were made during 2025 to assets on hand in the prior year.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	12,280	10,939
Commercial bank account balances	122	204
	12,402	**11,143**

Note [a] The Irish Prison Service holds three commercial bank accounts. Moneys in these accounts are managed separately to voted funds and relate to one prison shop account and two prisoner personal funds accounts. Except for gratuity payments to individual prisoners, which originate from the Vote, no monies due to or paid from the Vote are transmitted through these bank accounts. The amount held at the end of 2025 is €5,066,913 and is not included in the account (2024: €4,201,298). See also note 6.6.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Uniforms and clothing	1,896	2,177
Miscellaneous	232	280
	2,128	**2,457**

Note [a] A review was undertaken by HR and the Uniform committee of uniform stock on hand. As a result of this review, stock with a historic cost of approximately €30,300 has been identified as obsolete. As the value of this stock is greater than €10,000, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation sanction for the disposal has been received.

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Department administration	2,639	3,821
A.3 Buildings and equipment	13	663
A.4 Prisoner services	616	798
A.5 Operational services	682	703
A.6 Educational services	28	44
	3,978	**6,029**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Prison imprest accounts	396	392
Other debit suspense items	922	724
	1,318	**1,116**

2.7 Accrued income

at 31 December	2025	2024
	€000	€000
Payroll related receipts [a]	396	168
Other receipts	62	8
	458	**176**

Note [a] Payroll related receipts include first time recognition of an accrual for additional superannuation contributions.

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
Prisoner care and rehabilitation	3,883	3,776
Buildings and equipment	4,357	723
Digital capital investment and IT expenses	1,198	972
Training and development	166	228
Travel and subsistence	275	199
Operational services, supplies and sundry equipment	247	284
Custody and security operations	181	110
Education	114	57
Legal and compensation	237	31
Payroll related accrual	10,792	9,403
Holiday pay accrual	6,839	6,761
	28,289	**22,544**

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	6,142	4,999
Pay related social insurance	3,749	3,329
Professional services withholding tax	127	106
Value added tax	2,691	1,451
Registered contractors tax	3	—
Tax deducted from pension contribution refunds	5	2
	12,717	9,887
Vote related bank account balances	122	204
Payroll deductions held in suspense	813	739
Other credit suspense items	1,058	966
	14,710	**11,796**

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	1,744	1,367
Exchequer grant undrawn	(2,734)	(904)
Net Exchequer funding	**(990)**	**463**
Represented by:		
Debtors		
Bank and cash	12,402	11,143
Debit balances: suspense	1,318	1,116
	13,720	12,259
Creditors		
Due to the State	(12,717)	(9,887)
Vote related bank account balances	(122)	(204)
Credit balances: suspense	(1,871)	(1,705)
	(14,710)	(11,796)
	(990)	**463**

2.11 State funding account

	Note		2025	2024 [b]
		€000	€000	€000
Balance at 1 January			1,449,832	1,432,957
Disbursements from the Vote				
Estimate provision	Account	542,270		
Surplus to be surrendered	Account	(1,744)		
Net vote			540,526	488,290
Expenditure borne elsewhere	1.1		100,628	93,625
Non-cash items				
Capital asset net adjustments	2.1, 2.2		5,810	(192)
Revaluation surplus	2.1		668,378	—
Net programme cost	1		(611,642)	(564,848)
Balance at 31 December			**2,153,532**	**1,449,832**
General reserve			1,247,054	1,211,733
Revaluation reserve	2.1		906,478	238,099
State funding account			**2,153,532**	**1,449,832**

Note [a] The revaluation reserve included in the State funding account is separately identified for the first time in this appropriation account as required by CGAS 17 Property, Plant and Equipment. The cumulative revaluation surplus of €238.1 million at 1 January 2025 has been attributed to buildings. On this basis, the revaluation surplus at 31 December 2025 comprises €39.1 million in respect of land and €867.4 million in respect of buildings.

[b] The State funding account balance at 31 December 2024 has been reanalysed for comparative purposes in a similar format to the revaluation reserve at end 2025.

2.12 Commitments

at 31 December	2025	2024
	€000	€000
Capital projects	9,055	4,739
Total of legally enforceable commitments	**9,055**	**4,739**

2.13 Operating lease commitments

Where the Irish Prison Service is the lessee	2025 €000	2024 €000
Operating lease expense for year	**236**	**236**
Future aggregate minimum lease payments under non-cancellable operating leases		
Within one year	457	236
Between 1 and 5 years	1,256	826
Later than 5 years	—	—
	1,713	**1,062**

Where the Irish Prison Service is the lessor	2025 €000	2024 €000
Operating lease income for year	**18**	**20**
Future minimum lease payments receivable under non-cancellable operating leases		
Within one year	5	18
Between 1 and 5 years	—	—
Later than 5 years	—	—
	5	**18**

Note [a] There are no contingent rents payable nor sublease payments receivable.

2.14 Matured liabilities

There were matured liabilities un-discharged at year end 2025 to the value of €237,368.

2.15 Contingent liabilities

The Irish Prison Service is involved in a number of legal proceedings which may generate liabilities, depending on the outcome of the litigation. The contingent liabilities include compensation claims relating to in-cell sanitation which are being dealt with by the State Claims Agency on behalf of the Irish Prisons Service. Any actual amount or timing of potential liabilities is uncertain. See note 6.2 Compensation and legal costs.

2.16 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction. The implementation had the following impact on the State funding balance in the year of account.

At 31 December	2025 €000	2024 €000
Revaluation of property [a]	668,378	—
Holiday accrual [b]	—	(6,761)
Payroll accrual [b]	—	(9,403)
Additional superannuation contributions receivable [c]	396	—
	668,774	**(16,164)**

Note
[a] CGAS 17 Property, Plant, and Equipment - the presentation and disclosure of the effects of property revaluations have been enhanced in accordance with CGAS 17. Additional information on valuations by class of property (land and buildings) is now provided in note 2.1, including details of the surplus on revaluation arising in 2025. In addition, the State funding account in Note 2.11 has, for the first time, been analysed between the revaluation reserve and the general reserve.
[b] CGAS 39A Employee Benefits Part A
[c] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A expenditure, to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	356,227			
	Supplementary	13,964			
			370,191	369,685	339,551
ii	Travel and subsistence				
	Original	3,166			
	Supplementary	886			
			4,052	4,015	3,334
iii	Training and development				
	Original	1,900			
	Supplementary	2,000			
			3,900	3,314	2,754
iv	Operational services, supplies and sundry equipment				
	Original	5,651			
	Supplementary	(481)			
			5,170	4,705	3,932
v	Digital capital investment and IT expenses				
	Original	16,419			
	Supplementary	1,910			
			18,329	18,268	17,466
vi	Premises expenses		1	—	—
vii	Policy reviews, consultancy services and research				
	Original	100			
	Supplementary	(100)			
			—	—	—
			401,643	**399,987**	**367,037**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

ii Travel and subsistence

Estimate provision €3.17 million; outturn €4 million

The excess of €849,000 compared with the original allocation was mainly due to increasing prisoner numbers and associated increased demand for escorts i.e. court appearances, inter-prison transfers, hospital visits and stays.

iii Training and development

Estimate provision €1.9 million; outturn €3.3 million

The excess of €1.4 million compared with the original allocation was driven by the need for training, development and recruitment support. The key cost driver is Recruit Prison Officer training costs which also impacts catering, cleaning and other related costs. This subhead also covers recruitment support and other necessary staff training.

vii Policy reviews, consultancy services and research

Estimate provision €100,000; outturn nil

The saving of €100,000 compared with the original allocation arose as there was no requirement for such consultancy services in the year.

Programme A Administration and provision of safe, secure and humane rehabilitative custody for people who are sent to prison

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	356,227			
	Supplementary	13,964			
			370,191	369,685	339,551
A.2	Administration – non pay				
	Original	27,237			
	Supplementary	4,215			
			31,452	30,302	27,486
A.3	Buildings and equipment				
	Original	79,198			
	Supplementary	890			
			80,088	80,663	70,237
A.4	Prisoner care and rehabilitation				
	Original	44,709			
	Supplementary	9,186			
			53,895	53,945	44,826
A.5	Custody and security operations				
	Original	9,416			
	Supplementary	2,014			
			11,430	11,210	9,061
A.6	Educational services		2,129	2,079	1,553
A.7	Legal and compensation				
	Original	5,800			
	Supplementary	700			
			6,500	6,493	7,592
A.8	Social disadvantage measures (dormant accounts funded)				
	Original	425			
	Supplementary	31			
			456	456	386
			556,141	**554,833**	**500,692**

Significant variations

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

A.4 Prisoner care and rehabilitation

Estimate provision €44.7 million; outturn €53.9 million

The excess of €9.236 million compared with the original allocation is mainly in the areas of prisoner catering and medicine. This is due to the ongoing growth in prisoner numbers and the increasing complexity and needs related to prisoner demographics. Prisoner numbers reached over 5,000 during 2024 and had increased to 5,753 at end 2025.

A.5 Custody and security operations

Estimate provision €9.4 million; outturn €11.2 million

The excess of €1.794 million compared with the original allocation is due to enhanced security measures, anti-drug initiatives, investment in the fleet to meet international best practice standards and an increase in operational and security costs due to the overcrowding crisis.

A.7 Legal and compensation

Estimate provision €5.8 million; outturn €6.5 million

The excess of €693,000 compared with the original allocation arose due to a higher throughput of claims. This is a demand led cost item managed mainly by the State Claims Agency and the Criminal Injuries Compensation Tribunal and the expenditure varies depending on the nature of the case, the final quantum, number and timing of awards.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	Dormant accounts receipts				
	Original	425			
	Supplementary	31			
			456	456	386
2	Additional superannuation contributions				
	Original	9,750			
	Supplementary	2,180			
			11,930	12,323	11,810
3	DSP Illness Benefit				
	Original	250			
	Supplementary	930			
			1,180	1,302	—
4	Miscellaneous		305	226	206
			13,871	**14,307**	**12,402**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

2 Additional superannuation contributions

Estimate provision €9.75 million; realised €12.3 million

The surplus of €2.573 million compared with the original allocation arose due to additional superannuation contributions arising from increased salary costs related to inter alia the public service pay agreement.

3 DSP Illness Benefit

Estimate provision €250,000 ; realised €1.3 million

The surplus of €1.052 million compared with the original allocation arose due to additional Department of Social Protection receipts. This is a demand led revenue stream.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	540,526
Dormant account receipts	456
Fines	28
Additional superannuation contributions	12,719
Exchange transaction revenue	
Rental income	18
Other revenue	
Gains on disposal of assets	104
Salary and recoupment costs	1,262
Miscellaneous	2
Total revenue	**555,115**
Represented by	
Total appropriations-in-aid (note 4.1)	14,307
Central Fund grant	540,526
Increase in accrued income	282
	555,115

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**4,007**	**3,740**

5.2 Pay

	2025 €000	2024 €000
Pay	215,292	198,887
Higher, special or additional duties allowances	669	572
Other allowances	54,601	47,845
Extra attendance and overtime	65,153	61,807
Employer's PRSI	33,970	30,440
	369,685	**339,551**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	90	12	32,524	27,866
Extra attendance and overtime	3,603	2,707	123,872	107,990
Shift and roster allowances	3,339	1,965	26,238	22,336
Miscellaneous	3,759	143	23,175	18,166
Extra remuneration in more than one category	3,652	3,310	147,106	130,847

5.4 Other remuneration arrangements

A total of €140,086 was paid to 40 retired civil servants in receipt of civil service pensions who were employed on various duties. Payments ranged from €260 to €15,928.

A total of €52,544 was paid to five retired members of An Garda Síochána, who were employed by the Irish Prison Service on specific duties during 2025.

Appropriate procedures were in place with regard to payments to retired staff in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

5.5 Irish Prison Service staffing by pay bands

The number of Irish Prison Service employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	813	787
60,000	69,999	399	295
70,000	79,999	396	470
80,000	89,999	466	489
90,000	99,999	593	649
100,000	109,999	543	511
110,000	119,999	350	283
120,000	129,999	203	119
130,000	139,999	72	51
140,000	149,999	36	22
150,000	159,999	18	6
160,000	169,999	12	12
170,000	179,999	3	2
180,000	189,999	4	1
190,000	199,999	2	2
200,000	209,999	1	1
210,000	219,999	2	—

5.6 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	387	875,405	733,616
Recovery plans in place	181	457,707	230,497

Note [a] There was one individual with an overpayment with no recovery plan in place who transferred to another Department in 2025. The details listed above include a number of preserved pension cases. A number of additional recovery repayment plans have been put in place in the year to date.

5.7 Severance

There were no severance/redundancy payments to staff during 2025.

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 21 Prisons is also the Accounting Officer for Vote 24 Justice, Home Affairs and Migration. Her remuneration and benefits are disclosed in the appropriation account for Vote 24.

Note 6 Miscellaneous

6.1 Prison population

The estimated daily average number of prisoners in 2025 was 5,417 (2024: 4,941).

6.2 Compensation and legal costs

Payments/costs paid by the Irish Prison Service in the year

	Claims by				Total 2025	Total 2024
	Employees (for injuries while on duty and other issues)		Prisoners (for injuries and other actions involving prisoners)	Members of the public		
	Civil claims	Criminal Injuries Compensation Tribunal				
Number of cases	166	91	171	16	444	634
	€000	€000	€000	€000	€000	€000
Prison Service's own legal costs	296	—	348	117	761	717
Payments by/on behalf of the Prison Service						
Compensation	2,497	973	378	327	4,175	5,778
Legal costs	626	—	248	255	1,129	619
Other costs	109	—	55	4	168	143
2025 Total [b]	**3,528**	**973**	**1,029**	**703**	**6,233**	**7,257**
2024 Total	1,149	4,133	1,327	648	7,257	

Note [a] At 31 December 2025, the State Claims Agency recorded 540 active claims as outstanding (2024: 623). Legal costs incurred by the Prison Service in relation to 9 non-compensation cases and other minor legal costs amounted to €268,098 (2024: €335,889).

[b] The outstanding claims recorded by the State Claims Agency include 143 cases relating to in-cell sanitation. Arising from a related Supreme Court judgement, the State Claims Agency has put in place a scheme to address these claims. The costs of any compensation from this scheme are paid from the Prisons Vote.

The amount of €1.029 million paid in respect of claims by prisoners includes €198,604 (2024: €160,292) in compensation and plaintiff legal costs and €86,706 (2024: €327,934) for IPS legal and other fees for in-cell sanitation cases. The total costs relating to in-cell sanitation cases amounted to €12.8 million at the end of 2025 (2024: €12.515 million). It is estimated by the State Claims Agency that the final cost of in-cell sanitation cases is likely to be in the region of €15 million to €20 million.

At 31 December 2025, the Irish Prison Service has €339,145 (2024: €335,908) outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2025

	Claims by			Total
	Prison staff	Prisoners	Members of the public	
Number of cases	40	88	8	136
	€000	**€000**	**€000**	**€000**
Prison Service's own legal costs	225	452	130	807
Payments by/on behalf of the Prison service				
Compensation	1,376	484	509	2,369
Legal costs	574	232	310	1,116
Other costs	54	60	12	126
Total	**2,229**	**1,228**	**961**	**4,418**

Note [a] Included in the above table is the cumulative total paid in claims completed by the IPS and SCA in 2025. This may include payments made by the SCA in 2025 but not yet reimbursed by the IPS.

6.3 Prisoner funeral expenses

There were no *ex gratia* payments towards funeral expenses in 2025.

6.4 Cash losses

A number of cash losses totalling €543 (2024: €714) were identified across five prisons during 2025.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred in 2025 was €6,958 (2024: €7,595).

6.6 Other financial operations within the Irish Prison Service

Separate to the income and expenditure reflected in the appropriation account, a number of other financial operations arise within the Irish Prison Service in order for it to carry out its functions. These operations relate to the management of prisoner funds, the operation of prison-based shops and the operation of staff Voluntary Mess Committees. These operations require additional bank accounts, and the details are as follows.

- **Prisoners' personal funds account** – A bank account is maintained centrally for prisoners' personal funds. The balance as at 31 December 2025 was €2,516,304 (2024: €2,200,416). This represents prisoner funds balances as at the year end and includes the liability for prisoner shop purchases for the month of December (approximately €1 million).
- **Prisoner funds account** – A bank account for the receipt of external funds for prisoners. The balance on the account as at 31 December was €205,642 (2024: €117,778).

- **Prison shop operation** – Each prison has a shop ('tuck shop') where prisoners can purchase items such as confectionary and toiletry products. The items are paid for from prisoner funds. In recent years there has been reform and modernisation of the shop operation which was fully completed in 2025. This resulted in the replacement of eleven locally managed shop bank accounts with one central bank account. The final local prison shop bank account was closed during 2025. The balance on this account as at 31 December 2025 was €0 (2024: €15,172). The balance on the central account as at 31 December 2025 was €2,344,968 (2024: €1,867,932). The value of stock on hand was €488,679 (2024: €460,049).
- **Voluntary mess committees (VMCs)** – VMCs are currently operating in eight prisons to coordinate the administration and operation of canteen facilities for prison staff provided through prisoner training kitchens. While operating as separate and independent entities, VMCs are governed by formal Service Level Agreements with the Irish Prison Service, which set out the respective roles, responsibilities, financial arrangements and reporting requirements.

6.7 Write-offs

The following sums were written off in the year:

	2025 €000	2024 €000
Inventory relating to obsolete uniforms	**30**	**—**

Appropriation Account 2025

Vote 22

Courts Service

Introduction

As Accounting Officer for Vote 22, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.907 million is liable for surrender to the Exchequer.

The Courts Service is governed by a Board consisting of a chairperson and 17 other members. In accordance with the Courts Service Act 1998, the term of office of the Board is three years. The current Board was established on 9 November 2023. The Board is responsible for determining policies for the Service and for overseeing their implementation. It performs these functions directly and through the Committees of the Board.

Transfer of function

The Department of Justice, Home Affairs and Migration transferred the funding of the Judicial Appointments Commission and Judicial Council from Vote 24 Justice, Home Affairs and Migration to Vote 22 Courts Service effective 1 January 2025 with allocations totalling €712,000 and €1.795 million respectively.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of Appropriation Accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the Account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Public private partnership (PPP) assets comprising courthouses in Cork, Drogheda, Mullingar, Letterkenny, Limerick, Waterford and Wexford, with a net book value of €133.663 million have been included in property, plant and equipment in prior years. In 2025, the Criminal Courts of Justice building in Dublin with a valuation of €237.695 million is included for the first time, bringing the total net book value of PPP assets in the account to €370.963 million.

The remaining financial obligations at 31 December 2025 relating to the construction of these assets under the PPP arrangements spanning the period 2009 to 2042 have not been recognised as a financial liability in the appropriation account, as required under CGAS 41 and CGAS 32. A derogation has been received from CGAS 32 Concession Arrangements related to the disclosure of financial obligations on our PPP commitments. We will be working with Government Accounting and other bodies in order to achieve compliance during 2026. It is expected that this will be fully accounted for in the 2026 Account.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Land	N/A	Nil
Buildings	50 years	2%
Fixtures and fittings	10 years	10%
IT hardware and software	5 years	20%
Software licences	5 years	20%
Acquired/developed software	10 years	10%

Valuation of land and buildings

Buildings are valued every five years on the basis of depreciated replacement cost. This is the current cost of replacing the asset with its modern equivalent asset less deduction for physical deterioration and all relevant forms of obsolescence and optimisation. Land and buildings not in use but required for future development are valued at market value.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Courts Service.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive Officer. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Courts Service and the Financial Shared Services Centre, Killarney for the provision of financial shared services, and the National Shared Services Office for the provision of human resource services and payroll shared services.

I rely on letters of assurance from the Accounting Officers of the National Shared Services Office and from the Financial Shared Service Centre, Killarney that the appropriate controls are exercised in the provision of shared services to the Courts Service.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Audit and Risk Committee

The Courts Service has an Audit and Risk Committee which is a sub-committee of the Courts Service Board. The role of the Committee is to oversee, advise and support the Board and the Chief Executive Officer/Accounting Officer by reviewing the assurances on a range of matters including the integrity of internal financial controls, risk management and financial statements. The Committee operates under a written charter and reports to the Courts Service Board. It also reviews and approves the internal audit annual work programme.

Finance Committee

The Courts Service has a Finance Committee which is a sub-committee of the Courts Service Board. The role of the Committee is to provide oversight and scrutiny on financial matters of the Courts Service on behalf of the Board. The Committee is authorised by the Board to investigate any activity within its terms of reference and carry out prescribed duties on behalf of the Board and the Accounting Officer as appropriate. These include the approval and monitoring of the annual budget, approval of contracts above specified thresholds, value for money and financial risks. The Committee is also responsible for reviewing the annual appropriation account.

Internal audit

The Courts Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter that has been approved by the Courts Service Board. Its work is informed by analysis of the financial and operational risks to which the Service is exposed, and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Courts Service ensures that there is an appropriate focus on good procurement practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €108.08 million in 2025.

The Courts Service has provided details of 17 non-competitively procured contracts and seven instances of non-compliance in excess of €25,000 in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Courts Service complied with the guidelines with the exception of seven contracts (in excess of €25,000), totalling €813,991 (exclusive of VAT), as set out below:

- Two instances with a value of €284,250 for services relating to the Fines (Payment and Recovery) Act 2014, beyond the expiry of the original contract. A High Court challenge was made in December 2023, with a judgement made in 2024 relating to the serving of fines enforcement notices. As a result, the Courts Service is awaiting legislative changes by the Department of Justice, Home Affairs and Migration, the outcome of which will influence the procurement strategy for these services.
- One instance with a value of €184,839 for provision of Irish Sign Language (ISL) in respect of cases before the Courts. The majority of this spend relates to a case before the Criminal Courts of Justice which lasted approximately four months. A procurement process to establish a panel of ISL interpreters for the Service had commenced, but the process has not concluded.
- One instance with a value of €112,781 for the provision of electricity. The change in provider has been a time-consuming process that is inefficient and ineffective, leading to difficulties transferring sites to the new provider. The Service is working to resolve the issues that prevented sites from transferring.
- One instance with a value of €92,770 for costs of telephony services is a legacy arrangement which pre-dates the establishment of the Courts Service. Alternative solutions have been explored but a viable solution has not been identified to date.

- One instance with a value of €78,542 for the provision of pre-printed forms and minute paper. The Service is developing a tender specification for these supplies.
- One instance with a value of €60,809 for the supply of bulk liquid fuels (BLF). The supplier was contracted by the OGP to supply BLF since 2017. As they were the incumbent, a new notification to activate goods form (NAGF) for the subsequent contractual years were not signed. An NAGF was signed on 1 August 2025.

The above contracts have been included in the 40/2002 annual return referenced above.

Governance

Good governance is fundamental to the effective operation of the Service. The Courts Service's Corporate Governance Framework sets out the statutory basis within which we operate, including the governance arrangements in place, functions and organisational structure, accountability and audit assurance arrangements. This framework was published in 2016 and updated in February 2023. The Courts Service also has an oversight agreement in place with the Department of Justice, Home Affairs and Migration.

The Governance Framework reflects and is developed in the context of the Courts Service legislative framework under the Courts Service Act 1998, in addition to the Code of Practice for the Governance of State Bodies, developments in the Civil Service Renewal Plan and the Civil Service Code of Standards and Behaviour.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management and the SMT, where relevant, on a timely basis. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Service has procedures to monitor the effectiveness of its risk management and control procedures. The monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Service responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weakness in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account, or that resulted in, or may result in a material loss. The Service continually reviews and implements recommendations arising from the Comptroller and Auditor General management letter and internal audit to strengthen the control environment, particularly in the areas of procurement and contract management, and ICT security and infrastructure. This is a continuous process and the system, and its effectiveness is kept under ongoing review.

Angela Denning
Accounting Officer
Courts Service

30 March 2026

Comptroller and Auditor General
Report for presentation to Dail Éireann

Vote 22 Courts Service
Opinion on the appropriation account

I have audited the appropriation account for Vote 22 Courts Service for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 22 Courts Service for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Courts Service and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with procurement rules occurred in respect of contracts that operated in 2025.

Seamus McCarthy
Comptroller and Auditor General

26 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 22 Courts Service

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Manage the courts and support the judiciary				
Original	199,825			
Supplementary	1,000			
		200,825	194,919	188,773
Gross expenditure		**200,825**	**194,919**	**188,773**
Deduct				
B **Appropriations-in-aid**				
Original	34,033			
Supplementary	999			
		35,032	**39,080**	**38,313**
Net expenditure				
Original	165,792			
Supplementary	1			
		165,793	**155,839**	**150,460**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2025	2024
	€	€
Surplus	9,954,221	4,490,318
Deferred surrender	(5,047,000)	—
Surplus to be surrendered	**4,907,221**	**4,490,318**

Angela Denning
Accounting Officer
Courts Service

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		44,242	45,180
Pay		81,851	74,974
Non pay		68,826	68,619
Gross expenditure		**194,919**	**188,773**
Deduct			
Appropriations-in-aid		**39,080**	**38,313**
Net expenditure		**155,839**	**150,460**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(301)		
Depreciation	9,955		
Intangible assets (note 2.2)			
Purchases	(3,762)		
Amortisation	1,620		
		7,512	5,592
Changes in net current assets			
Decrease in prepayments	1,044		
Increase in accrued income	(30)		
Decrease in deferred income	(38)		
Increase in accrued expenses	101		
		1,077	3,596
Direct voted expenditure		**164,428**	**159,648**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		82,242	77,987
Notional rent [a]		4,559	3,605
Net programme cost		**251,229**	**241,240**

Note [a] Notional rents for Office of Public Works (OPW) owned buildings occupied by the Courts Service.

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 22 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	254	231
Vote 12	Superannuation and Retired Allowances	22,997	21,395
Vote 13	Office of Public Works	543	1,214
Vote 18	National Shared Services Office	244	135
Vote 20	Garda Síochána	287	254
Vote 24	Justice – Financial Shared Services Centre	512	411
Vote 43	Office of the Government Chief Information Officer	139	46
Central Fund – judicial salaries and pensions		57,266	54,301
		82,242	**77,987**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	554,976	326,601
Intangible assets	2.2	10,747	8,729
		565,723	**335,330**
Current assets			
Bank and cash	2.3	4,655	(29)
Prepayments	2.4	5,132	6,176
Accrued income	2.5	119	89
Other debit balances	2.6	4,812	3,712
		14,718	**9,948**
Less			
Current liabilities			
Deferred income		—	38
Accrued expenses	2.7	8,735	8,634
Other credit balances	2.8	4,113	3,573
Net Exchequer funding	2.9	5,355	110
		18,203	**12,355**
Net current liabilities		**(3,485)**	**(2,407)**
Net assets		**562,238**	**332,923**
Represented by:			
State funding account	2.10	**562,238**	**332,923**

2.1 Property, plant and equipment

	Land and buildings [e]	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	419,488	49,470	29,083	6,182	504,223
Transferred [a]	—	(18,337)	—	—	(18,337)
Additions [b]	237,877	109	11	—	237,997
Revaluations [c]	2,971	—	—	—	2,971
Brought into use	2,939	—	—	(2,939)	—
Adjustments [d]	(1,533)	(19,975)	(28,974)	(1,903)	(52,385)
At 31 December 2025	661,742	11,267	120	1,340	674,469
Accumulated depreciation					
At 1 January 2025	101,352	47,349	28,921	—	177,622
Transferred	—	(18,461)	—	—	(18,461)
Depreciation	8,779	1,128	48	—	9,955
Depreciation on revaluations [c]	(172)	—	—	—	(172)
Depreciation on adjustments [d]	(557)	(19,971)	(28,923)	—	(49,451)
At 31 December 2025	109,402	10,045	46	—	119,493
Net assets					
At 31 December 2025	**552,340**	**1,222**	**74**	**1,340**	**554,976**
At 31 December 2024	318,136	2,121	162	6,182	326,601

Note
[a] Reclassified as intangible assets (note 2.2)
[b] The additions primarily relate to inclusion of the Criminal Courts of Justice at a valuation of €237.695 million. The valuation was not a full valuation and was based on the estimated reinstatement cost of the property for insurance purposes.
[c] Relates to revaluation of Balbriggan Courthouse.
[d] The adjustments relate to comprehensive review of the fixed asset register, removing assets which were fully depreciated and no longer readily identifiable and assets below the CGAS 17 threshold of €10,000
[e] Land and buildings include €2.493 million related to seven sites owned by the Courts Service.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	15,314	3,596	18,910
Transferred	18,337	—	18,337
Additions	247	3,515	3,762
Adjustments [a]	(4,335)	—	(4,335)
At 31 December 2025	29,563	7,111	36,674
Accumulated amortisation			
At 1 January 2025	10,181	—	10,181
Transferred	18,461	—	18,461
Amortisation for the year	1,620	—	1,620
Amortisation on adjustments	(4,335)	—	(4,335)
At 31 December 2025	25,927	—	25,927
Net assets			
At 31 December 2025	**3,636**	**7,111**	**10,747**
At 31 December 2024	5,133	3,596	8,729

Note [a] The adjustments relate to a comprehensive review of the fixed asset register, removing assets which were fully depreciated and no longer readily identifiable and assets below the CGAS 17 threshold of €10,000.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	3,747	(1,324)
Commercial bank account balance [a]	908	1,295
	4,655	**(29)**

Note [a] Represents the Exchequer-related balances of the bank accounts held by the Courts Service at 31 December each year.

The sum of €14.433 million is not included in the account balance (€15.844 million in 2024) stated above. This principally consists of non-Exchequer funding relating to lodgements of maintenance payments under family law, bail money lodgements and court poor box receipts.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
A.2 Administration – non pay	4,931	5,980
A.3 Courthouse (capital works)	201	196
	5,132	**6,176**

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Fees	31	43
Miscellaneous	13	46
Additional superannuation contributions receivable	75	—
	119	**89**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Advances to OPW	2,326	1,841
Recoupment of salaries	78	77
Other debit suspense items	2,359	1,752
Imprest	49	42
	4,812	**3,712**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Administration – non pay	3,547	3,520
Courthouse (capital works)	841	438
Payroll related accruals	2,459	2,773
Holiday accruals	1,888	1,903
	8,735	**8,634**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the state		
Income tax	1,100	1,022
Professional services withholding tax	185	97
Value added tax	71	246
Pay related social insurance	794	684
Fines	708	858
Funds for surrender to the Exchequer [a]	908	385
	3,766	3,292
Payroll deductions held in suspense	345	280
Other credit suspense items	2	1
	4,113	**3,573**

Note [a] This balance represents the balances of the Exchequer-related bank accounts held by the Courts Service at 31 December each year, less income suspense adjustments.

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrenderer	4,907	4,490
Deferred surrender	5,047	—
Exchequer grant undrawn	(4,599)	(4,380)
Net Exchequer funding	**5,355**	**110**
Represented by:		
Debtors		
Bank and cash	4,655	(29)
Debit balances: suspense	4,812	3,712
	9,467	3,683
Creditors		
Due to the State	(3,766)	(3,292)
Credit balances: suspense	(346)	(281)
	(4,112)	(3,573)
	5,355	**110**

2.10 State funding account [a]

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			332,923	344,022
Disbursements from the Vote	Account	165,793		
Deferred surrender	Account	(5,047)		
Surplus to be surrendered	Account	(4,907)		
Net vote			155,839	150,460
Expenditure borne elsewhere	1.1		82,242	77,987
Non-cash items				
Notional rent	1		4,559	3,605
Revaluations			3,143	(1,259)
Capital adjustments			234,761	(652)
Net programme cost	1		(251,229)	(241,240)
Balance at 31 December			**562,238**	**332,923**

Note [a] The State Funding Account includes an accumulated revaluation reserve of €186.640 million.

2.11 Commitments

at 31 December	2025	2024
a) Global commitments	**€000**	**€000**
Public private partnership projects	498,614	536,852
Total of legally enforceable commitments	**498,614**	**536,852**

b) Multi-annual capital commitments

There are no multi-annual commitments for 2025 above the threshold of €20 million.

c) Capital cost of public private partnership project

Project	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Legally enforceable commitments to be met in subsequent years	Project total 2025	Project total 2024
	€000	€000	€000	€000	€000
Criminal Courts Complex	346,272	23,333	232,676	602,281	603,223
PPP bundle	130,240	14,754	265,938	410,932	410,141
	476,512	**38,087**	**498,614**	**1,013,213**	**1,013,364**

Significant variations

Criminal Courts Complex

The PPP project total capital costs are reviewed annually in conjunction with the National Treasury Management Agency. These calculations take into account the charges paid in the period, additional costs and other variables such as the indexed cost of the unitary charges which include the finance charges for the remaining life of the project based on the financial close model. They also adjust for any rebates that may arise on the contracts in the period. Based on these calculations there was a movement of €942,000 for the year 2025.

2.12 Operating leases

at 31 December	2025 €000	2024 €000
Operating lease expense for year	4,809	5,282
There are no contingent rents payable nor sublease payments receivable		
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:		
Within one year	3,404	4,891
Between 1 and 5 years	1,197	4,089
Later than 5 years	—	—
Total non-cancellable operating lease commitments	**4,601**	**8,980**

Note [a] CGAS 13 Leases

[b] The above lease obligations represent the gross operating lease payments for the year.

2.13 Matured liabilities

There were matured liabilities of €133,326 not discharged at year end 2025 (2024: nil).

2.14 Contingent liabilities

There were no contingent liabilities not discharged at year end (2024: nil).

2.15 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the new standards derogations have been granted as outlined in the Statement of Accounting Policies in the Accounting Officer's introduction to the Appropriation Account, and the impact of the new policy or policies may span a number of years. The implementation had the following impact on the State funding balance.

	2025 €000	2024 €000
First time recognition of PPP asset [a]	237,695	—
Holiday accrual [b]	—	(2,773)
Payroll accrual [b]	—	(1,903)
Additional superannuation contributions receivable [c]	75	—
	237,770	**(4,676)**

Note
[a] CGAS 32 Service Concession Agreements: Grantor. The Criminal Courts of Justice building has been added to the Courts Service fixed asset register
[b] CGAS 39A Employee Benefits Part A
[c] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below are included in Programme A to present complete programme costings

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances		82,016	81,851	74,974
ii	Travel and subsistence				
	Original	3,687			
	Supplementary	545			
			4,232	4,237	4,111
iii	Training and development				
	Original	821			
	Supplementary	254			
			1,075	1,454	909
iv	Operational services, supplies and sundry equipment				
	Original	17,430			
	Supplementary	3,927			
			21,357	20,240	19,064
v	Digital capital investment and IT expenses				
	Original	21,117			
	Supplementary	629			
			21,746	22,393	22,943
vi	Premises expenses				
	Original	22,528			
	Supplementary	(3,277)			
			19,251	20,347	21,450
vii	Policy reviews, consultancy services and research				
	Original	270			
	Supplementary	(48)			
			222	155	142
			149,899	**150,677**	**143,593**

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

iii Training and development

Estimate provision €821,000; outturn €1.454 million

The increase in expenditure of €633,000 was due primarily to two initiatives: the Learning and Development Unit supported new entrants through induction and e-learning crime job training, in addition to our usual programme of in-person training. The Unit also invested in the upgrade of our Learning Management System allowing attendees easy access to our range of training, both online and in person.

vii Policy reviews, consultancy services and research

Estimate provision: €270,000; outturn: €155,000.

The underspend of €115,000 was primarily due to the Service requiring more contractor support than consultancy in 2025.

Programme A Manage the Courts and Support the Judiciary

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
A.1	Administration – pay		82,016	81,851	74,974
A.2	Administration – non pay				
	Original	65,853			
	Supplementary	2,030			
			67,883	68,826	68,619
A.3	Courthouses		9,739	4,309	6,498
A.4	PPP costs				
	Original	39,710			
	Supplementary	(500)			
			39,210	38,089	38,682
A.5	Judicial Appointments Commission		712	693	—
A.6	Judicial Council				
	Original	1,795			
	Supplementary	(530)			
			1,265	1,151	—
			200,825	**194,919**	**188,773**

Significant variations

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

A.3 Courthouses

Estimate provision €9.739 million; outturn €4.309 million.

The underspend of €5.430 million was made up of the following:

- Capital works – underspends due to reliance on the OPW to carry out works on courthouses, and the delays experienced in progressing a number of works in 2025 e.g. Mallow and Ennis courthouses.
- Climate action – underspends due to the delay by the OPW in progressing the lighting project in Áras Uí Dhálaigh, in addition to delays on a number of smaller sustainability projects that had been planned.

A.6. Judicial Council

Estimate provision €1.795 million; outturn €1.151 million

The underspend of €644,000 was due to a delay in the progress of IT procurement and the anticipated transfer of funding from non-pay to pay, with a corresponding increase in FTE sanction did not occur, which impacted on planned recruitment.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	Fees				
	Original	31,693			
	Supplementary	1,194			
			32,887	36,023	35,677
2	Additional superannuation contributions		1,498	2,149	1,950
3	DSP Illness Benefits		200	351	—
4	Miscellaneous				
	Original	642			
	Supplementary	(195)			
			447	557	686
			35,032	**39,080**	**38,313**

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €5.047 million (15%) higher than the estimate. Explanations of variance are set out below:

1 Fees

Estimate: €31.693 million; realised €36.023 million.

2025 fee income receipts were higher than the original estimate by €4.33 million (14%) primarily due to increased receipts in relation to the Probate Office.

2 Additional superannuation contributions

Estimate: €1.498 million; realised €2.149 million.

2025 additional superannuation contribution receipts were higher than the original estimate by €651,000 (43%) due to the increase in FTE for the Courts Service, while the target for this income heading has remained the same.

3 DSP Illness Benefits

Estimate: €200,000; realised €351,000.

2025 was the first year that DSP Illness Benefits were received directly into Courts Service appropriations-in-aid.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	155,839
Additional superannuation contributions	2,224
Other revenue	
Fees	35,978
DSP Illness Benefits	351
Miscellaneous receipts	519
Total revenue	**194,911**
Represented by	
Total appropriations-in-aid (note 4.1)	39,080
Central Fund grant	155,839
Increase in accrued income	30
Decrease in deferred income	(38)
	194,911

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	1,079	—
Road Traffic Act fines	5,659	5,815
Other fines [a]	5,830	1,438
Refunds [b]	(27)	(14)
Other receipts [c]	161	816
Transferred to the Exchequer	(11,857)	(6,976)
Balance at 31 December	**845**	**1,079**

Note [a] The increase in other fines in 2025 was as a result of the allocation of a backlog of unallocated fines in relation to the District and Circuit Courts.

[b] Refunds of fines due to successful appeals.

[c] The Office of the Accountant of the Courts of Justice holds funds in the Companies Liquidation Account for seven years before they are due to be paid over to the Department of Finance. The 2025 receipts relate to funds lodged in 2018. The balance of these funds as at 31 December 2025 is €4.258 million.

4.4 Fines and fees collected on behalf of other Departments

Direct payments were made to the following government departments/ agencies in respect of fines and fees collected by the Court Service on their behalf in 2025.

	2025 €000	2024 €000
Balance at 1 January	56	—
Revenue Commissioners		
Revenue fines [a]	276	570
Excise duty [b]	2,500	2,500
Department of the Environment, Climate and Communications	—	45
Department of Agriculture, Food and the Marine	—	13
Total transferred	(2,807)	(3,072)
Balance at 31 December	**25**	**56**

Note
[a] Monies collected relate to court fines imposed where the prosecutor is the Revenue Commissioners.
[b] Monies collected relate to fees for certain licensing applications such as extension of opening hours and special exemption orders which are received by the Courts Service on behalf of the Revenue Commissioners.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

Full time equivalents	2025	2024
Number of staff at year end	**1,357**	**1,285**

5.2 Pay

	2025	2024
	€000	€000
Pay	73,961	67,134
Higher, special or additional duties allowances	530	561
Other allowances	915	857
Overtime	423	315
Employer's PRSI	6,987	6,107
	82,816	**74,974**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances	131	12	71,586	69,291
Other allowances	200	13	25,381	17,050
Overtime	152	10	36,571	31,866
Extra remuneration in more than one category	77	14	41,214	36,362

5.4 Courts Service employee pay bands

The number of Courts Service employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	932	913
60,000	69,999	130	89
70,000	79,999	53	69
80,000	89,999	108	79
90,000	99,999	42	42
100,000	109,999	27	25
110,000	119,999	13	13
120,000	129,999	11	5
130,000	139,999	5	2
140,000	149,999	1	3
150,000	159,999	—	1
160,000	169,999	4	11
170,000	179,999	9	2
180,000	189,999	8	4
190,000	199,999	—	1
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.5 Other remuneration arrangements

Six retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €51,269. The payments made were consistent with the principles of the Public Service (Single Scheme and Other Provisions) Act 2012.

There were no staff on secondment from the Courts Service in 2025 or 2024.

5.6 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	201	321,368	334,843
Recovery plans in place	30	34,827	167,258

5.7 Severance

During 2025 there were no severance payments.

5.8 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**245**	**236**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the civil service pension scheme post 6 April 1995 and her entitlements to retirement benefits do not extend beyond the terms of that pension scheme.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Courts Service in the year

	Claims by				Total 2025	Total 2024
	Employees		Members of the public			
	Personal injury	Other	Personal injury	Other		
Number of cases	7	3	5	34	49	45
	€000	**€000**	**€000**	**€000**	**€000**	**€000**
Court Service's own legal costs	—	133	—	328	461	280
Payments by/on behalf of Courts Service						
Compensation	35	—	92	2	129	99
Legal costs	84	15	79	129	307	593
2025 Total	**119**	**148**	**171**	**459**	**897**	**972**
2024 Total	186	38	18	730	972	

Note [a] At 31 December 2025, there were 26 general litigation cases outstanding.

Cumulative costs of cases completed in 2025

	Claims by				Total 2025
	Employees		Members of the public		
	Personal injury	Other	Personal injury	Other	
Number of cases	4	3	2	5	14
	€000	**€000**	**€000**	**€000**	**€000**
Court Service's own legal costs [a]	319	215	55	29	618
Payments by/on behalf of Courts Service					
Compensation	—	—	91	—	91
Legal costs	—	—	74	—	74
2025 Total	**319**	**215**	**220**	**29**	**783**

Note [a] The Courts Service own legal cost includes costs from the State Claims Agency. They have not provided a breakdown of their costs.

6.2 Fraud and suspected fraud

The Courts Service had no instances of fraud or suspected fraud in 2025 above the disclosure threshold.

6.3 Arbitration and conciliation

There were no payments in 2025 made to contractors and others to cover costs as a result of conciliation and arbitration proceedings.

6.4 Prompt payment interest

The amount of prompt payment interest and compensation incurred in 2025 was €10,439.

6.5 Deferred surrender

Deferred surrender comprises savings in 2025 of €5.047m in capital expenditures in the following subheads that were carried over to 2026.

	€000
A.3. Courthouses	3,882
A.4. PPP costs	1,165
	5,047

Appropriation Account 2025

Vote 23

An Coimisiún Toghcháin

Introduction

As Accounting Officer for Vote 23, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of An Coimisiún Toghcháin.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.159 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of amortisation*
Software licences	Licence term 2-10 years	50%-10%
Developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by An Coimisiún Toghcháin.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Payroll and human resources functions are provided on a shared services basis by the National Shared Services Office (Vote 18). The Accounting Officer of the National Shared Service Office is responsible for the operation of controls within the Shared Service Centres.

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

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

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

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

Financial control environment

A control environment comprising the following elements was in place.

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

Administrative controls and management reporting

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

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

Internal Audit

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

Audit and Risk Committee

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

Procurement

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

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

Non-compliance with procurement rules

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

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

Risk and control framework

An Coimisiún has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing this office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Team on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to those responsible for taking corrective action and to the Management Team and the Audit and Risk Committee, where relevant, in a timely way up to and including escalating any issues arising in an appropriate manner. Key risks and related controls were identified and processes put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

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

Art O'Leary
Accounting Officer
An Coimisiún Toghcháin

23 June 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 23 An Coimisiún Toghcháin
Opinion on the appropriation account

I have audited the appropriation account for Vote 23 An Coimisiún Toghcháin for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 23 An Coimisiún Toghcháin for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of An Coimisiún Toghcháin and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

23 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 23 An Coimisiún Toghcháin

Appropriation Account 2025

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

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**4,158,567**	**1,581,308**

Art O'Leary
Accounting Officer
An Coimisiún Toghcháin

23 June 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

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

1.1 Net allied services expenditure

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

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

Note 2 Statement of Financial Position as at 31 December 2025

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

2.1 Property, plant and equipment

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

2.2 Intangible assets

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

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	7	75
	7	**75**

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Software support	59	72
Administration	13	6
	72	**78**

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Other debit balances	88	1
	88	**1**

2.6 Accrued expenses

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

2.7 Other credit balances

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

2.8 Net Exchequer funding

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

2.9 State funding account

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

2.10 Commitments

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

2.11 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Holiday accrual [a]	—	(68)
Payroll accrual [a]	—	(99)
	—	**(167)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	4,000	3,129	2,466
ii	Travel and subsistence	220	72	72
iii	Training and development	250	112	47
iv	Operational services, supplies and sundry equipment	125	182	156
v	Digital capital investment and IT expenses	675	313	281
vi	Premises expenses	630	124	113
vii	Policy reviews, consultancy services and research	1,000	435	343
viii	Research, education and public engagement	4,695	3,036	3,768
ix	Referendum function	—	—	2,862
		11,595	**7,403**	**10,108**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

ii Travel and subsistence

Estimate provision €220,000; outturn €72,000

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

iii Training and development

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

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

v. Digital capital investment and IT expenses

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

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

vi Premises expenses

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

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

vii Policy reviews, consultancy services and research

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

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

viii Research, education and public engagement

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

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

Programme A Manage the functions of An Coimisiún Toghcháin

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

A.3 An Coimisiún Toghcháin

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

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

Note
[a] Members do not receive fees under one person one salary principal
[b] Elaine Gunn replaced Peter Finnegan with effect from October 2025
[c] Cyril Maybury resigned in September 2025. Ken Owens was appointed in December 2025

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

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

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	7,459
Department of Social Protection employee benefits	8
Additional superannuation contributions	133
Total revenue	**7,600**
Represented by	
Total appropriations-in-aid (note 4.1)	141
Central Fund grant	7,459
	7,600

4.3 Extra receipts payable to the Exchequer

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

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

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

5.2 Pay

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

5.3 Allowances and overtime payments

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

5.4 An Coimisiún employee pay band

The number of An Coimisiún employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	16	17
60,000	69,999	5	4
70,000	79,999	3	1
80,000	89,999	2	1
90,000	99,999	5	3
100,000	109,999	3	3
110,000	119,999	1	1
120,000	129,999	2	1
130,000	139,999	1	1
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	—
170,000	179,999	—	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**232**	**225**

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

Appropriation Account 2025

Vote 24

Justice, Home Affairs and Migration

Introduction

As Accounting Officer for Vote 24, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Justice, Home Affairs and Migration, of Probation Service staff and of certain other services, including payments under cash-limited schemes administered by that Office, and payments of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €16.896 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Transfers of functions in 2025

Effective 5 June 2025, under SI 242/2025, the name of the department changed from an Roinn Dlí agus Cirt in Irish and the Department of Justice in English to an Roinn Dlí agus Cirt, Gnóthaí Baile agus Imirce in Irish and, the Department of Justice, Home Affairs and Migration in English.

The following amendments to the Vote including transfer of functions took place over the course of 2025:

- The transfer of functions relating to integration policy, international protection and Ukraine accommodation, from the Department of Children, Equality, Disability, Integration and Youth, as it was then known, came into effect on 1 May 2025 under SI159/2025, resulting in €2.044 billion net budget allocation being transferred from Vote 40 to Vote 24 Justice, Home Affairs and Migration along with 344.5 staff (WTE).
- The transfer of functions relating to cyber security transferred from the Department of Environment, Climate and Communications, as it was then known, came into effect on 1 June 2025, under SI 234/2025, resulting in €22.6 million net budget allocation being transferred was from Vote 29 to Vote 24 Justice, Home Affairs and Migration, along with 123.3 staff (WTE).
- The transfer of functions relating to property services, including the Property Services Regulatory Authority (PSRA); and the Property Services Appeals Board, to the Department of Housing, Local Government and Housing, came into effect on 1 August 2025, under SI 392/2025, resulting in the transfer of €1.8 million net budget allocation, comprising €4.2 million in expenditure and €2.4 million in revenue (appropriations in aid), from Vote 24 to Vote 34 Housing, Local Government and Heritage, along with 45 staff.
- The transfer of functions relating to the censorship of films and of publications, including the Irish Film Classification Office (IFCO) to the Department of Culture, Communications and Sport, came into effect on 1 August 2025, under SI 393/2025, resulting in the transfer of €8,000 net receipts, comprising €832,000 in expenditure and €840,000 in receipts (appropriations in aid), from Vote 24 to Vote 33 Culture, Communications and Sport, along with 5 staff.

- The transfer of the Judicial Appointments Commission and Judicial Council from Vote 24 Justice, Home Affairs and Migration to Vote 22 Courts Service effective 1 January 2025 with expenditure allocations totalling €712,000 and €1.795 million respectively.
- Following the commencement of the Policing, Security and Community Safety Act 2024 the following changes were made to Vote 24. The Garda Síochána Inspectorate (GSI) moved to Vote 41, which was renamed An tÚdarás Póilíneachta agus Sábháilteachta Pobail (the Policing and Community Safety Authority), and the Garda Síochána Ombudsman Commission (GSOC) moved to the newly formed Vote, Fiosrú- the Office of the Police Ombudsman, Vote 46. Both changes were effective from 2 April 2025.

As a result of the transfers outlined above, a number of changes were made to the structure of the programmes within the Vote. A new expenditure programme, Programme C Immigration, was established, incorporating the following subheads: C3 Refugee and migrant integration, C4 Asylum, migration and integration fund, C5 International protection seekers accommodation, and C6 – Ukraine accommodation and related costs.

In addition, a new subhead, A31 National Cyber Security Centre, was introduced under Programme A Criminal justice pillar. A small number of subheads no longer required were retired in 2025.Subheads A4 and A5 were removed from Programme A, and the following subheads were discontinued from Programme B Civil justice pillar: B.5, B.8, B9, B.15 and B.16.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Leasehold improvement	50 years	2%
Property	50 years	2%
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	5 years	20%
Developed software	10 years	10%
Rapid build homes	35 years	3%
Modular homes	25 years	4%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

- A governance framework is in place to provide oversight of the Department's aegis bodies.

Internal Audit and Audit Committee

I confirm the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. The plans aim to cover the key controls on a rolling basis over a reasonable time period.

The internal audit function is reviewed periodically by the Audit Committee. I am satisfied that these procedures are in place to ensure that the reports of the internal audit function are followed up.

Procurement

I confirm that the Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €2,181,602,000 in 2025.

This level of expenditure on goods, professional and other contracted services in Vote 24 for 2025 reflects the transfer of functions in 2025, namely international protection and Ukraine accommodation functions and the National Cyber Security Centre (NCSC).

Non-competitive contracts

The Department has provided details of 628 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. It is important to note that these non-competitive contracts are compliant with public procurement law under certain specified exemptions, details of which are included in the Department's circular 40/2002 return.

Ukraine accommodation – The Department is claiming a derogation under the EU procurement Directive 2014/24 for the provision of these accommodation and related services. Details of these contracts and derogations claimed are provided in the Department's circular 40/2002 return under the 'compliant but non-competitive' heading.

International Protection accommodation – The Department is claiming a derogation under the EU procurement Directive 2014/24 for particular and named contracts in this area of spend. Details of these contracts and derogations claimed are provided in the Department's circular 40/2002 return under the 'compliant but non-competitive' heading.

Non-compliant contracts

The Department complied with the guidelines with the exception of 47 contracts in excess of €25,000 (exclusive of VAT) totalling €72,550,522 (exclusive of VAT) broken down as set out further below.

- 29 contracts with a value of €65,634,080 relate to transferred-in functions, including both accommodation and NCSC, and
- 18 contracts with a value of €6,916,442 relate to Vote 24 pre-transfer of functions.

Of the 47 contracts

- five contracts with a combined value of €11,683,951 for the provision of services that had previously been non-compliant have now had contracts awarded so are now compliant.
- 13 contracts with a combined value of €15,249,537 for the provision of services that were direct awarded or extended, are currently the subject of ongoing tender processes.
- three contracts with a combined value of €9,387,261 have now expired and will not be renewed as they relate to accommodation centres now closed.
- one contract with a value of €801,376 will expire in 2026 and will not be renewed.
- 11 contracts with a combined value of €14,480,132 are planned to go to tender in 2026.
- seven contracts with a combined value of €4,077,782 are being transitioned to compliant contracts or will to go to market as soon as possible.
- seven contracts with an aggregate value of €16,870,482 for the provision of services that were direct awarded due to urgent and unforeseen circumstances will be reviewed by the Department in 2026.

The above contracts have been included in the 40/2002 annual return referenced above. The Department has strengthened its central procurement unit including its procurement structures, planning, training and resources to provide procurement support and guidance across the organisation. This is aimed at improving compliance and supporting business units deliver on their business objectives.

The Department continued to work towards resolving instances of non-compliance throughout 2025 and will continue to proactively address instances of non-compliance throughout 2026 and 2027.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The risk register is reviewed quarterly by the Risk Committee, the Management Board and the Secretary General. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the appropriate level of management, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Cyber security

The Cyber Security Programme continued throughout 2025 with activities progressed on a number of projects and initiatives to protect and proactively monitor the data and systems on our networks. There was an increased focus on supports which would enable the Department in meeting the requirements set out in NIS 2 such as regular reporting directly to management board, raising user awareness and education.

ICT strategy

In 2025, work completed on the IT Strategy 2022-2024 and work on drafting the new Digital Strategy commenced to cover the next 4 years.

Under the ICT Strategy significant progress was made in all the following areas:

- ICT capability development
- process standardisation
- enhanced governance
- cyber security and resilience
- move to cloud

Specifically in 2025, The following systems went live under a range of digitalisation projects and programmes

- International protection modernisation – this programme of work resulted in full end to end digitalisation of the international protection application process
- DASH – digital project to support Forensic Science Ireland in managing and tracking analysis of scene of crime evidence, DNA, went live in May received certification from the Irish National Accreditation Board.
- Modernisation of immigration services - a digital contact centre and phase 1 of a case management system were rolled out to support efficient and effective service provision across a number of immigration services.
- Significant progress was also made in decommissioning legacy technologies such as Lotus Notes in the Department and the agencies on our shared service
- A major milestone was achieved in bring together data from diverse sources which will support the transition from legacy to new modern systems and facilitate and enhance data and analytics capabilities

Ukraine and international protection accommodation – cost recovery and compliance

Ukraine

Emergency accommodation and support for Ukrainian Beneficiaries of Temporary Protection continued in 2025, with demand continuing to drop. At the beginning of 2025, over 29,000 people were accommodated in State-provided accommodation. This reduced by 31% to approximately 20,000 people at the end of 2025. This reflects the continued trend of Ukrainians making their way towards independent living.

In 2025, the work of the Ukraine accommodation compliance team continued, supported by a firm providing forensic accountancy services. Where elements of financial non-compliance were identified, the compliance team engaged with the accommodation provider to regularise the situation, and to progress recovery of any overclaims identified through the establishment of a recoupment plan. Where an overpayment was unable to be recouped in a single month, the recoupment plan was agreed to be repaid over a number of months.

International protection

In 2025, the work of the international protection accommodation cost recovery team continued. Overclaims by international protection accommodation providers relating to periods from 2023 onwards were identified, resulting in recoupments to the Department. In 2025 there were twelve recoupment cases. Six were completed, five plans are in place and one is pending finalisation.

A balance of €17.392 million remains due at 31 December 2025 across the accommodation compliance and cost recovery streams (see note 2.6). Work is ongoing to review providers for compliance issues.

Asylum, Migration and Integration Fund

In 2025, the Funds Administration Unit in the Department was the Managing Authority for delivering Ireland's national programme under the EU Asylum, Migration and Integration Fund (AMIF).

AMIF funding from the EU Commission is released in the accounts through appropriations-in-aid once it is deemed to be certain. On 31 December 2025, the balance of funds received but not released was €51.75 million. €13.5 million of this related to an emergency accommodation grant which was returned to the EU Commission in April 2026.

In June 2020, the EU awarded Ireland a grant of €13.5 million to provide emergency accommodation to persons entering the state who were seeking international protection but could not be accommodated within the existing accommodation portfolio. This grant was not part of Ireland's AMIF national programme. The full grant amount was received in late 2020 and held in a suspense account. However, a subsequent European Court of Auditors report in 2022 identified issues with the procurement of emergency accommodation and recommended a full recovery of the grant amount paid. In January 2026, the EU Commission completed an ex-post audit report on this grant with the ECA recommendation being upheld, that is a full recovery of the grant amount of €13.5 million. This money was returned in April 2026 to the EU Commission.

Internal financial control issues

A small number of supplier-related control issues with a value of €387,170 were self-identified during the year, primarily arising in the context of organisational changes, including transfer of functions. Three duplicate payments totalling €348,950 were identified and fully recovered. One payment of €36,257 related to an overpayment of an inter departmental cost, which was subsequently recovered. The remaining €1,963 related to a small number of incorrect payments.

Frauds and irregularities

One material fraud or irregularity with a value greater than €10,000 was reported in the Justice, Home Affairs and Migration Vote (Vote 24) in 2025.

The Department was the subject of an ‘SMS pumping attack’ in 2025. The attack is a form of fraud where the attackers used bots to submit thousands of requests to the Department’s immigration systems, and the system issued automatic replies to premium-rate or high-cost phone number in the sender’s country of origin. The estimated cost was approximately €43,000. The Department systems identified the issue thereby limiting the financial costs, the Department has implemented further controls to combat such attacks.

No further internal control weaknesses were identified in relation to 2025, that require disclosure in the appropriation account.

Doncha O’Sullivan
Accounting Officer
Justice, Home Affairs and Migration

25 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 24 Justice, Home Affairs and Migration
Opinion on the appropriation account

I have audited the appropriation account for Vote 24 Justice, Home Affairs and Migration for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 24 Justice, Home Affairs and Migration for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Justice, Home Affairs and Migration and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with procurement rules occurred in respect of contracts that operated in 2025.

Disallowed funding from the Asylum, Migration and Integration Fund

The statement on internal control discloses that, following a review by the European Court of Auditors, grant funding of €13.5 million received in 2020 for the provision of emergency accommodation to persons seeking international protection was returned to the EU Commission, due to procurement issues identified. Chapter 10 of my *Report on the Accounts of the Public Services* for 2025 provides further information on this matter.

Cancelled international protection accommodation agreements

Chapter 14 of my *Report on the Accounts of the Public Services* for 2025 examines the circumstances around the cancellation in 2025 of pre-contract agreements for the leasing of accommodation to be used for applicants for international protection. Some potential providers of accommodation commenced legal proceedings following the cancellation, and following mediation, a number of these cases have resulted in substantial settlement payments. Payments made have been accrued for at end 2025.

Seamus McCarthy
Comptroller and Auditor General

28 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 24 Justice, Home Affairs and Migration

Appropriation Account 2025

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Criminal justice pillar				
	Original	437,983			
	Supplementary	52,389			
			490,372	489,287	404,013
B	Civil justice pillar				
	Original	243,991			
	Supplementary	45,903			
			289,894	290,949	256,905
C	Immigration				
	Original	2,159,149			
	Supplementary	(33,292)			
			2,125,857	2,117,987	—
Gross expenditure					
	Original	2,841,123			
	Supplementary	65,000			
			2,906,123	**2,898,223**	**660,918**
Deduct					
D	**Appropriations-in-aid**				
	Original	116,577			
	Supplementary	19,000			
			135,577	**144,573**	**155,026**
Net expenditure					
	Original	2,724,546			
	Supplementary	46,000			
			2,770,546	**2,753,650**	**505,892**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**16,896,009**	**21,569,324**

Doncha O'Sullivan
Accounting Officer
Justice, Home Affairs and Migration

25 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		2,602,428	453,505
Pay		174,457	121,516
Non pay		121,338	85,897
Gross expenditure		**2,898,223**	**660,918**
Deduct			
Appropriations-in-aid		**144,573**	**155,026**
Net expenditure		**2,753,650**	**505,892**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(202,944)		
Depreciation	13,491		
Loss on disposals	13		
Intangible assets (note 2.2)			
Purchases	(5,644)		
Amortisation	3,295		
		(191,789)	4,487
Changes in net current assets			
Increase in inventories	(1,109)		
Increase in prepayments	(46,402)		
Increase in accrued income	(18,041)		
Increase in provision	10,000		
Increase in accrued expenses	39,543		
Increase in deferred income	7,234		
		(8,775)	42,224
Direct voted expenditure		**2,553,086**	**552,603**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		74,986	70,195
Notional rent		5,077	5,122
Net programme cost		**2,633,149**	**627,920**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 24 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	287	335
Vote 12	Superannuation and Retired Allowances	66,687	61,355
Vote 13	Office of Public Works	11,809	12,636
Vote 18	National Shared Services Office	639	321
Vote 20	Garda Síochána	293	265
Vote 43	Office of the Government Chief Information Officer	578	349
Central Fund – Ministerial pensions		226	167
Cost of shared services provided to other Votes		(5,533)	(5,233)
		74,986	**70,195**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	574,863	118,727
Intangible assets	2.2	10,611	6,416
		585,474	**125,143**
Current assets			
Bank and cash	2.3	57,477	11,663
Inventories	2.4	2,864	1,755
Prepayments	2.5	55,423	9,021
Accrued income	2.6	19,684	1,643
Other debit balances	2.7	23,627	5,917
		159,075	**29,999**
Less			
Current liabilities			
Accrued expenses	2.8	84,977	45,434
Deferred income	2.9	24,806	17,572
Other credit balances	2.10	25,984	13,510
Asylum, Migration and Integration Fund	2.11	51,752	—
Provisions	2.12	10,000	—
Net Exchequer funding	2.13	3,369	4,070
		200,888	**80,586**
Net current liabilities		**(41,813)**	**(50,587)**
Net assets		**543,661**	**74,556**
Represented by:			
State funding account	2.14	**543,661**	**74,556**

2.1 Property, plant and equipment [a]

	Buildings	Leasehold improvements	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000		€000	€000	€000	€000	€000
Cost or valuation [b]							
At 1 January 2025	7,019	—	2,492	36,007	1,550	102,790	149,858
Transfer in [c]	245,310	1,964	—	2,522	1,908	26,853	278,557
Additions	191,317	—	355	3,657	12	7,603	202,944
Brought into use	131,694	—	—	—	—	(131,694)	—
Revaluation	(897)	—	—	—	—	—	(897)
Transfer out	(3,504)	—	(456)	(840)	(194)	—	(4,994)
Disposals	—		(115)	(1,615)	(356)	—	(2,086)
At 31 December 2025	570,939	1,964	2,276	39,731	2,920	5,552	623,382
Accumulated depreciation							
At 1 January 2025	2,278	—	1,922	25,491	1,440	—	31,131
Depreciation on transfer in	7,393	3	—	912	217	—	8,525
Depreciation for the year	9,292	39	231	3,715	214	—	13,491
Depreciation on transfer out	(1,273)	—	(394)	(729)	(159)	—	(2,555)
Depreciation on disposals	—	—	(115)	(1,609)	(349)	—	(2,073)
At 31 December 2025	17,690	42	1,644	27,780	1,363	—	48,519
Net assets							
At 31 December 2025	**553,249**	**1,922**	**632**	**11,951**	**1,557**	**5,552**	**574,863**
At 31 December 2024	4,741	—	570	10,516	110	102,790	118,727

Note [a] The statement of capital assets reflects assets for the entire Department including a number of agencies in Vote 24 who also prepare separate financial statements.

[b] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

[c] Assets transferred in and out following the transfer of functions. See introduction.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	88,028	525	88,553
Transfer in	2,454	274	2,728
Additions	1,429	4,215	5,644
Transfer out	(2,310)	—	(2,310)
Disposals	(124)	—	(124)
At 31 December 2025	89,477	5,014	94,491
Accumulated amortisation			
At 1 January 2025	82,136	—	82,136
Amortisation transfer in	860	—	860
Amortisation	3,295	—	3,295
Amortisation transfer out	(2,287)	—	(2,287)
Amortisation of disposals	(124)	—	(124)
At 31 December 2025	83,880	—	83,880
Net assets			
At 31 December 2025	**5,597**	**5,014**	**10,611**
At 31 December 2024	5,891	525	6,416

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	51,216	8,007
Commercial bank account balances	6,261	3,656
	57,477	**11,663**

Note [a] There are 25 commercial bank account balances including 12 bank balances with a value of €2.8 million for a number of agencies funded by Vote 24, who also prepare separate financial statements.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Forensic consumables	1,921	1,105
IT consumables	718	56
Residence permits/travel documents	140	520
Miscellaneous	46	29
Equipment/clothing	39	45
	2,864	**1,755**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
International protection seekers accommodation costs [a]	43,017	—
Department administration [b]	9,554	5,802
Forensic Science Ireland [c]	1,000	1,572
National Cyber Security Centre [b]	617	—
Insolvency Service of Ireland [b]	341	374
Criminal Assets Bureau	183	158
Ukraine accommodation and related costs	134	—
Private Security Authority [d]	13	18
Garda Síochána Ombudsman Commission	—	606
Property Services Regulatory Authority	—	115
Other subheads [b, d]	564	376
	55,423	**9,021**

Note
[a] Commercial accommodation
[b] ICT system maintenance and support, and licencing
[c] Maintenance of equipment
[d] Other administration

2.6 Accrued income

at 31 December	2025	2024
	€000	€000
Commercial accommodation recoupments [a]	17,392	—
Visa fees	1,307	480
Additional superannuation receipts	211	—
Private Security Authority fees	205	—
Immigration registration fees	—	388
Other accrued income	569	775
	19,684	**1,643**

Note [a] Recoupment plans are in place for a number of accommodation providers which are expected to be fully recouped in 2026.

2.7 Other debit balances

at 31 December	2025	2024
	€000	€000
Accommodation Recognition Payment (ARP) Ukraine [a]	15,335	—
Imprests	53	51
Recoupable travel pass scheme expenditure	310	218
Criminal Assets Bureau receivership	105	105
Other debit suspense items	7,824	5,543
	23,627	**5,917**

Note [a] The Accommodation Recognition Scheme is administered by the Department of Social Protection (DSP) where monthly payments are made in advance by the Department of Justice, Home Affairs and Migration to DSP through a suspense account.

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
International protection seekers accommodation [a]	35,000	—
Ukraine accommodation and related costs	20,278	—
Criminal legal aid schemes	9,067	12,511
Digital capital investment and IT expenses	2,770	2,932
National Cyber Security	1,349	—
Forensic Science Ireland	781	1,461
Operational services supplies and sundry equipment	713	3,245
Office premises expenses	217	448
Criminal Assets Bureau	107	146
Coroners Service	97	1,424
Training and development and incidental expenses	12	55
Commissions and special inquiries	9	3
Compensation for personal injuries criminal	—	3,766
Other subheads	2,093	4,698
Holiday pay (note 2.19)	4,636	8,954
Payroll (note 2.19)	7,848	5,791
	84,977	**45,434**

Note [a] International protection seekers accommodation accrued expenses includes legal settlements which were settled and paid in 2026.

2.9 Deferred income

at 31 December	2025	2024
	€000	€000
Immigration registration fees	12,688	3,126
Nationality and citizenship certificate fees	12,071	14,136
Visa fees	42	195
Insolvency Service of Ireland fees	5	1
Film censorship fees	—	114
	24,806	**17,572**

2.10 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	3,527	3,093
Pay related social insurance	2,595	2,176
Professional services withholding tax	3,082	1,699
Value added tax	989	199
Balances in departmental accounts	6,261	3,656
	16,454	10,823
Suspense		
Payroll deductions held in suspense	886	730
EU social inclusion projects	4,866	1,374
EU advances for National Cyber Security Centre projects	3,166	—
Extra receipts payable to the Exchequer	—	7
Advances to the Office of Public Works	294	371
Other credit suspense items	318	205
	9,530	2,687
	25,984	**13,510**

2.11 Asylum, Migration and Integration Fund

at 31 December	2025	2024
	€000	€000
Suspense -EU receipts (AMIF) [a]	**51,752**	**—**

Note [a] AMIF funding from the EU Commission is held in a suspense account and released to the Vote through appropriations-in-aid once it is deemed to be certain. On 31 December 2025, the balance of funds received but not released was €51.75 million. €13.5 million of this related to an emergency accommodation grant which was returned to the EU Commission in April 2026. The balance in the Fund at end 2024 (€34.477 million) was reported in Vote 40 Children, Equality, Disability, Integration and Youth.

2.12 Provisions

at 31 December	2025	2024
	€000	€000
Stardust Redress Phase 2 (current liabilities)	10,000	—
Total	**10,000**	**—**

Movement for each class of provision	Stardust Redress Phase 2	Total
	€000	€000
Opening balance	—	—
Additional provision made	10,000	10,000
Amounts used	—	—
Balance as at 31 December	**10,000**	**10,000**

Note [a] Stardust Redress Phase 2 – a fixed recognition payment of €20,000 to all survivor beneficiaries of the original Stardust Victims Compensation Tribunal established in 1985. A total of 823 people received compensation from the Tribunal. This fulfils the Government's commitment to implement a two-phased approach to Stardust redress.

2.13 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	16,896	21,569
Exchequer grant undrawn	(13,527)	(17,499)
Net Exchequer funding	**3,369**	**4,070**
Represented by:		
Debtors		
Bank and cash	57,477	11,663
Debit balances: suspense	23,627	5,917
	81,104	17,580
Creditors		
Due to the State	(16,453)	(10,823)
Credit balances: suspense	(9,530)	(2,687)
Asylum, Migration and Integration Fund	(51,752)	—
	(77,735)	(13,510)
	3,369	**4,070**

2.14 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			74,556	121,267
Disbursements from the Vote				
Estimate provision	Account	2,770,546		
Surplus to be surrendered	Account	(16,896)		
Net vote			2,753,650	505,892
Expenditure borne elsewhere	1.1		74,986	70,195
Non-cash items:				
Capital asset net adjustment	2.1, 2.2	269,438		
Revaluation	2.1	(897)		
Notional rent	1	5,077		
			273,618	5,122
Net programme cost	1		(2,633,149)	(627,920)
Balance at 31 December			**543,661**	**74,556**

2.15 Commitments

	2025	2024
a) Global commitments	**€000**	**€000**
at 31 December		
Procurement of goods and services	249	10,148 [a]
Capital projects	5,259	276
Total of legally enforceable commitments	**5,508**	**10,424**

Note [a] The decrease in procurement of goods and services is due to the assessment of legally enforceable, non-cancellable contracts in the 2025 accounts.

b) Major capital projects

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Forensic Science Ireland [a]	102,790	5,940	—	108,730	102,790
Rapid build programme	253,860	28,766	2,709	285,335	285,300

Note [a] The final payment due on the project was not known in the 2024 accounts as negotiations between the contractor and OPW were ongoing.

2.16 Operating lease

at 31 December	2025	2024
	€000	€000
Operating lease expense for year [a]	**269**	**542**
There are no contingent rent payments due, and no sublease income is receivable		
The future aggregate minimum lease payments under non-cancellable operating leases are as follows		
Within one year	1,270	304
Between 1 and 5 years	3,929	—
Later than 5 years	—	—
Total non-cancellable operating lease commitments	**5,199**	**304**

Note [a] Following the transfer of function in 2025, the Department of Justice, Home Affairs and Migration assumed responsibility for the lease for Montague Court Offices.

2.17 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	**233**	**37**

2.18 Contingent liabilities

The Department is involved in a number of legal cases that could generate liabilities, depending on the outcome of the litigation. The amounts and timing of any liabilities is uncertain. Further legal costs are also referenced in note 6.1 in relation to committees, commissions and special inquiries.

2.19 Cyber security

The Department is responsible for cyber security policy in Ireland and for the National Cyber Security Centre for the year ended 31 December 2025. Following the change of Government in 2025 a reconfiguration of various Government Departments took place. As a result, the Cyber Security functions of the Department of Environment, Climate and Communications (Vote 29) were transferred to the Department of Justice on 1 June 2025 under S.I. No. 234/2025 - Cyber Security (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

Expenditure relating to cyber security is reported under the criminal justice pillar as shown below, with administrative costs met from subheads A.1 and A.2 and operational funding provided through subhead A.31.

at 31 December	2025	2024[a]
	€000	€000
Administration pay	7,828	6,189
Administration -non pay	291	296
Operations	6,373	8,789
	14,492	**15,274**

Note [a] 2024 comparatives were incurred in Vote 29 Environment, Climate and Communications.

2.20 Impact of accounting policy changes

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024 and six new central government accounting standards (CGAS) were implemented with effect from 1 January 2025. The implementation had the following impact on the State funding balance.

	2025	2024
	€000	€000
Revaluation of property [a]	(897)	—
Provision [b]	(10,000)	—
Holiday accrual [c]	—	(8,954)
Payroll accrual [c]	—	(5,791)
Additional superannuation contributions [d]	211	—
	(10,686)	**(14,745)**

Note [a] CGAS 17, Property, plant and equipment

[b] CGAS 19, Provisions, contingent liabilities and contingent assets

[c] CGAS 39A Employee Benefits Part A

[d] CGAS 23 Revenue from Non-Exchange transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	127,142			
	Supplementary	20,585			
			147,727	148,211	115,879
ii	Travel and subsistence		1,362	1,589	1,034
iii	Training and development				
	Original	1,341			
	Supplementary	(103)			
			1,238	1,283	1,248
iv	Operational services, supplies and sundry equipment				
	Original	20,247			
	Supplementary	26,306			
			46,553	45,112	30,043
v	Digital capital investment and IT expenses				
	Original	39,932			
	Supplementary	15,951			
			55,883	55,783	42,335
vi	Premises expenses				
	Original	4,041			
	Supplementary	2,959			
			7,000	7,183	6,303
vii	Policy reviews, consultancy services and research				
	Original	1,775			
	Supplementary	(175)			
			1,600	1,819	695
viii	Financial shared services				
	Original	7,330			
	Supplementary	1,645			
			8,975	10,527	7,110
ix	Justice and policing transformation programme				
	Original	8,000			
	Supplementary	(6,461)			
			1,539	1,611	2,766

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
x	International protection accommodation services				
	Original	25,241			
	Supplementary	(3,347)			
			21,894	22,676	—
			293,771	**295,794**	**207,413**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

iv Operational services, supplies and sundry equipment

Estimate provision €20.247 million; outturn €45.112 million

The excess expenditure of €24.865 million compared to the original allocation was due to increased services provided by the International Protection Office (IPO) and Immigration Service Delivery (ISD), which are demand driven. The increases relate mainly to panel members, translation, interpretation and legal fees for immigration judicial reviews along with increased postal costs related to the delivery of Irish Residence Permit (IRP) cards and issuing of Beneficiaries of Temporary Protection (BoTP) certificates to Ukrainians.

v Digital capital investment and IT expenses

Estimate provision €39.932 million; outturn €55.783 million

The excess expenditure of €15.851 million compared to the original allocation was mainly due to the digital modernisation across the immigration function in particular the International Protection Office (IPO) and Immigration Service Delivery (ISD), EU Pact Migration and eGates projects. Additional costs also are attributed to significantly increased demand for ICT service provision' following the transfer of functions.

vi Premises expenses

Estimate provision €4.041 million; outturn €7.183 million

The excess expenditure of €3.142 million compared to the original allocation was mainly due to additional building and associated costs to accommodate additional staff in the International Protection Office (IPO) and costs associated with the transfer of functions.

viii Financial shared services

Estimate provision €7.330 million; outturn €10.527 million

The excess expenditure of €3.197 million compared to the original allocation arose primarily due to additional expenditure under the contract for enhanced customer support for the Oracle Financial Management system, which remained necessary pending completion of migration to the NSSO Financial Management Shared Service Centre. This was further impacted by the timing of payments recognised in 2025.

ix Justice and policing transformation programme

Estimate provision €8 million; outturn €1.611 million

The saving of €6.389 million compared to the original allocation was reallocated to support ISD modernisation projects.

Programme A Criminal Justice Pillar

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	46,157			
	Supplementary	6,923			
			53,080	49,441	39,068
A.2	Administration – non pay				
	Original	25,319			
	Supplementary	14,212			
			39,531	41,830	28,405
A.3	Office of the Inspector of Prisons				
	Original	3,028			
	Supplementary	(1,273)			
			1,755	1,844	1,754
A.4	Garda Síochána Ombudsman Commission		—	—	17,603
A.5	Garda Síochána Inspectorate		—	—	1,229
A.6	Criminal Assets Bureau				
	Original	12,751			
	Supplementary	523			
			13,274	13,588	12,391
A.7	Probation Service – salaries, wages and allowances				
	Original	31,181			
	Supplementary	709			
			31,890	32,189	29,589
A.8	Probation Service – operating expenses				
	Original	4,725			
	Supplementary	800			
			5,525	5,628	5,141
A.9	Probation Service – services to offenders		21,032	21,014	19,996
A.10	Community Service Order Scheme				
	Original	3,860			
	Supplementary	(286)			
			3,574	3,576	2,852
A.11	Youth justice interventions				
	Original	33,211			
	Supplementary	4,865			
			38,076	38,093	30,322
A.12	Victims of crime		3,574	3,897	3,698

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.13	Mental Health (Criminal Law) Review Board		439	354	315
A.14	Compensation for personal injuries criminally inflicted				
	Original	10,680			
	Supplementary	7,200			
			17,880	17,687	10,016
A.15	Legal aid – criminal				
	Original	99,044			
	Supplementary	21,500			
			120,544	120,643	89,251
A.16	Legal aid – custody issues				
	Original	5,270			
	Supplementary	500			
			5,770	5,441	6,630
A.17	Parole Board				
	Original	2,778			
	Supplementary	(117)			
			2,661	2,492	2,332
A.18	Crime prevention measures				
	Original	2,025			
	Supplementary	(1,110)			
			915	752	756
A.19	Private Security Authority				
	Original	4,805			
	Supplementary	87			
			4,892	4,923	4,597
A.20	Domestic, sexual and gender-based violence (non-agency)		61,210	62,153	54,562
A.21	Forensic Science Ireland				
	Original	27,424			
	Supplementary	3,392			
			30,816	32,129	24,772
A.22	Office of the State Pathologist				
	Original	1,822			
	Supplementary	(20)			
A.23	Commissions and special inquiries		1,802	1,811	1,671
	Original	1,100			
	Supplementary	1,639			
			2,739	1,663	3,432
A.24	Social disadvantage measure (dormant accounts funded)		7,000	6,721	6,074

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.25	Community Safety Innovation Fund		4,000	3,624	3,170
A.26	Cuan				
	Original	5,707			
	Supplementary	(870)			
			4,837	5,038	2,737
A.27	Irish Passenger Information Unit (IPIU)				
	Original	2,022			
	Supplementary	(221)			
			1,801	1,745	837
A.28	Appellate bodies (criminal justice)		11	5	5
A.29	Office of the Independent Examiner				
	Original	1,550			
	Supplementary	(617)			
			933	900	42
A.30	National Office of Community Safety				
	Original	5,558			
	Supplementary	(1,423)			
			4,135	3,733	766
A.31	National Cyber Security Centre				
	Original	10,700			
	Supplementary	(4,024)			
			6,676	6,373	—
			490,372	**489,287**	**404,013**

Significant variations

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

A.3 Office of the Inspector of Prisons

Estimate provision €3.028 million; outturn €1.844 million

The saving of € 1.184 million compared with the original allocation was primarily due to delays in staff recruitment and the consequential impact on the work programme, in particular the investment in ICT equipment and projects.

A.6 Criminal Assets Bureau

Estimate provision €12.751 million; outturn €13.588 million

The excess expenditure of €837,000 relative to the original allocation was primarily due to increased expenditure to meet operational activities including new ICT infrastructure, fleet and legal costs.

A.8 Probation Service – operating expenses

Estimate provision €4.725 million; outturn €5.628 million

The excess expenditure of €903,000 relative to the original allocation was primarily due to increased expenditure on the ICT managed service due to an increase in Probation Service staff numbers in 2025, increased travel and subsistence expenditure due to an increase in staff numbers and associated operational activity as well the cost of a new travel and subsistence circular issued in 2025, and a general increase in the cost of the provision of estate and facilities nationally as well as postage and telecom services.

A.10 Community Service Order Scheme

Estimate provision €3.86 million; outturn €3.576 million

The saving of €284,000 compared with the original allocation was primarily related to community service supervisor vacancies and subsequent delays in filling these posts.

A.11 Youth justice interventions

Estimate provision €33.211 million; outturn €38.093 million

The excess expenditure of €4.882 million relative to the original allocation was primarily due to the expansion of services, and the subsequent costs associated with additional youth justice workers posts and increased operational costs.

A.12 Victims of crime including sexual crimes and domestic abuses

Estimate provision €3.574 million; outturn €3.897 million

The excess expenditure of €323,000 relative to the original allocation was due to increased funding requests from organisations supporting victims of crime. The increases sought were required to sustain vital services amid increasing demands for specialised support services.

A.14 Compensation for personal injuries criminally inflicted

Estimate provision €10.68 million; outturn €17.687 million

The excess expenditure of €7.007 million compared with the original allocation was due to additional awards made to victims who experienced serious and life changing injuries because of violent assaults made on them. A supplementary provision of €7.2 million was secured to help address this deficit in funding.

A.15 Legal aid – criminal

Estimate provision €99.044 million; outturn €120.643 million

The excess expenditure of €21.6 million compared to the original budget allocation of €99 million, reflects increasing demand. Under the Criminal Justice (Legal Aid) Act 1962, the Courts are responsible for granting criminal legal aid. Consequently, predicting the cost of the Criminal Legal Aid Scheme and other ad hoc legal aid schemes is difficult because the schemes are demand-led. The Department is closely monitoring expenditure in this area. The new Criminal Legal Aid Bill will update and strengthen the system of granting legal aid.

A.17 Parole Board

Estimate provision €2.778 million; outturn €2.492 million

The saving of €286,000 compared with the original allocation is due to staff vacancies in the Parole Board Secretariat and delays in filling these posts along with reduced expenditure due to the timing of third-party legal costs in judicial review proceedings.

A.18 Crime prevention measures

Estimate provision €2.025 million; outturn €752,000

The €1.273 million saving compared with the original allocation resulted from a planned public awareness campaign in relation to community safety, to be undertaken in partnership with the National Office for Community Safety not proceeding in 2025 because of the later than anticipated creation of new local community safety partnerships across the country.

A.21 Forensic Science Ireland

Estimate provision €27.424 million; outturn €32.129 million

The excess expenditure of €4.705 million compared with the original allocation was primarily due to final balancing payments to OPW for the construction of the building, and other operational expenses such as Genemapper licenses in DNA.

A.23 Commissions and special inquiries

Estimate provision €1.1 million; outturn €1.663 million

The excess of €563,000 compared with the original allocation was due to a number of factors relating to non-pay expenditure across several of the commissions/inquiries. The timing and quantum of legal fees from third parties can be difficult to predict with accuracy.

A.25 Community Safety Innovation Fund

Estimate provision €4 million; outturn €3.624 million

The saving of €376,000 compared with the original allocation was mainly attributable to timing issues relating to stage payments for projects. The final payment (20% of total allocation) is retained, pending the relevant project reaching agreed milestones.

A.26 Cuan

Estimate provision €5.707 million; outturn €5.038 million

The saving of €669,000 compared with the original allocation was primarily in the pay element and was due to the onboarding of staff incrementally during 2025, along with challenges in recruiting new staff.

A.27 Irish Passenger Information Unit

Estimate provision €2.022 million; outturn €1.745 million

The saving of €277,000 against the original allocation was due to vacancies and delays in recruitment for specific posts and backfilling of other positions.

A.29 Office of the Independent Examiner

Estimate provision €1.550 million; outturn €900,000

The savings of €650,000 compared with the original estimate provision was primarily due to the delay in the establishment of the Office while awaiting commencement of the Policing, Security and Community Safety Act 2024.

A.30 National Office of Community Safety

Estimate provision €5.558 million; outturn €3.733 million

The saving of €1.825 million compared with the original allocation was due to the timing of commencement of the Policing, Security and Community Safety Act 2024, in the statutory establishment of the National Office for Community Safety and in the commencement of regulations for the establishment and operation of Local Community Safety Partnerships (July 2025) and the associated anticipated costs in implementing the Act.

A.31 National Cyber Security Centre

Estimate provision €10.7 million; outturn €6.373 million

The savings of €4.327 million compared with the original allocation was due to the impact on projects as a result of the transfer of functions of the National Cyber Security Centre (NCSC) from the Department of Climate, Energy and Environment to the Department of Justice, Home Affairs and Migration. This process impacted procurement activity and, consequently, expenditure levels for the remainder of the year.

Programme B Civil Justice Pillar

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay				
	Original	86,456			
	Supplementary	13,792			
			100,248	104,380	82,448
B.2	Administration – non pay				
	Original	53,238			
	Supplementary	25,780			
			79,018	77,467	57,492
B.3	Central authorities		135	141	83
B.4	Legal Services Regulatory Authority				
	Original	1,001			
	Supplementary	(1,001)			
			—	—	1,000
B.5	Property Services Regulatory Authority		—	—	3,561
B.6	Insolvency Service of Ireland				
	Original	7,993			
	Supplementary	(329)			
			7,664	7,629	7,739
B.7	Gambling Regulatory Authority [a]				
	Original	9,157			
	Supplementary	(2,231)			
			6,926	7,271	3,111
B.8	Judicial Appointments Commission		—	—	361
B.9	Judicial Council		—	—	1,027
B.10	Coroner Service				
	Original	5,198			
	Supplementary	6,173			
			11,371	11,096	33,985
B.11	Legal Aid Board				
	Original	64,122			
	Supplementary	(11)			
			64,111	64,111	55,067
B.12	Free Legal Advice Centres		500	500	444
B.13	Immigration and international protection programmes				
	Original	1,538			
	Supplementary	8,666			
			10,204	9,905	4,102

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.14	International Protection Appeals Tribunal				
	Original	11,653			
	Supplementary	(2,536)			
			9,117	8,449	5,810
B.15	Irish Film Classification Office		—	—	628
B.16	Appellate bodies (civil justice)		—	—	47
B.17	Court advocate - children				
	Original	3,000			
	Supplementary	(2,400)			
			600	—	—
			289,894	**290,949**	**256,905**

Note [a] The Gambling Regulatory Authority of Ireland became operational on 5 March 2025 following its establishment under section 12 of the Gambling Regulation Act 2024. Costs of €5.297 million were incurred prior to its establishments in March 2025 (from 2022 to February 2025).

Significant variations

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

B.4 Legal Services Regulatory Authority

Estimate provision €1.001 million; outturn €Nil

A provision of €1 million was allocated in Vote 24 pursuant to section 32 of the Legal Services Regulation Act 2025, for the purpose of expenditure by the Legal Services Regulatory Authority (LSRA) in the performance of its functions. The LSRA received sufficient funding by way of its levy on the legal profession to cover its expenditure requirements in 2025. Therefore, the LSRA did not seek to draw down any funding from the Vote pursuant to section 32 in 2025.

B.6 Insolvency Service of Ireland

Estimate provision €7.993 million; outturn €7.629 million

The saving of €364,000 compared with the original allocation was due primarily to an underspend on staff costs due to the timing of filling key vacancies.

B.7 Gambling Regulatory Authority

Estimate provision €9.157 million; outturn €7.271 million

The saving of €1.886 million compared with the original allocation was due to a significant saving in payroll costs due to the lower than anticipated increase in headcount and longer timelines for recruitment in 2025 as the Authority became operational. The Authority was formally established on 5 March 2025 through an Order made under the Gambling Regulation Act 2024.

B.10 Coroner Service

Estimate provision €5.198 million; outturn €11.096 million

The requirement for a significant supplementary budget largely relates to the Stardust inquests redress scheme and a lesser amount to the Dublin District Coroner's Office. Supplementary allocation amounted to €6.173 million.

B.13 Immigration and International protection programmes

Estimate provision €1.538 million; outturn €9.905 million

The excess expenditure of €8.367 million compared with the original allocation was attributable to the costs associated with the high volume of departures from the State under various mechanisms (i.e. enforced return, voluntary return etc.). In 2025 2,111 people departed from the State, an increase of 89% compared to 1,116 in 2024. This upward trend in returns is expected to continue in 2026.

B.14 International Protection Appeals Tribunal

Estimate provision €11.653 million; outturn €8.449 million

The saving of €3.204 million compared to the original allocation was due to a lower than expected spend on Tribunal member's fees as the recruitment of additional Tribunal members was not delivered until Q3 and Q4 in 2025. With new recruits not in place until later in the year, the level of members fees paid was lower than anticipated.

B.17 Court advocate - children

Estimate provision €3 million; outturn €0 million

The saving of €3 million compared to the original allocation was due to timing in reaching agreement with stakeholders on the operational approach, including procurements. The contracts are in place in 2026 for provision of a pilot for the Child Advocate.

Programme C Immigration

				2025	2024[a]
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration - pay				
	Original	21,998			
	Supplementary	(1,815)			
			20,183	20,635	—
C.2	Administration – non pay				
	Original	3,243			
	Supplementary	(1,532)			
			1,711	2,041	—
C.3	Refugee and migrant Integration				
	Original	9,214			
	Supplementary	(1,376)			
			7,838	5,088	—
C.4	Asylum, Migration and Integration Fund				
	Original	6,456			
	Supplementary	(4,003)			
			2,453	2,322	—
C.5	International protection seekers accommodation				
	Original	1,379,986			
	Supplementary	(13,886)			
			1,366,100	1,364,013	—
C.6	Ukraine accommodation and related costs				
	Original	738,252			
	Supplementary	(10,680)			
			727,572	723,888	—
			2,125,857	**2,117,987**	**—**

Note [a] 2024 outturn was accounted for in the Appropriation Accounts for Vote 40 Department of Children, Equality, Disability, Integration and Youth

Significant variations

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

C.3 Refugee and migrant integration

Estimate provision €9.214 million; outturn €5.088 million

The saving of €4.126 million compared to the original allocation was due to a number of factors. A significant payment to the Integration Organisation for Migration (IOM) that had been anticipated within the 2025 International Refugee Protection Programme (IRPP) budget profile did not fall due within the year. In addition, the number of resettlement arrivals was lower than originally projected which resulted in reduced expenditure under local authority grants and associated programme costs. Due to the transfer of functions, results of the 2025 Integration Fund and Ireland Against Racism funding calls, and the related payments, were issued later than planned. It is anticipated that funding calls will be launched earlier in 2026 to ensure funds are paid to applicants before the end of the year.

C.4 Asylum, Migration and Integration Fund

Estimate provision €6.456 million; outturn €2.322 million

Following a midterm review of the AMIF budget and the AMIF thematic facility by the EU Commission, Ireland was awarded additional allocations. It was expected these additional allocations would become available in 2025, but due to delays with the additional allocations being incorporated into the national programme, a savings of approximately €4 million occurred. This expenditure will transpire in 2026, once the formal process of allocation is completed by the EU Commission.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	Film classification fees		—	—	853
2	EU receipts				
	Original	1,287			
	Supplementary	7,713			
			9,000	1	14,338
3	Immigration registration fees				
	Original	69,000			
	Supplementary	4,635			
			73,635	79,209	78,488
4	Visa fees		10,000	10,403	10,595
5	Dormant accounts receipts		7,000	6,763	6,087
6	Private Security Authority fees				
	Original	3,200			
	Supplementary	675			
			3,875	3,921	3,184
7	Nationality and citizenship certificates fees				
	Original	18,000			
	Supplementary	6,647			
			24,647	27,437	31,327
8	Legal Services Regulatory Authority levy on professional bodies				
	Original	1,000			
	Supplementary	(1,000)			
			—	—	1,000
9	Property Services Regulatory Authority fees		—	—	2,350
10	Insolvency Service Ireland fees				
	Original	33			
	Supplementary	(11)			
			22	25	20
11	Additional superannuation contributions		5,899	6,451	5,928
12	DSP illness payments				
	Original	159			
	Supplementary	540			
			699	1,075	—

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
13	Miscellaneous receipts				
	Original	999			
	Supplementary	(199)			
			800	9,288	856
			135,577	**144,573**	**155,026**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

2 EU receipts

Estimate provision €1.287 million; realised €1,000

A deficit of €1.286 million arose compared with the original estimate provision due to a delay in the EU Commission processing the anticipated European Social Fund Plus (ESF+) claim submitted in 2025. This was received in 2026.

3 Immigration registration fees

Estimate provision €69 million; realised €79.209 million

A surplus of €10.209 million arose compared with the original estimate provision due to extra demand in the first full year of total nationwide responsibility for the Registration Office. Fees are received in advance of a case being processed on the online renewal platform resulting in increases in applications generating increased income.

6 Private Security Authority fees

Estimate provision €3.2 million; realised €3.921 million

A surplus of €721,000 arose compared with the estimate provision primarily due to increased volume of fees across most sectors, driven by a strong demand for security services across the economy.

7 Nationality and citizenship certificates fees

Estimate provision €18 million; realised €27.437 million

A surplus of €9.437million arose compared with the original estimate was primarily related to a continued modernisation and digitalisation programme resulting in an increase in the number of naturalisation applications completed in 2025. This increase in output is difficult to predict in advance of the changes being introduced.

8 Legal Services Regulatory Authority levy on professional bodies

Estimate provision €1 million; realised €nil

The shortfall of €1 million in receipts compared to the original estimate relates to the expected recoupment of a portion of the historic advance payments owed to the Department by the LSRA. However, in June 2024, it was agreed that no recoupment would take place that year or in 2025, in respect of the outstanding amount. This decision was made to allow for a bedding-in period for the new fee levy model and given the substantial increase in the levy already payable by the sector that year.

11 Additional superannuation contributions

Estimate provision €5.899 million; realised €6.451 million

A surplus of €552,000 compared with the original estimate provision was primarily related to increased salary costs and a higher than anticipated headcount.

12 DSP illness payments

Estimate provision €159,000; realised €1.075 million

A surplus of €916,000 arose compared with the original estimate provision due mainly to greater than expected illness benefit payments from the Department of Social Protection.

13 Miscellaneous receipts

Estimate provision €999,000; realised €9.288 million

A surplus of €8.289 million arose compared to the original estimate provision due to the recoupment of costs associated with prior year overcharges on accommodation provision invoices. €7.271 million was accounted as appropriation in aid in 2025. A return of unused funds by the Office of Public Works for €1.256 million and other unused grants of €68,000 was also received.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	2,753,650
Additional superannuation contributions	6,662
Dormant Accounts receipts	6,763
	2,767,075
Exchange transaction revenue	
Immigration registration fees	69,256
Nationality and citizenship certification fees	29,502
Visa fees	11,383
Private Security Authority fees	4,126
	114,267
Other revenue	
Miscellaneous	625
Cost recovery	27,063
	27,688
Total revenue	**2,909,030**
Represented by	
Total appropriations-in-aid (note 4.1)	144,573
Central Fund grant	2,753,650
Increase in accrued income	18,041
Increase in deferred income	(7,234)
	2,909,030

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	7	37
Collected	—	7
Transferred to the Exchequer	(7)	(37)
Balance at 31 December	**—**	**7**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

at 31 December	2025	2024
Department	2,849	2,360
Agencies	1,648	1,837
	4,497	**4,197**

5.2 Pay [a]

Remuneration of Department staff

	2025 €000	2024 €000
Pay	150,099	103,380
Higher, special or additional duties allowances	366	351
Other allowances	5,282	4,917
Overtime and extra attendance	3,668	3,042
Employer's PRSI	15,742	10,577
	175,157	**122,267**

Note [a] The total pay figure is distributed across subheads A.1, A.23, B.1 and C1.

Remuneration of agency staff [a]

	2025 €000	2024 €000
Pay	108,245	111,881
Higher, special or additional duties allowances	145	129
Other allowances	2,748	3,213
Overtime and extra attendance	2,055	2,107
Employer's PRSI	7,961	8,232
	121,154	**125,562**

Note [a] A.3, A.6, A.7, A.10, A.17, A.19, A.21, A.22, A.26, A.27, A.28, A.29, A.30, A.31, B.4, B.6, B.7, B.10, B.11, B.13, B.14 and B.18.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	70	13	26,077	23,456
Overtime and extra attendance	778	92	53,593	46,850
Shift and roster allowances	255	166	27,002	25,702
Foreign service allowances	13	11	52,724	56,188
Miscellaneous	104	10	45,997	49,995
Extra Remuneration in more than one category	242	209	65,943	58,809
Agency staff				
Higher, special or additional duties allowances	28	6	23,435	25,523
Overtime and extra attendance	102	10	24,566	18,592
Shift and roster allowance	1	0	143	—
Miscellaneous	228	51	22,580	16,694
Extra Remuneration in more than one category	52	16	28,493	22,147

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	3,121	2,509
60,000	69,999	392	402
70,000	79,999	354	340
80,000	89,999	263	231
90,000	99,999	110	142
100,000	109,999	111	81
110,000	119,999	40	43
120,000	129,999	37	33
130,000	139,999	15	8
140,000	149,999	1	6
150,000	159,999	3	1
160,000	169,999	1	6
170,000	179,999	4	3
180,000	189,999	9	7
190,000	199,999	—	2
200,000	209,999	2	1
210,000	219,999	—	2
220,000	229,999	1	—
230,000	239,999	1	1
240,000	249,999	2	—
250,000	259,999	—	1
260,000	269,999	—	1
270,000	279,999	1	—
280,000	289,999	—	—
290,000	299,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€000	€000
Gross salary	**245**	**238**

The value of retirement benefits earned in the period is not included above. The Accounting Officer in 2025, Oonagh McPhillips, is a member of the pre 1995 superannuation scheme for established civil servants and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Payments totalling €328,649 were paid to 27 retired civil servants who were in receipt of civil service pensions in 2025. In addition, an amount of €836,604 was paid to 35 former public servants and €36,468 to three former judiciary members who were engaged in various roles in 2025.

A total of €9,632,163 was paid through payroll to 310 individuals in respect duties performed in relation to various boards, committees, commissions and panels, etc.

This account includes expenditure of €1,149,105 in respect of fourteen officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

This account does not include expenditure in respect of fourteen officers who were serving outside the Department for all or part of 2025 in other Government Departments/Offices and whose salaries were not recouped by the Department.

5.7 Severance

There were three severance payments to staff during 2025 amounting to €45,688.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	472	925,350	826,917
Recovery plans in place [a]	223	632,216	437,608

Note [a] 13 overpayment recovery plans in respect of 12 individuals to the value of €34,306 were transferred to other government departments in 2025.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2025	2025 €000	2024 €000
Permanent commissions				
Criminal Injuries Compensation Tribunal [a]	1974	n/a	288	997
Fixed purpose commissions				
Morris Tribunal [b]	2002	68,794	1	3
Location of Victims Remains [c]	2007	9,565	365	329
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 [d]	2014	2,395	—	16
Disclosures Tribunal [e]	2017	27,064	353	1,334
Independent Reporting Commission [f]	2017	234	26	26
South East Commission of Investigation [g]	2018	4,871	630	727
		112,923	**1,663**	**3,432**

Note [a] The costs associate with the Criminal Injuries Compensation Tribunal continue to arise as the work of the Tribunal is ongoing, with a significant number of new applications received under the Scheme each year. A total of 254 new applications were received in 2025.

Expenditure incurred in 2025 relates primarily to the operational costs of administering the Scheme. These include fees payable to Tribunal members, travel and subsistence expenses, and the costs of obtaining expert reports (such as medical and actuarial reports) to support the assessment of claims. Additional costs arise in respect of training, legal expenses incurred by the State in responding to legal challenges to the Scheme, and other day-to-day administrative costs associated with its operation.

[b] The Morris Tribunal was established in 2002 and published its final report in 2008. The total cost of the Tribunal to date is approximately €68.8 million. Expenditure incurred in 2025 amounted to circa €635 and related to minor administrative costs.

A further payment in respect of third-party legal costs is expected to arise and is anticipated to represent the final significant payment associated with the Tribunal.

[c] The work of the Independent Commission for the Location of Victims Remains is ongoing, with four victims' remains still to be recovered. Substantial costs can arise regarding excavations for remains where sites can be identified. The Commission's activity and associated costs are largely dependent on the information made available to it regarding the victims whose remains it is seeking to locate. Expenditure in 2025 was approximately €365,000.

[d] Following the work of the Independent Review Mechanism, the Minister for Justice set up five inquiries under section 42 of the Garda Síochána Act 2005 in 2017 to inquire into five separate Garda investigations. Since their inception, the five inquiries have shared accommodation and administrative support. Two of these inquiries were concluded in April 2018, one concluded in October 2020, one concluded in October 2021, and the final one was concluded in July 2023. There was no expenditure incurred in the year 2025.

[e] The Disclosures Tribunal was established in February 2017 with Mr Justice Peter Charleton, a judge of the Supreme Court, as the sole member. The Tribunal was established following a review by Mr Justice Iarfhliath O'Neill of two protected disclosures made to the then Tánaiste alleging a campaign at the highest level in the Garda Síochána to discredit the whistleblower, Sgt Maurice McCabe, who made allegations of wrongdoing in the Gardaí.

Mr Justice Charleton laid his third interim report before Dáil Éireann in October 2018. Mr Justice Seán Ryan was subsequently appointed in December 2018 to inquire into the remaining terms of reference set out in the instrument establishing the Tribunal. Justice Ryan finalised the fourth interim report in July 2021. The fifth interim report and the sixth and final report of the Tribunal were published in March and April 2023 respectively.

Expenditure of approximately €353,000 was incurred in 2025 in respect of third-party legal costs relating to the Tribunal. Further costs are expected to arise to bring matters relating to the Tribunal to a close.

[f] The Independent Reporting Commission (IRC) was established in 2017 under the Fresh Start Agreement. It is a four-member cross border body which engages in wide ranging consultations and reports annually on the progress in Northern Ireland on implementing the agreed initiatives to counter all forms of paramilitarism. The eight report from the IRC was presented to the Irish and UK Governments in December 2025. Expenditure of approximately €26,000 was incurred in 2025 in respect of administrative costs. Further payments are expected to arise.

[g] The South East Commission of Investigation (formerly known as the Hickson Commission and subsequently the White Commission) was established in November 2018 in response to complaints and allegations of child sexual abuse made against Bill Kenneally and related matters. The Commission was tasked with examining what level of knowledge, if any, relevant organisations and individuals had of the offences committed.

Preparatory work for the Commission was more extensive than initially anticipated. Hearings commenced in 2019 but were subsequently suspended pending consultations with parties. Mr Justice Barry Hickson stepped down from his role in the Commission with effect from 30 June 2021 and was succeeded by Mr Justice Michael White. Following the completion of related criminal trials in May 2023, Justice White provided an update to the Minister in June 2024 outlining progress made by the Commission.

Expenditure of approximately €630,000 was incurred in 2025 in respect of staff costs, administration and legal expenses. The Commission is expected to complete its work in 2026.

6.2 Ex-gratia payments

Ex-gratia payments amounting to €42,297 (2024: €76,436) were made in respect of the non-statutory Legal Aid Scheme for Criminal Assets Bureau type actions. This scheme is applicable to persons who are respondents and/or defendants in any court proceedings brought by, or in the name of, the Criminal Assets Bureau, including court proceedings under the Proceeds of Crime Act 1996, the Revenue Acts and the Social Welfare Acts and applications made by the Director of Public Prosecutions under Section 39 of the Criminal Justice Act 1994.

Ex-gratia payments amounting to €779,463 (2024: €1,332,857) were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme. This scheme provides that where a person is detained in a Garda station for the purpose of the investigation of an offence and he/she has a legal entitlement to consult with a solicitor and the person's means are insufficient to enable him/her to pay for such consultation, that consultations with solicitors will be paid for by the State.

Ex-gratia payments amounting to €223,407 (2024: €102,902) were made in respect of seven other cases related to other legal proceedings.

6.3 Drugs Initiative Fund

The Department acts as a channel of funds for the Department of Health regarding Local Community Drug Task Forces. €350,595 (2024: €371,288) was received and paid in 2025. This initiative is to implement the National Drugs Strategy (2026 to 2029).

6.4 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Employee claims	Immigration related	Other claims	Total 2025	Total 2024
Number of cases	6	406	46	458	408
	€000	**€000**	**€000**	**€000**	**€000**
Department's own legal costs	5	222	670	897	546
Payments by/on behalf of the Department					
Compensation	—	—	170	170	237
Legal costs	53	14,461	1,940	16,454	11,285
Other costs	37	2	137	176	42
2025 Total [b]	**95**	**14,685**	**2,917**	**17,697 [a]**	**12,110**
2024 Total	46	10,581	1,483	12,110	

Note [a] Of the total of €17.697 million, €14.68 million (83%) relates to the Immigration areas of the Department. The remaining legal costs were incurred across a number of areas including the Department's Criminal Injuries Compensation Tribunal, Garda Ombudsman Commission, Coroners Service and Insolvency Service Ireland.

[b] At 31 December 2025, it is estimated that there are 2,106 cases outstanding. The comparative figure for 2024 is 1,662.

[c] Costs are reimbursed to the State Claims Agency on receipt of periodic invoices and any costs for cases settled near the end of the prior year are reimbursed on receipt of invoices in the new financial year. Details of any outstanding costs at year end are not readily available.

Cumulative costs of cases completed in 2025

	Employee claims	Immigration related	Other claims	Total
Number of cases	3	406	26	435
	€000	**€000**	**€000**	**€000**
Department's own legal costs	8	222	391	621
Payments by/on behalf of the Department				
Compensation	146	—	110	256
Legal costs	—	14,461	227	14,688
Other costs	33	2	10	45
Total	**187**	**14,685**	**738**	**15,610**

Note [a] Generally, the total cost impacts at the time and year of settlement. This is particularly the position in relation to immigration cases which account for the majority of expenditure in this area.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred by the Department in 2025 was €43,249 (2024: €22,256).

6.6 EU funding

The outturn shown in subheads A.11, A.24, C.3 and C4 includes payments in respect of activities which are co-financed by the European Social Fund Plus (ESF+), European Social Fund Integration and Employment of Migrants (ESF IEM stream) and the Asylum, Migration and Integration Fund (AMIF). Estimates of expenditure and actual outturns were as follows.

				2025	2024
		Estimate provision		Outturn	
		€000	€000	€000	€000
Subhead description					
A.11	Youth justice interventions [a]				
	Original	33,211			
	Supplementary	4,865			
			38,076	38,093	30,322
A.24	Social disadvantage measure [a]		7,000	6,721	6,074
C.3	Refugee and migrant integration [b]				
	Original	9,214			
	Supplementary	(1,376)			
			7,838	5,088	—
C.4	Asylum, Migration and Integration Fund [c]				
	Original	6,456			
	Supplementary	(4,003)			
			2,453	2,322	—
			55,367	**52,224**	**36,396**

Note [a] €32.945 million was paid from subhead A.11 and €1.788 million was paid from subhead A.24 to fund youth diversion projects which are cofinanced by the European Social Fund Plus (ESF+).

[b] €1.282 million was spent in subhead C.3 which is cofinanced by the ESF Integration and Employment of Migrants (IEM Stream).

[c] AMIF expenditure for the year was €2.322 million. The balance of funds received from the EU but not released into the accounts is disclosed in note 2.11.

Appropriation Account 2025

Vote 25

Irish Human Rights and Equality Commission

Introduction

As Accounting Officer for Vote 25, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Irish Human Rights and Equality Commission and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €697,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Role of the Commission

The Irish Human Rights and Equality Commission (IHREC) is an independent statutory body, established on 1 November 2014 under the Irish Human Rights and Equality Commission Act 2014. The statutory mandate of the Commission is to protect and promote human rights and equality in Ireland and to build a culture of respect for human rights, equality and intercultural understanding. The Commission is Ireland's National Human Rights Institution and National Equality Body. It is the Independent Monitoring Mechanism for Ireland under the United Nations Convention on the Rights of Persons with Disabilities; the independent National Rapporteur on the Trafficking of Human Beings; and will be assigned the role of the Co-ordinating National Preventive Mechanism under the Optional Protocol to the Convention against Torture, pending ratification. The Commission is mandated to work with the Northern Ireland Human Rights Commission and Equality Commission for Northern Ireland on issues with an island of Ireland dimension. We also have legal powers under the Gender Pay Gap Information Act 2021 and are a fundamental-rights monitoring body for the purpose of Article 77 of the EU Artificial Intelligence Act.

The Commission has fifteen members, one of whom is the Chief Commissioner. The provisions of the Act are designed to ensure the independence of the Commission in its work. Members of the Commission are appointed by the President of Ireland, following a resolution by both Houses of the Oireachtas. The Commission is a body corporate. It accounts directly to the Oireachtas for its statutory functions and the members independently determine its strategy and policies. The executive, led by the Director as Accounting Officer, implements the strategy and policies of the Commission.

The Commission must prepare every three years a strategy statement which must be laid before the Houses of the Oireachtas. The Commission's *Strategy Statement 2025-2027* was laid before the Oireachtas in December 2024. The Commission must also, no later than six months after the end of each financial year, prepare an annual report on its activities which is laid before the Houses of the Oireachtas and is subsequently published.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Leasehold improvements	20 years	5%
IT and office equipment	5 years	20%
Furniture and fittings	10 years	10%
Intangible: acquired and developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Irish Human Rights and Equality Commission.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director of the Commission.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Payroll and human resources services are provided to the Irish Human Rights and Equality Commission on a shared services basis by the National Shared Services Office. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Service Office for the provision of payroll and human resources shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the Commission.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Irish Human Rights and Equality Commission.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit and Risk Committee

The Irish Human Rights and Equality Commission has an internal audit function (currently outsourced) with appropriately trained personnel. Its work is informed by analysis of the financial and operational risks to which the Irish Human Rights and Equality Commission is exposed and its annual internal audit plans, approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee.

I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Irish Human Rights and Equality Commission ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €3.2 million in 2025.

The Irish Human Rights and Equality Commission has provided details of sixteen non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Commission complied with all relevant guidelines with the exception of two non-compliant contracts in excess of €25,000 (exclusive of VAT) totalling €66,638 (exclusive of VAT) as set out below:

- One contract with a value of €37,641 related to venue hire and associated facilities. This contract was awarded without a competitive process due to the need to secure an accessible venue within a short timeframe.
- One contract with a value of €28,997 related to fire and safety services. The initial annual renewal value was below €25,000; however, additional necessary upgrade works procured later in the year resulted in cumulative expenditure exceeding the €25,000 threshold, and the contract was therefore deemed non-compliant.

The Commission continues to raise awareness of appropriate procurement channels and processes in order to avoid reoccurrence. The above contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Irish Human Rights and Equality Commission has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Irish Human Rights and Equality Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Audit and Risk Committee on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management, the Audit and Risk Committee and the Commission, where relevant, in a timely manner. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Irish Human Rights and Equality Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Commission's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Commission responsible for the development and maintenance of the internal financial control framework.

An internal audit of risk management policy was undertaken in 2025 which made a number of recommendations, and the Commission is implementing these.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Deirdre Malone
Accounting Officer
Irish Human Rights and Equality Commission

12 May 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 25 Irish Human Rights and Equality Commission
Opinion on the appropriation account

I have audited the appropriation account for Vote 25 Irish Human Rights and Equality Commission for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 25 Irish Human Rights and Equality Commission for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Irish Human Rights and Equality Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

29 May 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 25 Irish Human Rights and Equality Commission

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Irish Human Rights and Equality Commission function	9,810	9,115	8,916
Gross expenditure		**9,810**	**9,115**	**8,916**
Deduct				
B	**Appropriations-in-aid**	**101**	**103**	**180**
Net expenditure		**9,709**	**9,012**	**8,736**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**696,600**	**153,988**

Deirdre Malone
Accounting Officer
Irish Human Rights and Equality Commission

9 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		5,611	5,529
Non pay		3,154	3,039
Grants		350	348
Gross expenditure		**9,115**	**8,916**
Deduct			
Appropriations-in-aid		**103**	**180**
Net expenditure		**9,012**	**8,736**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(38)		
Depreciation	158		
Intangible assets (note 2.2)			
Purchases	(117)		
Amortisation	20		
		23	111
Changes in net current assets			
Increase in prepayments	(68)		
Decrease in accrued expenses	(38)		
		(106)	170
Direct voted expenditure		**8,929**	**9,017**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		260	334
Net programme cost		**9,189**	**9,351**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 25 borne elsewhere.

		2025 €000	2024 €000
Vote 12	Superannuation and Retired Allowances	132	195
Vote 18	National Shared Services Office	17	11
Vote 43	Office of the Government Chief Information Officer	111	128
		260	**334**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	1,012	1,132
Intangible assets	2.2	218	121
		1,230	**1,253**
Current assets			
Bank and cash	2.3	—	201
Prepayments	2.4	422	354
Net Exchequer funding	2.8	135	1
Other debit balances	2.5	133	—
		690	**556**
Less			
Current liabilities			
Accrued expenses	2.6	319	357
Other credit balances	2.7	267	201
		586	**558**
Net current assets / (liabilities)		**104**	**(2)**
Net assets		**1,334**	**1,251**
Represented by:			
State funding account	2.9	**1,334**	**1,251**

2.1 Property, plant and equipment [a]

	Leasehold improvements	Furniture and fittings	Office and IT equipment	Total
	€000	€000	€000	€000
Cost or valuation [b]				
At 1 January 2025	1,746	394	381	2,521
Additions	—	—	38	38
At 31 December 2025	1,746	394	419	2,559
Accumulated depreciation				
At 1 January 2025	770	314	305	1,389
Depreciation for the year	87	39	32	158
At 31 December 2025	857	353	337	1,547
Net assets				
At 31 December 2025	**889**	**41**	**82**	**1,012**
At 31 December 2024	976	80	76	1,132

Note [a] IHREC does not control or manage any State-owned lands and buildings.

[b] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	120	38	158
Additions	—	117	117
Assets brought into use	155	(155)	—
At 31 December 2025	275	—	275
Accumulated amortisation			
At 1 January 2025	37	—	37
Amortisation for the year	20	—	20
At 31 December 2025	57	—	57
Net assets			
At 31 December 2025	**218**	—	**218**
At 31 December 2024	83	38	121

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash [a]	—	201
	—	**201**

Note [a] Issues requested were marginally understated at year end due to timing difference between drawdown and late invoices.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Training and development	59	50
Operational services, supplies and sundry equipment	99	60
Digital capital investment and IT expenses	123	97
Premises expenses	141	75
Consultancy services and value for money and policy reviews	—	3
Legal fees	—	69
	422	**354**

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll debtors	128	—
Cycle to work scheme	3	—
Shorter working year	1	—
Tax saver ticket	1	—
	133	—

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Salaries, wages and allowances	207	167
Holiday pay accrual	92	84
Travel and subsistence	1	—
Operational services, supplies and sundry equipment	13	27
Digital capital investment and IT expenses	1	2
Premises expenses	5	49
Consultancy services and value for money and policy reviews	—	10
Legal fees	—	9
Grants	—	9
	319	**357**

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Professional services withholding tax	94	47
Value added tax	20	15
Income tax	76	68
Pay related social insurance	64	57
Universal social charge	12	13
Local property tax	1	—
Cycle to work scheme	—	1
	267	**201**

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	697	154
Exchequer grant undrawn	(831)	(153)
Net Exchequer funding	**(134)**	**1**
Represented by:		
Debtors		
Bank and cash	—	202
Debit balances	133	—
	133	202
Creditors		
Due to the State	(267)	(201)
	(267)	(201)
	(134)	**1**

2.9 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			1,251	1,532
Disbursements from the Vote				
Estimate provision	Account	9,709		
Surplus to be surrendered	Account	(697)		
Net vote			9,012	8,736
Expenditure borne elsewhere	1.1		260	334
Net programme cost	1		(9,189)	(9,351)
Balance at 31 December			**1,334**	**1,251**

2.10 Commitments

Global commitments	**2025**	**2024**
at 31 December	**€000**	**€000**
Procurement of goods and services	313	162
Non-capital grant commitments	232	256
Total of legally enforceable commitments	**545**	**418**

2.11 Operating lease [a]

at 31 December	**2025**	**2024**
	€000	**€000**
Operating lease expense for year	317	259
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows		
Not later than one year	364	281
Between 1 year and 5 years	1,740	1,286
Later than 5 years	—	—

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

2.12 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis.

	2025	**2024**
	€000	**€000**
Holiday accrual [a]	—	(84)
Payroll accrual [a]	—	(167)
	—	**(251)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 25 Irish Human Rights and Equality Commission is classified as administration expenditure applied towards a single programme: Irish Human Rights and Equality Commission function.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	6,086	5,611	5,529
ii	Travel and subsistence	50	55	47
iii	Training and development	135	131	164
iv	Operational services, supplies and sundry equipment	959	735	895
v	Digital capital investment and IT expenses	480	411	357
vi	Premises expenses	670	792	657
vii	Policy reviews, consultancy services and research	255	253	194
viii	Contract legal expertise	825	777	724
		9,460	**8,765**	**8,568**

Programme A Irish Human Rights and Equality Commission Function

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	6,086	5,611	5,529
A.2	Administration – non pay	3,374	3,154	3,039
A.3	Irish Human Rights and Equality Grants scheme	350	350	348
		9,810	**9,115**	**8,916**

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contributions	100	91	100
2	Miscellaneous	1	12	80
		101	**103**	**180**

4.2 Revenue of the Vote

Appropriation-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	9,012
Additional superannuation contributions	91
	9,103
Other revenue	
Miscellaneous	12
Total revenue	**9,115**
Represented by	
Total appropriations-in-aid (note 4.1)	103
Central Fund grant	9,012
	9,115

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**85**	**83**

5.2 Pay

	2025 €000	2024 €000
Pay	5,042	4,975
Higher, special or additional duties allowances	21	20
Employer's PRSI	548	534
Total pay	**5,611**	**5,529**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	2	1	15,460	14,790

5.4 Commission staffing pay bands

The number of Commission employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	54	66
60,000	69,999	13	5
70,000	79,999	2	10
80,000	89,999	8	5
90,000	99,999	2	3
100,000	109,999	3	1
110,000	119,999	1	1
120,000	129,999	2	1
130,000	139,999	1	1
140,000	149,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	130	123
Allowances	15	15
	145	**138**

The Accounting Officer is not in receipt of any benefit in kind.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Single Public Service Pension Scheme and her entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

5.6 Other remuneration arrangements

No retired civil servants in receipt of a civil service pension were re-engaged on a fee basis.

5.7 Severance

During 2025, there was no staff member whose employment was terminated.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	2	22,499	28,918
Overpayments with recoupment plans in place	1	14,631	21,141

Note [a] The Irish Human Rights and Equality Commission's Local HR is engaging with the National Shared Services Office monthly to implement the recoupment plans in place.

There are two Individuals with overpayments as at 31 December 2025 of which one individual has a recoupment plan in place.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Commission in the year

	Claims by		Total 2025	Total 2024
	Employees	Members of the public		
Number of cases	—	—	—	1
	€000	€000	€000	€000
Commission own legal costs	—	—	—	66
Payments to/on behalf of the Commission				
Compensation	—	—	—	10
Legal costs	—	—	—	20
Other costs	—	—	—	—
Total	—	—	—	**96**

Appropriation Account 2025

Vote 26

Education and Youth

Introduction

As Accounting Officer for Vote 26, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Education and Youth, for certain services administered by that Office, and for the payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €82.661 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Transfer of functions

The transfer of youth functions from the former Department of Children, Equality, Disability, Integration and Youth came into effect from 1 May 2025 under SI 181/2025 Youth Work (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The following functions were included in the transfer

- funding, oversight and support for youth work organisations, and the youth work functions of the education and training boards
- development and implementation of policy in relation to youth, youth work and youth services, including in North/South forums and at EU and international level and
- conducting, commissioning and publishing of evaluation and research and the building of an information base to inform the development of policy and service delivery on youth and youth work across relevant government agencies and non-governmental organisations.

The Minister for Education was retitled to the Minister for Education and Youth and the Department of Education was re-named to the Department of Education and Youth under SI 179/2025 Education (Alteration of Name of Department and Title of Minister) Order 2025 with effect from 2 May 2025, to better reflect the range of functions and responsibilities. The transfer did not require changes in the Vote structure.

This account has been prepared on a full-year basis in line with guidance from Government Accounting on accounting arrangements to apply in respect of expenditure on functions that transfer between departments by transfer of function order.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standards in respect of the appropriation account for 2025.

Recognition of property assets

A derogation from the requirements of CGAS 17 Property Plant and Equipment has been granted to the Department in respect of the recognition and valuation of certain property, including Minister-owned land and buildings and schools constructed on patron-owned land whose accounting treatment is still under review. The derogation reflects the ongoing valuation programme with Tailte Éireann and reliance on the national Energy and Condition Survey, with phased implementation planned from 2026 and full compliance in 2027 for Minister-owned properties. The separate project to determine the appropriate treatment of schools on patron-owned land is not included in the 2027 compliance target.

Under CGAS 32 Service Concession Arrangements: Grantor, a derogation applies to PPP assets and associated financial obligations arising from six design/build/finance/ maintain contracts, which have not yet been recognised in the appropriation accounts. Work is underway to develop the valuation and accounting framework required to achieve compliance with CGAS 32 and by extension with CGAS 17 and CGAS 41 Financial Instruments.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Software licences	5 years	20%
Acquired/developed software	5 – 10 years	10% – 20%
Office and IT equipment	5 – 10 years	10% – 20%
Buildings	50 years	2%
Land is not depreciated		

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

National Shared Services Office

I have fulfilled my responsibilities in relation to the requirements of the management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services. I rely on a letter of assurance from the Accounting Officer for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Department of Further and Higher Education, Research, Innovation and Science

The Department provides a shared service to the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) across a number of business and corporate areas. A notional charge has been applied under note 1.1 Net allied services expenditure in order to reflect the use of assets and costs attributable to the shared service.

The detailed arrangements governing these shared services are subject to a process of on-going joint development and documentation. This includes memorandums of understanding currently in place between the two Departments in relation to a number of areas including ICT provision and shared services delivery to the tertiary sector; capital planning; finance and agency governance; procurement; mobile phones; child protection; FOI and data protection; records management; health and safety; payrolls and pensions administration.

Department of Children, Disability and Equality

Tusla is an aegis body of the Department of Children, Disability and Equality. Functions under section 10 of the Education (Welfare) Act 2000, performed by Tusla, and the administration of the School Completion Programme and the Home School Community Liaison scheme, are under the remit of the Minister for Education and Youth. The Department's arrangements for governing these services are set out in the Child and Family Agency Act 2013, and in a memorandum of understanding and administrative agreement between both Departments and in an oversight agreement between the Department of Education and Youth and Tusla.

Education Shared Business Services

In 2025, the Department continued the roll out of shared services to the education sector. The Department concluded the finalisation of the rollout of payroll shared services to the Education and Training Boards (ETBs) with the onboarding of the sixteenth and final ETB to the shared payroll in February 2024. In 2025, the Department took on responsibility for the payment of all ETB pensioners (c. 10,000 individuals) with effect from 5 June 2025. This service was previously provided by the NSSO. The Department also concluded the migration of the payment function for travel and subsistence expenses for all 16 ETBs in Q3 2025. The rollout of payroll shared services to the higher education sector continued in 2025 with the onboarding of two additional Higher Education Institutions (HEIs) bringing to ten the total number of HEIs transitioned to Higher Education Payroll Shared Services (HEPSS). HEPSS is also working with DFHERIS and Asiera to procure a new payroll and human capital management system for the sector.

The rollout of finance shared services for the ETB sector continued with two migrations in 2025, bringing the total to seven ETBs in shared services. This section also worked to publish a tender to procure a new financial management system for the ETB sector. This tender was published on 26 March 2025.The Education Shared Business Services continued to explore opportunities for further shared service initiatives across the education sector and promote ongoing procurement reforms through the work of the Education Procurement Programme Board and engagement with the funded entities.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability. This includes the following elements.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal audit and Audit Committee

The Internal and EU Audit function within the Department also acts as the Audit Authority for ESF in Ireland. The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter. Its work is informed by analysis of the risks, including financial risks to which the Department is exposed and its annual internal audit plans are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit plan is reviewed periodically by the Accounting Officer and by the Audit Committee. Procedures are in place to ensure that recommendations included in internal audit reports are tracked for implementation by management.

The ESF Audit Authority is a section within the Internal and EU Audit Unit and is functionally independent. It operates with the direct authority of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in line with the terms of SI 681/2023 and SI 694/2023 and in accordance with its own written charter. It reports to the European Commission on the conduct of its audit programme in respect of compliance with the regulatory requirements of the European Union in relation to the management, control and audit of European Social Fund (ESF) funds in Ireland.

As the European Social Fund is managed by a unit within the Department of Further and Higher Education, Research, Innovation and Science (Vote 45), the ESF Audit Authority reports to that Department's Audit Committee in accordance with its charter.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €55.969 million excluding VAT in 2025.

The Department has provided details of 27 non-competitively procured contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 18 contracts in excess of €25,000 (exclusive of VAT) totalling €8,244,961 (exclusive of VAT) as set out below.

- nine contracts with a value of €3,446,562 were extended for business continuity reasons.
- four contracts with a value of €332,234 were awarded without a competitive procurement process in circumstances where there was a very limited availability of suppliers.
- two contracts with a value of €108,498 were awarded following limited competitive procurement processes but all contracts should have been openly tendered for.
- two contracts with a value of €3,085,471 were directly awarded for business continuity reasons while revised arrangements were being put in place.
- one contract with a value of €1,272,196 due to spend exceeding the contract award notice value.

Of these,

- three contracts, with a value of €217,162 have now expired.
- five contracts with a value of €4,009,836 have a procurement process underway.

- six contracts with a value of €2,041,568 are ongoing but either competitive tendering arrangements are in preparation, or the current procurement arrangements are scheduled for review.
- three contracts with a value of €1,927,043 were extended to facilitate a phased implementation of a new compliantly procured solution.
- one contract with a value of €49,352 is for a licence embedded in the education system.

14 of the above contracts have been included in the 40/02 annual return referenced above.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The risks are signed off at head of business unit level and noted by the Management Board member responsible for that business area. The register details the controls and actions needed to mitigate risks and the register is used, along with other relevant processes, to ensure that risks are managed or mitigated.

In addition, the Department has a Risk Committee, which assists me and the Management Board to fulfil our risk management responsibilities. The risk committee has a number of functions including

- defining and maintaining risk management policy and standards for the management of corporate risks
- ensuring that roles and responsibilities for risk management are clearly defined and communicated across the Department
- reviewing new risks which carry a medium (amber) or high (red) risk rating and the proposed mitigations
- presenting periodic reports to the Management Board summarising the status of the risk management programme and highlighting major areas of risk (if any).

The Department's governance framework sets out the governance procedures, processes and principles that underpin the work of the Department. The Governance Framework was revised in 2023 while the Risk Management Framework for the department was revised in 2025. Both frameworks are kept under ongoing review.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

ICT security

The Department has a strong commitment to the security of its ICT systems and has developed an evolving cyber-security readiness framework based on the National Cyber Security Centre (NCSC) baseline standards. The ICT unit also works closely with the National Cyber Security Centre (NCSC) which provides assistance in detecting and counteracting, or remediating security risks for the Department's information, computer systems, physical property and other assets. The main roles of the NCSC are to lead in the management of major cyber security incidents across government.

The Department's cyber security controls are supported by the work of NCSC which provide early warnings, alerts, announcements and dissemination of information about risk and incidents. This is complemented by additional security expertise provided by multiple third party security organisations.

The Department continues to expand and upskill its information security (InfoSec) team, consisting of Department staff and external contractors. This team manages the day-to-day security issues through a dedicated case management system while also reviewing and implementing new security processes and policies.

Internal financial control issues

Planning and Building Unit overpayments

A control issue arose during 2025 in respect of payments relating to modular accommodation. Following communication received from a school regarding a payment, the Department reviewed the underlying calculation and identified an overpayment of €922,184 arising from a calculation error. A review of all payments made in 2025 for that programme was conducted and four additional overpayments totalling €18,986 were identified. The overpayment of €922,184 has been fully recouped and recoupment processes have been initiated for the remaining €18,986.

The Department has conducted an internal review of processes in this area, and a range of enhanced processes are currently being implemented.

No further internal control weaknesses were identified in relation to 2025 that require disclosure in the appropriation account.

Education sector corporate governance

The state bodies under the aegis of the Department of Education and Youth are overseen by relevant policy divisions within the Department, who are supported by other relevant divisions across the Department, including the Department's Sectoral Governance Unit.

Responsibility for delivery on the mandate and functions of the Department's aegis bodies rests in the first instance with each board and the chairperson of the respective board.

The relationship between the Department and each of the bodies under the aegis is typically governed by

- the legislative underpinning of the body, and
- Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Code of Practice for the Governance of State Bodies* in conjunction with the supporting annexes to that code.

During 2025, the Department continued to roll-out a formal review process, the Compliance Assurance Return (CAR) to aid the Department in being assured as to the extent to which its in-scope aegis bodies adhere to the core components of the Code of Practice. This review process also provided assurance on the extent to which the aegis bodies are complying with evolving governance and statutory requirements.

The governance material gathered from the assurance return process is utilised to enable the Department to further consider appropriate governance work programmes to roll out in future years. It is intended that the assurance return will remain as a feature of the governance oversight work programme in 2025. The Department continues to work with its aegis bodies to ensure, where appropriate, that the oversight conditions laid out in the Code of Practice are satisfied and that robust performance delivery agreements or equivalent are in place for each body. As appropriate, the Department works with its aegis bodies to ensure that time-limited or full derogations from aspects of the Code have been agreed and documented to satisfy the code's "comply or explain" requirements.

The Department's first periodic critical review (PCR), relating to the Teaching Council, was published in July 2024. The Department is currently progressing its second PCR, which relates to the National Council for Special Education (NCSE). In parallel, the PCR of the State Examinations Commission (SEC) has also commenced.

In relation to the education and training boards sector, a sectoral code of practice aligned to the Code of Practice and the specific regulatory frameworks of the ETBs is in place.

The Department continues to avail of membership of a Governance Forum for Civil and Public Servants. The forum, which is run by the Institute of Public Administration, promotes good governance and aids the Department with the supply of timely advice and information supports to enhance good governance and to aid in the continuing professional development of the Department's staff.

Bernie McNally
Accounting Officer
Education and Youth

16 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 26 Education and Youth
Opinion on the appropriation account

I have audited the appropriation account for Vote 26 Education and Youth for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 26 Education and Youth for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Education and Youth and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025.

Budget control

Chapter 15 of my *Report on the Accounts of the Public Services* for 2025 examines the Department's budget control process in place and finds that departmental spending has consistently exceeded the amounts allocated by Dáil Éireann in recent years, resulting in recurring substantial supplementary estimates.

Planning for emerging school demand

Chapter 16 of my *Report on the Accounts of the Public Services* for 2025 examines the Department's system for planning for emerging school demand.

Seamus McCarthy
Comptroller and Auditor General

18 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 26 Education and Youth

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A First, second and early years education				
Original	12,231,806			
Supplementary	580,000			
		12,811,806	12,734,538	11,907,788
Gross expenditure		**12,811,806**	**12,734,538**	**11,907,788**
Deduct				
B **Appropriations-in-aid**				
Original	433,100			
Supplementary	13,000			
		446,100	**451,493**	**506,473**
Net expenditure				
Original	11,798,706			
Supplementary	567,000			
		12,365,706	**12,283,045**	**11,401,315**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**82,660,839**	**25,357,528**

Bernie McNally
Accounting Officer
Education and Youth

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		12,548,053	11,744,534
Pay		146,256	130,725
Non pay		40,229	32,529
Gross expenditure		**12,734,538**	**11,907,788**
Deduct			
Appropriations-in-aid		**451,493**	**506,473**
Net expenditure		**12,283,045**	**11,401,315**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(306,853)		
Depreciation	5,782		
Intangible assets (note 2.2)			
Purchases	(5,633)		
Amortisation	564		
		(306,140)	(156,844)
Changes in net current assets			
Decrease in prepayments	37,337		
Increase in accrued income	(231)		
Increase in overpayments for recoupment	(313)		
Decrease in secondments for recoupment	264		
Increase in accrued expenses	89,750		
		126,807	130,442
Direct voted expenditure		**12,103,712**	**11,374,913**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		30,935	31,224
Notional rent		3,217	3,217
Net programme cost		**12,137,864**	**11,409,354**

1.1 Net allied services expenditure [a]

The net allied services expenditure amount is made up of the following amounts in relation to Vote 26 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	134	137
Vote 12	Superannuation and Retired Allowances	30,290	29,260
Vote 13	Office of Public Works	3,699	3,974
Vote 18	National Shared Services Office	348	195
Vote 20	Garda Síochána	297	274
Vote 43	Office of the Government Chief Information Officer	85	71
Central Fund – ministerial pensions		265	261
Apportioned cost of shared services for Vote 45		(4,183)	(2,948)
		30,935	**31,224**

Note [a] The net allied services expenditure figures do not include figures related to aegis bodies or agencies of the Department. The net allied services expenditure has been assigned directly to the Vote and where this was not appropriate, it was apportioned based on an agreed allocation of costs between Vote 26 and Vote 45.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	855,266	524,316
Intangible assets	2.2	12,897	8,132
		868,163	**532,448**
Current assets			
Bank and cash	2.3	—	54,953
Prepayments	2.4	70,462	107,799
Overpayments for recoupment	5.8	8,446	8,133
Secondment costs for recoupment		159	423
Amounts due from the EU		20	11
Accrued income	2.5	5,809	5,578
Other debit balances	2.6	174,183	147,370
Net Exchequer funding	2.9	34,286	5,678
		293,365	**329,945**
Less			
Current liabilities			
Accrued expenses	2.7	411,034	321,284
EU moneys for distribution		32	1
Bank and cash	2.3	748	—
Other credit balances	2.8	207,709	208,011
		619,523	**529,296**
Net current liabilities		**(326,158)**	**(199,351)**
Net assets		**542,005**	**333,097**
Represented by:			
State funding account	2.10	**542,005**	**333,097**

2.1 Property, plant and equipment

	Land	Buildings	Office and IT equipment	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	231,207	120,878	9,254	174,347	535,686
Adjustment [a, b]	—	—	(27)	29,885	29,858
Additions	14,355	—	794	291,704	306,853
Assets brought into use	—	161,480	—	(161,480)	—
At 31 December 2025	245,562	282,358	10,021	334,456	872,397
Accumulated depreciation					
At 1 January 2025	—	2,418	8,952	—	11,370
Adjustment	—	—	(21)	—	(21)
Depreciation for the year	—	5,647	135	—	5,782
At 31 December 2025	—	8,065	9,066	—	17,131
Net assets					
At 31 December 2025	**245,562**	**274,293**	**955**	**334,456**	**855,266**
At 31 December 2024	231,207	118,460	302	174,347	524,316

Note [a] Asset included on the IT fixed asset register in error. Asset should have been capitalised as an intangible asset.

[b] The adjustment of €29.885 million in respect of assets under development relates to the inclusion of expenditure on twenty-six projects. €2.316 million relates to expenditure prior to 2025 for projects on sites which were acquired by the Minister in 2025 or approved for development on Minister-owned sites in 2025. The balance of €27.569 million relates to projects omitted from Note 2.1 in previous accounting periods which were identified following a detailed analysis of the capital assets under development register.

General Information note

As part of the implementation of CGAS 17 Property, Plant and Equipment, the Department is engaging with Tailte Éireann to determine the valuation of schools on Minister-owned land. In addition, there are eleven education support centres in the ownership of the Minister without a valuation. The Department plans to engage with Tailte Éireann as part of the wider CGAS 17 implementation project to agree an approach for the valuation of these education support centres.

1 Transfer of school properties 2025

Prior to 2024, the Department treated the transfer of the control of an asset to a school authority as a disposal for accounting purposes in this account. With effect from 2024 and pending the transition to CGAS 17, school projects on Minister-owned land which were completed during 2025 have been transferred from assets under development to buildings. Details of these projects are set out below.

Name of school	Valuation [a]
	€000
Scoil Mhuire National School, Rockcorry, Co. Monaghan	7,028
Ennistymon National School and Ennistymon Community School, Co. Clare	38,103
Gaelscoil Charraig na Siúire, Co. Tipperary	16,973
Belmayne Educate Together Secondary School, Dublin 13	49,725
Malahide Portmarnock Educate Together Secondary School, Co Dublin	24,166
Lucan Community Special School, Co. Dublin	6,327
Setanta Special School, Stillorgan, Co. Dublin	11,714
Ballyowen Meadows Special School, Stillorgan, Co. Dublin	11,714
Gorey Hill Special School, Gorey, Co. Wexford	3,893
	169,643

Note [a] €169.643 million is comprised of €161.48 million which are the costs of the school building projects additions that were transferred from assets under development to buildings in 2025, and the cost of the Minister-owned sites on which these projects were built (€8.163 million). All of these sites were acquired prior to 2025 and are reflected in the opening balance of €231.207 million under the land column for plant, property and equipment.

2 Primary level

Of the 3,217 primary schools in operation on 31 December 2025, 246 schools are operating from sites or buildings owned by the Minister, and the school is controlled/managed by a Board of Management.

In relation to the department’s pipeline of projects, 74 of these relate to projects for primary schools on Minister-owned sites.

The majority of non-Minister-owned primary schools are denominational schools and are owned by the relevant diocesan authority.

3 Post-primary level

Of the 721 post-primary schools in operation on 31 December 2025, 144 are operating from sites or buildings owned by the Minister, and the school is controlled/managed by a Board of Management.

Ownership of post-primary schools is as follows.

	Minister owned	Non-Minister owned	Total
Community colleges [a]	26	220	246
Community and comprehensive schools	93	4	97
Voluntary secondary school sector	25	353	378
Total	**144**	**577**	**721**

Note [a] These schools are under the patronage of the local Education and Training Boards.

In relation to the Department's pipeline of projects, 41 of these relate to projects for post-primary schools on Minister-owned sites.

4 Other

The planned educational usage for eight other sites recorded on the Department's land register will be confirmed in due course.

The Minister is one of two guarantors of the Middletown Centre for Autism (Holdings) Limited, a company limited by guarantee, which owns and holds a property in Co. Armagh which is used for the Middletown Centre for Autism. (See also note 2.13)

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	6,180	6,496	12,676
Adjustments [a, b]	143	(419)	(276)
Additions	—	5,633	5,633
At 31 December 2025	6,323	11,710	18,033
Accumulated amortisation			
At 1 January 2025	4,544	—	4,544
Adjustments [a]	28	—	28
Amortisation for the year	564	—	564
At 31 December 2025	5,136	—	5,136
Net assets			
At 31 December 2025	**1,187**	**11,710**	**12,897**
At 31 December 2024	1,636	6,496	8,132

Note [a] A review of intangible assets identified

- Three completed projects with a combined cost of €180,000 which should have transferred to acquired and developed software prior to 2025. Cumulative amortisation of €71,000 should have been charged on these assets prior to 2025.
- One asset with a cost of €27,000 and cumulative amortisation of €21,000 at 31/12/24 which had been incorrectly reported as an asset under Note 2.1 Property, plant and equipment was added to the register.
- Five fully amortised assets with a cost of €64,000 were removed from the register. Three of these assets were decommissioned prior to 2025 and the cost of the remaining two assets was below the €10,000 reporting threshold.

[b] A review of intangible assets under development identified three completed projects which should have transferred to acquired and developed software prior to 2025 (€180,000). The review also identified pre-2025 expenditure on six projects, including the three completed projects, which should not have been capitalised as intangible assets under development as it did not meet the criteria for recognition under CGAS 31 (€239,000).

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	17,827	42,796
Commercial bank balances	(18,578)	12,154
Petty cash	3	3
	(748)	**54,953**

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Advance to Bus Éireann – school transport	12,687	62,664
Advance to State Examinations Commission	—	12,000
ICT support and licensing contracts	3,610	2,784
Minor works grant	29,256	—
Pre-funding of school building projects	9,966	18,265
Summer works scheme	6,804	—
Rental of temporary school accommodation	4,027	5,276
Shared services implementation	1,019	1,313
School broadband contracts	284	695
Advance to NCCA	—	1,850
Other administration	67	86
Other programme	2,742	2,866
	70,462	**107,799**

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Additional superannuation contributions	30	19
School salary grant	237	262
Planning and building recoupments	3,400	4,019
Grant recoupments	1,515	1,180
NEPS bursaries	343	—
Miscellaneous	284	98
	5,809	**5,578**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll suspense	171,384	145,703
PV panels	786	970
Agency payments OPW	1,521	130
Cycle to work scheme	50	56
Travel pass scheme	242	221
Travel and subsistence suspense	105	167
Recoupable salaries	—	66
Shared offices' costs recoupment	91	53
Superannuation-related pay overs	3	3
Miscellaneous	1	1
	174,183	**147,370**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Schools capital programme	35,671	20,434
Schools PPP unitary charges	4,728	4,621
Bus Éireann	12,795	12,040
Other programme	6,758	3,926
Other administration	1,708	1,441
Admin Staff Payroll accrual	4,147	3,000
Admin Staff Holiday pay accrual	2,961	2,699
School payrolls: teaching and, non-teaching staff [a]	272,303	223,736
Pension payrolls [b]	66,067	49,387
Pension lump sums [c]	3,896	—
	411,034	**321,284**

Note

[a] School payrolls accrual of €273.123 million per the 2024 appropriation account has been recategorised between School payrolls (€223.736 million) and pension payrolls (€49.387 million).

[b] The 2025 accrual includes €8.377 million in respect of ETB teaching and non-teaching staff whose pensions have been processed by the Department since 2025.

[c] These accruals represent lump sum amounts paid in early January 2026 in respect of teaching and non-teaching staff, including those in ETBs, who retired prior to the end of 2025. This accrual is in accordance with *Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation* Circular 25/2025: Requirements for Appropriation Accounts 2025 which requires accrual accounting in respect of specified short term pension liabilities including lump sum payments.

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	90,174	84,470
Pay related social insurance	69,030	62,968
Universal social charge	15,095	15,932
Local property tax	368	350
Professional services withholding tax	1,890	1,681
Value added tax	8,096	12,980
Relevant contracts tax	166	—
Pension contributions	73	54
	184,892	178,435
Agency payments to OPW	—	14
Energy Building Programme	22,714	17,584
Payroll suspense	—	11,652
Miscellaneous	57	302
Exchequer extra receipts	46	24
	207,709	**208,011**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	82,661	25,358
Exchequer grant undrawn	(116,947)	(31,036)
Net Exchequer funding	**(34,286)**	**(5,678)**
Represented by:		
Debtors		
Bank and cash	(748)	54,953
Other debit balances	174,183	147,370
Amounts due from the EU	20	11
	173,455	202,334
Creditors		
Due to the State	(184,892)	(178,435)
EU moneys for distribution	(32)	(1)
Other credit balances	(22,817)	(29,576)
	(207,741)	(208,012)
	(34,286)	**(5,678)**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			333,097	294,937
Disbursements from the Vote				
Estimate provision	Account	12,365,706		
Surplus to be surrendered	Account	(82,661)		
Net vote			12,283,045	11,401,315
Expenditure borne elsewhere	1.1		30,935	31,224
Non-cash items				
Property, plant and equipment adjustment	2.1	29,879		
Intangible assets adjustment	2.2	(304)		
			29,575	11,758
Notional rent	1		3,217	3,217
Net programme cost	1		(12,137,864)	(11,409,354)
Balance at 31 December			**542,005**	**333,097**

2.11 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	11,397	11,258
Capital projects [a]	930,950	924,685
Public private partnership projects	820,571	885,331
Total of legally enforceable commitments	**1,762,918**	**1,821,274**

Note [a] Capital projects are those managed and overseen by the Department itself.

b) Major capital projects involving total expenditure of €20 million or more

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of projects 2025	Expected total spend lifetime of projects 2024
	€000	€000	€000	€000	€000
Primary and post primary schools (subhead A.15) [a,b,c]	979,518	411,925	536,157	1,927,600	1,538,982

Note
[a] A breakdown of the above table is presented in Appendix A.
[b] Ten new schools' projects were contractually committed to in 2025.
[c] The cumulative expenditure to 31 December 2024 and the expected total spend 2024 lifetime spend have been restated primarily due to the following
- ten new projects contractually committed in 2025 and pre-2025 expenditure has now been included
- four projects reached the €20 million threshold in 2025 and have now been included
- three projects were removed in 2025 as the total outstanding commitment is less than €50,000.

Unitary payments of public private partnership projects

The Department has to date entered into six separate contracts to design, build, finance, maintain and operate bundles of schools under the public private partnership (PPP) model. PPPs are structured arrangements between public sector bodies and private sector investors for the purpose of providing infrastructure projects that would otherwise be delivered through traditional procurement mechanisms with all related construction expenditure being made up front. The costs are paid by the Department in the form of monthly unitary charges spread over 25 years, with the first unitary charge payable once construction has been completed. In addition to the table below, a brief summary of each PPP project is provided at Appendix B.

Name of PPP project	Cumulative expenditure to 31 December 2024	Expenditure in 2025 [a]	Legally enforceable commitments to be met in subsequent years	Project total 2025	Project total 2024
	€000	€000	€000	€000	€000
Five pilot schools	249,379	11,538	23,325	284,242	284,247
1st bundle	138,306	9,706	101,586	249,598	249,352
2nd bundle	175,377	13,414	152,331	341,122	340,161
3rd bundle	176,500	15,977	223,457	415,934	414,765
4th bundle	74,817	7,945	130,284	213,046	212,387
5th bundle	64,845	10,087	189,588	264,520	263,643
	879,224	**68,667**	**820,571**	**1,768,462**	**1,764,555**

Note [a] The expenditure for 2025 relates to unitary charge payments of €68.667 million made from the A.16 subhead including the unitary charge of €1.648 million attributable to PPP Bundle 5 which was subsequently recouped from Vote 45. The A.16 subhead also includes non-unitary charge expenditure totalling €152,000 made to PPP provided schools.

Significant variations

An explanation is provided below in relation to any major commitment where the expected total lifetime project cost has changed by more than €1 million compared to 2024.

Indexation

The Department makes monthly unitary charge payments to the relevant PPP company on all operational PPP projects. The unitary charge payment is made up of two elements, a fixed cost element and a variable (indexed) element which changes in line with the Consumer Price All Item Index (CPI) and Harmonised Indices of Consumer Prices (HICP). An indexation review date is specified in each contract. Once the indexation factor is determined, the annual unitary charge is calculated by adding the fixed and adjusted variable values.

Schools bundle 3

The increase in costs from 2024 to 2025 of €1.169 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Expenditure on rental of temporary school premises

During 2025, expenditure under subhead A.15 included amounts totalling €44.983 million in respect of the rental of temporary school premises (2024: €42.885 million).

2.12 Matured liabilities

at 31 December	2025 €000	2024 €000
Estimate of matured liabilities not discharged at year end	1,030	302
	1,030	**302**

2.13 Contingent liabilities

Middletown Centre for Autism

Under an agreement dated 16 November 2007 between the Department of Education for Northern Ireland Local Government Pension Scheme and the Department of Education and Youth, the Departments guaranteed payment in full of any pension liabilities of Middletown Centre for Autism Ltd in the event that the Centre ceases to exist or is otherwise unable to discharge its pension liabilities. The most recent actuarial valuation of the Centre's pension scheme (carried out on 31 March 2023) found that the scheme is in a net asset position.

Schools remediation programme

The Department continues to pursue legal proceedings in relation to defects discovered in schools built by Western Building Systems. Forty schools were assessed as requiring remediation work due to the identification of structural defects.

Remediation work has taken place on the schools, and the Department is continuing to complete the required remediation. The Department has paid for the remediation works. The recovery of costs to the Exchequer of the remediation is subject to ongoing legal proceedings outlined above.

Legal cases

The Department is involved in a number of legal proceedings which may generate liabilities, depending on the outcome of the litigation. These proceedings include claims relating to personal injury or third-party property damage which are being dealt with by the State Claims Agency on behalf of the Department. Any actual amount or the timing of the potential liabilities is uncertain. See also note 6.2 Compensation and legal costs.

2.14 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction. The implementation had the following impact on the State funding balance in the year of account.

	Note	2025 €000	2024 €000
Building assets brought into use [a]	2.1	—	120,878
Depreciation on buildings [a]	2.1	—	(2,418)
Payroll accrual [b]	2.7	—	(3,000)
Holiday accrual [b]	2.7	—	(2,699)
School payrolls: teaching and non-teaching staff [c,d]	2.7	—	(223,736)
Pension payrolls [c,d]	2.7	—	(49,387)
Pension lump sums [e]	2.7	(3,896)	—
Foreign exchange loss [f]		(97)	—
		(3,993)	**(160,362)**

Note
[a] CGAS 17 Property, Plant, and Equipment
[b] CGAS 39A Employee Benefits Part A
[c] This accrual anticipates the application of CGAS 1 Presentation of Financial Statements which has yet to be published but will contain a definition of liabilities that is likely to recognise all such payments as accruals.
[d] School payrolls accrual of €273.123 million per the 2024 appropriation account has been recategorised between School payrolls (€223.736 million) and pension payrolls (€49.387 million).
[e] This accrual is in accordance with Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation *Circular 25/2025: Requirements for Appropriation Accounts 2025* which requires accrual accounting in respect of specified short term pension liabilities including lump sum payments.
[f] CGAS 4 The Effects of Foreign Exchange Transactions

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure has been allocated to Programme A to present a complete programme costing

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	151,476	146,256	130,725
ii	Travel and subsistence	2,182	2,070	1,869
iii	Training and development and incidental expenses	735	720	747
iv	Operational services, supplies and sundry equipment	5,414	6,593	5,600
v	Digital capital investment and IT expenses	20,955	20,896	15,975
vi	Premises expenses	3,217	2,335	2,356
vii	Policy reviews, consultancy services and research	1,196	438	291
viii	National Educational Psychological Service	11,026	7,177	5,691
		196,201	**186,485**	**163,254**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

vi Premises expenses

Estimate provision €3.217 million; outturn €2.335 million

The decrease in expenditure of €882,000 relative to the estimate provision was primarily due to planned premises-related works including maintenance and refurbishment not proceeding as anticipated during 2025 due to factors such as scheduling delays and revised project sequencing.

vii Policy reviews, consultancy services and research

Estimate provision €1.196 million; outturn €438,000

The decrease in expenditure of €758,000 relative to the estimate provision was primarily due to the requirement to draw from this subhead being lower than anticipated. This allocation is intended to cover the cost of consultancy for business units that do not have their own budget for this type of expenditure.

viii National Educational Psychological Service

Estimate provision €11.026 million; outturn €7.177 million

The reduction in expenditure of €3.849 million relative to the estimate provision was primarily due to projects planned for 2025 not progressing as anticipated and slower than planned recruitment of counsellors on a contract basis under the Counselling in Primary Schools Pilot programme.

Programme A First, Second and Early Years Education

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		151,476	146,256	130,725
A.2	Administration – non pay		44,725	40,229	32,529
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers				
	Original	3,429,484			
	Supplementary	180,000			
			3,609,484	3,586,505	3,376,460
A.4	Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers				
	Original	1,822,198			
	Supplementary	77,000			
			1,899,198	1,887,167	1,780,378
A.5	Grants to education and training boards in respect of ETB teachers' salaries				
	Original	886,182			
	Supplementary	55,000			
			941,182	941,945	869,598
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools				
	Original	914,661			
	Supplementary	135,000			
			1,049,661	1,051,072	935,399
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)				
	Original	205,105			
	Supplementary	8,000			
			213,105	211,814	191,374

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.8	Superannuation etc. in respect of teaching and non-teaching staff				
	Original	1,612,522			
	Supplementary	29,000			
			1,641,522	1,642,213	1,561,398
A.9	School transport services				
	Original	382,669			
	Supplementary	96,000			
			478,669	478,720	512,153
A.10	Grants (including capitation) payable to primary and post primary schools, education and training boards and other educational organisations and institutions		812,813	809,664	708,633
A.11	Grants to education bodies working in the primary and post primary sectors		231,832	224,130	241,857
A.12	Teacher education		53,437	50,133	45,409
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission		7,910	1,830	2,060
A.14	Miscellaneous grants and services		101,292	92,031	78,750
A.15	Primary and post primary infrastructure		1,505,500	1,503,657	1,374,247
A.16	Public private partnership costs		70,000	67,172	66,818
			12,811,806	**12,734,538**	**11,907,788**

Significant variations

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

A.5 Grants to education and training boards in respect of ETB teachers' salaries

Estimate provision €886.182 million; outturn €941.945 million

The increase in expenditure of €55.763 million relative to the estimate provision was primarily related to underfunding due to the amounts allocated for school payroll costs being lower than what the Department more accurately forecast was required in order to implement existing Government policy, taking account of the number of pupils enrolled and staff employed in schools.

A.6 Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools

Estimate provision €914.661 million; outturn €1,051.072 million

The increase in expenditure of €136.411 million relative to the estimate provision was primarily due to:

- Underfunding due to the amounts allocated for school payroll costs being lower than what the Department forecast was required in order to implement existing Government policy, taking account of the number of pupils enrolled and staff employed in schools in addition to the cost associated with the increasing demands for SNA posts (€90.411 million).
- Funding for additional SNA posts being originally allocated to teacher payroll subheads instead of SNA payroll subhead, which was subsequently reallocated as part of the 2025 supplementary estimates (€46 million).

A.9 School transport services

Estimate provision €382.669 million; outturn €478.720 million

The increase in expenditure of €96.051 million relative to the estimate provision was primarily related to underfunding due to amounts allocated for school transport costs being lower than what the Department more accurately forecast was required in order to implement existing Government policy which is primarily demand-led once certain eligibility criteria for the school transport scheme are met.

A.12 Teacher education

Estimate provision €53.437 million; outturn €50.133 million

The decrease in expenditure of €3.304 million relative to the estimate provision was primarily due to less than anticipated spending on teacher training areas, including teacher professional learning, child protection, school leadership and Gaeltacht placements.

A.13 Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission

Estimate provision €7.910 million; outturn €1.830 million

The savings of €6.080 million relative to the estimate provision was primarily due to the following.

- Costs provided for a range of health, educational and other support services for survivors of institutional abuse that did not materialise in 2025 (€5.262 million).
- Capital expenditure allocated for works to benefit the victims of institutional abuse not being carried out (€500,000).

- Lower than anticipated running costs of the Redress Board and Commission to Inquire into Child Abuse (€320,000).

A.14 Miscellaneous other grants and services

Estimate provision €101.292 million; outturn €92.031 million

The decrease in expenditure of €9.261 million relative to the estimate was primarily due to the following.

- Delays and changes in the roll-out of certain projects in education shared programmes (€6.292 million).
- Lower than anticipated costs under the Shared Island Initiative (€7.719 million).
- Lower than anticipated level of activity on Dormant Account funded projects and other strategic Department projects (€854,000).
- Funding to primary and post-primary school management bodies was lower than anticipated and was mainly attributable to slower than planned recruitment in the Financial Services Support Unit (FSSU) and a delay in the expansion of their audit function (€578,000).
- These decreases in expenditure were partly offset by school attendance grants paid to schools (€4.981 million) and higher than anticipated costs arising in the PEACE PLUS programme (€3.073 million).

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024 [a]
			Estimate provision	Realised	Realised
		€000	€000	€000	€000
B.1	Education disadvantage – dormant accounts funding		4,824	4,056	2,900
B.2	Superannuation contributions payroll section				
	Original	176,141			
	Supplementary	3,000			
			179,141	181,665	177,932
B.3	Repeat leaving cert fees		5	5	4
B.4	Additional superannuation contributions				
	Original	242,175			
	Supplementary	9,000			
			251,175	250,760	232,592
B.5	EU education project receipts (note 6.5)		1,000	1,266	80,874
B.6	Secondments/overpayments		2,201	2,802	2,476
B.7	Miscellaneous				
	Original	6,754			
	Supplementary	1,000			
			7,754	10,939	9,695
			446,100	**451,493**	**506,473**

Note [a] The 2024 comparatives for subheads B.1 to B.7 have been restated to reflect the change in the number of appropriations-in-aid subheads in 2025. Eleven subheads were reported in the 2024 account.

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

B.1 Education disadvantage – dormant accounts funding

Estimate provision €4.824 million; outturn €4.056 million

The reduction of €768,000 relative to the estimate provision was primarily due to expenditure on projects not progressing as planned. These expenditure savings had a direct impact on dormant accounts funding received.

B.5 EU education project receipts

Estimate provision €1 million; outturn €1.266 million

The increase of €266,000 relative to the estimate provision was primarily due to higher than anticipated receipted provision under Peace IV (€65,000) and Peace Plus (€168,000).

B.6 Secondments/overpayments

Estimate provision €2.201 million; outturn €2.802 million

The increase of €601,000 relative to the estimate provision was primarily due to overpayment recoupments (€590,000) and secondment recoupments (€11,000) being higher than anticipated. Receipts from overpayment recoupments are difficult to estimate from year to year.

B.7 Miscellaneous

Estimate €6.754 million; realised €10.939 million

The increase of €4.185 million relative to the estimate provision was primarily due to

- recoupment of overpayments (€1.2 million)
- the return to the Department of unused advance funding (€3.0 million)
- the varied nature of receipts in this category making it difficult to predict with any degree of certainty the level of other net receipts that may fall to be collected in a particular year.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	12,283,045
Other grants	1,501
Superannuation contributions	181,665
Additional superannuation contributions	250,771
Education disadvantage - dormant accounts funding	4,056
Exchange transaction revenue	
Handling fees	724
Interest income	108
Other revenue	
Secondments/overpayments	2,851
Recovery of capital costs	5,362
Recovery of unspent grant	279
Miscellaneous	4,192
Recoupment of school salary grant	143
Insurance premium refunds	121
Total revenue	**12,734,818**
Represented by	
Total appropriations-in-aid (note 4.1)	451,493
Central Fund grant	12,283,045
Increase in accrued income	280
	12,734,818

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January [a]	24	—
Surrender of lease [b]	46	24
Transferred to the Exchequer	(24)	—
Balance at 31 December [a]	**46**	**24**

Note
[a] The balance at the beginning of 2025 relates to the disposal of a piece of land, the proceeds of which were transferred to the Exchequer during Q1 2025.
[b] The balance at the end of 2025 relates to a recoupment from a patron following the release of the Minister's interest in respect of a school which closed, the proceeds of which were transferred to the Exchequer during Q1 2026.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	2,098	1,998
First and second level	107,734	105,161
Agencies	1,029	914
	110,861	**108,073**

5.2 Pay

Remuneration of Departmental staff [a]

	2025 €000	2024 €000
Pay	132,118	118,143
Higher, special or additional duties allowances	539	556
Other allowances	30	45
Overtime	1,082	1,069
Employer's PRSI	12,487	10,912
	146,256[b]	**130,725**

Note [a] The financial details in this table relate solely to salaries and allowances paid to employees of the Department and staff in the National Educational Psychological Service.

[b] The total pay figure is reflected under A.1 (€146.256 million).

Remuneration of first and second level education staff

	2025 €000	2024[a] €000
Pay	6,905,539	6,453,108
Allowances	5,476	5,738
Overtime	856	886
Employer's PRSI	700,375	643,287
	7,612,246	**7,103,019**

Note [a] The 2024 pay figures have been restated in respect of one ETB that submitted an amended return.

Remuneration of agencies' staff [a]	2025 €000	2024 €000
Pay	57,064	48,704
Higher, special or additional duties allowances	272	226
Other allowances	83	61
Overtime	2,264	2,079
Employer's PRSI	5,977	4,868
	65,660	**55,938**

Note [a] Includes pay costs for agencies under the remit of this Vote, based primarily on returns from the agencies.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Department staff				
Higher, special or additional duties allowances	87	21	25,364	40,802
Other allowances	10	—	6,424	23,633
Overtime and extra attendance	379	10	18,172	17,703
Extra remuneration in more than one category	20	6	17,643	17,264
First and second level staff				
Allowances	2,766	11	36,671	18,347
Overtime	254	24	37,014	31,555
Extra remuneration in more than one category	2	—	2,273	4,613
Agencies' staff				
Higher, special or additional duties allowances	58	6	19,428	15,170
Other allowances	30	—	7,098	6,948
Overtime	270	85	41,943	44,632
Extra remuneration in more than one category	54	38	49,042	50,912

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	1,184	1,187
60,000	69,999	229	188
70,000	79,999	140	131
80,000	89,999	167	138
90,000	99,999	121	109
100,000	109,999	121	131
110,000	119,999	91	51
120,000	129,999	44	22
130,000	139,999	14	4
140,000	149,999	2	2
150,000	159,999	—	1
160,000	169,999	1	—
170,000	179,999	2	2
180,000	189,999	7	5
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**245**	**238**

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

5.6 Other remuneration arrangements

The Department re-engaged 51 retired civil servants in receipt of civil service pensions on a fee basis at a total cost of €207,000 (2024: €237,000) which included travel and subsistence costs of €18,000 (2024: €26,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

This account does not include expenditure in respect of the salaries of 24 officers who were serving outside the Department for all or part of 2025 in other government departments/offices.

5.7 Severance/redundancy

During 2025, one member of staff whose employment was terminated was paid a total of €89,620 which included a severance payment of €75,172 and a redundancy payment of €14,448. There were no early payments of pensions without an actuarial reduction and no added years of notional service awarded.

In addition, during 2025 five special needs assistants whose employment was terminated were paid redundancy payments totalling €130,881. There were no early payment of pensions without an actuarial reduction and no added years of notional service awarded.

5.8 Payroll and pension overpayments

at 31 December	Number of recipients	2025 €000	2024 €000
Administration staff			
Salary overpayments	521	804	340
Recovery plans in place	30	86	113
Teacher/non-teacher and retired personnel			
Salary/pension overpayments	3,367	7,153	6,800
Recovery plans in place	595	2,292	2,216
Supplementary pensions			
Overpayments	61	593	634
Recovery plans in place	47	440	503
Public service pensioners			
Pension overpayments	75	527	591
Recovery plans in place	25	150	196
Coding error			
Pension overpayments	—	—	1
Recovery plans in place	—	—	1

at 31 December	Number of recipients	2025 €000	2024 €000
ETB pensioners			
Pension overpayments	41	449	—
Recovery plans in place	13	96	—
Total overpayments			
Overpayments	4,065	9,526	8,366
Recovery plans in place	710	3,064	3,029

Overpayments as a result of an under-deduction of the public service pension reduction

Some 89 pension overpayment cases were identified in 2018, where an insufficient public service pension reduction had occurred. The gross overpayment was estimated at €1 million in the 2023 appropriation accounts. However, given that the retiree would not be eligible to recover overpayments of income tax in excess of four years, and as the Exchequer has benefited from the revenue already collected, the net value of the overpayments for recoupment amounted to €672,072 at 31 December 2023.

The value of the overpayments in respect of the deceased individuals amounted to €233,330 (net). It should be noted that this amount has not been accrued for in the statement of financial position.

Work commenced in 2024 to recover the remaining overpayments in respect of active retirees amounting to €438,742. A total of €145,199 has been recouped resulting in an outstanding balance of €293,542.92 for active retirees at 31 December 2025. A further fourteen retirees have repaid in full, twenty-five have agreed recovery plans in place and nineteen retirees have yet to agree a repayment method.

The remaining thirty-one individuals are deceased. The Department is engaging with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in regard to the deceased cases, with a view to bringing this matter to conclusion.

Lump sum overpayment as a result of a coding error

In 2022, some 140 retirees were identified where an overpayment of lump sum took place to the value of €106,037. The error occurred due to the incorrect coding of a pensionable allowance.

The Department of Education and Youth contacted each retiree and all 140 retirees have now repaid in full. The final repayment of €906 was received in 2025.

ETB pensioner overpayments

The migration of pensioner payroll for all ETB pensioners to ESBS from the National Shared Service Office (NSSO) took place in June 2025. As part of the migration project the data relating to the pensioners for each ETB had to be cleansed before transfer to ESBS. On reviewing the pensioner data, it was noted by the NSSO that there were a number of overpayments in this cohort. The error arose due to incorrect instructions received by NSSO on a previous migration from the local authorities to NSSO and/or individual ETBs.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2025	Expenditure in 2025	Expenditure in 2024
		€000	€000	€000
Commission to Inquire into Child Abuse	1999	86,060	281	289
Residential Institutions Redress Scheme [a, b]	2002	1,247,936	608	644
		1,333,996	**889**	**933**

Note [a] In addition to the overall expenditure of €1.248 billion on the Residential Institutions Redress Scheme at the end of 2025 a further €10.291 million expenditure was incurred in respect of court settlements pursuant to the 2002 indemnity agreement, whereby religious congregations are not liable for any cases settled in court and outside of the redress scheme.

[b] At the end of 2025, the cumulative administration costs for the Residential Institutions Redress Board were €66.86 million and €10.21 million for the Residential Institutions Review Committee.

Total contributed by religious congregations

Contributions from the 18 religious congregations that managed most of the children's residential institutions have been made under two distinct rounds. They are the legally binding 2002 indemnity agreement that provided for contributions of €128 million, and the additional voluntary offers made in the aftermath of the publication of the Ryan Report in 2009, including cash and properties, which at the time were valued by the congregations at €352.61 million.

The table below summarises the total amounts offered under the two rounds and the amounts received to date. These amounts comprise both cash contributions and the value of property transfers.

	Offered €million	Realised €million
2002 indemnity agreement	128.00	124.94
2009 voluntary offers	352.61[a]	124.41
Total	**480.61**	**249.35**

Note [a] The €352.61 million figure is as valued by the congregations

Total amount outstanding from religious congregations

All cash offered under the 2002 indemnity agreement, amounting to €65 million, has been received. Two properties have yet to fully transfer under the terms of the agreement.

By the end of 2025, voluntary cash contributions offered in 2009 or subsequent years, amounting to €111.594 million have been received, of which €1.594 million has been contributed towards the development of the National Children's Hospital as provided for in Section 43 of the Residential Institutions Statutory Fund (RISF) Act 2012.

All 18 properties offered voluntarily in 2009 have now fully transferred. The Department continues to engage with the Congregation of the Christian Brothers to progress their offer which involved an arrangement relating to a number of playing fields.

The full 2009 value of the voluntary offers is unlikely to be achieved because certain offers were not accepted and because the value of the properties transferred, or disposed of, was in most cases lower than the value placed on them by the congregations.

Total future commitments

The Redress Board and the Commission to inquire into Child Abuse are expected to close over the coming period. It is expected that the additional expenditure will be in the order of €2 million.

The legislation establishing the Commission to Inquire into Child Abuse and the Residential Institutions Redress Board provided that the records of individuals would be kept confidential and destroyed on the dissolution of the bodies. However, the Government subsequently decided that the records were of such potential historical significance that they should be retained and sealed in the National Archives. As a result, the Redress bodies cannot be dissolved until the matter of the final destiny of their records is resolved. In October 2020, the Government announced that a National Centre of Research and Remembrance would be established, which would be given responsibility for records relating to institutional abuse, and the future of the records of the redress bodies is being considered in that context.

Special account established under Section 43 of the RISF Act 2012

Section 43 of the 2012 Act provides that contributions from congregations that are in excess of the €110 million limit set down in Section 29 of that Act are to be placed in a special account in the name of the Minister for Health to be used only for purposes related to the development of a new national paediatric hospital. The total lodged to the account to date is €1.594 million.

6.2 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
Number of cases [a]	3	92	95	132
	€000	€000	€000	€000
Department's own legal costs	4	698	702	1,041
Payments by/on behalf of Department				
Compensation	10	590	600	1,764
Legal costs	—	686	686	1,047
Other costs	—	85	85	192
2025 Total	**14**	**2,059**	**2,073**	**4,044**
2024 Total	—	4,044	4,044	

Note [a] At 31 December 2025, there were 323 claims outstanding.

Cumulative costs of cases completed in 2025

	Claims by		Total
	Employees	Members of the public	
Number of cases [a]	3	144	147
	€000	€000	€000
Department's own legal costs	—	376	376
Payments by/on behalf of Department			
Compensation	10	1,930	1,940
Legal costs	—	380	380
Other costs	—	155	155
Total [b, c]	**10**	**2,841**	**2,851**

Note [a] At 31 December 2025, there were 323 claims outstanding.

[b] In addition to the costs reported above (€2.851 million), €960,000 was due in respect of finalised claims as at 31 December 2025. These costs are included under accrued expenses.

[c] Total costs reported above do not include seven claims completed prior to 2025 with cumulative costs of €87,000 that were reported as ongoing in the published 2024 appropriation accounts.

6.3 Fraud and suspected fraud

During 2025, no cases of fraud or suspected fraud were identified within the Department. In addition, no cases which were material in nature or of significant public interest were identified in any agencies under the remit of the Department.

6.4 Arbitration and conciliation

During 2025, conciliation costs totalling € 8,760,405 were incurred in respect of nineteen cases which included payments to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were fourteen cases in 2024 with total expenditure of €7,060,275.

6.5 EU funding

Receipts in relation to EU funding received during 2024 and lodged to appropriations-in-aid is detailed in the table below

	2025	2024
	€000	€000
B.5 React EU	—	79,501
B.5 EC education projects	543	327
B.5 PEACE IV Programme	254	1,046
B.5 PEACEPLUS Programme	469	—
	1,266	**80,874**

React EU

Receipts totalling €79.501 million in 2024 were once-off funding amounts received under the React EU operational programme of some of the Covid-19 financial supports previously provided to schools.

European Commission education projects

Receipts in 2025 under European Commission education projects were

- A financial contribution in respect of the children of EU officials of the nearby EU Food and Veterinary Office who attend the Centre for European Schooling, Dunshaughlin, Co. Meath.

  The Eurydice Network provides those responsible for education systems and policies in Europe with European-level analyses and information which will assist them in their decision making. The grant received is to cover activities under Ireland's participation in the European Commission's Eurydice information network.

PEACE IV Programme

The PEACE IV Programme is a European Union initiative designed to support peace and reconciliation in Northern Ireland and the border counties of Ireland. Funding is provided both by Ireland and the Northern Ireland Executive. A portion of Ireland's contribution is recoupable from the European Regional Development Fund (ERDF**)**. Receipts received in 2025 related to expenditure incurred as part of the PEACE IV programme.

PEACEPLUS Programme

PEACEPLUS is the successor programme to PEACE IV. Ireland contributes 25.6% of the overall programme costs, while the Northern Ireland Executive contributes the balance. Programme Receipts received in 2025 related to expenditure incurred as part of the PEACE PLUS programme with an 80% recoupment of the contributions received from the ERDF.

6.6 Write-offs

	2025 €000	2024 €000
Payroll overpayments	148	495
	148	**495**

6.7 Late payment interest

	2025 €000	2024[a] €000
Total net interest paid	23	16
	23	**16**

6.8 Educational trusts

Educational trusts totalling €2.579 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2025 (2024: €2.386 million). The Minister for Education and Youth remains the trustee of these educational trusts. The comparative for 2024 has been restated.

Appendix A Major capital commitment projects involving total expenditure of €20 million or more

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
Subhead A.15		**€000**	**€000**	**€000**	**€000**	**€000**
1	Bremore Educate Together, Balbriggan, Co. Dublin	22,835	—	1,226	24,061	24,061
2	Le Chéile Secondary School, Mulhuddart, Dublin 15	20,001	—	201	20,202	20,202
3	Stewarts School, Palmerstown, Dublin 20 [c]	20,196	122	160	20,478	20,350
4	Maynooth Post Primary School and Maynooth Community College, Co. Kildare	52,999	207	449	53,655	53,505
5	Gaelcholáiste Charrraig Uí Leighin ,Gaelscoil Charraig Uí Leighin and Sonas Special Junior School, Co. Cork	39,207	—	837	40,044	40,044
6	Naas Community College, Naas, Co. Kildare	25,720	438	96	26,254	26,245
7	Colaiste Chiaran Croom, Co. Limerick	21,961	259	64	22,284	22,054
8	Presentation College Athenry, Co. Galway	20,674	83	140	20,897	20,842
9	St Pauls' Secondary School, Monasterevin, Co. Kildare	24,821	198	334	25,353	25,332
10	Mercy Convent Primary School, Naas, Co. Kildare [c]	13,433	8,773	255	22,461	22,016
11	Edmund Rice College Carpenterstown/Castleknock, Dublin 15	31,079	—	82	31,161	31,161
12	St Davids Holy Faith Secondary, Kimberly Road, Greystones, Co. Wicklow	20,187	7	202	20,396	20,395
13	Gaelcholáiste Chiarraí, Tralee, Co. Kerry	22,042	23	161	22,226	22,223
14	Ennistymon Community School and Ennistymon National School, Co. Clare [c]	30,890	5,878	317	37,085	34,227
15	Douglas/Rochestown Educate Together,Carr's Hill, Co. Cork	22,481	—	538	23,019	23,019

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
Subhead A.15		**€000**	**€000**	**€000**	**€000**	**€000**
16	Gaelcholáiste Luimnigh, Meal Sior Anraí, Luimneach	26,228	3,591	428	30,247	26,967
17	Scoil Mhuire Naofa, Carrigtwohill, Co. Cork	29,615	206	483	30,304	30,227
18	Scoil Chliodhna Community National School, Carrigtwohill, Co. Cork	25,853	76	358	26,287	26,211
19	Limerick Educate Together Secondary School, Co. Limerick	38,872	17	625	39,514	39,497
20	Belmayne Educate Together Secondary School, Co. Dublin	37,811	4,732	925	43,468	39,808
21	Coláiste na Mí and St Mary's Special School, Co. Meath [c]	37,673	5,845	4,802	48,320	43,674
22	Carrigtwohill Community College. Co. Cork	52,135	92	646	52,873	52,781
23	St Joseph’s College, Lucan, Co. Dublin [c]	21,271	798	163	22,232	22,001
24	Rosmini Community School, Drumcondra, Dublin 9	22,546	1,960	372	24,878	22,784
25	O Carolan College, Nobber, Co. Meath	22,401	6,746	2,654	31,801	30,921
26	St Mark's Special School, Newbridge, Co.Kildare	14,796	5,747	267	20,810	20,809
27	St. Canice's National School, Co. Kilkenny	17,966	11,116	1,452	30,534	30,311
28	Kilkenny CBS, Co. Kilkenny [c]	39,498	17,406	913	57,817	57,814
29	Presentation Secondary School, Co. Kilkenny	29,752	13,009	1,468	44,229	44,462
30	St. Finian's, Mullingar, Co. Westmeath	29,302	20,600	29,321	79,223	79,643
31	Setanta Special School and Ballyowen Meadows, Co. Dublin	15,893	7,090	460	23,443	24,420
32	St. Patrick's Junior National School and St. Patrick's Senior School, Dublin 15	4,488	15,380	2,828	22,696	21,230
33	Kilcoole Primary School, Co. Wicklow	1,119	7,096	14,886	23,101	22,061

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
Subhead A.15		**€000**	**€000**	**€000**	**€000**	**€000**
34	Sandymount Park Educate Together Secondary School and Shellybanks Educate Together National School, Co. Dublin	8,925	19,181	79,034	107,140	105,891
35	Malahide and Portmarnock Educate Together Secondary School (Phase 2), Co. Dublin	9,040	14,643	483	24,166	22,459
36	Harold’s Cross Educate Together Secondary School and Harold's Cross Educate Together National School, Dublin 6W	15,369	42,323	15,954	73,646	72,632
37	Greystones Community College, Co. Wicklow	10,715	43,388	1,640	55,743	55,144
38	Coláiste Pobail Fóla and Gaelscoil Lir, Co. Dublin [c]	11,429	38,606	41,417	91,452	90,007
39	Holy Family Community School, Rathcoole Co. Dublin [c]	4,108	15,980	17,831	37,919	37,914
40	Coláiste Chilliain, Gaelscoil Chluain Dolcáin and Gaelscoil na Camóige, Co. Dublin	1,682	9,445	14,109	25,236	22,891
41	Waterpark College, Co. Waterford [b]	19,021	1,110	227	20,358	19,647
42	Moville Community College, Co. Donegal [b]	9,668	9,343	1,173	20,184	19,900
43	Rosedale School, Co. Galway [b]	3,241	7,937	9,054	20,232	19,951
44	Harcourt Terrace Educate Together National School, Dublin 2 [b]	19,667	1,048	954	21,669	20,341
45	Coláiste Ríoga and Dunshaughlin Community National School, Co. Meath [a, b]	1,670	348	58,072	60,090	1,670
46	Griffeen Community College, Co. Dublin [a, b]	419	27,495	17,348	45,262	419
47	Enfield Community College, Co. Meath [a, b]	502	30,346	13,872	44,720	502
48	St. Thomas Junior National School, Dublin 24 [a, b]	1,274	919	22,849	25,042	1,274
49	Scoil Iosagáin, Co. Donegal [a, b]	653	2,942	16,909	20,504	653

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
Subhead A.15		**€000**	**€000**	**€000**	**€000**	**€000**
50	Mount Temple Comprehensive School, Co. Dublin [a, b]	1,953	8,876	30,978	41,807	1,953
51	Monaleen National School, Co. Limerick [a, b]	845	344	24,068	25,257	845
52	St. Catherine's Special School, Co. Wicklow [a, b]	1,167	154	29,850	31,171	1,167
53	Gaelcholáiste na Mara and Gaelscoil an Inbhir Mhóir, Co. Wicklow [a, b]	1,402	2	49,115	50,519	1,402
54	Gaelcholáiste Mhuire, Co Cork [a, b]	1,023	—	23,107	24,130	1,023
		979,518	**411,925**	**536,157**	**1,927,600**	**1,538,982**

Note [a] Ten new schools' projects were contractually committed to in 2025.

[b] The cumulative expenditure to 31 December 2024 and the expected total spend 2024 lifetime spend have been restated primarily due to the following:

- ten new projects contractually committed in 2025 and pre-2025 expenditure has now been included
- four projects which reached the €20 million threshold in 2025 and have now been included
- three projects which were removed in 2025 as the total outstanding commitment is less than €50,000

[c] The cumulative expenditure to 31 December 2024 has been restated for five projects due to adjustments made to pre-2025 expenditure previously published. The net effect of these adjustments was a fall of €116,000 in the cumulative expenditure to 31 December 2024. In addition, project costs to 31st December 2024 have been restated for four projects. The net effect of these adjustments was an increase of €292,000 in the project costs to 31st December 2024.

Significant variations subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €1,000,000 from 2024 to 2025

14 Ennistymon Community School and Ennistymon National School, Co. Clare

The increase in commitments of €2.858 million was mainly in respect of change orders relating to ground conditions, revised utility and services works and a conciliation settlement agreement.

16 Gaelcholáiste Luimnigh, Meal Sior Anraí, Luimneach

The increase in commitments of €3.28 million was primarily in respect of a payment to the contractor in the amount of €2.74 million, arising from dispute resolution. It includes costs relating to an extension of time, compensation and adjustment to the contract sum for events which impacted the works and caused changes to the original scope of works with additional works, delays and prolongation of the contract programme, and legal costs.

20 Belmayne Educate Together Secondary School, Co. Dublin

The increase in commitments of €3.66 million was mainly in respect of change orders for the alterations to external works and building layout changes to accommodate a new start up special school on site.

21 Coláiste na Mí and St Mary's Special School, Co. Meath

The increase in commitments of €4.646 million was mainly in respect of change orders relating to unforeseen ground conditions, the design and provision of additional specialist accommodation, provision of a temporary roofing cover and additional costs associated with the handling and disposal of contaminated and hazardous material off site.

24 Rosmini Community School, Drumcondra, Dublin 9

The increase in commitments of €2.094 million was mainly in respect of a conciliation settlement agreement relating to a soil contamination issue and the subsequent additional works required to address the issue.

32 St. Patrick's Junior National School and St. Patrick's Senior School, Dublin 15

The increase in commitments of €1.466 million was mainly in respect of change orders relating to supply and installation of new electronic sliding gates and CCTV upgrades, and disposal costs associated with contaminated materials on site.

33 Kilcoole Primary School, Co. Wicklow

The increase in commitments of €1.040 million was mainly in relation to ESB diversion/rerouting works, connection fees for utility and services works and change orders relating to the design and inclusion of decarbonisation.

34 Sandymount Park Educate Together Secondary School and Shellybanks Educate Together National School, Co. Dublin

The increase in commitments of €1.249 million was mainly in respect of change orders associated with asbestos removal and additional SEN provision and utility connections.

35 Malahide and Portmarnock Educate Together Secondary School (Phase 2), Co. Dublin

The increase in commitments of €1.707 million was mainly in respect of change orders for the relocation of interim accommodation and additional public footpaths and ball courts.

36 Harold’s Cross Educate Together Secondary School and Harold's Cross Educate Together National School, Dublin 6W

The increase in commitments of €1.014 million was mainly in respect of utility connections.

38 Coláiste Pobail Fóla and Gaelscoil Lir, Co. Dublin

The increase in commitments of €1.445 million was mainly in respect of change orders relating to utility connections and fire safety certification conditions including fire alarm upgrade and internal redesign upgrade.

40 Coláiste Chilliain, Gaelscoil Chluiain Dolcáin and Gaelscoil na Camóige, Co. Dublin

The increase in commitments of €2.345 million was mainly in respect of a €1.7 million conciliation agreement settlement relating to additional excavation and ground works and the revision of drainage works and water main drawings. The balance relates to change orders in respect of additional works both internally and externally.

44 Harcourt Terrace Educate Together National School, Dublin 2

The increase in commitments of €1.328 million was mainly in respect of an inflation/supply chain delay co-operation framework agreement costs as determined by OGP guidance and change orders relating to the handling and disposal of hazardous materials off site and additional works required by Dublin City Council.

Appendix B Information Note on Public Private Partnerships Projects (PPPs)

As at the end 2025, the Department has six separate contracts to design, build, finance and maintain education accommodation under the Public Private Partnership (PPP) model. PPPs are a structured arrangement between public sector bodies and private sector investors for providing infrastructure projects which would otherwise be delivered through traditional procurement mechanisms with all related construction expenditure being made upfront. The costs are paid by the Department in the form of a monthly Unitary Charge spread over 25 years. The first Unitary Charge is payable once construction has been completed.

Education PPP projects to date have been, and continue to be, designed, built, financed and maintained (DBFM) by the selected tenderer.

Five Pilot Schools PPP

The five post primary schools in the Pilots School PPP bundle are located in Dunmanway and Ballincollig, Co. Cork; Tubbercurry, Co. Sligo; Clones, Co. Monaghan and Shannon, Co. Clare. The contract for the Five Pilot Schools PPP was signed with Jarvis Projects Ltd in November 2001. The operational phase of the schools commenced in January 2003.

1st Bundle PPP schools

A contract for the design, build, financing and operation of the four post primary schools located in Portlaoise, Co. Laois (two schools); Banagher and Ferbane (both in Co. Offaly) was signed with Maquarie Partnerships for Ireland in March 2009. All four schools became operational in September 2010.

2nd Bundle PPP schools

A contract for the design, build, financing and operation of five post primary schools and one primary school in Burkeen, Wicklow Town, Co. Wicklow; Athboy, Co. Meath; Kildare Town, Co. Kildare; Abbeyfeale, Co. Limerick and Bantry, Co. Cork (two schools) was signed with Maquarie Partnerships for Ireland in June 2010. These schools became operational between July 2011 and October 2011.

3rd Bundle PPP schools

There are seven post primary schools and one primary school in the 3rd Bundle PPP Project. They are located in Ballinamore, Co. Leitrim; Letterkenny, Co. Donegal; Gorey, Co. Wexford; Doughiska, Co. Galway (two schools); Doon, Co. Limerick; Tramore, Co. Waterford and Athlone, Co. Westmeath. The contract for the design, build, financing, operation and maintenance of the schools was signed with BAM PPP PGGM Infrastructure Cooperative UA in November 2012. All eight schools became operational between November 2013 and May 2014.

4th Bundle PPP schools

There are four post primary schools in the 4th Bundle PPP Project. They are located in Tulla, Co. Clare; Skibbereen, Co. Cork; Dundalk, Co. Louth and Carrick-on-Suir, Co. Tipperary. The contract for the design, build, financing, operation and maintenance of four post primary schools was signed with BAM PPP in December 2014. These schools became operational between March and May 2016.

5th Bundle PPP schools

There are four post primary schools, one primary school and one further education college in the 5th Bundle PPP Project. They are located in Carlow (one school and one IFE); Kells, Co. Meath; Bray, Co. Wicklow (two schools) and Wexford. The contract for the design, build, financing and maintenance of the schools was signed in July 2016 with Inspired Spaces Bundle 5 (Ireland) Ltd. Two schools in Bray and one in Wexford achieved service commencement in 2018. The school in Kells achieved service commencement in June 2019, the remaining school and IFE in Carlow achieved service commencement in July and August 2019 respectively.

Appendix C Direct funding from Vote 26 to education and training boards (by subhead)

The following table lists the direct funding to education and training boards (ETBs) during 2025 by subhead with comparative figures for 2024.

		2025 €000	2024 €000
Programme A - First, second and early years education			
A.3	Salaries, wages and allowances (including incidental payments) of primary teachers	3,149	2,553
A.4	Secondary/C&C teachers' salaries	4	4
A.5	Grants to education and training boards in respect of ETB teachers' salaries	941,945	869,835
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	78,486	70,146
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	97,957	88,929
A.9	School transport services	4,352	3,470
A.10	Grants (including capitation) payable to education and training boards	161,450	129,178
A.12	Teacher education	3,105	2,384
A.14	Miscellaneous grants and services	5,261	5,061
A.15	Primary and post primary infrastructure	263,838	241,823
A.16	Public private partnerships costs (PPP)	—	4
Total paid to ETBs		**1,559,547**	**1,413,387**

Appropriation Account 2025

Vote 27

International Co-operation

Introduction

As Accounting Officer for Vote 27, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for certain official development assistance, including certain grants, and for contributions to certain international organisations involved in development assistance and for the salaries and expenses in connection therewith.

The expenditure outturn is compared with the sums granted by Dáil Eireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.12 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the CGAS, International Co-operation have received derogations in respect of CGAS 17, Property, Plant and Equipment as follows.

Buildings have not been depreciated in 2024 or 2025. The revaluation surplus at 31 December 2024 and 31 December 2025 has not been disclosed.

In accordance with CGAS 17, depreciation will be applied on the revalued amounts of buildings from 1 January 2026, and the revaluation surplus at 31 December 2026 will be disclosed separately in the 2026 appropriation account.

Land and buildings

The carrying value of land and buildings included in capital assets is based on a valuation exercise carried out every seven years, with subsequent additions and improvements to land and buildings carried at cost. The revaluation method used is the current market value based on local market conditions. There is no depreciation on land or buildings.

Depreciation of other capital assets

Depreciation of property, plant and equipment is calculated and charged in accordance with CGAS 17 Property, Plant and Equipment.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation*
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Vehicles	5 years	20%

Foreign exchange transactions

Transactions arising in foreign currencies are translated into euro at the rate of exchange prevailing at the date of settlement. At programme country mission level, transactions arising in foreign currencies are translated into euro at the market rate of exchange prevailing at the beginning of that month. Unrealised exchange differences arising from the revaluation of year end foreign currency balances are recognised in the state funding account at the year end.

Grant refunds

Refunds of grants which were funded out of the bilateral co-operation and humanitarian assistance fund are returned to the fund on receipt.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Assurance on shared services

Payroll, expenses and human resource functions are provided on a shared services basis by the National Shared Services Office. The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the shared services centres.

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

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

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability. This includes the following elements.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- There is in place a counter-fraud policy, which supports combatting, reporting of and responding to incidences of suspected fraud that may occur in the Department, the mission network and grant partner organisations.

Internal Audit and Audit Committee

The Department has an internal audit function with appropriately qualified and trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the risks to which the Department is exposed. Its rolling and annual internal audit plans, which are approved by me and agreed by the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €13.1 million in 2025.

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

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT). The contract (€74,300 inclusive of VAT) which had previously been awarded under a competitive tender process was extended beyond the original contract date without a competitive process. This contract was tendered in 2025 and is now compliant.

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

Missions' tax compliance

It is the Department's policy to comply with local tax and social insurance obligations where Ireland's diplomatic missions are located. Compliance with the tax obligations of host countries is reviewed on an ongoing basis by both Finance Unit and Human Resources Division, through desktop reviews by teams at headquarters and by regular mission visits. In addition, the Department's annual externally conducted audit of the larger bilateral missions includes a review of compliance with local tax obligations. The Department also includes awareness raising on local tax and social insurance obligations as part of its training programme for staff in advance of overseas postings.

In addition, appropriately qualified accountants and internal auditors in the larger bilateral missions keep this compliance under review.

Multilateral structural changes

The Department of Foreign Affairs and Trade continues to follow closely changes in levels of official development assistance (ODA), not just as a result of the decision by the US administration to close down USAID, but from a number of other significant donors as well. Ireland's missions, particularly in developing countries, have been monitoring developments closely, in terms of policy changes and the impact on our aid partnerships and programmes on the ground. We are maintaining regular contact with our partners, including with governments in developing countries, other international donors, UN and other multilateral agencies, Irish development NGOs and international NGOs.

The shocks caused by cuts in US and other donor funding are global in scale. In this respect, we will continue to engage in global level reviews to assess the level and impact of the changes, and support initiatives such as the OECD Development Assistance Committee's ODA projection survey proposal, as a follow on to 2025's detailed assessment of the scale and impact of ODA cuts globally. A detailed exercise was also undertaken by MOPAN (Multilateral Performance Network) with a report produced in November 2025 and we will support any further updates of this. Our engagement in the EU and in groups such as the Nordic+ Development Directors General group, which Ireland has chaired for the past year, gives us an insight into changes at a global level. We will also work to promote a focus on development cooperation during Ireland's EU Presidency, and discussions at political level on global considerations on the future of development cooperation after 2030, the target date for the UN Sustainable Development Goals.

We are clear that it will not be feasible for Ireland to fill the major funding gaps caused by the reductions made by other donors. This has led to some changes in budget allocations at Unit level for 2026. In 2026, we have committed to review a large number of our partnerships to consider where it makes most sense for Ireland to provide its support. This is with a view to making decisions on each item in advance of the 2027 budget allocations. As part of this process, we will host meetings of Heads of Cooperation (in Dublin in April) followed by Heads of Mission (in Lilongwe in May), and the Senior Management Group of the Development Co-ordination and Africa Division focuses on developments in all of its twice-monthly meetings.

Significant financial risks

By its nature, development assistance carries inherent risks, which I acknowledge and seek to manage and mitigate. Robust controls are in place at head office, as outlined above, which are supplemented by additional controls in partner countries as set out below.

Enhancing internal control environment

In addition to the controls in place at head office, the following controls are operated in partner countries to mitigate the risks inherent in development assistance.

- Embassies, in addition to the ambassador, have managers with designated responsibility for the management of the aid programme.
- In addition to the ambassador, the embassy management structure includes appropriately qualified and experienced development specialists and programme managers/advisers.
- The Embassy Strategy Management Cycle Guidance outlines the four phases of the strategy from analysis, formulation, implementation and evaluation; with evidence generation, monitoring and learning as integral parts of each phase. The approach to mission strategies covers Ireland's political, trade and development interests as relevant to the context. The Strategy period is usually 5 or 6 years, but may be shorter if deemed necessary. Each mission strategy is reviewed through internal and independent external quality assurance processes prior to approval; is subject to a mid-term review process; and is ordinarily assessed via a final independent evaluation in advance of the next strategy cycle. Force majeure or other exceptional circumstances are managed on a case-by-case basis.
- Robust annual business planning processes are in place at all missions to ensure effective planning as well as a risk matrix and associated controls to manage these risks. Business plans and risk registers are developed in consultation with head office, and are monitored and updated, as necessary, on a regular basis. Significant mission risks are reported upward to the Risk Management Committee and Management Board in line with the Department's Risk Management Policy.
- Each embassy has a locally-based finance function, led by an appropriately qualified head of finance, who reports both to the ambassador and to the Finance Division at head office.
- A detailed financial procedures manual is in place which sets out the procedures to be followed in respect of all administration and grant-related transactions.

- Internal auditors are in place in a number of embassies with larger ODA budgets, reporting directly to the ambassador, and whose internal audit work is undertaken as part of the Department's overall evaluation and audit strategy/work plan which is managed by the Department's independent Evaluation and Audit Unit. The Evaluation and Audit Unit oversees the work and ensures that it is undertaken in accordance with the Global Internal Audit Standards. In addition, some larger embassies are subject to an annual internal financial audit carried out by third party firms of auditors.

In addition, in respect of head office payments for overseas development assistance (including humanitarian, multilateral and civil society funding), robust business planning mechanisms are in place, including approval of the overall budget by the Interdepartmental Committee for Development Assistance, monitoring of expenditure by the Senior Management Group at least monthly, and robust pre and post disbursement grant management procedures.

Continued emphasis is placed on ensuring there is robust risk management system in operation across the aid programme, including controls to alert management to changes in the perceived risk profile of any aspect of the programme so that appropriate action can be taken at the earliest opportunity.

This also includes actively monitoring and mitigating against new, evolving risks relating to global ODA cuts and their implications on Ireland's partner countries and organisations. The Department will continue to collaborate across head office and mission networks, engage with partner organisations and the NGO sector to understand changing contexts. Working closely with likeminded donors, the Department will continue to advance Ireland's development priorities in all appropriate forums. The Department is developing positions in relation to reform discussions at the United Nations and across the multilateral system (known as UN80).

All grants, disbursed by head office and missions, are awarded and monitored using the Standard Approach to Grant Management, which should ensure consistency of approaches to grant management across the programme. The Department continues to strengthen its grant management control processes in this regard.

I am committed to ensuring that we continue to review and strengthen where necessary, our systems of risk identification and management and to ongoing monitoring and audit to minimise the potential for the misuse of funds in the future.

Grant commitments

The Department is in the process of implementing an electronic grant management system to track all grant commitments and provide up-to-date information on the obligations of the Department in relation to such contractual commitments. Pending full implementation of this system, the detailed disclosure sought in the appropriation accounts of the movement on grant commitments could not be provided. However, an estimate of the obligations outstanding at 31 December 2025 has been provided in note 2.9.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks, their ownership and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key high-level risks facing the department and these have been identified, evaluated and graded according to their significance.

These risks are reviewed by the Risk Management Committee and the Management Board and updated on a regular basis.

The Evaluation and Audit Unit also carries out periodic reviews of the Department's risk management system as part of its rolling evaluation and audit work plan.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Risk Management Committee and the Management Board. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Department has procedures to monitor the effectiveness of its risk management and control procedures. These include regular meetings of the Risk Management Committee, comprising Heads of Business Units and chaired by the Chief Risk Officer, which advises the Management Board. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Joe Hackett
Accounting Officer
International Co-operation

27 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 27 International Co-operation
Opinion on the appropriation account

I have audited the appropriation account for Vote 27 International Co-operation for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 27 International Co-operation for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Foreign Affairs and Trade and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Reporting on matters connected to Vote 27

Chapter 17 of my *Report on the Accounts of the Public Services* for 2025 examines the provision of climate financing to developing countries. The majority of such financing issues from Vote 27.

Seamus McCarthy
Comptroller and Auditor General

2 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 27 International Co-operation

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Work on poverty and hunger reduction	810,349	807,862	773,485
Gross expenditure		**810,349**	**807,862**	**773,485**
Deduct				
B	**Appropriations-in-aid**	**1,200**	**1,834**	**1,786**
Net expenditure		**809,149**	**806,028**	**771,699**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**3,121,132**	**2,619,978**

Joe Hackett
Accounting Officer
International Co-operation

27 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		761,888	730,063
Pay		28,342	26,317
Non pay		17,632	17,105
Gross expenditure		**807,862**	**773,485**
Deduct			
Appropriations-in-aid		**1,834**	**1,786**
Net expenditure		**806,028**	**771,699**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(433)		
Depreciation	369		
Disposals cash	33		
Profit on disposals	(32)		
		(63)	(399)
Changes in net current assets			
Increase in prepayments	(76)		
Increase in accrued expenses	197		
Loss on exchange differences [a]	224		
		345	1,070
Direct voted expenditure		**806,310**	**772,370**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		964	241
Net programme cost		**807,274**	**772,611**

Note [a] From 2025, in accordance with CGAS 4, unrealised exchange differences are treated as a movement on the State funding account.

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 27 borne elsewhere. [a]

		2025 €000	2024 €000
Vote 13	Office of Public Works	908	211
Vote 18	National Shared Services Office	56	30
		964	**241**

Note [a] Staff pensions incurred in respect of this Vote and charged to Vote 12 Superannuation and Retired Allowances are recognised on the Vote 28 net allied services note.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Capital assets			
Property, plant and equipment	2.1	24,641	15,580
		24,641	**15,580**
Current assets			
Bank and cash	2.2	8,322	4,555
Prepayments	2.3	2,532	2,456
Other debit balances	2.4	327	1,316
		11,181	**8,327**
Less			
Current liabilities			
Accrued expenses	2.5	1,550	1,353
Other credit balances	2.6	1,537	1,029
Net Exchequer funding	2.7	2,122	(840)
Bilateral and other co-operation fund (grant) account	7.1	5,214	5,682
		10,423	**7,224**
Net current assets		**758**	**1,103**
Net assets		**25,399**	**16,683**
Represented by:			
State funding account	2.8	**25,399**	**16,683**

2.1 Property, plant and equipment

	Buildings	Equipment	Furniture and fittings	Vehicles	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	14,560	1,037	292	3,964	19,853
Additions	—	14	—	419	433
Disposals	—	(42)	(20)	(70)	(132)
Transferred from Vote 28 [a]	8,998	—	—	—	8,998
At 31 December 2025	23,558	1,009	272	4,313	29,152
Accumulated depreciation					
At 1 January 2025	—	952	260	3,061	4,273
Depreciation for the year	—	37	11	321	369
Depreciation on disposals	—	(42)	(19)	(70)	(131)
At 31 December 2025	—	947	252	3,312	4,511
Net assets					
At 31 December 2025	**23,558**	**62**	**20**	**1,001**	**24,641**
At 31 December 2024	14,560	85	32	903	15,580

Note [a] The cost of construction of the new Chancery in Abuja, Nigeria totalling €8,998,000 was transferred to Vote 27 International Co-operation from Vote 28 Foreign Affairs and Trade on completion of the building.

2.2 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	5,380	2,226
Commercial bank account balance	313	314
Mission bank balances and cash	2,629	2,015
	8,322	**4,555**

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
Mission rents	1,333	1,250
Other	1,199	1,206
	2,532	**2,456**

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Other debit balances	327	1,179
Unrealised exchange difference [a]	—	137
	327	**1,316**

Note [a] In 2024, unrealised exchange differences were treated as a movement in the statement of financial position. From 2025, these differences are treated as a movement on the State funding account in accordance with CGAS 4.

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Administration expenses	263	225
Payroll related accruals	1,287	1,128
	1,550	**1,353**

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Professional services withholding tax	69	29
Value added tax	49	26
	118	55
Other credit balances	1,419	974
	1,537	**1,029**

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,121	2,620
Exchequer grant undrawn	(999)	(3,460)
Net Exchequer funding	**2,122**	**(840)**
Represented by:		
Debtors		
Bank and cash	8,322	4,555
Debit balances	327	1,316
Unrealised exchange difference	224	—
	8,873	5,871
Creditors		
Due to the State	(118)	(55)
Other credit balances	(1,419)	(974)
Bilateral and other co-operation fund (grant) account	(5,214)	(5,682)
	(6,751)	(6,711)
	2,122	**(840)**

2.8 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			16,683	18,145
Disbursements from the Vote				
Estimate provision	Account	809,149		
Surplus to be surrendered	Account	(3,121)		
Net vote			806,028	771,699
Expenditure borne elsewhere	1.1		964	241
Non-cash item: capital asset transferred from Vote 28	2.1		8,998	(791)
Net programme cost	1		(807,274)	(772,611)
Balance at 31 December [a]			**25,399**	**16,683**

Note [a] From 2025, unrealised foreign exchange differences are treated as a movement on the State funding account.

2.9 Commitments

	2025	2024
Global commitments	€000	€000
at 31 December		
Procurement of goods and services, including rental commitments	1,606	2,458
Non-capital grant programmes	403,062	588,662
Total of legally enforceable commitments	**404,668**	**591,120**

2.10 Operating leases

at 31 December	2025	2024
	€000	€000
Property lease expense	**2,342**	**1,977**

2.11 Impact of accounting policy changes

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

	2025 €000	2024 €000
Unrealised exchange rate differences [a]	—	137
Holiday accrual [b]	—	(427)
Payroll accrual [b]	—	(701)
	—	**(991)**

Note [a] CGAS 4 The Effects of Changes in Foreign Exchange Rates

[b] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	28,260	28,342	26,317
ii	Travel and subsistence	3,000	2,727	2,421
iii	Training and development	500	421	424
iv	Operational services, supplies and sundry equipment	3,850	3,343	3,344
v	Digital capital investment and IT expenses	1,300	1,178	1,124
vi	Premises expenses	7,100	6,238	5,921
vii	Policy reviews, consultancy services and research	500	115	245
viii	Promotional and posting supports	3,800	3,610	3,626
		48,310	**45,974**	**43,422**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

vii Policy reviews, consultancy services and research

Estimate provision €500,000; outturn €115,000

The decrease of €385,000 on policy reviews, consultancy services and research was due to the procurement process for such services, which delayed the commencement of the reviews.

Programme A Work on poverty and hunger reduction

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	28,260	28,342	26,317
A.2	Administration – non pay	20,050	17,632	17,105
A.3	Bilateral co-operation and humanitarian assistance	693,179	693,479	657,845
A.4	Contributions to international funds for the benefit of developing countries	20,485	20,137	22,206
A.5	Contributions to United Nations and other development agencies	48,375	48,272	50,012
		810,349	**807,862**	**773,485**

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid	549	1,125	1,095
2	Additional superannuation contributions	650	709	691
3	Miscellaneous	1	—	—
		1,200	**1,834**	**1,786**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Appropriations-in-aid

Estimate provision €549,000; realised €1.125 million

The increase of €576,000 was due to increased visa fees received due to a general increase in travel. The level of visa fees is demand driven and can be difficult to predict.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	806,028
VAT refunds	308
Grant refunds	39
Additional superannuation contributions	709
Exchange transaction revenue	
Visa and consular fees	735
Interest income	7
Other revenue	36
Total revenue	**807,862**
Represented by	
Total appropriations-in-aid (note 4.1)	1,834
Central Fund grant	806,028
	807,862

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**646**	**622**

5.2 Pay [a]

	2025 €000	2024 €000
Pay	22,874	21,413
Higher, special or additional duties allowances	42	29
Other allowances	2,694	2,431
Overtime	38	36
Employer's PRSI	1,981	1,786
Foreign social security and other costs	713	622
	28,342	**26,317**

Note [a] In addition, staff costs are incurred for staff employed by missions in providing security and who are engaged for the purposes of delivering the programme. These costs are charged to security costs in non-pay administration costs and to programme costs, as appropriate.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties allowances	7	1	20,374	23,183
Other allowances	125	78	84,093	77,768
Overtime	10	—	9,746	7,762
Extra remuneration in more than one category	3	2	12,700	13,716

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000, from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	158	139
60,000	69,999	18	26
70,000	79,999	26	21
80,000	89,999	32	26
90,000	99,999	21	23
100,000	109,999	16	8
110,000	119,999	12	10
120,000	129,999	7	9
130,000	139,999	9	8
140,000	149,999	5	6
150,000	159,999	2	4
160,000	169,999	4	4
170,000	179,999	2	2
180,000	189,999	2	2
190,000	199,999	1	—
200,000	209,999	1	2
210,000	219,999	1	—
240,000	249,999	1	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer's salary is not charged to this Vote and is accounted for in the appropriation account for Vote 28 Foreign Affairs and Trade.

5.6 Other remuneration arrangements

Six (2024: five) retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €34,949 (2024: €122,760). The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.7 Severance

During 2025, two (2024: thirteen) staff members whose employment was terminated were paid redundancy payments totalling €10,944 (2024: €47,179) and four staff members were paid severance payments totalling €37,629 (2024: nil).

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	12	22,201	31,061
Recovery plans in place	1	2,196	10,019

Note 6 Miscellaneous

6.1 Contributions to United Nations and other development agencies (A.5)

The following is a breakdown of payments under subhead A.5. Additional payments may be made to the partner bodies listed from subhead A.3.

	2025 €000	2024 €000
United Nations Development Programme (UNDP)	7,750	7,750
United Nations Children's Fund (UNICEF)	7,700	7,700
United Nations High Commissioner for Refugees (UNHCR)	12,500	12,500
United Nations Population Fund	4,500	4,500
Office of the United Nations High Commissioner for Human Rights	4,300	5,000
UNAIDS	2,500	2,500
United Nations Development Fund for Women (UNIFEM)	2,000	2,000
UN General Trust Fund	1,580	1,560
UN Industrial Development Organisation	587	578
UN Peacebuilding Fund	3,000	4,250
United Nations volunteers	1,150	1,100
Other – various	705	574
	48,272	**50,012**

Note 7 Bilateral and other co-operation fund (grant) account

7.1 Account of receipts and payments during the year ended 31 December 2025

	2025 €000	2024 €000
Balance at 1 January	5,682	4,803
Grant funding received	693,479	657,845
Amounts recovered during the year	1,697	1,276
Expenditure for the year	(696,122)	(658,304)
Movement in bank balances held in partner countries	478	62
Balance at 31 December	**5,214**	**5,682**

Appropriation Account 2025

Vote 28

Foreign Affairs and Trade

Introduction

As Accounting Officer for Vote 28, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants and contributions to international organisations.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €9.12 million is liable for surrender to the Exchequer.

Transfer of functions

The Revised Estimates take account of the transfer of certain administration and ministerial functions from the Department of Enterprise, Tourism and Employment to the Department of Foreign Affairs and Trade. A transfer of functions order was not deemed necessary in light of the non-statutory nature of the functions being transferred. Instead, a memorandum of understanding was signed by the two Departments on 31 July 2025. Sixteen posts were transferred.

In line with the accounting arrangements set out by the Government Accounting Section of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, the Revised Estimates for 2025 reflect the transferred functions on a full year basis. The appropriation account, which must follow the form and format of the estimate, also reflects the transfers of functions on a full year basis. The full year estimate of gross pay and non-pay allocations associated with the functions transferred from the Department of Enterprise, Tourism and Employment was €6.5 million.

The statement of accounting policies, principles, and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the CGAS, the Department of Foreign Affairs and Trade has received derogations in respect of CGAS 17, Property, Plant and Equipment as follows.

Buildings have not been depreciated in 2024 or 2025. The revaluation surplus at 31 December 2024 and 31 December 2025 has not been disclosed. In accordance with CGAS 17, depreciation will be applied on the revalued amounts of buildings from 1 January 2026, and the revaluation surplus at 31 December 2026 will be disclosed separately in the 2026 appropriation account.

Land and buildings

The carrying value of land and buildings included in capital assets is based on a valuation exercise carried out every seven years, with subsequent additions and improvements to land and buildings carried at cost. The revaluation method used is the current market value based on local market conditions. There is no depreciation on land or buildings.

Depreciation of other capital assets

Depreciation of plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31, respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation*
Vehicles	5 years	20%
Office and IT equipment	5 -10 years	10 - 20%
Fixtures and fittings	10 years	10%

Foreign exchange transactions

Transactions arising in foreign currencies are translated into euro at the rate of exchange prevailing at the date of settlement. At Mission level, transactions arising in foreign currencies are translated into euro at the market rate of exchange prevailing at the beginning of that month. Unrealised exchange differences arising from the revaluation of year end foreign currency balances are recognised in the State Funding Account in the year.

Transactions at diplomatic missions

Accrued expenses, prepayments, inventories and commitments do not include amounts in respect of the Department's diplomatic missions other than those relating to property leases.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Assurance on shared services

Payroll, expenses, and human resource functions are provided on a shared services basis by the National Shared Services Office (Vote 18). The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the Shared Service Centres.

The Accounting Officer for the National Shared Services Office has provided me with a letter of assurance on the internal control and audit arrangements and reports on the audits of the operation of controls at the Office during 2025.

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

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- there is an appropriate budgeting system with an annual budget, which is kept under review by senior management.
- there is segregation of duties and system of delegation and accountability.
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- a risk management system operates within the Department.
- there are systems aimed at ensuring the security of the ICT systems.
- there are appropriate capital investment control guidelines and formal project management disciplines.
- there is in place a counter-fraud policy, which supports combatting, reporting of and responding to incidences of suspected fraud that may occur in the Department or grant recipients.

Internal Audit and Audit Committee

The Department has an internal audit function with appropriately qualified and trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the risks to which the Department is exposed. Its rolling and annual internal audit plans, approved by me and agreed by the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, services, professional and other contracted services, amounted to a total of €151 million in 2025.

The Department has provided details of 51 non-competitively procured contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of three contracts in excess of €25,000 (exclusive of VAT) totalling €93,362 (exclusive of VAT).

- Two contracts totalling €57,943 which had previously been awarded under a competitive tender process were extended beyond the original contract date without a competitive process. These contracts are currently under review by the Department, and a new procurement process will be initiated.
- One contract amounting to €35,419 was incorrectly awarded through a framework due to an administrative error. A tender will issue for these services will issue in 2026.

The above contracts have been included in the 40/2002 annual return.

Mission tax compliance

It is the Department's policy to comply with local tax and social insurance obligations where Ireland's diplomatic missions are located. Compliance with the tax obligations of host countries is reviewed on an ongoing basis by both Finance Unit and Human Resources Division, through desktop reviews by teams at headquarters and by regular mission visits. In addition, the Department's Internal Audit function includes a review of compliance with local taxes in each audit of missions. The Department also provides guidance on local tax rules as part of its training programme for staff in advance of overseas postings.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks, their ownership and grading, the internal controls in place, and the management actions to be taken mitigate those risks. These risks are reviewed by the Risk Management Committee and the Management Board and updated on a regular basis.

The high-level, business unit, mission and major project risk registers detail the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

Passport recall

On 7 January 2026, the Passport Service became aware of a problem with passports issued between 23 December 2025 and 6 January 2026.

On 22 December 2025, the Passport Service implemented a change to the data page of the passport in order to comply with International Civil Aviation Organisation (ICAO) requirements. When the change was made, an error occurred on the machine-readable zone section of the data page with the result that passports issued after the change were not compliant with ICAO standards and could cause issues for Irish citizens using these books at egates and border control posts. The Department took immediate steps with the supplier to rectify the software. The error was rectified and passports issued from 7 January 2026 are fully compliant with international travel document standards.

The problem affected a total of 12,097 passport books dispatched between 23 December 2025 and 6 January 2026. The Passport Service notified all affected customers and advised them to return their passport books and cards so that replacement passports could be issued. A dedicated customer service team was set up to provide assistance and support to affected customers.

To date, 96% of the affected passports have been returned and new passports issued to customers. The Passport Service will continue to engage with customers who have not yet returned their passports to ensure that they do so. The Department estimates that the cost of the recall was €327,000. The supplier has agreed to provide compensation to the Department of €224,000, which represents over two-thirds of the estimate costs incurred.

Tax compliance

The Department made an unprompted voluntary disclosure to the Revenue Commissioners in 2025 regarding an underpayment of benefit-in-kind (BIK) charge for taxi journeys.

Taxi journeys are required for a small cohort of staff for operational and health and safety reasons relating to the opening and closing of buildings outside of core hours. A measure was implemented by Revenue during the Covid-19 pandemic that ceased the requirement to pay BIK on these taxi journeys. However, when this Revenue exemption expired, the Department did not reinstate the BIK payment practice.

The Department made a payment of €32,809 to Revenue which included interest on late payment of €4,191 and reinstated the BIK payment practice in 2025. Revenue subsequently refunded the Department €3,104, bringing the final liability to €29,705. We are awaiting final closure of the matter from Revenue and continue to engage with Revenue on this matter.

No other weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Joe Hackett
Accounting Officer
Foreign Affairs and Trade

3 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 28 Foreign Affairs and Trade
Opinion on the appropriation account

I have audited the appropriation account for Vote 28 Foreign Affairs and Trade for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 28 Foreign Affairs and Trade for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Foreign Affairs and Trade and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Passport recall

In the statement on internal financial control, the Accounting Officer discloses the circumstances in which the Vote incurred costs totalling €327,000 due to a recall of passports arising from a supplier error. The Accounting Officer also discloses that the supplier has agreed to provide compensation of €224,000 to the Department in respect of this issue.

Seamus McCarthy
Comptroller and Auditor General

7 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 28 Foreign Affairs and Trade

Appropriation Account 2025

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Advancing Ireland's foreign policy goals				
	Original	442,447			
	Supplementary	145,000			
			587,447	580,231	375,564
B	Passport service				
	Original	61,470			
	Supplementary	10,000			
			71,470	72,336	54,016
Gross expenditure					
	Original	503,917			
	Supplementary	155,000			
			658,917	**652,567**	**429,580**
Deduct					
C	**Appropriations-in-aid**				
	Original	65,000			
	Supplementary	10,000			
			75,000	**77,770**	**85,219**
Net expenditure					
	Original	438,917			
	Supplementary	145,000			
			583,917	**574,797**	**344,361**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**9,119,622**	**16,729,989**

Joe Hackett
Accounting Officer
Foreign Affairs and Trade

3 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		329,729	150,234
Pay		155,651	143,168
Non pay		167,187	136,178
Gross expenditure		**652,567**	**429,580**
Deduct			
Appropriations-in-aid		**77,770**	**85,219**
Net expenditure		**574,797**	**344,361**
Changes in capital assets			
Property, plant, and equipment (note 2.1)			
Purchases	(19,935)		
Depreciation	1,792		
Disposals cash	821		
Loss on disposals	655		
Intangible assets (note 2.2)			
Purchases	(8,677)		
		(25,344)	(7,420)
Changes in net current assets			
Decrease in inventories	3,943		
Decrease in prepayments	22,795		
Increase in accrued expenses	794		
Loss on exchange differences [a]	2,536		
		30,068	(19,157)
Direct voted expenditure		**579,521**	**317,784**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		36,430	33,295
Notional rent		2,833	2,992
Net programme cost		**618,784**	**354,071**

Note [a] From 2025, as per CGAS 4, unrealised exchange differences are treated as a movement on the State funding account.

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 28 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	82	82
Vote 12	Superannuation and Retired Allowances	26,665	26,345
Vote 13	Office of Public Works	8,347	6,033
Vote 18	National Shared Services Office	382	206
Vote 20	Garda Síochána	112	89
Vote 43	Office of the Government Chief Information Officer	490	206
Central Fund – ministerial pensions		400	410
Costs of shared services provided to Vote 1 (President's Establishment)		(48)	(76)
		36,430	**33,295**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	232,544	224,875
Intangible assets	2.2	11,670	2,993
		244,214	**227,868**
Current assets			
Inventories	2.4	3,873	7,816
Prepayments	2.5	16,572	39,367
Other debit balances	2.6	16,664	13,515
		37,109	**60,698**
Less			
Current liabilities			
Bank and cash	2.3	10,564	7,781
Accrued expenses	2.7	9,268	8,474
Other credit balances	2.8	5,089	4,358
Net Exchequer funding	2.9	3,547	1,376
		28,468	**21,989**
Net current assets		**8,641**	**38,709**
Net assets		**252,855**	**266,577**
Represented by:			
State funding account	2.10	**252,855**	**266,577**

2.1 Property, plant and equipment

	Buildings	Vehicles	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2025	199,985	3,588	30,927	2,169	20,732	257,401
Additions	—	1,056	852	175	17,852	19,935
Adjustment [a]	—	—	(1,715)	—	—	(1,715)
Disposals	(1,460)	(564)	(618)	(117)	—	(2,759)
Brought into use	22,748	—	123	113	(22,984)	—
Transfer [b]	—	—	—	—	(8,998)	(8,998)
At 31 December 2025	221,273	4,080	29,569	2,340	6,602	263,864
Accumulated depreciation						
At 1 January 2025	—	2,590	28,591	1,345	—	32,526
Adjustment [b]	—	—	(1,715)	—	—	(1,715)
Depreciation for the year	—	403	1,346	43	—	1,792
Depreciation on disposals	—	(552)	(618)	(113)	—	(1,283)
At 31 December 2025	—	2,441	27,604	1,275	—	31,320
Net assets						
At 31 December 2025	**221,273**	**1,639**	**1,965**	**1,065**	**6,602**	**232,544**
At 31 December 2024	199,985	998	2,336	824	20,732	224,875

Note [a] Passport project payments totalling €1,715,000 incorrectly capitalised in prior year were identified and removed from the fixed asset register.

[b] The cost of construction of the new chancery in Abuja, Nigeria totalling €8,998,000 was transferred to Vote 27 International Co-operation on completion of the building.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	31,516	2,993	34,509
Additions	1,485	7,192	8,677
At 31 December 2025	33,001	10,185	43,186
Accumulated amortisation			
At 1 January 2025	31,516	—	31,516
Amortisation for the year	—	—	—
At 31 December 2025	31,516	—	31,516
Net assets			
At 31 December 2025	**1,485**	**10,185**	**11,670**
At 31 December 2024	—	2,993	2,993

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	(53,194)	(40,816)
Commercial bank account balances	7,460	4,309
Mission bank balances and cash	35,170	28,726
	(10,564)	**(7,781)**

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Passport books and cards	3,834	7,778
Protocol stocks	39	38
	3,873	**7,816**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Mission leases	2,764	2,574
Contributions to international organisations	6,576	33,182
Other prepayments	7,232	3,611
	16,572	**39,367**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Departmental and agency accounts	8,017	5,585
Imprest and personal suspense accounts	1,842	1,816
Repatriations	117	120
Payroll control accounts	4,546	4,102
Honorary consulate debtors	17	(86)
Other balances	2,125	1,978
	16,664	**13,515**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Administration accruals	1,926	2,268
Payroll accruals	7,084	5,770
Programme accruals	192	380
Travel and subsistence accruals	66	56
	9,268	**8,474**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	1,711	1,586
Pay related social insurance	1,504	1,299
Universal social charge	324	332
Local property tax	6	7
Value added tax	107	49
Professional services withholding tax	208	161
	3,860	**3,434**
Unrealised exchange rate differences	—	(169)
Sundry creditors	1,229	1,093
	1,229	924
	5,089	**4,358**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	9,120	16,730
Exchequer grant undrawn	(5,573)	(15,354)
Net Exchequer funding	**3,547**	**1,376**
Represented by:		
Debtors		
Other debit balances	16,664	13,515
Unrealised exchange rate differences	2,536	—
	19,200	13,515
Creditors		
Bank and cash	(10,564)	(7,781)
Due to the state	(3,860)	(3,434)
Other credit balances	(1,229)	(924)
	(15,653)	(12,139)
	3,547	**1,376**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			266,577	239,209
Disbursements from the Vote				
Estimate provision	Account	583,917		
Surplus to be surrendered	Account	(9,120)		
Net vote			574,797	344,361
Expenditure borne elsewhere	1.1		36,430	33,295
Non-cash items				
Capital asset transferred to Vote 27	2.1		(8,998)	791
Notional rent	1		2,833	2,992
Net programme cost	1		(618,784)	(354,071)
Balance at 31 December			**252,855**	**266,577**

2.11 Commitments

Global commitments	**2025**	**2024**
at 31 December	**€000**	**€000**
Lease commitments	63,526	66,167
Procurement of goods and services	34,949	—
Capital commitments [a]	19,916	—
Total	**118,391**	**66,167**

Note [a] Total expenditure of €35.196 million was incurred in 2025 for capital projects with commitments at year end.

2.12 Operating leases

at 31 December	**2025**	**2024**
	€000	**€000**
Property lease expense [a]	**23,669**	**23,440**

Note [a] These figures represent the total cost of operating leases for the Department's global network of chanceries, consulates and official accommodations.

2.13 Contingent liabilities

While the Department is party to a number of legal cases, the financial impact of the cases is unlikely to be material and cannot be reliably estimated until they are concluded.

2.14 Impact of accounting policy changes

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

	2025 €000	2024 €000
Unrealised exchange rate differences [a]	—	169
Holiday accrual [b]	—	(2,411)
Payroll accrual [b]	—	(3,359)
	—	**(5,601)**

Note [a] CGAS 4 The Effects of Changes in Foreign Exchange Rates

[b] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages, and allowances		154,348	155,651	143,168
ii	Travel and subsistence		9,313	8,741	8,691
iii	Training and development		1,257	1,354	1,342
iv	Operational services, supplies, and sundry equipment				
	Original	14,018			
	Supplementary	10,000			
			24,018	24,299	18,054
v	Digital capital investment and IT expenses		34,953	38,208	21,574
vi	Premises expenses		75,850	65,918	67,715
vii	Policy reviews, consultancy services and research		100	75	81
viii	Posting supports		18,208	18,608	18,721
ix	EU Presidency 2026		10,000	9,985	—
			328,047	**322,839**	**279,346**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

iv Operational services, supplies, and sundry equipment

Estimate provision €14.018 million; outturn €24.299 million

The increase in expenditure in this subhead was driven mainly by the need to purchase new passport books and cards to facilitate the launch of a new passport book and card in June 2026.

Programme A Advancing Ireland's foreign policy goals

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		128,382	129,031	119,979
A.2	Administration – non pay		138,195	129,675	115,038
A.3	Reconciliation and North-South cooperation		9,045	8,152	12,939
A.4	International Fund For Ireland		4,150	4,830	4,150
A.5	Support for the diaspora		16,495	19,871	17,515
A.6	Contributions to multilateral organisations				
	Original	22,616			
	Supplementary	45,000			
			67,616	67,585	88,062
A.7	Measures in support of the EU common foreign and security policy		418	363	414
A.8	Measures in support of EU enlargement and fundamental rights in Europe		1,000	978	960
A.9	EU engagement		2,215	1,979	1,996
A.10	Irish personnel in EU and international institutions		4,000	4,107	3,743
A.11	Promoting Ireland		13,046	10,734	8,172
A.12	Communications		2,402	2,290	2,165
A.13	Fulbright Commission		404	404	404
A.14	Emergency consular assistance		79	232	27
A.15	Ukraine assistance				
	Original	100,000			
	Supplementary	100,000			
			200,000	200,000	—
			587,447	**580,231**	**375,564**

Significant variations

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

A.3 Reconciliation and North-South Cooperation

Estimate provision €9.045 million; outturn €8.152 million

During the year, it became apparent that some grants wouldn't be paid due to delays on completion of the grant application process. It was decided to use this underspend to fund an increase in the International Fund for Ireland (Programme A.4).

A.4 International Fund for Ireland

Estimate provision €4.150 million; outturn €4.830 million

The additional spend in this subhead resulted from a decision to increase funding for the International Fund for Ireland (IFI) in 2025. This requirement was met by reallocating an underspend from Programme A.3 Reconciliation and North-South cooperation.

A.5 Support for the diaspora

Estimate provision €16.495 million; outturn €19.871 million

An opportunity arose to support the redevelopment of the London Irish Centre through a capital grant of €3.4m. The Centre continues to provide vital support services to people in Camden and across London and also supports the work of 79 other organisations in the area. Virement sanction was provided to allow this grant to be funded though savings in other subheads.

A.6 Contributions to multilateral organisations

Estimate provision €22.616 million; outturn €67.585 million

Ireland's international contributions are difficult to estimate due to different budgetary years, changes to funding contributions methodologies and changes to the baseline activities. The excess of €44.3 million over the amount originally provided was primarily due to increased assessed mandatory contributions to the United Nations and UN Peacekeeping missions, combined with an overall increase in all Ireland's international contributions.

A.9 EU engagement

Estimate provision €2.215 million; outturn €1.979 million

This subhead saw a marginal underspend of €236,000. The underspend resulted from delayed funding applications, which prevented the full allocation of the provision within the reporting period.

A.11 Promoting Ireland

Estimate provision €13.046 million; outturn €10.734 million

The largest expenditure in this subhead related to Expo Osaka 2025 which was a multi-annual initiative. The phased nature of the project's delivery led to an underspend within this subhead.

A.14 Emergency consular assistance

Estimate provision €79,000; outturn €232,000

This subhead recorded an overspend of €153,000. The variance was driven by an increased requirement for emergency assistance to Irish citizens impacted by ongoing conflict situations and crises worldwide.

A.15 Ukraine assistance

Estimate provision €100 million; outturn €200 million

The €100 million increased spend arose from a government commitment to provide additional non-lethal assistance to Ukraine.

Programme B Passport Service [a]

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay		25,966	26,620	23,189
B.2	Administration – non pay				
	Original	25,504			
	Supplementary	10,000			
			35,504	37,512	21,140
B.4	Passport contingency [b]		10,000	8,204	9,687
			71,470	**72,336**	**54,016**

Note [a] This programme reflects the direct costs associated with passport office operations, including postage, utilities, and general overheads. It excludes indirect costs or overhead allocations from central functions such as ICT, Human Resources, Finance, and Corporate Services, etc.

[b] This subhead was established as a dedicated contingency to manage the surge in passport applications since 2020. Funding was primarily allocated to scale up seasonal staffing and increase processing capacity during peak demand periods.

Significant variations

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

B.4 Passport contingency

Estimate provision €10 million; outturn €8.204 million

This subhead recorded an underspend of €1.796 million. The variance arose primarily from the timing of staff appointments within the Passport Service, where recruitment schedules shifted later into the year than originally projected.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	Passport, visa, and other consular services				
	Original	61,570			
	Supplementary	10,000			
			71,570	71,088	72,071
2	Repayment of repatriation and maintenance advances		30	4	2
3	VAT refunds to diplomatic missions		700	1,933	1,725
4	Additional superannuation contributions		2,200	2,999	3,489
5	Miscellaneous		500	1,746	7,932
			75,000	**77,770**	**85,219**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Passport, visa, and other consular services

Estimate provision €61.570 million; realised €71.088 million

The surplus of €9.518 million resulted from a higher-than-anticipated volume of passport and visa applications.

3 VAT refunds to diplomatic missions

Estimate provision €700,000; realised €1.933 million

Realised receipts exceeded the estimate by €1.233 million. The surplus is attributable to the unpredictable nature of diplomatic VAT claim cycles, as the timing and volume of submissions from missions are inherently difficult to forecast during the budgetary process.

4 Additional superannuation contributions

Estimate provision €2.2 million; realised €2.999 million

A surplus of €799,000 resulted from higher-than-expected receipts, driven by increased payroll costs.

5 Miscellaneous

Estimate provision €500,000; realised €1.746 million

This category outperformed the estimate by €1.246 million, largely due to the disposal of a property in Buenos Aires and the recovery of unspent grant funding.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	574,797
VAT refunds	1,933
Miscellaneous income	1,722
Additional superannuation contributions	2,999
Exchange transaction revenue	
Visa and consular fees	71,088
Interest income	24
Other revenue	4
Total revenue	**652,567**
Represented by	
Total appropriations-in-aid (note 4.1)	77,770
Central Fund grant	574,797
	652,567

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**2,702**	**2,480**

5.2 Pay

Remuneration of all staff

	2025 €000	2024 €000
Pay	135,135	120,736
Higher, special, or additional duties allowances	366	254
Other allowances	18,578	16,338
Overtime	1,360	1,853
Employer's PRSI	10,890	9,553
Foreign social security/health insurance (missions)	4,874	4,121
	171,203	**152,855**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special, or additional duties allowances	74	12	30,636	25,687
Other allowances	692	518	123,715	117,127
Overtime	478	31	43,359	48,343
Extra remuneration in more than one category	100	56	65,721	55,663

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	1,331	1,232
60,000	69,999	122	116
70,000	79,999	105	93
80,000	89,999	107	86
90,000	99,999	72	67
100,000	109,999	55	53
110,000	119,999	45	39
120,000	129,999	52	44
130,000	139,999	38	34
140,000	149,999	32	31
150,000	159,999	24	21
160,000	169,999	20	13
170,000	179,999	12	18
180,000	189,999	14	5
190,000	199,999	9	4
200,000	209,999	7	9
210,000	219,999	7	3
220,000	229,999	1	3
230,000	239,999	5	6
240,000	249,999	5	1
250,000	259,999	1	1
260,000	269,999	1	1
270,000	279,999	1	1
280,000	289,999	2	—
290,000	299,999	—	2
300,000	309,999	2	1
310,000	319,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**245**	**238**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 pension scheme and his entitlements in that regard do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €24,107. The payments made were consistent with the principles of the Public Service (Single Scheme and other provisions) Act 2012.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	201	385,817	434,510
Recovery plans in place	21	58,660	145,451

5.8 Severance

During 2025, three staff members whose employment was terminated, were paid redundancy payments totalling €73,415 (2024: one staff member was paid €5,100).

Two staff members were paid severance payments totalling €14,323 (2024: two staff members were paid €14,015).

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

		Claims by	Total	Total
	Employees	Others	2025	2024
Number of cases	5	—	5	8
	€000	€000	€000	€000
Department's own legal costs	43	—	43	58
Payments by/on behalf of Department				
Compensation	98	—	98	71
Legal costs	—	—	—	97
Other costs	6	—	6	52
2025 Total	**147**	**—**	**147**	**278**
2024 Total	163	115	278	

Note [a] At 31 December 2025, 20 general litigation cases were outstanding.

6.2 Late payment penalties

	2025	2024
	€	€
Interest and compensation	**8,511**	**13,791**

6.3 Write offs

The following sums were written off in the year.

	2025	2024
	€	€
Khartoum Honorary Consul [a]	**13,983**	**—**

Note [a] Official sanction (DFAT/005/2025) was granted by DPER to finalise the write-off of outstanding balances in Khartoum, following a business case regarding unrecovered funds during the recent period of instability in Sudan.

Appropriation Account 2025

Vote 29

Climate, Energy and the Environment

Introduction

As Accounting Officer for Vote 29, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Climate, Energy and the Environment, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €78.14 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Transfer of functions

Following the change of Government in 2025 a reconfiguration of various Government Departments took place. As a result, the following functions transferred from the Department of the Environment, Climate and Communications.

- The former communications functions of the Department were transferred to the Department of Culture, Communications and Sport on 1 June 2025 under SI 237/2025 Telecommunications (Transfer of Departmental Administration and Ministerial Functions) Order 2025.
- The former cyber security functions of the Department were transferred to the Department of Justice, Home Affairs and Migration on 1 June 2025 under SI 234/2025 Cyber Security (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The Department was re-named the Department of Climate, Energy and the Environment under SI 235/2025 Environment, Climate and Communications (Alteration of Name of Department and Title of Minister) Order 2025 with effect from 2 June 2025.

In addition, on 1 August 2025, the marine environment functions transferred from the Department of Housing, Local Government and Heritage to the Department of Climate, Energy and the Environment under SI 390/2025 Marine Environment (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The appropriation account, which must follow the form and format of the relevant estimate, reflects the above transfer of functions on a full-year basis.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received certain derogations from CGAS 17 Property, Plant, and Equipment in respect of the appropriation account for 2025.

Property assets listed in Appendix A have not been recognised in the financial statements (CGAS 17:14). Plans are in place to review and resolve issues relating to legal title and control of a number of properties, at which time the properties will be valued and recognised in the financial statements.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of property, plant and equipment are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Leasehold improvements	50 years	2% per annum
Motor vehicles and mobile plant	5 years	20% per annum
Other specialist equipment including research vessels	5 to 10 years	10-20% per annum
IT hardware	5 years	20% per annum
Other equipment	5 years	20% per annum
IT operational software systems	5 to 10 years	10-20% per annum
Acquired and developed licences and software	5 years	20% per annum

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €25.2 million in 2025.

The Department has provided details of twelve compliant but non-competitively procured contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Risk Committee (RC) and Management Board (MB) on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MB/RC, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

During 2025 the Department significantly updated its Risk Management Policy, including developing a new Risk Appetite Statement, which was launched to all staff by the Secretary General in November 2025.

Internal financial control issues

Tax compliance

In 2020, the Office of the Revenue Commissioners (Revenue) gave notice of a site visit to get an understanding of the Department's processes and systems around ensuring tax compliance, benefit-in-kind on official vehicles and any other records as necessary.

In response, Revenue was advised that the Department would undertake a comprehensive internal tax review. The Department provided regular updates to Revenue throughout the process which concluded with a presentation of the findings in July 2022. Following this, the Department made an unprompted qualifying disclosure totalling €44,466, to regularise matters.

Revenue's appeal of the Court of Appeal judgment [2022] IECA 124 in The Revenue Commissioners v Karshan (Midlands) Limited Trading as Domino's Pizza ('Karshan') resulted in the matter going into abeyance; this case is primarily focused on the categorisation of person as contractors or employees for, inter alia, tax purposes. Revenue's appeal therein was successful, with the Court of Appeal decision being overturned by the Supreme Court [2023] IESC 24. The implications of this decision are being considered by the Department.

Internal Audit Findings

- Following an audit of travel and subsistence the Department has implemented a new travel and subsistence policy and related procedures which includes training and a centralised support section. The Department is currently undertaking a review of travel and subsistence claims.
- An Internal Audit report on the Department's HR Payroll unit in September 2025 identified control issues in relation to payroll processes.
- A number of recommendations were made some of which have been implemented and issues resolved. The Department is continuing to implement the remaining recommendations through 2026.
- Following the completion of an audit by the Department's Internal Audit section, it was identified that in certain instances there was non-compliance with the Grant Circular 13/2014 arising from the absence of standard procedures across the Department. In response to this, the Department is drafting a new policy and related procedures, standardising the Department's approach to its administration of grant management. These new procedures will be introduced in 2026.

No further internal control weaknesses were identified in relation to 2025, that require disclosure in the appropriation account.

Oonagh Buckley
Accounting Officer
Climate, Energy and the Environment

30 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 29 Climate, Energy and the Environment
Opinion on the appropriation account

I have audited the appropriation account for Vote 29 Climate, Energy and the Environment for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 29 Climate, Energy and the Environment for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Climate, Energy and the Environment and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Just Transition Fund expenditure

Chapter 18 of my *Report on the Accounts of the Public Services* for 2025 examines aspects of the delivery and operation of the EU Just Transition programme.

Seamus McCarthy
Comptroller and Auditor General

11 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 29 Climate, Energy and the Environment

Appropriation Account 2025

		2025 Estimate provision	2025 Outturn	2024 Outturn
		€000	€000	€000
Programme expenditure				
A	Climate action and environment leadership	145,098	139,141	127,776
B	Energy transformation	704,718	575,700	1,038,995
C	Circular economy development	136,553	117,026	100,083
—	*Connectivity and communications delivery*	—	—	*466,958*
Gross expenditure		**986,369**	**831,867**	**1,733,812**
Deduct				
D	Appropriations-in-aid	**5,865**	**6,514**	**10,530**
Net expenditure		**980,504**	**825,353**	**1,723,282**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2025 €	2024 €
Surplus	155,150,769	38,478,911
Deferred surrender	(77,011,000)	—
Surplus to be surrendered	**78,139,769**	**38,478,911**

Oonagh Buckley
Accounting Officer
Climate, Energy and the Environment

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		769,652	1,666,141
Pay		49,804	55,318
Non pay		12,411	12,353
Gross expenditure		**831,867**	**1,733,812**
Deduct			
Appropriations-in-aid		**6,514**	**10,530**
Net expenditure		**825,353**	**1,723,282**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(1,734)		
Depreciation	391		
		(1,343)	(1,885)
Changes in provisions		(105)	150
Changes in net current assets			
Increase in inventories	(2)		
Decrease in prepayments	250,478		
Decrease in accrued income	497		
Decrease in deferred income	(410)		
Decrease in accrued expenses	(10,486)		
		240,077	382,225
Direct voted expenditure		**1,063,982**	**2,103,772**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		15,130	16,439
Notional rent		1,689	1,584
Net programme cost		**1,080,801**	**2,121,795**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 29 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	62	62
Vote 12	Superannuation and Retired Allowances	13,191	13,857
Vote 13	Office of Public Works	336	1,066
Vote 18	National Shared Services Office	143	76
Vote 43	Office of the Government Chief Information Officer	1,042	1,161
Vote 20	Garda Síochána	146	121
Central Fund – ministerial pensions		210	96
		15,130	**16,439**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	3,195	23,091
Intangible assets	2.2	—	—
		3,195	**23,091**
Current assets			
Bank and cash	2.3	192,665	134,768
Inventories	2.4	140	138
Electricity credit prepayment	2.5	—	257,939
Other prepayments	2.6	19,718	12,257
Accrued income	2.7	747	1,244
Other debit balances	2.8	1,430	1,547
		214,700	**407,893**
Less			
Current liabilities			
Provisions	2.9	45	150
Accrued expenses	2.10	11,809	22,295
Deferred income	2.11	16,210	16,620
Other credit balances	2.12	86,367	127,648
Net Exchequer funding	2.13	107,728	8,667
		222,159	**175,380**
Net current (liabilities)/assets		**(7,459)**	**232,513**
Net (liabilities)/assets		**(4,264)**	**255,604**
Represented by:			
State funding account	2.14	**(4,264)**	**255,604**

2.1 Property, plant and equipment [a]

	Land and buildings	Leasehold improvements	Office and IT equipment	Specialist equipment and motor vehicles	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	17,495	3,046	3,956	8,444	32,941
Additions	—	100	1,620	14	1,734
Transferred to Vote 24 [b]	—	(1,964)	(2,399)	—	(4,363)
Transferred to Vote 33	(17,495)	—	—	—	(17,495)
Disposals [b]	—	—	—	—	—
Adjustment [c]	—	—	15	398	413
At 31 December 2025	—	1,182	3,192	8,856	13,230
Accumulated depreciation					
At 1 January 2025	—	20	1,773	8,057	9,850
Depreciation for the year	—	24	185	182	391
Depreciation on disposals to Vote 24 [b]	—	(3)	(601)	—	(604)
Adjustment [c]	—	—	92	306	398
At 31 December 2025	—	41	1,449	8,545	10,035
Net assets					
At 31 December 2025	—	**1,141**	**1,743**	**311**	**3,195**
At 31 December 2024	17,495	3,026	2,183	387	23,091

Note [a] State-owned lands and buildings controlled or managed by the Department which do not have valuations are set out in Appendix A.

[b] Under the reconfiguration of various Government Departments in 2025, cyber security assets were transferred to Vote 24 Justice, Home Affairs and Migration and communications assets were transferred to Vote 33 Culture, Communications and Sport.

[c] An asset verification exercise was carried out in 2025 and an adjustment was required to add assets acquired in prior years not previously reported on the main fixed asset register. There was also some asset reclassification between asset groups.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	7,653	7,653
Additions	—	—
Adjustment [a]	(263)	(263)
At 31 December 2025	7,390	7,390
Accumulated amortisation		
At 1 January 2025	7,653	7,653
Amortisation for the year	—	—
Adjustment [a]	(263)	(263)
At 31 December 2025	7,390	7,390
Net assets		
At 31 December 2025	**—**	**—**
At 31 December 2024	—	—

Note [a] An asset verification exercise was carried out in 2025 and there was some asset reclassification between asset groups with no change to net book value.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance and cash	116,004	100,256
Energy Efficiency National Fund	73,177	31,021
Petroleum Infrastructure Programme Fund	3,484	3,491
	192,665	**134,768**

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Equipment	8	3
Publications	132	135
	140	**138**

2.5 Electricity credit prepayment

Due to the rise in international energy prices and the knock-on effect for domestic customers, the Government approved Electricity Costs Emergency Benefit Schemes in 2022 and 2023.

In response to continued high prices in 2024, the Government introduced the fourth scheme of two payments of €114.68 each (ex. VAT) to be credited to over 2.2 million domestic electricity accounts between December 2024 and February 2025.

In 2024, the Department paid €519.952 million under the fourth energy scheme resulting in a prepayment amount of €257.939 million at the end of 2024. €31.4 million including interest of €0.7 million was returned in unused energy credits to the Department by the energy companies in 2025.

No further payments were made to the scheme in 2025.

2.6 Other prepayments

at 31 December	**2025**	**2024**
	€000	**€000**
Administration	154	49
IT services and supports	1,349	1,243
Specific programme prepayment	18,215	10,965
	19,718	**12,257**

2.7 Accrued income

at 31 December	**2025**	**2024**
	€000	**€000**
Mining royalty invoices	733	1,003
Other debtor invoices	14	241
	747	**1,244**

2.8 Other debit balances

at 31 December	**2025**	**2024**
	€000	**€000**
Salaries of seconded staff	92	43
Payroll	1,174	1,381
Other suspense	164	123
	1,430	**1,547**

2.9 Provisions

Provision of €45,000 was made for legal costs not yet paid (2024: €150,000).

2.10 Accrued expenses

at 31 December	2025	2024
	€000	€000
IT services and supports	134	129
Administration	366	591
Specific programme accrual	8,099	18,080
Payroll-related accruals	3,210	3,495
	11,809	**22,295**

2.11 Deferred income

at 31 December	2025	2024
	€000	€000
Foreshore licenses [a]	16,210	16,620
	16,210	**16,620**

Note [a] The deferred income relates to payments received in advance since 2010 for the issuing of foreshore licences for long term periods up to 99 years.

2.12 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Withholding tax	305	870
Value added tax	48	1,296
Exchequer receipts (note 4.4)	103	81,056
PAYE/PRSI	1,303	1,652
	1,759	84,874
Suspense		
Energy Efficiency National Fund (note 7.2)	73,177	31,021
Petroleum Infrastructure Programme Fund (note 7.1)	3,484	3,491
LIFE MPA Ireland	4,240	—
National Cyber Security Co-ordination and Development Centre – EU funding	—	3,034
Emergency call answering service	—	1,293
Extended producer responsibility schemes - producer contributions for litter clean-up	3,341	1,718
Climate Action Fund	—	1,360
Other	366	857
	84,608	42,774
	86,367	**127,648**

2.13 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	78,140	38,479
Deferred surrender	77,011	—
Exchequer grant undrawn	(47,423)	(29,812)
Net Exchequer funding	**107,728**	**8,667**
Represented by:		
Debtors		
Bank and cash	192,665	134,768
Debit balances: suspense	1,430	1,547
	194,095	136,315
Creditors		
Due to the State	(1,759)	(84,874)
Credit balances: suspense	(84,608)	(42,774)
	(86,367)	(127,648)
	107,728	**8,667**

2.14 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			255,604	618,813
Disbursements from the Vote				
Estimate provision	Account	980,504		
Deferred surrender	Account	(77,011)		
Surplus to be surrendered	Account	(78,140)		
Net vote			825,353	1,723,282
Expenditure borne elsewhere	1.1		15,130	16,439
Non-cash items				
Capital asset net adjustments	2.1	(21,239)		
Notional rent	1	1,689		
			(19,550)	1,370
Net programme cost	1		(1,080,801)	(2,121,795)
			(4,264)	238,109
First time recognition of property, plant and equipment	2.1		—	17,495
Balance at 31 December			**(4,264)**	**255,604**
General reserve			(4,264)	238,109
Revaluation reserve			—	17,495
State funding account			**(4,264)**	**255,604**

2.15 Commitments

	2025	2024
a) Global commitments	**€000**	**€000**
at 31 December		
Procurement of goods and services	124	—
Capital grant programmes [a]	24,499	535,247
Capital projects and programmes	16,442	1,777,372
Total of legally enforceable commitments	**41,065**	**2,312,619**

b) Capital grant programmes	€000	€000
Opening balance 1 January	535,247	395,224
Transferred in	918	—
Transferred out	(539)	—
New grant commitments	4,378	450,449
Grants paid in the year	(4,478)	(272,961)
Grants cancelled/ removed [a]	(511,027)	(37,465)
Closing balance 31 December	**24,499**	**535,247**

Note [a] The Department revised its methodology for the calculation of capital grant programme commitments in 2025 on foot of guidance issued for the 2025 Appropriation Accounts. Only grant schemes directly paid from the Vote are included in the note. Grant schemes paid by bodies under the aegis are excluded.

c) Major capital projects where the project value exceeds €10 million

Programme/ project	Expenditure			Expected lifetime project cost	
	To 31 Dec 2024	In 2025	Committed	2025	2024
	€000	€000	€000	€000	€000
INFOMAR [a]	72,597	5,022	1,334	78,953	77,354
Tellus [b]	34,866	3,155	2,851	40,872	39,428
National postcodes	—	—	—	—	*43,106*
National Broadband Plan	—	—	—	—	*2,697,640*
Post Office Network Funding Scheme	—	—	—	—	*29,746*
	107,463	**8,177**	**4,185**	**119,825**	**2,887,274**

Note [a] INFOMAR is a national survey programme which maps the Irish seabed and provides key baseline data for Ireland's marine sector.

[b] Tellus is a national survey programme which gathers geophysical and geochemical data across Ireland via airborne geophysical surveying using a low-flying aircraft and ground-based geochemical surveying of soil, stream water and stream sediment.

Significant variations

An explanation is provided below in relation to any major commitment where the expected total spend has changed by more than €1,000,000 compared to 2024.

Infomar

Increase in expected total commitment: €1.599 million

Spend on the INFOMAR project relates to a number of short-term contracts for which expenditure and commitments reflect a point in time and are subject to variation year-on-year. The increase in the expected total spend in the lifetime of the project relates to the one-year extension of the contract for marine geoscience services to end 2026. Coverage of 94% is expected by end of 2026 and Government approval has been obtained for a three-year extension from 2027-2029 to complete the programme.

Tellus

Increase in expected total commitment: €1.444 million

Spend on the Tellus project relates to a number of short-term contracts for which expenditure and commitments reflect a point in time and are subject to variation year-on-year. The increase in the expected total spend in the lifetime of the project represents contract extensions to continue airborne surveys into 2026 and a new agreement with Trinity College Dublin to fund the Earth Surface Research Laboratory, a state-of-the-art facility that provides geochemical analyses for the research community in Ireland. The Department expects two main phases of the programme to be complete in 2026, with delivery of airborne and soil datasets.

2.16 Operating leases

at 31 December	**2025**
	€000
Property lease expense [a]	**162**

Note [a] This lease is cancellable. There were no non-cancellable leases in the year. There were also no contingent rents payable nor sublease payments receivable. The lease agreement expired on 01/02/2025 and is currently in the process of being renewed.

2.17 Contingent liabilities

There is potential for financial liabilities to arise in 2026 and subsequent years depending on the outcomes of current, pending and possible future legal actions including EU legal actions. The amounts involved cannot be determined at this point.

There is also the potential for financial liabilities should Ireland fail to meet its EU mandated greenhouse gas emissions reductions and energy targets. Given the range of uncertainties, it is not possible to accurately quantify the potential liability to the Exchequer at this point.

2.18 Land remediation

The Department incurs costs in relation to historical mines, primarily in Avoca, County Wicklow and Silvermines, County Tipperary. Expenditure relates to maintenance and rehabilitation, and safety works as needed, and additionally, environmental monitoring at Avoca and Silvermines which is reported under subhead C.3.

	Expenditure to end 2024	Expenditure in 2025	Contractual commitment	Total
	€000	€000	€000	€000
Avoca	5,450	332	—	5,782
Silvermines [a]	11,190	—	—	11,190
Environmental monitoring	2,089	187	109	2,385
Other emergency works	53	—	—	53
	18,782	**519**	**109**	**19,410**

Note [a] In line with section 25 of the Energy (Miscellaneous Provisions) Act 2006, advances were provided to Tipperary County Council, who were appointed by the Minister as his agent, in respect of the Silvermines Rehabilitation Project over the period 2007 to 2011. At 31 December 2025, the balance held by the Council in respect of this project amounts to €541,907. These advances are being used to fund ongoing inspection work and essential maintenance works carried out by the Council.

2.19 Expenditure on retrofit and energy efficiency programmes, by scheme

	2025 Estimate €000	2025 Outturn €000
B.4 Residential/community retrofit programmes		
Better Energy – Homes	67,040	47,209
Better Energy – Warmer Homes	281,100	247,003
Better Energy – Communities	75,400	44,237
Demand generation – national retrofit	5,050	4,415
Deep retrofit	159	82
Solar PV	70,500	66,334
Solar PV – medical vulnerable	8,560	2,826
EPBD Energy Performance of Buildings Directive Delivery	500	500
Community Activation Fund	4,050	3,559
National Home Energy Upgrade Scheme (OSS Service)	52,161	44,084
Renewable Electricity Support Scheme – Communities	1,200	565
Energy Efficiency Obligation Scheme	1,150	1,368
	566,870	**462,182**
B.5 Other energy efficiency programmes		
Business Energy Efficiency	2,310	3,751
Support Scheme for Renewable Heat	3,970	2,454
Market surveillance	1,450	1,331
Public sector energy efficiency	2,000	2,540
SEAI/HSE Pathfinder (RePowerEU)	30,000	18,000
Industrial engagement (EXEED)	3,000	2,868
Schools	200	271
Energy Show	120	78
Non-domestic microgen	200	253
Business Energy Upgrades Scheme (BEUS)	120	114
	43,370	**31,660**

2.20 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction. The implementation had the following impact on the State funding balance in the year of account.

	2025 €000	2024 €000
First time recognition of property, plant and equipment [a]	—	17,495
Provisions [b]	—	(150)
Holiday accrual [c]	—	(1,537)
Payroll accrual [c]	—	(1,953)
Foreign exchange losses [d]	(52)	—
	(52)	**13,855**

Note
[a] CGAS 17 Property, Plant, and Equipment
[b] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
[c] CGAS 39A Employee Benefits Part A
[d] CGAS 4 The Effects of Changes in Foreign Exchange Rates

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	45,299	49,804	55,318
ii	Travel and subsistence	1,820	1,690	1,868
iii	Training and development	713	691	847
iv	Operational services, supplies and sundry equipment	2,339	1,628	1,901
v	Digital capital investment and IT expenses	5,910	4,722	4,348
vi	Premises expenses	2,055	1,760	1,563
vii	Policy reviews, consultancy services and research	2,026	1,920	1,826
		60,162	**62,215**	**67,671**

Significant variations

The following note outlines the reason for significant variations (at least +/- 25% and €100,000) in administration expenditure

iv Operational services, supplies and sundry equipment

Estimate provision €2.339 million; outturn €1.628 million

The underspend of €711,000 mainly relates to cost savings following the Department's relocation to Tom Johnson House and less than anticipated legal costs.

Programme A Climate Action and Environment Leadership

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	9,449	10,579	8,969
A.2	Administration – non pay	3,561	2,678	2,002
A.3	Environmental Protection Agency	48,544	48,627	45,799
A.4	Environmental and climate research	17,100	16,953	16,717
A.5	International climate change commitments	27,750	27,750	26,500
A.6	Climate initiatives	12,275	10,668	9,672
A.7	Just Transition Fund (IE and EU)	22,439	18,938	15,328
A.8	Shared Island Fund	1,600	886	77
A.9	Subscriptions to international organisations	2,380	2,062	2,279
—	*Just Transition Fund*	—	—	*433*
		145,098	**139,141**	**127,776**

Significant variations

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

A.6 Climate initiatives

Estimate provision €12.275 million; outturn €10.668 million

The underspend of €1.607 million primarily relates to

- Projects under the air quality initiatives being delayed due to the later than expected finalisation of the Air Pollution (Amendment Bill) 2025 for publication.
- The climate action regional offices and local authority climate action training claims were lower than profiled in 2025 due to staff vacancies.
- Lower than expected spend on the National Dialogue on Climate Action due to the redefining of the objectives of the programme in 2025 after a review of the process with the relevant stakeholders. A new programme will be submitted for approval in Q1 2026.

A.7 Just Transition Fund (IE and EU)

Estimate provision €22.439 million; outturn €18.938 million

The underspend of €3.501 million was mainly due to lower than anticipated beneficiary drawdowns across capital projects due to procurement, recruitment and staff retention challenges. Beneficiaries found the procurement processes challenging and, in some cases, it was necessary to re-run the tenders to attract responses. In relation to recruitment, there were challenges accessing the skills required to begin projects. Due to the short-term nature of the EU JTF contracts, there were challenges retaining staff requiring rehires mid-project, causing delays.

A.8 Shared Island Fund

Estimate provision €1.600 million; outturn €886,000

The underspend of €714,000 was mainly due to added complexities for local authorities engaging with cross-jurisdictional partners which meant that projects have drawn down funding more slowly than anticipated. These projects are expected to catch up on their spending in 2026.

A.9 Subscriptions to international organisations

Estimate provision €2.380 million; outturn €2.062 million

The underspend of €318,000 was mainly due to less than anticipated expenditure on contributions and the timing of the receipt of invoices.

Programme B Energy Transformation

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	17,380	19,038	16,397
B.2	Administration – non pay	5,407	4,377	3,662
B.3	Sustainable Energy Authority of Ireland – administration and general expenses	32,294	31,494	29,029
B.4	Residential/community retrofit programmes	566,870	462,182	428,200
B.5	Other energy efficiency programmes	43,370	31,660	14,523
B.6	Other energy programmes (national/international)	6,160	2,560	4,009
B.7	Energy research programmes	28,949	21,876	20,719
B.8	Gas services	45	28	20
B.10	Single scheme pension payment to CRU	6	—	—
B.11	Electricity credit	—	—	519,952
B.12	Subscriptions to international organisations	575	554	563
B.13	Regulation of district heating	662	—	—
B.14	Residential Retrofit Loan Guarantee Scheme	3,000	1,931	1,921
		704,718	**575,700**	**1,038,995**

Significant variations

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

B.4 Residential/community retrofit programmes

Estimate provision €566.870 million; outturn €462.182 million

The €462.182 million outturn was an 8% increase in expenditure over 2024, delivering 4,144 (8%) additional retrofits. The underspend of €104.688 million primarily relates to

- The outturn for Better Energy Homes, a demand led programme, was lower than estimated due to a lower level of homeowner applications being received.
- Lower than anticipated expenditure on Better Energy Warmer Homes. While more homes were completed than targeted, the final capital expenditure outturn was below projected levels. This was due in part to a lower than projected cost per home completed arising from the removal of support for fossil fuel heating systems per revised EU legislation (Energy Performance of Buildings Directive).
- A number of key projects withdrew under the Community Energy grants or did not commence on time for 2025 expenditure.

B.5 Other energy efficiency programmes

Estimate provision €43.370 million; outturn €31.660 million

Due to the complexities of delivering works within a live hospital environment, an underspend arose under the SEAI/HSE Pathfinder (RePower EU) programme. The €11.710 million underspend on the programme was carried forward into 2026.

B.6 Other energy programmes (national/ international)

Estimate provision €6.160 million; outturn €2.560 million

An underspend of €3.6 million arose during 2025 as structural and organisational changes within the renewable energy teams in DCEE resulted in a number of projects which had anticipated utilising this funding being postponed or delayed so were not completed within the year as expected. In addition, some external support services relating to offshore renewable energy (ORE) were not required as expected due to functions being transferred to the Marine Spatial Advisory and Marine Strategic Policy units who joined DCEE in 2025 with in-house expertise and their own budget.

B.7 Energy research programmes

Estimate provision €28.949 million; outturn €21.876 million

The underspend of €7.073 million primarily relates to the following.

- Under the ocean energy programmes, the decommissioning of the SmartBay testing site in Galway bay meant lower costs than anticipated and projects that did not proceed. The proposed Atlantic Marine Energy Test Site (AMETS) off the coast of Co. Clare is still awaiting a funding decision so minimal work relating to this was carried out in 2025.
- The length of time to agree the scope of tender for a single point of contact monitoring role which delayed issuance of the tender for an IT project.
- Less than expected energy related research and advisory related support costs.
- Delays to the National District Heat Centre of Excellence.

B.13 Regulation of district heating

Estimate provision €662,000; outturn €nil

It was originally understood that SI 350 of 2022, which transposed the 2018 Renewable Energy Directive, appointed the Commission for Regulation of Utilities (CRU) as the Regulator of District Heating Networks. However, as part of an SI review, the Department's legal unit expressed the view that the CRU had not been clearly designated or specifically appointed as the regulator of district heating and cooling and that the CRU had not been given the function under section 9 of the Electricity Regulation Act 1999 required to permit the advancement of public monies.

Work is underway to correctly appoint the CRU as the Regulator of District Heating Networks through primary legislation, in order to provide the legal basis for advancing the monies to the CRU which they require in order to perform district heating networks regulatory functions.

B.14 Residential Retrofit Loan Guarantee Scheme

Estimate provision €3 million; outturn €1.931 million

The underspend of €1.069 million was as a result of the delayed launch of the Home Energy Upgrade Loan Scheme by a number of financial institutions which resulted in lower administrative payments for the first four months of the year. Additionally, demand for the scheme was lower than anticipated which resulted in lower administrative costs than originally profiled.

Programme C Circular Economy Development

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	18,470	20,187	15,161
C.2	Administration – non pay	5,895	5,356	3,386
C.3	Mining and petroleum services	2,754	577	702
C.4	Geological survey programmes	14,800	12,971	14,374
C.5	Inland Fisheries	39,484	39,264	37,925
C.6	Waste management programmes	34,340	25,618	22,817
C.7	Subscriptions to international organisations	230	153	134
C.9	Foreshore	2,171	172	253
C.10	Marine spatial planning	2,200	1,305	568
C.11	Maritime Area Regulatory Authority	10,234	7,654	4,763
C.12	Planning advisory	250	85	—
C.13	Marine environment	5,725	3,684	—
		136,553	**117,026**	**100,083**

Significant variations

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

C.3 Mining and petroleum services

Estimate provision €2.754 million; outturn €577,000

The underspend of €2.177 million mainly relates to (i) reduced extraction rates of private minerals by mining companies under State mining licences, resulting in lower than expected compensation payments made to owners of mineral rights and (ii) less than anticipated mining consultancy expenditure.

C.4 Geological survey programmes

Estimate provision €14,800 million; outturn €12.971 million

The underspend of €1.829 million primarily relates to

- Deferred commencement of a seismic study due to procurement delays.
- Lower than expected claims under geoscience research projects which have been deferred to 2026.
- Delayed completion of the Tellus airborne survey, due to poor weather in 2025. Completion of the survey has now been pushed into 2026.

C.6 Waste management programmes

Estimate provision €34.340 million; outturn €25.618 million

The underspend of €8.722 million mainly relates to (i) funding that was allocated to a number of sites for landfill remediation that was not drawn down as works did not progress at the anticipated pace and (ii) less than anticipated extended producer responsibility stockpile remediation expenditure.

C.9 Foreshore

Estimate provision €2.171 million; outturn €172,000

The underspend of €1.999 million mainly relates to the anticipated costs for legal settlements being less than estimated.

C.10 Marine spatial planning

Estimate provision €2.200 million; outturn €1.305 million

The national Designated Maritime Area Plan (DMAP) for offshore renewable energy was not announced until May which meant tenders and contracts were not put in place until nearer the year end. This work will continue into 2026. This resulted in an underspend of €895,000.

C.11 Marine Area Regulatory Authority

Estimate provision €10.234 million; outturn €7.654 million

The underspend of €2.580 million mainly relates to (i) less pay cost than anticipated due to timing of recruiting and onboarding of staff to the Authority and (ii) delays in planned non-pay project costs which will now take place in 2026.

C.12 Planning advisory

Estimate provision €250,000; outturn €85,000

The underspend of €165,000 mainly relates to timing of payments for (i) consultancy services to assist in the production of guidance relating to both mitigation and compensatory measures for renewable energy projects and (ii) the development of an environmental ‘mitigation rulebook’ for renewable energy projects in the State. These payments will be made in 2026.

C.13 Marine environment

Estimate provision €5.725 million; outturn €3.684 million

The underspend of €2.041 million on the PeacePlus 5.2 programme (marine and coastal management) was due to delays in starting individual projects. Other planned capital research and other projects did not commence as expected.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimated	Realised	Realised
		€000	€000	€000
1	Proceeds of fines in respect of inland fishery offences	50	2	43
2	Receipts under the Minerals Development Act 1940 and the Petroleum and Other Minerals Act 1960	1,350	1,233	2,938
3	Petroleum Infrastructure Support Group	375	—	—
4	Geological Survey Ireland income	300	186	267
5	Pension contributions from agencies	260	338	383
6	Additional superannuation contributions	2,920	4,373	5,055
7	Dormant account receipts	460	175	40
8	Foreshore receipts	50	—	131
9	Miscellaneous receipts (note 4.3)	100	207	1,586
—	*Rent on properties in GPO*	—	—	*87*
		5,865	**6,514**	**10,530**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

2 Receipts under the Minerals Development Act 1940 and the Petroleum and Other Minerals Act 1960

Estimate provision €1.350 million; realised €1.233 million

€117,000 lower than expected mining receipts received due to a lower number of mining licences applied for and issued in 2025.

3 Petroleum Infrastructure Support Group

Estimate provision € 375,000; realised €nil

As a result of the formal wind-down of the Group, taking effect on 1 July 2021, there were no receipts of overdue or outstanding PIP payments received in 2025.

4 Geological Survey Ireland income

Estimate provision € 300,000; realised €186,000

Income in 2025 was €114,000 less than expected mainly due to reduced participation in EU projects.

6 Additional superannuation contributions

Estimate provision €2.920 million; realised €4.373 million

The excess of €1.453 million relates to increased staff pay expenditure in the Department and agencies.

7 Dormant account receipts

Estimate provision €460,000; realised €175,000

Inland Fisheries Ireland only required €175,000 dormant account funding from the allocation of €460,000 and therefore only this amount was drawn down from the dormant account fund.

9 Miscellaneous

Estimate provision €100,000; realised €207,000

The excess of €107,000 relates to (i) greater than anticipated overpayment and expenses recoupment from prior years and (ii) a number of refunds received from other bodies that related to prior years and could not be netted off the expenditure subhead.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	825,353
Dormant account receipts	175
European funding received	176
Additional superannuation contributions	4,711
Other	5
Exchange transaction revenue	
Royalty/license fees	1,285
Sale of goods	1
Rendering of services	17
Other revenue	
Out-of-year cost recoupments	204
Total revenue	**831,927**
Represented by	
Total appropriations-in-aid (note 4.1)	6,514
Central Fund grant	825,353
Transfer of functions	147
Decrease in accrued income	(497)
Decrease in deferred income	410
	831,927

4.3 Miscellaneous receipts

	2025 €000	2024 €000
Royalties in respect of metropolitan area networks	—	1,083
Corrib verification	33	23
Costs recovered from other bodies	43	345
Fixed assets disposal proceeds	—	4
Salary overpayment and expenses recoupment from prior years	128	130
Other	3	1
	207	**1,586**

4.4 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	81,056	20,727
Receipts from EU Emissions Trading System [a]	122,015	137,021
Performance security drawdown - ORESS [b]	35,478	—
Galway Mayo telecommunications duct	200	293
Performance security drawdowns – RESS [c]	7,888	6,391
Refund of unused Electricity Costs Emergency Benefit Scheme funding [d]	31,367	58,558
Release of income from suspense account prior years	532	—
Voluntary surrender of Ministerial salaries	—	21
Sale of land (Foreshore and MARA)	—	1,811
Prior year refunds received in 2024	176	1,154
Transferred to the Exchequer	(278,609)	(144,920)
Balance at 31 December	**103**	**81,056**

Note

[a] €122.015 million represents Ireland's net share of receipts arising from auctioning of allowances in the EU Emissions Trading System in 2025; gross amount of €124.442 million before payment of €2.427 million for expenses to EPA which administers the scheme for Ireland.

[b] Drawdown of a performance security bond held as a bank security was received in 2025 due to the build of an offshore windfarm not proceeding.

[c] Drawdown of performance securities held as bank securities were received in 2024 and 2025 as penalties due to a number of projects failing to proceed under various onshore RESS auctions.

[d] Funding was provided to ESB Networks and two other electricity providers in 2024 under the Electricity Costs Emergency Benefit Scheme IV. ESB Networks returned unused funds in 2025 totalling €31.341 million (including bank interest earned €696,923). Two other providers returned €26,377.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end [b]		
Department	654	799
Agencies [a]	1,272	1,191
	1,926	**1,990**

Note [a] The agencies included here are the Sustainable Energy Authority of Ireland, Inland Fisheries Ireland, the Loughs Agency, Maritime Area Regulatory Authority and the Environmental Protection Agency. Agency pay details included in notes 5.2 and 5.3 below relate to the same agencies.

The Loughs Agency is a north-south implementation body whose costs are funded on a 50:50 basis by this Department and the Department of Agriculture, Environment and Rural Affairs in Northern Ireland. For this note, staffing numbers for the Loughs Agency are presented on a 100% basis to reflect total resources employed and the associated costs to ensure consistency with other agencies included in this Note.

[b] 2024 staff numbers include staff engaged in cyber security and communications functions that transferred to the Department of Justice, Home Affairs and Migration and the Department of Culture, Communications and Sport with effect from 1 January 2025.

5.2 Pay

Remuneration of all staff (Department and agencies) [a]	**2025 €000**	**2024 €000**
Pay	127,104	124,898
Higher, special or additional duties allowances	450	420
Other allowances	1,754	1,593
Overtime	66	66
Employer's PRSI	13,147	12,661
Severance and redundancy pay	23	34
	142,544	**139,672**

Remuneration of Department staff	2025 €000	2024 €000
Pay	45,142	50,154
Higher, special or additional duties allowances	211	223
Overtime	25	34
Employer's PRSI	4,403	4,873
Severance and redundancy pay	23	34
	49,804	**55,318**

Remuneration of agency staff	2025 €000	2024 €000
Pay	81,962	74,744
Higher, special or additional duties allowances	239	197
Other allowances	1,754	1,593
Overtime	41	32
Employer's PRSI	8,744	7,788
	92,740	**84,354**

Note [a] The remuneration arrangements refer to the pay element of subheads A.1, A.3, B.1, B.3, C.1, C.5 and C11. These figures include non-voted moneys to ensure compliance with Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation guidelines (circular 25 of 2025).

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Department staff				
Higher, special or additional duties allowances	41	8	25,364	32,051
Other allowances	—	—	—	—
Overtime	11	—	6,409	6,138
Extra remuneration in more than one category	3	—	2,245	9,034

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Agency staff				
Higher, special or additional duties allowances	76	3	13,502	14,159
Other allowances	294	8	33,938	12,451
Overtime	25	—	7,820	4,559
Extra remuneration in more than one category	49	5	15,964	13,427

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	293	392
60,000	69,999	85	86
70,000	79,999	54	67
80,000	89,999	84	80
90,000	99,999	49	53
100,000	109,999	32	31
110,000	119,999	15	20
120,000	129,999	18	8
130,000	139,999	5	7
140,000	149,999	1	1
150,000	159,999	—	—
160,000	169,999	—	3
170,000	179,999	—	2
180,000	189,999	6	3
190,000	199,999	—	—
200,000	209,999	—	1
210,000	249,999	—	—
250,000	259,999	1	1

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Oonagh Buckley basic pay	**258**	**250**

The value of retirement benefits earned in the year are not included above. The Accounting Officer is a member of post-1995 superannuation scheme for established civil servants and her entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

5.6 Other remuneration arrangements

This account includes two retired civil servants who received payment through the Department payroll.

This account includes expenditure of €1.251 million in respect of 15 officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

This account does not include expenditure of 15 officers who were serving outside the Department for all or part of 2025 in other Government departments/offices.

5.7 Severance

During 2025, a Special Advisor for the Minister of this Department exited and received a severance payment of €18,602 and redundancy payment of €4,068. This payment was consistent with the terms of the severance arrangements set out for the 33rd Dail.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments [a]	85	241,612	195,942
Recovery plans in place	3	5,618	49,012

Note [a] The overpayment and recoupment figures are provided by the National Shared Service Office (NSSO) through the Key Overpayment Report. The NSSO, acting for the Department, arranges for and manages the majority of overpayments through pay involving current employees, either through automatic deductions or agreed recoupment plans. The remainder of overpayments where the officer is no longer on pay are the responsibility of DCEE HR and are recouped through recovery plans.

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in subheads A.8, B.4, B.5, C.4 and C.13 includes payments in respect of activities which are co-financed by the EU through various projects set out below.

		Outturn		Funding received	
Subhead	**EU Fund**	**2025**	**2024**	**2025**	**2024**
		€000	**€000**	**€000**	**€000**
A.7 Just Transition Fund (IE&EU)	EU Just Transition Fund [a]	18,938	7,494	—	—
B.4 Residential/ community retrofit	ERDF [a]	100,044	66,638	—	—
B.5 Other energy efficiency programmes	RePowerEU [a]	17,420	3,980	—	—
C.4 Geological survey	LIFE Lough Carra [c]	50	63 [f]	—	—
C.4 Geological survey	Horizon 2020 ERANET	122	141 [f]	14	—
C.4 Geological survey	Horizon 2020 EMODNET [d]	—	— [f]	119	21
C.4 Geological survey	Horizon 2020 GSEU [c]	31	32 [f]	36	37
C.4 Geological survey	Interreg (GEMINI & Cherish) [c]	36	25 [f]	—	124
C.13 Marine Environment	Peace Plus [e]	488	—	—	—
In addition to the above, the following amounts were received into and paid from suspense accounts					
Suspense	NCC IE [b]	—	116	—	—
Suspense	Cyber CORE Network [b]	—	27	—	—
Suspense	TrustBoost [b]	—	—	—	158
Suspense	LIFE 2020 Lough Carra	61	147	—	72
Suspense	Horizon 2020 ERANET	—	40	—	143
Suspense	Interreg GEMINI	20	—	—	—
Suspense	LIFE (MPA LIFE) [e]	457	—	—	—
Suspense	HORIZON2020 - Concerted Action Group	4	2	20	—
Suspense	LIFE (Ireland4LIFE)	—	—	128	—

Note
[a] The expenditure disclosed under the EU Just Transition Fund, ERDF and REPower EU (which is part of the NRRP) are all part of the wider payments applications that will be submitted to the EU by Ireland as a whole. Any funds received from these EU funding streams will be returned directly to the Exchequer.
[b] The cyber security functions of the Department were transferred to the Department of Justice on 1 June 2025.
[c] Outturn includes staff costs (payroll and travel and subsistence) paid from Subheads C.1. and C.2. (Administration)
[d] Funding is linked to deliverables and is not claims based. Delivery relates to staff costs (payroll and travel and subsistence) and is borne within Subheads C.1. and C.2. (Administration)
[e] On the 1 August 2025, the Marine Environment functions transferred from the Department of Housing, Local Government and Heritage to the Department of Climate, Energy and the Environment.
[f] Prior year amounts restated for EU Horizon, LIFE and Interreg EU funds

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	Employees	**Members of the public**	**2025**	**2024**
Number of cases	—	—	—	4
	€000	**€000**	**€000**	**€000**
Payments by/on behalf of Department				
Compensation	—	—	—	—
Legal costs	—	—	—	439
2025 Total	**—**	**—**	**—**	**439**
2024 Total	—	439		439

Note
[a] At 31 December 2025, 14 general litigation cases were outstanding.

6.3 Late interest payments

	2025	2024
	€	€
Interest payments	**28,114**	**30,588**

6.4 Committees, commissions and special inquiries

	Year of Appointment	Cumulative expenditure to the end of 2024	2025	2024
		€000	€000	€000
Just Transition Commission [a]	2024	—	**178**	—

Note [a] There will be further payments associated with the Commission.

6.5 Deferred surrender

Deferred surrender comprises savings in 2025 of €77.011 million in capital expenditures in the following subheads that were carried over to 2026.

	€000
B.4 Residential/community retrofit	65,011
B.5 Other energy efficiency programmes	12,000
	77,011

Note 7 Miscellaneous accounts

7.1 Petroleum Infrastructure Programme Fund

Statement of the receipts and payments of the Petroleum Infrastructure Programme Fund for the year ended 31 December 2025.

	2025 €000	2024 €000
Balance at 1 January	3,491	6,037
Receipts	—	—
Payments	(7)	(2,546)
Balance at 31 December	**3,484**	**3,491**

The Petroleum Infrastructure Programme (PIP) was set up by the Department in 1997 to promote hydrocarbon exploration and development activities. It was funded by contributions from companies holding petroleum authorisations for offshore Ireland.

Following on from Government statement of September 2019, the decision was made to wind-down the PIP programme, therefore as of 1 July 2021 no new annual contribution requests are issued for this programme.

Outstanding receipts in relation to the PIP fund from payments invoiced before this date are recorded as appropriations-in-aid and paid into the fund via subhead C.3.

The fund is currently administered by the Geoscience Regulation Office in the Department.

PIP fund payments decreased significantly during the year due to a reduction in the number of offshore renewable energy research projects that were undertaken in 2025.

7.2 Energy Efficiency National Fund

Statement of receipts and payments of the Energy Efficiency National Fund for the year ended 31 December 2025.

	2025 Profile estimate €000	2025 Total €000	2024 €000
Balance at 1 January		31,021	55,935
Receipts from IEEI	—	308	—
Receipts from buy out of energy credits	22,391	49,848	26,728
Reduce Your Use campaign	(750)	—	(805)
Business energy efficiency programmes	—	(5,000)	(3,837)
Non-domestic microgen	—	(3,000)	—
Residential energy efficiency	(20,000)	—	—
Home Energy Upgrade Loan Scheme	—	—	(47,000)
Balance at 31 December		**73,177**	**31,021**

Significant variations

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

Reduce Your Use campaign

Profile estimate: €750,000; outturn €nil

In response to evolving policy priorities, the Reduce Your Use campaign shifted focus in 2025 to energy affordability, communicating important public information on energy supports, primarily through organic, cost-neutral communications channels.

Receipts from buy out of energy credits

Profile estimate: €22.391 million; realised €49.848 million

It is difficult to estimate the level of buyout of energy credits in advance. The determination of the buyout amounts involves a complex process managed by SEAI that includes reporting, verification and approval stages as well as the exchange of energy credits between EEOS obligated parties, with final figures being confirmed in Q2 2025.

Business energy efficiency programmes

Profile estimate: €nil; outturn €5 million

Sanction was granted by the Minister under section 10(2) of SI 131/2014 European Union (Energy Efficiency Obligation Scheme) Regulation 2014 to use €5 million from the EENF to fund SEAI capital business schemes. The breakdown of funding was as follows; EXEED €2 million, Support Scheme for Renewable Heat (SSRH) €1.5 million and Business Energy Efficiency scheme €1.5 million.

Non-domestic microgen (NDMG)

Profile estimate: €nil million; outturn €3 million

Sanction was granted by the Minister under section 10(2) of SI 131/2014 European Union (Energy Efficiency Obligation Scheme) Regulation 2014 to use €3 million from the EENF to fund the non-domestic microgen scheme.

Residential energy efficiency

Profile estimate: €20 million; outturn €nil

This allocation was intended as additional funding to support the Warmer Homes Scheme however due to less than anticipated spend on the scheme the Vote allocation was sufficient to meet its funding requirement.

Schemes co-funded between the EENF and Vote 29

			2025
	B.5 Vote	EENF	Total
	€000	€000	€000
Business energy efficiency	3,751	1,500	5,251
Business Renewable Energy (support scheme for renewable heat)	2,454	1,500	3,954
Industrial Engagement (EXEED)	2,868	2,000	4,868
Non-domestic microgen	252	3,000	3,252
	9,325	**8,000**	**17,325**

Background and activities of the Energy Efficiency National Fund (EENF)

The European Union (Energy Efficiency Obligation Scheme) Regulations 2014 (SI 131 of 2014) permitted the Minister, with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, to establish a fund known as the Energy Efficiency National Fund (EENF).

The objectives of the Fund are:

- to support the delivery of energy efficiency improvement programmes and other energy efficiency improvement measures, and
- to promote the development of a market for energy efficiency improvement measures.
- to alleviate energy poverty.

The Ireland Energy Efficiency Fund was launched in March 2014 to provide funding to public and private sector energy efficiency projects with the investment criteria to be set out in the Fund documents. The Minister was a minority shareholder in the Fund. A total of €14.03 million from the EENF was invested in Ireland Energy Efficiency Investments plc (IEEI). Private sector funding comprised the slightly greater amount of the investment at the initial drawdown and this has increased since 2018 with the Minister holding 26.1%. The Minister, along with the other investors, has been represented on an investment advisory committee and all shareholders receive annual reports and interim financial statements on IEEI's performance.

The Minister, as shareholder, received distributions from IEEI in 2021, 2022 and 2023 and 2025 totalling €17.6 million. IEEI plc went into voluntary liquidation in 2025, and the liquidation is ongoing.

The Fund is also used to accommodate contributions from obligated energy companies (large energy suppliers and distributors that sell more than 400GWh of energy per year to final customers) in lieu of their energy saving targets under the Energy Efficiency Obligation Scheme (EEOS). Under SI 522 of 2022, the EEOS will continue to 2030. Any contributions made to the EENF by obligated companies under the EEOS, where they buy out a portion of the target, must be used by the Minister to deliver the equivalent amount of energy savings via alternative measures.

Home Energy Upgrade Loan Scheme

The Programme for Government, Climate Action Plan and the National Retrofit Plan committed to the introduction of a new residential retrofit low-cost loan scheme i.e., the Home Energy Upgrade Loan Scheme (HEULS). The Scheme is led by the Department and delivered by the Strategic Banking Corporation of Ireland (SBCI) and supported by the European Investment Bank (EIB), the European Investment Fund (EIF) and the Sustainable Energy Authority of Ireland (SEAI) and commenced in April 2024.

The Department made payments totalling €99.6 million from the Energy Efficiency National Fund (EENF) to both the EIF and SBCI to cover

- expected first loss loan payments (being first loss upfront funding, provided by the Department to both SBCI and EIF to cover potential loan defaults on a first loss basis under the HEULS)
- interest rate subsidy (being that portion of the funds provided by the Department to SBCI which shall be used by SBCI solely to fund its obligation to pay the interest rate subsidy to the finance providers under the HEULS)
- EIF administration costs.

An analysis of amounts paid by the Department from the EENF on HEULS is set out below.

	€000
First loss	
Pre 2025	
Payments made to SBCI	12,000
Payments made to EIF	48,000
Loan losses incurred	—
Net amount held by EIF and SBCI 31 December 2024	**60,000**
2025	
Payments made to SBCI	—
Payments made to EIF	—
Loan losses incurred	—
Net amount held by EIF and SBCI 31 December 2025	**60,000**

Interest rate subsidy	
Pre 2025	**€000**
Payments made to SBCI	35,000
Funds utilised	(15)
Net amount held by SBCI 31 December 2024	**34,985**
2025	
Payments made to SBCI	—
Funds utilised	(351)
Net amount held by SBCI 31 December 2025	**34,634**

Administration costs [a]	
Pre 2025	**€000**
Payments made to EIF	4,600
Funds utilised	(496)
Net amount held by EIF 31 December 2024	**4,104**
2025	
Payments made to EIF	—
Funds utilised	(456)
Net amount held by EIF 31 December 2025	**3,648**

Deposit interest earned	
Pre 2025	**€000**
On funds held by SBCI	489
On funds held by EIF	1,757
Amount held by EIF and SBCI 31 December 2024	**2,246**
2025	
On funds held by SBCI	556
On funds held by EIF	927
Amount held by EIF and SBCI 31 December 2025	**3,729**

Total funds held by EIF and SBCI as at 31 December 2025	**102,011**

Note [a] SBCI's administration costs are paid in arrears through subhead B.14 Residential Retrofit Loan Guarantee Scheme in the Vote and amounted to €1.93 million in 2025.

If defaults exceed the €60 million first loss amount already paid, there is no further liability to the Department nor the EENF, and any additional losses will be absorbed by SBCI and EIF. If defaults are lower than projected, any unused funds will be returned to the Department.

Any unused interest rate subsidy funding will be returned to the Department at the end of the scheme. At 31 December 2025 the loans issued value was €47.359 million, €13.1 million drawn down pre 2025 and €34.259 million drawn down during 2025.

While funding paid to SBCI and EIF for the Home Energy Upgrade Scheme may be due back to the Department at the end of the scheme, given the lack of claims within the existing portfolio, and the lack of a comparable portfolio, it is not possible to reliably estimate the funds that may be returned.

Appendix A Schedule of lands and buildings

The Minister owns the Galway Fishery in Galway City and the Owenea/Owentocker Fishery in Co. Donegal, both of which are managed by Inland Fisheries Ireland.

The Minister owns land to facilitate the remediation of the Avoca and Silvermines legacy mine sites.

Following a Government decision in December 2023, responsibility for Ireland's marine planning system formally transferred to the Minister for Climate, Energy and the Environment from the Minister for Housing, Local Government and Heritage on 14 May 2024. It is the Department's understanding that the above transfer includes the transfer of certain lands situated at Mornington, Co. Meath to the Minister for Climate, Energy and the Environment.

Enquiries will need to be made to ascertain the nature and extent the properties mentioned above actually belong to the Minister and the State, and those assets that do will be valued.

Appropriation Account 2025

Vote 30

Agriculture, Food and the Marine

Introduction

As Accounting Officer for Vote 30, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office, and for payment of certain grants and subsidies and for the payments of certain grants under cash-limited schemes.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €31.861 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received partial derogation in respect of CGAS 17 Property, Plant, and Equipment in respect of the appropriation account for 2025.

Certain items of property, plant, and equipment have not been recognised in accordance with CGAS 17:14. These property assets are listed in appendix A of the appropriation account.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated depreciation/amortisation rates for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Buildings	50 years	2%
IT/lab equipment	5 years	20%
Vehicles and plant	10 years	10%

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Acquired/developed software	2- 10 years	10% -50%

Inventories

Inventories include high volume veterinary items valued at weighted average cost.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of HR and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.

- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee and is subject to periodic external quality assessment. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

The Department has a number of mechanisms to review and evaluate its financial management and control systems on an ongoing basis. These include the Accreditation Review Group, the Audit Committee and the Risk Management System.

The Accreditation Review Group, which is chaired by me, reviews EU audit findings and monitors progress in addressing identified control issues and in meeting the accreditation requirements laid down by regulation for EU paying agencies.

The Department is subject to audit by both the Internal Audit function and an extensive range of external assurance providers including the Comptroller and Auditor General, the European Court of Auditors, the EU Commission and by an independent certifying body – a professional accountancy firm – which certifies the annual EAGF and EAFRD accounts. I provided a management declaration to the certifying body for the EU annual accounts, as required by Council Regulation 2116/2021.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to €195 million in 2025.

The Department has provided details of 66 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 15 contracts in excess of €25,000 (exclusive of VAT) totalling €2.252 million (exclusive of VAT) as set out below.

- Nine contracts with an aggregate value of €1.004 million were originally awarded competitively but subsequently exceeded the relevant thresholds for that competitive process.
- One contract with an aggregate value of €84,000 was originally awarded competitively but was subsequently rolled over/payments continued after the expiry date.
- Five contracts with an aggregate value of €1.164 million arose where ex-ante approval was not sought prior to non-competitive procurement.

The above contracts have been included in the 40/2002 annual return referenced above.

The Department is committed to reducing the level of non-compliant procurement and continues to target areas of non-compliance in a planned methodical manner. In 2025, the Central Procurement Unit (CPU) have presented three webinars on procurement namely

- the procurement process
- contract management, and
- the tender evaluation process.

CPU send monthly reports to divisions to confirm details on new contracts, provide nine- and five-month notices for expiring contracts, and provide useful information on the internal EOLAS platform for procuring divisions to avail of. Divisions are encouraged to engage with CPU on matters related to procurement in a timely manner. The CPU is available to review procurement documents and advise on best practices relating to procurement.

Risk and control framework

Development and enhancement of the Department's risk management system has continued throughout 2025.

- The Risk Office, which is based in the Finance Division, works full-time at promoting and developing active risk management across the organisation. This is achieved through quality assessing the risks on the risk register, the provision of support in implementing risk management to individual staff, through engagement with the eRisk system developers to improve and enhance the eRisk system and through running targeted risk management workshops on a division-by-division basis, to embed good practice in relation to risk management.
- The Risk Committee, which is chaired by the Assistant Secretary General with responsibility for financial management and has representation at Head of Division level across the Department, meets on a quarterly basis and provides governance and oversight of the work of the Risk Office.
- The Risk Committee reports to the Management Board when risks reach a grading of 20 or above.
- The Risk team where possible, attend the bi-annual Civil Service Risk Management Networking Group.
- The Department's risk policy was updated and approved by the Management Board on the 26 July 2026.
- Quarterly anti-fraud reporting and monitoring procedures have been implemented and a fraud register is maintained in Finance Division. The quarterly fraud returns are completed through the Department's Digital Hub since Quarter 1 2024.
- The Department's fraud policy, incorporating anti-fraud measures, was reviewed, updated and approved by the Management Board in October 2025 with a new training module being rolled out to all staff from April 2026. The Risk Office continues to promote compliance to all staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

ICT security

The Department has a strong commitment to the security of its ICT systems, with a well-established Information Security Division within Information, Management and Technology (IMT) covering network security, information security and compliance, and cyber security. In response to the global increase in the threat of malware and computer hacking, the Department has an experienced cyber security team in place. This team proactively works to ensure that the Department has the relevant technical controls and mitigations in place, with access to the National Cyber Security Centre (NCSC) and external experts, if required, and are at the forefront in keeping staff informed of the cyber security related risks posed to staff working remotely.

The Department continues to strengthen the security posture to meet the security obligations under the NIS2 Directive, through continuous participation in the National Cyber Security Centre's (NCSC) Government Cyber Security Coordination and Response Network (CORE) and the adherence to the Public Sector Cyber Security Baseline Standards published by the NCSC in November 2021, in particular through the continuous enhancement of incident response processes and tracking of critical business processes across all divisions of the Department. The Department is also proactive in the promotion of information security awareness with mandatory cyber security training rolled out to all staff.

ICT security arrangements are subject to review by the IT audit section of the internal audit unit. In addition, the Department, in its role as a paying agency on behalf of the European Union, is subject to an annual accreditation audit. The Department holds accreditation under the international standard ISO 27001: 2022 Code of Practice for Information Security Management, as the basis for its IT security. As part of this certification process, the Department is subject to bi-annual audits to ensure continued compliance with ISO 27001: 2022 Information Security standard. These systems are independently reviewed on a regular basis. Documented back up/recovery procedures are in place for all critical data, including the use of secure off-site storage services and disaster recovery facilities.

Review of effectiveness

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

Internal financial control issues

The Revenue Commissioners have undertaken a VAT review for 2022 and are undertaking a PAYE review of the Department for 2021 and 2022.

In respect of the VAT review for 2022 and unprompted disclosures for 2021, 2023 and 2024, the Department paid a total amount of €2.740 million in 2025 in respect of a VAT liability (€2.192 million) and related interest (€548,044). Related penalties totalling €281,446 were paid in March 2026 in a final settlement with Revenue.

To mitigate against a recurrence, the Department's Accounts Division and the Training Division procured and delivered targeted VAT training to staff within the Accounts Division. This training is currently being rolled out to relevant staff within all divisions of the Department, with over 200 trained to date.

In respect of the PAYE review, the Department has paid a total of €715,745 to date in respect of a PAYE liability (€563,290) and related interest (€152,455). The Department has not yet been notified of related penalties, which will be determined by Revenue at a later stage. The Department expects this review to conclude shortly.

Following consultation with the Revenue Commissioners, the Department will not be seeking to recover the tax from the relevant employees, as the necessary measures were not in place during the period 2021 to 2024 to make the benefit in kind deductions from payroll.

No further internal control weaknesses were identified in relation to 2025 that require disclosure in the appropriation account.

Sinéad McPhillips
Accounting Officer
Agriculture, Food and the Marine

14 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 30 Agriculture, Food and the Marine
Opinion on the appropriation account

I have audited the appropriation account for Vote 30 Agriculture, Food and the Marine for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 30 Agriculture, Food and the Marine for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Agriculture, Food and the Marine and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025, as well as steps being taken to achieve compliance.

Revenue settlements

The Accounting Officer has also disclosed in the statement on internal financial control that the Department agreed a settlement with the Revenue Commissioners following a VAT review for 2022, and has made an unprompted disclosure to Revenue in respect of VAT for 2021, 2023 and 2024. The total paid to Revenue was €3.02 million. This comprised a VAT liability of €2.192 million, interest of €548,000 and related penalties of €281,000.

Separately, the Department paid €716,000 in respect of PAYE liabilities for the period 2021-2024. This includes interest of €152,000. The Department has not been notified of any related penalties which have yet to be determined by Revenue.

Although the PAYE liability primarily related to taxable benefits in kind in respect of certain employees, the Department is not seeking to recover the tax from those employees.

Forestry programme

Chapter 19 of my *Report on the Accounts of the Public Services* for 2025 examines progress on the delivery of forestry programme targets and objectives. The programme is funded from Vote 30.

Seamus McCarthy
Comptroller and Auditor General

21 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 30 Agriculture, Food and the Marine

Appropriation Account 2025

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Food Safety, Animal and Plant Health and Animal Welfare			
	Original	443,654		
	Deferred surrender	5,000		
	Supplementary	52,041		
		500,695	479,933	418,030
B	Farm/Sector Support and Controls			
	Original	1,088,703		
	Deferred surrender	21,500		
	Supplementary	43,949		
		1,154,152	1,140,406	1,079,651
C	Policy and Strategy			
	Original	430,606		
	Deferred surrender	4,000		
	Supplementary	5,398		
		440,004	430,042	456,783
D	Seafood Sector			
	Original	176,958		
	Deferred surrender	1,300		
	Supplementary	(3,388)		
		174,870	170,201	169,373
Gross expenditure				
	Original	2,139,921		
	Deferred surrender	31,800		
	Supplementary	98,000		
		2,269,721	**2,220,582**	**2,123,837**
Deduct				
E	**Appropriations-in-aid**	**406,516**	**418,329**	**476,437**
Net expenditure				
	Original	1,733,405		
	Deferred surrender	31,800		
	Supplementary	98,000		
		1,863,205	**1,802,253**	**1,647,400**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. €29.091 million of unspent allocations in respect of the capital elements of the Vote was carried forward to 2026 (note 6.6).

	2025 €	2024 €
Surplus	60,952,000	115,733,405
Deferred surrender	(29,091,000)	(31,800,000)
Surplus to be surrendered	**31,861,000**	**83,933,405**

Sinéad McPhillips
Accounting Officer
Agriculture, Food and the Marine

27 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		1,822,866	1,742,280
Pay		266,913	251,918
Non pay		130,803	129,639
Gross expenditure		**2,220,582**	**2,123,837**
Deduct			
Appropriations-in-aid		**418,329**	**476,437**
Net expenditure		**1,802,253**	**1,647,400**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(5,740)		
Depreciation	4,679		
Disposals cash	127		
Profit on disposals	(124)		
Impairment loss	20		
Intangible assets (note 2.2)			
Purchases	(14,617)		
Adjustment	176		
Amortisation	1,487		
		(13,992)	(8,493)
Changes in net current assets			
Increase in inventories	(36)		
Decrease in prepayments	37,134		
Increase in accrued income	(71,615)		
Increase in accrued expenses	9,586		
Increase in deferred income	4		
Increase in payroll accrual	1,598		
		(23,329)	(86,944)
Direct voted expenditure		**1,764,932**	**1,551,963**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		107,571	104,664
Notional rent		9,298	8,027
Net programme cost		**1,881,801**	**1,664,654**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 30 borne elsewhere.

		2025 €000	2024 €000
Vote 12	Superannuation and Retired Allowances	102,372	98,013
Vote 13	Office of Public Works	3,104	5,031
Vote 18	National Shared Services Office	665	371
Vote 20	Garda Síochána	600	281
Vote 43	Office of the Government Chief Information Officer	607	774
Central Fund – ministerial pensions		223	194
		107,571	**104,664**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Capital assets			
Property, plant and equipment	2.1	30,682	28,984
Intangible assets	2.2	26,245	13,291
		56,927	**42,275**
Current assets			
Bank and cash	2.3	60,690	105,392
Inventories	2.4	3,964	3,928
Prepayments	2.5	24,182	61,316
Other debit balances	2.6	7,443	17,561
Accrued income	2.7	264,033	192,418
		360,312	**380,615**
Less			
Current liabilities			
Accrued expenses	2.8	84,749	73,565
Deferred income	2.9	4	—
Other credit balances	2.10	24,170	74,902
Net Exchequer funding	2.11	43,963	48,051
		152,886	**196,518**
Net current assets		**207,426**	**184,097**
Net assets		**264,353**	**226,372**
Represented by:			
State funding account	2.12	**264,353**	**226,372**

2.1 Property, plant and equipment

	Land [a]	Buildings	Vehicles and equipment	Office, lab and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2025	10,485	3,396	8,916	38,428	118	61,343
Additions	500	—	859	4,381	—	5,740
Disposals	—	—	(209)	(2,871)	—	(3,080)
Revaluation adjustments [b]	485	175	—	—	—	660
At 31 December 2025	11,470	3,571	9,566	39,938	118	64,663
Accumulated depreciation						
At 1 January 2025	—	67	5,854	26,379	59	32,359
Depreciation for the year	—	72	518	4,078	11	4,679
Depreciation on disposals	—	—	(209)	(2,868)	—	(3,077)
Impairment	—	—	—	20	—	20
At 31 December 2025	—	139	6,163	27,609	70	33,981
Net assets						
At 31 December 2025	**11,470**	**3,432**	**3,403**	**12,329**	**48**	**30,682**
At 31 December 2024	10,485	3,329	3,062	12,049	59	28,984

Note [a] State-owned lands controlled or managed by the Department which do not have valuations are set out in appendix A.

[b] The revaluation adjustment relates to the first-time recognition of land and buildings. Tailte Éireann performed the valuation of land and buildings identified after the valuation exercise. Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Buildings are valued at fair value using market-based evidence.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	9,449	4,921	14,370
Additions	191	14,426	14,617
Brought into use	4,022	(4,022)	—
Adjustment [a]	—	(176)	(176)
At 31 December 2025	13,662	15,149	28,811
Accumulated amortisation			
At 1 January 2025	1,079	—	1,079
Amortisation for the year	1,487	—	1,487
At 31 December 2025	2,566	—	2,566
Net assets			
At 31 December 2025	**11,096**	**15,149**	**26,245**
At 31 December 2024	8,370	4,921	13,291

Note [a] Removal of expenses previously charged as intangible assets under development.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	60,016	104,741
Commercial bank account balances	674	651
	60,690	**105,392**

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Veterinary supplies	3,618	3,594
Livestock	320	293
Agricultural inventory	15	29
Safety equipment	11	12
	3,964	**3,928**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Contributions to World Food Programme (note 6.5)	—	35,000
Research, quality and certification grants	9,246	13,217
Information management technology	6,217	4,634
Other	6,127	5,856
Contributions to world projects	2,346	2,571
Subscriptions	246	38
	24,182	**61,316**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Salary advances	6,129	—
Imprests and recoupable travel costs	162	156
Due from Exchequer	—	5,874
Advance payments to the OPW	1,152	11,531
	7,443	**17,561**

2.7 Accrued income

at 31 December	2025	2024
	€000	€000
EAFRD funding due from the EU	251,694	168,388
Other EU funds	120	195
Scheme overpayments (note 6.2)	2,487	13,832
Due for services	9,732	10,003
	264,033	**192,418**

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
Specific programme accruals	64,711	55,388
Administration expenses	3,859	2,441
IT services and support	494	1,649
Payroll related accruals	15,685	14,087
	84,749	**73,565**

2.9 Deferred income

at 31 December	2025	2024
	€000	€000
Wholesale licence	4	—
	4	**—**

2.10 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	3,660	3,435
Pay related social insurance	2,781	2,464
Withholding tax	1,946	1,914
Value added tax	1,463	1,395
Relevant contracts tax	119	128
Pension contributions	926	1,071
Local property tax	21	17
Universal social charge	635	664
	11,551	11,088
Securities	763	669
Pesticides licencing fees	805	670
EU advances	5,288	58,872
Miscellaneous	5,763	3,603
	24,170	**74,902**

2.11 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	31,861	83,933
Deferred surrender	29,091	31,800
Exchequer grant undrawn	(16,989)	(67,682)
Net Exchequer funding	**43,963**	**48,051**
Represented by:		
Debtors		
Bank and cash	60,690	105,392
Debit balances: suspense	7,443	17,561
	68,133	122,953
Creditors		
Due to the State	(11,551)	(11,088)
Credit balances: suspense	(12,619)	(63,814)
	(24,170)	(74,902)
	43,963	**48,051**

2.12 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			226,372	117,054
Disbursements from the Vote				
Estimate provision	Account	1,863,205		
Deferred surrender	Account	(29,091)		
Surplus to be surrendered	Account	(31,861)		
Net vote			1,802,253	1,647,400
First time recognition of property, plant and equipment	2.1		660	13,881
Expenditure borne elsewhere	1.1		107,571	104,664
Notional rent	1		9,298	8,027
Net programme cost	1		(1,881,801)	(1,664,654)
Balance at 31 December			**264,353**	**226,372**

2.13 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	128,278	15,543
Non-capital grant programmes	1,429,980	1,790,340
Capital grant programmes	886,611	710,808
Major capital project	1,622	27,130
Total of legally enforceable commitments	**2,446,491**	**2,543,821**

b) Non-capital grant programme commitments

			2025	2024
	Due 2026	Subsequent years	Total	Total
	€000	€000	€000	€000
Grants to the organic sector	58,500	169,699	228,199	273,427
Locally led schemes – current	335,248	511,613	846,861	1,153,114
World Food Programme	35,000	35,000	70,000	70,000
Food research	23,773	72,707	96,480	89,786
Sheep Improvement Scheme	20,451	20,452	40,903	22,832
European Maritime and Fisheries Fund	6,156	1,308	7,464	8,492
European Maritime and Fisheries Fund – new round	10,447	—	10,447	6,622
SCEP and SCEP training	49,000	48,683	97,683	151,605
Sheep welfare	—	—	—	80
CSP Dairy Beef Welfare Scheme	6,000	13,820	19,820	—
Land annuity payments	76	950	1,026	1,102
School milk and fruit	3,500	—	3,500	3,000
Knowledge transfer	997	—	997	8
Teagasc's Agricultural Catchments Programme	3,300	3,300	6,600	9,900
LIFE projects	—	—	—	372
Total of legally enforceable commitments	**552,448**	**877,532**	**1,429,980**	**1,790,340**

c) Capital grant programme commitments at 31 December	2025 €000	2024 €000
Opening balance	710,808	608,115
Grants paid in the year	(220,100)	(177,162)
New commitments	530,173	328,085
Grant de-commitments	(134,270)	(48,230)
Total of legally enforceable commitments	**886,611**	**710,808**

d) Capital grant programme commitments

	Due 2026 €000	Subsequent years €000	2025 Total €000	2024 Total €000
Afforestation	46,913	559,179	606,092	486,752
Targeted agriculture modernisation schemes	164,047	—	164,047	139,969
Fishery Harbour Centres capital programme	9,461	13,817	23,278	30,460
SBCI – loan schemes	16,396	33,700	50,096	10,036
Horticulture scheme	4,760	—	4,760	1,574
National Agricultural Sustainability Research and Innovation Centre (NASRIC)	—	—	—	1,572
Ballyhaise student accommodation refurbishment	1,300	1,400	2,700	2,700
Locally led schemes - capital	—	—	—	1
European Maritime and Fisheries Fund - capital	1,265	—	1,265	3,375
LEADER food initiative	—	—	—	150
Capital investment grants	11,515	16,890	28,405	34,219
Grassland Research Laboratory at Moorepark	3,000	2,800	5,800	—
Innovation and Diversification scheme	168	—	168	—
Total of legally enforceable commitments	**258,825**	**627,786**	**886,611**	**710,808**

e) Major capital project commitments

Project	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Terminal 7 Rosslare Europort [a]	74,090	16,482	1,622	92,194	101,220
	74,090	**16,482**	**1,622**	**92,194**	**101,220**

Note [a] DAFM is co-funding (43%) the construction of a border facility at Rosslare Harbour – Terminal 7. Once completed, this fixed asset will be shown on Vote 13 Office of Public Works statement of financial position.

2.14 Operating leases

a) Operating leases (lessor)	2025	2024
	€000	€000
Operating lease revenue for year	22	22

at 31 December	2025	2024
	€000	€000
The future aggregate minimum lease payments to be received under non-cancellable operating leases are as follows		
Within one year	22	22
Between 1 and 5 years	11	44
Later than 5 years	—	—
Total non-cancellable operating lease receivables	**33**	**66**

b) Operating leases (lessee)	2025 €000	2024 €000
Operating lease expense for year	19	19

at 31 December	2025 €000	2024 €000
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows		
Within one year	19	19
Between 1 and 5 years	—	19
Later than 5 years	—	—
Total non-cancellable operating lease commitments	**19**	**38**

2.15 Contingent liabilities

EU operations

1. The Department is aware of potential sanctions in relation to matters identified following an administrative inquiry pursuant to Article 102(2) of EU Control Regulation 1224/2009 in relation to sea fisheries control matters. The Sea Fisheries Protection Authority, which is independent in relation to operational matters, is actively engaged to address the findings. The nature and timing of any potential liabilities is still uncertain.

Following on from a Commission audit in 2018, Ireland received a formal decision of the Commission's intention to conduct an administrative inquiry under Article 102(2) of the 2009 EU Fisheries Control Regulation to evaluate Ireland's capacity to apply the rules of the Common Fisheries Policy (CFP). The findings of the inquiry were communicated to Ireland in December 2020. The monitoring and control of fishing vessels within Ireland’s Exclusive Fisheries Zone are law enforcement matters for the Irish control authorities. Under the Sea Fisheries and Maritime Jurisdiction Act 2006, all operational issues of this nature are exclusively for the Sea Fisheries Protection Authority (SFPA) and the Naval Service.

Principally, the Commission identified shortcomings related to the effective control of pelagic fisheries, issues related to underreporting of catches of these species; inadequate and ineffective sanctioning system for offences committed by operators; and the lack of control and enforcement of bluefin tuna catches by recreational vessels.

The Sea Fisheries Protection Authority (SFPA) supported by Department officials, where beneficial, commenced a process of engagement with the EU Commission. The engagement with the Commission allowed for a full evaluation of the findings of the inquiry and consideration of the actions that the Commission has identified. Formal Commission action in terms of any next steps it may take is awaited at present. It is understood, however that the SFPA considers that it has addressed to a very large extent the failures identified by DG Mare in the 2018 audit and the findings of the administrative inquiry. Also, a new Commission approved control plan for Ireland is in operation and this has been taken as an acknowledgement that Ireland is taking positive steps to address the issues set out in the inquiry.

2. The Department is also aware of potential disallowances in relation to the following audit processes that are ongoing. The actual amount or timing of any potential liability is uncertain.

- 2024 Audit of IACS Schemes EAGF and EAFRD Expenditure under the current CAP Strategic Plan (CSP) and also under the previous CAP programme. This was a very wide scope audit and the Department subsequently received two letters of findings, one on the previous CAP programme which was received on 14 October 2024 and the second on the CSP findings which was received on 3 December 2024. A bilateral meeting with DG Agri on this audit was held in April 2025. Subsequently, the auditors requested further information from the Paying Agency which was provided to DG Agri. The final letter of closure/conciliation is now awaited from DG Agri.
- 2025 Audit concerning Producer Organisations Fruit & Veg Scheme. This audit focused significantly on the work of the Certification Body (CB), EY and took place in the CB headquarters. The letter of findings was received on 1 January 2025 where DG Agri noted findings in relation to the Paying Agency (DAFM) and the Certification Body. DG Agri has identified a potential serious deficiency regarding the design of the governance system under CSP 2023-2027. For the measures under CAP 2014-2022 they have identified a deficiency in one key control, namely the performance of on-the-spot-checks of sufficient quality on applications for aid and maintenance of recognition of the producer organisation/association of producer organisations.
- The reply in relation to this letter of findings was returned to DG Agri on 01 December 2025. This audit is an ongoing process and the bilateral meeting is scheduled for April 2026.
- 2023 Clearance of Accounts for Financial Year 2022 and Conformity Audit concerning the TAMS Scheme arising from the clearance exercise. This audit was concluded by DG Agri in May 2025 with no financial corrections.

Credit guarantee schemes

The COVID-19 Credit Guarantee Scheme (CCGS) was launched by the Department of Enterprise, Trade and Employment (DETE) in September 2020 to assist businesses that were negatively impacted by COVID-19 and closed to lending on 30 June 2022. An agreement between DETE and the Department of Agriculture, Food and the Marine (DAFM) was made to include farmers and the agri-food and seafood sectors in the scheme.

The CCGS provided a State guarantee of 80% to participating lenders on lending facilities up to a maximum of €2 billion. The Scheme was developed in accordance with the European Commission's State Aid Temporary Framework and was available to small and medium sized enterprises (SMEs), small mid-caps and primary producers that met the eligibility criteria.

The Ukraine Credit Guarantee Scheme (UCGS) was launched in January 2023 by DETE and closed to lending on 31 December 2024. The Scheme was developed to assist businesses impacted by cost increases arising from the conflict in Ukraine. An agreement between DETE and the DAFM was made to include farmers and the agri-food and seafood sectors in the scheme.

The UCGS made €1.2 billion in loans available to SMEs and small mid-caps for working capital and investment purposes. Loans of up to €1 million are available from participating lenders, which includes banks, non-bank providers and credit unions. The Scheme is administered by the Strategic Banking Corporation of Ireland (SBCI).

In the case of each of these Schemes, the guarantee is paid by the State (the guarantor) to the participating lender on the unrecovered outstanding principal balance on a loan in the event of a borrower defaulting on the repayments. DAFM liability is limited to the principal balance related to loans to farmers and the agri-food and seafood sectors.

The total maximum exposure for the Department in relation to loans outstanding at 31 December 2025 was €40.188 million (2024: €53.977 million). Claims are currently estimated at €400,000 per annum. Net expenditure on these schemes was combined €58,926 for 2025, €196,000 for 2024, €237,000 for 2023 and €225,390 for 2022.

Businesses availing of these Schemes are required to pay a small premium to the Department. Claims against the guarantee are paid to participating lenders from subhead C.10 SBCI loan scheme. The costs of payments to the SBCI to operate the scheme are borne by DETE.

Other

The Revenue Commissioners are undertaking a PAYE review for 2021 and 2022 which is due to conclude very shortly. After establishing that a PAYE liability does exist for this period, the Department has engaged tax consultants to clarify the extent of this and expects to make a final prompted disclosure in Q4 2026.

The Department is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

2.16 Other liabilities

Future Growth Loan Scheme

The Future Growth Loan Scheme (FGLS) is a long-term capital investment loan that was developed by DAFM and DETE, in partnership with the Department of Finance, the SBCI and the European Investment Fund (EIF).

The FGLS benefited from a guarantee from the European Union under the European Fund for Strategic Investments (EFSI).

The Scheme was launched by the SBCI in June 2019 and closed to applicants in March 2023. The repayment period is due to conclude on 31 March 2033.

It was delivered through participating finance providers and made up to €300 million of investment loans available to eligible Irish businesses, including farmers and the agri-food and seafood sectors. The loans were competitively priced (an initial maximum loan interest rate of 4.5% for loans less than €250,000), were for terms of 8-10 years and supported strategic long-term investment in a post-Brexit environment. A minimum loan amount of €100,000 up to a maximum of €3,000,000 per applicant applied.

The significant and sudden financial impact of the Covid-19 pandemic on businesses prompted the launch in 2020 of a second tranche of €500 million, with up to 40% available to the agri-food sector.

The cost of the initial €300 million available was €62 million, €25 million of which was funded by DAFM.

The increased capacity cost was €106 million, €42 million of which was provided by DAFM.

The FGLS is a risk-sharing loan scheme (public/private), and the public money funds the loan guarantees. As loans are repaid, the public money becomes repayable to the State.

Direct cost of FGLS to Vote 30 Agriculture, Food and the Marine

	2019 – 2024 €000	2025 €000	2026-2033 €000	Total €000
First loss provision				
EIF first loss	47,800	—	—	47,800
SBCI first loss	9,577	—	—	9,577
Management fees [b]				
EIF management fees	2,387	300	2,273	4,960
SBCI management fees	4,559	—	—	4,559
Total cost [a]	**64,323**	**300**	**2,273**	**66,896**

Note [a] The total costs of the scheme will change at the completion of the scheme when the overall value of the expense on claims on defaulted claims will be known and deducted from the first loss contributions made by the Department. The balance will be made available to the Department at that point, which will decrease the cost of the scheme.

[b] Management fees paid in 2020, 2024 and 2025 were discharged by offsetting the available unused first loss provision on the Agriculture Cashflow Support Loan Scheme (ACSLS) owed back to DAFM by SBCI, with the appropriate sanctions.

Under the contractual agreement with the European Investment Fund for the Future Growth Loan Scheme, the Department has a commitment of €2.273 million in respect of management fees for 2026 and beyond.

Analysis of FGLS loans issued to date for Vote 30

	Loans issued 2019 – 2025	
	Number of loans	Value of loans €000
Drawn loans	1,589 [a]	235,914
Repaid loans	217	32,258
Live loans (repaid amount)	1,327	94,562
Balance outstanding	**1,327**	**102,498[b]**

Note [a] One loan was removed from the portfolio by the on-lender as the loan purpose was not in line with those permitted in the scheme terms and conditions.

[b] Balance excludes claims paid and defaulted loans.

Growth and Sustainability Loan Scheme

The Growth and Sustainability Loan Scheme (GSLS) is a long-term investment loan, launched in September 2023, delivered by the SBCI which provides an uncapped 80% guarantee to participating lenders. The European Investment Bank Group (EIBG) provides a counter guarantee to SBCI such that the risk share for the scheme is as follows: 20% finance providers, 16% SBCI and 64% EIBG.

A minimum of 30% of the lending volume is targeted towards environmental sustainability purposes with the aim of helping SMEs to invest in sustainability and energy efficiency. The remaining (up to) 70% of lending is for lending for strategic investments with a view to increasing productivity and competitiveness and thus underpinning future business sustainability and growth.

The costs for the GSLS are shared by DETE and DAFM on a 60:40 basis. The contribution of the DAFM to the GSLS supports up to 40% of lending for the agri-food sector.

The costs associated with a €500 million scheme will be approximately €117.3 million, with DAFM providing €45 million between 2022 and 2026. This funding covers a first loss guarantee (i.e. the State guarantees to cover the first portion of losses on any defaults) and administrative costs for both the EIF and SBCI.

The scheme is available for three years or until fully subscribed with the repayment period due to conclude 30 June 2036.

The GSLS is a risk-sharing loan scheme (public/private), and the public money funds the loan guarantees. As loans are repaid, the public money becomes repayable to the State.

Direct cost of GSLS to Vote 30 Agriculture, Food and the Marine

	2022-2024 €000	2025 €000	2026-2036 €000	Total €000
First loss provision				
EIF first loss	26,000	—	—	26,000
SBCI first loss	3,252	—	—	3,252
Management fees [b]				
EIF management fees	1,449	696	3,697	5,842
SBCI management fees	4,846	3,948	400	9,194
Total cost [a]	**35,547**	**4,644**	**4,097**	**44,288**

Note [a] The total costs of the scheme will change at the completion of the scheme when the overall value of the expense on claims on defaulted claims will be known and deducted from the first loss contributions made by the Department. The balance will be made available to the Department at that point, which will decrease the cost of the scheme.

[b] Management Fees due in 2024 and 2025 were discharged by offsetting the final balance of unused first loss provision on the Agriculture Cashflow Support Loan Scheme (ACSLS) owed back to DAFM by SBCI, with the appropriate sanctions.

Under the contractual agreements with the European Investment Fund for the Growth and Sustainability Loan Scheme, the Department has a commitment of €4.097million in respect of management fees for 2026 and beyond.

Analysis of GSLS loans issued to date for Vote 30

	Loans issued 2023-2025	
	Number of loans	Value of loans €000
Drawn loans	737	97,213
Repaid loans	12	983
Defaulted loans	—	—
Live loans (repaid amount)	725	11,430
Balance outstanding	**725**	**84,800**

2.17 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction. The implementation had the following impact on the State funding balance in the year of account.

	2025 €000	2024 €000
First time recognition of property assets [a]	660	13,881
Holiday accrual [b]	—	(7,329)
Payroll accrual [b]	—	(6,758)
	660	**(206)**

Note [a] CGAS 17 Property, Plant, and Equipment

[b] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	274,340			
	Supplementary	(5,564)			
			268,776	266,913	251,918
ii	Travel and subsistence				
	Original	7,440			
	Supplementary	1,530			
			8,970	9,331	8,183
iii	Training and development				
	Original	2,749			
	Supplementary	(441)			
			2,308	2,098	2,351
iv	Operational services, supplies and sundry equipment				
	Original	10,499			
	Supplementary	591			
			11,090	9,819	7,779
v	Digital capital investment and IT expenses				
	Original	84,201			
	Supplementary	863			
			85,064	82,486	78,401
vi	Premises expenses				
	Original	30,582			
	Deferred surrender	1,000			
	Supplementary	(1,831)			
			29,751	26,931	20,013
vii	Policy reviews, consultancy services and research				
	Original	272			
	Supplementary	(48)			
			224	138	180
			406,183	**397,716**	**368,825** [a]

Note [a] 2024 total amended to reflect the transfer of laboratory services expenditure to subhead A.5 for 2025.

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

ii Travel and subsistence

Estimate provision €7.440 million; outturn €9.331 million

The increase in expenditure of €1.891 million relative to the original estimate was due to an increased level of both home travel and travel related to disease control.

vii Policy reviews, consultancy services and research

Estimate provision €272,000; outturn €138,000

The shortfall in expenditure of €134,000 relative to the original estimate was due to lower-than-expected costs in IT consultancy, fisheries consultancies and the review into the Horse and Greyhound Racing Fund.

Programme A Food Safety, Animal and Plant Health and Animal Welfare

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	Original	162,263		
	Supplementary	(5,189)		
		157,074	155,986	147,222
A.2	Administration – non pay			
	Original	84,694		
	Deferred surrender	1,000		
	Supplementary	(977)		
		84,717	80,039	69,602 [a]
A.3	Food safety, animal and plant health and animal welfare			
	Original	102,564		
	Deferred surrender	1,000		
	Supplementary	(4,694)		
		98,870	100,080	87,856
A.4	Bovine TB and brucellosis eradication			
	Original	73,500		
	Supplementary	63,000		
		136,500	122,747	100,618
A.5	Laboratory services			
	Original	20,633		
	Deferred surrender	3,000		
	Supplementary	(99)		
		23,534	21,081	12,732
		500,695	**479,933**	**418,030**

Note [a] 2024 Administration – non pay adjusted to reflect the transfer of laboratory services expenditure to Programme A, subhead A.5 in 2025.

Significant variations

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

A.4 Bovine TB and brucellosis eradication

Estimate provision €73.500 million; outturn €122.747 million

The increase in expenditure of €49.247 million relative to the original estimate was due to the increased level of bovine TB in Ireland and the increased value of the national herd in 2025.

The primary driver of this increased expenditure was an additional €42 million for the On Farm Market Valuation Scheme which is the principal compensation measure available to herd owners whose herds are affected by a TB outbreak. An additional €2.9 million was allocated for the payment of private veterinary practitioners (PVPs) for carrying out TB testing and another €2.5 million was allocated for other compensation. The remaining €1.8 million was made up of additional expenditure across a number of different subheads.

A.5 Laboratory services

Estimate provision €23.633 million; outturn €21.081 million

The decrease in expenditure of €2.552 million relative to the original estimate was due to the pace of delivery on a number of OPW led projects (autoclave replacement, labs refurbishment projects etc) not progressing as expected in 2025 and therefore that expenditure did not materialise.

Programme B Farm/Sector Support and Controls

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay				
	Original	77,115			
	Supplementary	(254)			
			76,861	76,328	72,040
B.2	Administration – non pay				
	Original	35,499			
	Supplementary	1,166			
			36,665	35,371	32,903
B.3	Agri-environmental schemes				
	Original	62,488			
	Supplementary	1,235			
			63,723	54,400	83,261
B.4	Areas of natural constraint scheme				
	Original	247,000			
	Supplementary	2,000			
			249,000	248,051	249,338
B.5	Development of agriculture and food (farm)				
	Original	59,300			
	Deferred surrender	21,500			
	Supplementary	3,650			
			84,450	82,628	46,854
B.6	Beef sustainability schemes				
	Original	92,761			
	Supplementary	2,000			
			94,761	96,797	84,728
B.7	Knowledge transfer				
	Original	4,000			
	Supplementary	3,532			
			7,532	7,404	9
B.8	Animal welfare scheme for sheep		20,000	20,042	20,171
B.9	Early retirement scheme		—	(28)	(12)
B.10	Forestry and bio energy		91,007	82,110	73,271
B.11	Control and other support scheme costs				
	Original	23,395			
	Supplementary	(8,828)			
			14,567	13,819	18,227

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.12	Other schemes		22,138	22,202	30,817
B.13	Carbon tax measures and Just Transition Fund		3,000	2,397	2,086
B.14	Agri-Climate Rural Environment Scheme				
	Original	260,000			
	Supplementary	35,000			
			295,000	304,239	342,754
B.15	Organic Farming Scheme				
	Original	56,000			
	Supplementary	4,798			
			60,798	60,237	23,204
B.16	Tillage and Horticulture Scheme				
	Original	30,000			
	Supplementary	2,400			
			32,400	32,184	—
B.17	Long Established Young Farmers Scheme				
	Original	5,000			
	Supplementary	(2,750)			
			2,250	2,225	—
			1,154,152	**1,140,406**	**1,079,651**

Significant variations

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

B.3 Agri-environmental schemes

Estimate provision €62.488 million; outturn €54.400 million

The shortfall in expenditure of €8.088 million relative to the original estimate was mainly due to anticipated expenditure under the RePowerEU scheme not materialising. In addition, there were savings across a number of other schemes.

B.7 Knowledge transfer

Estimate provision €4.000 million; outturn €7.404 million

The increase in expenditure of €3.404 million relative to the original estimate was due to a higher-than-expected uptake of the scheme in 2025.

B.10 Foresty and bio energy

Estimate provision €91.007 million; outturn €82.110 million

The shortfall in expenditure of €8.897 million relative to the original estimate was due to lower than anticipated planting levels. Forestry schemes are demand led and the 2025 estimate had provided for the planting of up to 8,000 hectares under the scheme. This level of planting did not materialise.

B.11 Control and other support scheme costs

Estimate provision €23.395 million; outturn €13.819 million

The shortfall in expenditure of €9.576 million relative to the original estimate was mainly due to the successful outcome of EU CAP audits, resulting in potential EU audit disallowances not materialising. In addition, savings arose relating to the development of the Area Monitoring System, used to monitor land eligibility under the Basic Income Support Scheme (BISS) and Areas of Natural Constraint (ANC) scheme.

B.13 Carbon tax measures and Just Transition Fund

Estimate provision €3.000 million; outturn €2.397 million

The shortfall in expenditure of €603,000 relative to the original estimate is mainly due to underspends in pilot projects such as the climate resilience tool and the Bioeconomy Demonstration Initiative Scheme.

B.14 Agri-Climate Rural Environment Scheme

Estimate provision €260.000 million; outturn €304.239 million

The increase in expenditure of €44.239 million relative to the original estimate was mainly due to the complexities involved in delivering the scheme and associated delays in making prior scheme year payments. Residual scheme year payments from 2023 and 2024 issued during 2025 along with current year payments.

B.15 Organic Farming Scheme

Estimate provision €56.000 million; outturn €60.237 million

The increase in expenditure of €4.237 million relative to the original estimate was due to a reallocation of funds to maximise the Rural Development Programme (RDP) drawdown.

B.16 Tillage and Horticulture Scheme

Estimate provision €30.000 million; outturn €32.184 million

The increase in expenditure of €2.184 million relative to the original estimate was due to a decision to pay €100 per hectare for all tillage and horticulture crops. Growers of these crops experienced unprecedented challenges such as high input costs, reduced output prices and the adverse impacts of wet weather.

B.17 Long Established Young Farmers Scheme

Estimate provision €5.000 million; outturn €2.225 million

The shortfall in expenditure of €2.775 million relative to the original estimate was due to the failure of a number of applicants to meet the terms and conditions of the scheme, resulting in ineligibility for payment.

Programme C Policy and Strategy

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
C.1	Administration – pay				
	Original	21,990			
	Supplementary	(86)			
			21,904	21,752	20,530
C.2	Administration – non pay				
	Original	7,464			
	Supplementary	195			
			7,659	7,341	6,905
C.3	Research, quality and certification				
	Original	29,257			
	Deferred surrender	3,000			
	Supplementary	10,638			
			42,895	38,956	44,223
C.4	Development and promotion of agriculture and food (non-farm)				
	Original	11,897			
	Deferred surrender	1,000			
	Supplementary	(170)			
			12,727	10,444	10,757
C.5	Teagasc grant		175,437	172,309	167,163
C.6	An Bord Bia grant				
	Original	59,998			
	Supplementary	(950)			
			59,048	58,995	57,875
C.7	Horse and Greyhound Racing Fund		99,103	99,102	95,000
C.8	CEDRA Rural Innovation and Development Fund				
	Original	2,000			
	Supplementary	(240)			
			1,760	1,994	1,491
C.9	Food aid donations – World Food Programme		—	—	35,000
C.10	SBCI loan schemes		300	167	196
C.11	Other services				
	Original	12,600			
	Supplementary	(556)			
			12,044	11,445	10,930
C.12	Other equine supports				
	Original	8,600			
	Supplementary	(3,400)			
			5,200	5,600	5,228

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
C.13	An Rialálaí Agraibhia/the Agri-Food Regulator				
	Original	1,960			
	Supplementary	(33)			
			1,927	1,937	1,485
			440,004	**430,042**	**456,783**

Significant variations

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

C.3 Research, quality and certification

Estimate provision €32.257 million; outturn €38.956 million

The increase in expenditure of €6.699 million relative to the original estimate was due to the Department's provision of funding to Bord Bia towards the Sustainable Beef and Lamb Assurance Scheme.

C.4 Development and promotion of agriculture and food (non farm)

Estimate provision €12.897 million; outturn €10.444 million

The shortfall in expenditure of €2.453 million relative to the original estimate was mainly due to savings in the capital investment grant. Such capital investment schemes can be complex and require significant preparation and planning. The scheme will be on-going for several years and funding will be drawn down as capital projects are completed.

C.10 SBCI loan schemes

Estimate provision €300,000; outturn €167,000

The shortfall in expenditure of €133,000 relative to the original estimate was due to the difficulty in accurately predicting the level of default associated with the credit guarantee schemes. Under these schemes, the Department compensates the Department of Enterprise Trade and Employment (DETE) for loan defaults arising from primary producer loans.

C.11 Other services

Estimate provision €12.600 million; outturn €11.445 million

The shortfall in expenditure of €1.155 million relative to the original estimate was due to the costs associated with legal services being lower than anticipated.

C.12 Other equine supports

Estimate provision €8.600 million; outturn €5.600 million

The shortfall in expenditure of €3.000 million relative to the original estimate was due to the redevelopment of the Irish Equine Centre not proceeding during 2025.

Programme D Seafood Sector

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
D.1	Administration – pay				
	Original	12,972			
	Supplementary	(35)			
			12,937	12,847	12,125
D.2	Administration – non pay				
	Original	8,086			
	Supplementary	280			
			8,366	8,052	7,498
D.3	Fisheries				
	Original	38,070			
	Deferred surrender	1,300			
	Supplementary	(945)			
			38,425	37,152	49,252
D.4	Marine Institute grant				
	Original	44,393			
	Supplementary	(300)			
			44,093	44,093	43,131
D.5	Bord Iascaigh Mhara grant				
	Original	47,410			
	Supplementary	(1,895)			
			45,515	43,875	34,388
D.6	Sea Fisheries Protection Authority				
	Original	26,027			
	Supplementary	(493)			
			25,534	24,182	22,979
			174,870	**170,201**	**169,373**

Significant variations

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

D.3 Fisheries

Estimate provision €39.370 million; outturn €37.152 million

The shortfall in expenditure of €2.218 million relative to the original estimate was due to lower than anticipated expenditure on harbour upgrade projects. Further savings were also made as a result of reduced expenditure on ICT development work.

D.5 Bord Iascaigh Mhara grant

Estimate provision €47.410 million; outturn €43.875 million

The shortfall in expenditure of €3.535 million relative to the original estimate was as a result of reduced expenditure on European Maritime Fisheries and Aquaculture Fund (EMFAF) capital projects, as well as reduced payroll costs due to the delayed timing of recruitment of new staff.

D.6 Sea Fisheries Protection Authority

Estimate provision €26.027 million; outturn €24.182 million

The shortfall in expenditure of €1.845 million relative to the original estimate was due to savings in payroll and pensions attributed to a delay in the recruitment of new staff and a lower-than-expected number of retirements.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Recoupment of salaries etc. of officers on loan to outside bodies	999	1,829	607
2	Forfeited deposits and securities	—	82	77
3	Receipts from inspection fees at meat plants	19,597	20,903	20,212
4	Receipts from fees for dairy premises inspection services	4,300	4,208	4,343
5	Receipts from the sale of vaccines etc.	10	557	540
6	Receipts from seed testing fees etc.	985	3,697	2,905
7	Receipts from farmer contributions regarding eradication of TB	12,607	7,850	8,097
8	Land Commission receipts	175	233	146
9	EAFRD (European Agricultural Fund for Rural Development)	271,525	274,471	323,582
10	Veterinary Fund	175	447	1,320
12	Proceeds of fines and forfeitures in respect of sea fisheries	30	13	—
13	Receipts under the 1933 and 1954 Acts	130	134	121
14	Aquaculture licence fees	660	605	607
15	EU receipts for EMFF	26,460	24,243	36,917
16	Receipts from Sustainable Food Systems Ireland	1,100	2,029	1,001
17	Additional superannuation contributions	11,971	13,622	12,781
18	NGEU receipts	50,549	54,408	51,221
19	Forestry licencing receipts	70	92	77
20	Miscellaneous receipts	5,173	7,746	10,812
21	Receipts from veterinary inspection fees for live exports	—	1,160	1,071
		406,516	**418,329**	**476,437**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Recoupment of salaries etc. of officers on loan to outside bodies

Estimate provision €999,000; realised €1.829 million

The increase of €830,000 is due to the recoupment of payroll costs from the Agri Food Regulator of costs incurred.

3 Receipts from inspection fees at meat plants

Estimate provision €19.597 million; realised €20.903 million

The increase of €1.306 million is primarily due to a larger quantity of animals being slaughtered in 2025. This further led to an increase in overtime inspection fee receipts, as a result of an increase in the number of hours worked by Department staff in slaughter plants.

5 Receipts from sale of vaccines etc.

Estimate provision €10,000; realised €557,000

The increase of €547,000 is due to an increased level of referrals by private veterinary practitioners for postmortem and diagnostic services.

6 Receipts from seed testing fees etc.

Estimate provision €985,000; realised €3.697 million

The increase of €2.712 million was primarily due to higher-than-expected annual fees as a result of additional products being registered for certification on the National Pesticides Register. In addition, a larger than anticipated number of applications by the commercial sector for grass and seed certifications, led to further increased receipts.

7 Receipts from farmer contributions regarding eradication of TB

Estimate provision €12.607 million; realised €7.850 million

The decrease of €4.757 million is due to a delay in plans to recoup additional expenditure on compensation schemes, by way of introducing an increase in disease levies as agreed in accordance with the Financial Working Group of the TB Forum 2023. Given the complexity of these schemes it is anticipated this recoupment will commence in 2026.

10 Veterinary Fund

Estimate provision €175,000; realised €447,000

The increase of €272,000 is primarily due to receipts from a new scheme in the TSE Surveillance Programme 2025-2027 of €160,000. Prefinancing for the Veterinary Programme 2025-2027 to cover the salmonella element of this programme amounted to €93,068.

15 EU receipts for EMFF

Estimate provision €26.460 million; realised €24.243 million

The decrease of €2.217 million is due to timing of the expected receipts. The recoupment of these monies is now expected in 2026.

16 Receipts from Sustainable Food Systems Ireland

Estimate provision €1.100 million; realised €2.029 million

The increase in receipts of €929,000 is due to the delayed timing of a number of large projects getting underway. As result, receipts expected in 2024 were not received until 2025.

17 Additional superannuation contributions

Estimate provision €11.971 million; realised €13.622 million

The increase of €1.651 million is due to higher-than-expected DAFM pension levy receipts. These are difficult to accurately predict as they are impacted by staff recruitments, retirements and transfers on mobility in any given year.

18 NGEU receipts

Estimate provision €50.549 million; realised €54.408 million

The increase of €3.859 million is due to an accelerated drawdown of funds as a result of a higher than anticipated spend profile of TAMS and organics schemes in the year.

20 Miscellaneous receipts

Estimate provision €5.173 million; realised €7.746 million

The increase of €2.573 million is mainly due to

- the reimbursement by the Commission of €1.148 million for the EAGF CAP account
- the reimbursement of €840,000 from the OPW for incorrect charging to the Department of Irish Rail work carried out at Rosslare terminal
- receipts of €377,000 from the EU for Codex research projects
- an increase of €219,000 in pet passport receipts.

21 Receipts from veterinary inspection fees for live exports

Estimate provision €nil; realised €1.160 million

The increase of €1.160 million is due to a higher than anticipated level of veterinary inspections on cattle. Veterinary inspection fees are based on the number of live exports each year and this is difficult to accurately predict, as the number of cattle exported live annually is driven by market forces.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	1,802,253
Other grants	426,161
Secondments	991
Additional superannuation contributions	16,997
Farmer contributions towards eradicating TB	7,850
Inspection fees	26,271
Aquaculture licence fees	605
Land Commission fees	271
Other income	3,954
	2,285,353
Exchange transaction revenue	
Seed testing	3,697
Rent	25
Sale of vaccines	558
Pet passports	220
	4,500
Other revenue	
Gains on disposal of assets	3
Recovery of costs	973
Legal settlements	215
Forfeiture securities	82
Miscellaneous income	1,070
Total revenue	**2,292,196**
Represented by	
Total appropriations-in-aid (note 4.1)	418,329
Central Fund grant	1,802,253
Gains on disposal of assets	3
Increase in accrued income	71,615
Increase in deferred income	(4)
	2,292,196

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Fees collected by the SFPA under EU Official Control Regulation	363	—
Transferred to the Exchequer	(363)	—
Balance at 31 December	**—**	**—**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	4,016	3,854
Agencies [a]	1,530	1,488
	5,546	**5,342**

Note [a] The agencies under the aegis of the Department, with a pay element to their grant as provided in the Department's estimates, are Bord Bia, Bord Iascaigh Mhara, Marine Institute, Sea Fisheries Protection Authority, Teagasc and the Agri Food Regulator.
2024 agency full time equivalents amended for comparative purposes to reflect the Agri Food Regulator employees.

5.2 Pay

Remuneration of Department staff

	2025 €000	2024 €000
Pay	235,621	223,322
Higher, special or additional duties allowances	382	506
Other allowances	3,198	3,026
Overtime and extra attendances	3,689	3,713
Shift allowances	2,434	2,289
Employer's PRSI	22,094	19,938
	267,418	**252,794**

Remuneration of agency staff

	2025 €000	2024 €000
Pay [a]	108,004	98,126
Higher, special or additional duties allowances [a]	2,147	2,110
Other allowances	1,426	1,259
Overtime and extra attendances	949	892
Gratuity payments	470	433
Employer's PRSI [a]	12,160	11,644
Redundancy payments	—	7
	125,156	**114,471**

Note [a] 2024 figures amended to include Agri Food Regulator

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	111	6	15,460	22,645
Shift allowances	253	91	46,116	29,421
Other allowances	1,070	48	57,594	57,053
Overtime and extra attendance	790	117	45,535	51,114
Extra remuneration in more than one category	464	260	51,386	42,315
Agency staff				
Higher, special or additional duties allowances	246	89	32,571	27,134
Other allowances	271	34	20,153	15,861[a]
Overtime	197	56	25,454	21,285
Extra remuneration in more than one category	64	53	38,629	34,594

Note [a] 2024 figures amended to remove an allowance previously included in error.

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows:

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	2,366	2,476
60,000	69,999	510	480
70,000	79,999	303	342
80,000	89,999	234	190
90,000	99,999	175	134
100,000	109,999	134	90
110,000	119,999	76	85
120,000	129,999	91	70
130,000	139,999	39	29
140,000	149,999	16	16
150,000	159,999	9	6
160,000	169,999	4	5
170,000	179,999	3	2
180,000	189,999	4	2
190,000	199,999	2	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay		
Brendan Gleeson (to 1 October 2025)	192	238
Sinead McPhillips (from 2 October 2025)	42	—
	234	**238**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the established pre 1995 superannuation pension scheme and the value of those retirement benefits do not extend beyond the standard terms of that pension scheme.

5.6 Other remuneration arrangements

Fourteen retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €44,019. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €2,970,923 in respect of 43 officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

This account does not include expenditure in respect of 3 officers who were serving outside the Department for all or part of 2025 in other Government Departments/Offices and whose salaries were not recouped by the Department.

5.7 Severance

During 2025, four staff members whose employment was terminated, were paid total redundancy payments of €20,820 and severance payments totalling €47,502.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	525	1,100,811	999,257
Recovery plans in place	65	178,675	207,018

18 overpayment recovery plans in respect of 21 individuals to the value of €34,092 were transferred to nine Government departments/offices in 2025.

Note 6 Miscellaneous

6.1 EU funding

Council regulation (EC) 1290/2005 introduced the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD).

The EAGF fund finances direct payments and market supports while the EAFRD co-finances rural development measures under approved rural development programmes.

The Department's activities include measures fully funded by the EAGF and activities co-financed by the EAFRD and from the Vote.

Programme B includes expenditure in respect of activities co-financed by the EU through the EAFRD. Programme C also includes expenditure in respect of activities that are co-financed from the EU Veterinary Fund. Programmes C and D include expenditure in respect of activities co-financed by the EU through European Maritime Fisheries Fund, 2014-2020 (EMFF). Programme B includes a charge to the Vote of €105,339 for EU Funding which has been disallowed due to conformity clearance decisions and €118,432 in late payments.

The account includes interest of €2,215,025 paid on short-term borrowings of €660 million borrowed in 2024 to fund EAGF Guarantee expenditure pending recoupment from the EU. The borrowings were repaid in 2025 along with interest.

A total of €660 million in short-term funds were borrowed in 2025 to fund EAGF Guarantee expenditure pending EU recoupment in 2026. These loans are reflected in the financial statements of the European Agricultural Guarantee Fund (EAGF), European Agricultural Fund for Rural Development (EAFRD) and the European Maritime and Fisheries Fund (EMFF), Irish operations.

EU-funded income and expenditure managed by the Department of Agriculture, Food and the Marine	2025 €million	2024 €million
Direct payment/basic payment scheme	1,177	1,212
Other market supports	14	23
Other	(4)	(5)
Co-funded receipts (measures co-funded by the EU) [a]		
EAFRD Rural Development Programmes	329	375
Veterinary Fund	—	1
Other co-financing receipts	2	2
Fisheries		
EMFF/EMFAF - EU Fisheries Fund 2014-2020, 2021-2027 [b]	24	36
Total pay [c]	**1,542**	**1,644**

Note
[a] Only the EU co-funding on these programmes are shown in this table.
[b] EMFF receipts of €2.6 million and EMFAF receipts of €2.1 million (EU advances) are held in a Suspense Account in accordance with public financial procedures.
[c] Under EU regulation 908/2014 Article 28, amounts recovered are declared and netted against the scheme expenditure where the liability for recovery arose.

6.2 Scheme overpayments

at 31 December	2025 €000	2024 €000
Scheme overpayments at 1 January	13,832	1,178
Overpayments raised in the year	15,120	133,444
Corrections	(1,009)	(1,510)
Recoveries	(25,393)	(119,242)
Write-offs (note 6.3)	(63)	(38)
Scheme overpayments at 31 December	**2,487**	**13,832**

6.3 Write-offs

at 31 December	2025	2024
	€	€
Scheme overpayments		
Afforestation scheme	—	15,677
Rural environment protection scheme	17,785	5,013
Miscellaneous EU premia and area-based schemes	2,753	5,915
Miscellaneous Vote premia	14,746	5,047
Early retirement scheme	28,164	6,538
	63,448	**38,190**
Customers		
Customers no longer trading	63	3,353
Aquaculture licences expired/surrendered and not renewed	1,221	—
Other reasons	1,063	81
	2,347	**3,434**
	65,795	**41,624**

6.4 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by			Total	Total
	Employees	Members of the public	Loss or damage	2025	2024
Number of cases	7	—	1	8	14
	€000	€000	€000	€000	€000
Department's own legal costs	36	—	—	36	—
Payments by/on behalf of Department					
Compensation	8	—	200	208	152
Legal costs	—	—	—	—	701
Other costs	8	—	—	8	7
2025 Total [b]	**52**	—	**200**	**252**	**860**
2024 Total	174	541	145	860	

Note [a] At 31 December 2025, 76 general litigation cases are outstanding (2024: 70 cases).

[b] At 31 December 2025, the Department has included in other creditors due, €186,076 being the total outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2025

	Claims by			Total
	Employees	Members of the public	Loss or damage	
Number of cases	2	—	1	3
	€000	€000	€000	€000
Department's own legal costs	—	—	—	—
Payments by/on behalf of Department				
Compensation	8	—	200	208
Legal costs	3	—	—	3
Other costs	—	—	—	—
Total	**11**	—	**200**	**211**

6.5 Food aid donations

The World Food Programme-Ireland Strategic Partnership Agreement (SPA) 2025-2027 was signed by the World Food Programme (WFP) Executive Director, Ms. Cindy McCain and the Minister for Agriculture, Food and the Marine, Mr. Martin Heydon TD in March 2025. This agreement outlines increased support for WFP throughout this period, subject to annual budget appropriations by Dáil Éireann. The three-year agreement outlines a minimum of €35 million in multilateral contributions per year, with the three-year total allocated under the agreement at least €105 million.

This allocation is made in continued support of the current strategic objectives of the World Food Programme, namely

- to end hunger, by protecting access to food
- to improve nutrition
- to achieve food security
- to support implementation of Sustainable Development Goals (SDG)
- to partner for SDG results.

The Department agreed to an early payment of €35 million of the 2025 allocation, with payment being made in December 2024, following a written request from the WFP Executive director. A prepayment in respect of the 2026 commitment under the SPA 2025-2027 was not made nor were there any other disbursements to WFP in 2025.

The Food and Agriculture Organisation (FAO) is the main specialised agency of the United Nations that leads international efforts to end worldwide hunger; to achieve food security for all; and to make sure that people have regular access to enough high-quality food to lead active, healthy lives.

Subscriptions and additional voluntary contributions to FAO enables FAO to work in 130 countries on the development of sustainable agriculture and food systems. Ireland's (DAFM) contribution to the FAO in 2025 amounted to €4.34 million (2024: €4.737 million).

6.6 Deferred surrender

Deferred surrender comprises savings in 2025 of €29.091 million in capital expenditure in the following subheads that were carried over to 2026.

	Description of subhead	2025 €000
A.05	Digital capital investment and IT expenses	571
A.06	Premises expenses	1,792
A.5	Laboratory services	2,818
B.3	Agri-environmental schemes	1,676
B.5	Development of agriculture and food (farm)	1,821
B.10	Forestry and bio energy	8,787
B.13	Carbon tax measures and Just Transition Fund	603
C.3	Research, quality and certification	3,336
C.4	Development and promotion of agriculture and food (non-farm)	2,186
C.5	Teagasc - grant	3,128
D.3	Fisheries	733
D.5	Bord Iascaigh Mhara - grant	1,640
		29,091

6.7 Fraud and suspected fraud

	Number of cases	2025 €000	2024 €000
Suspected fraud	18	191	11

The Department became aware of 18 suspected fraud cases during 2025 (2024: 31).

In 2024, a new anti-fraud unit was set-up in Direct Payments Section. The work of this unit has led to a substantial increase in the number of cases reported to the Fraud Office and added to the Fraud Register. In most of these cases, the potential estimated losses to the Exchequer have not been monetised and may not be until the fraud is proven or otherwise.

In 2025, a new anti-fraud unit was set up in Johnstown, Wexford with the aim of emulating the success of the anti-fraud unit established in Direct Payments.

6.8 Bovine Tuberculosis Eradication Programme

In 2025, the cost of the scheme (excluding staff salary costs) amounted to €122.747 million (2024: €100.618 million).

The cost of all elements of compensation paid to farmers came to €74.737 million (2024: €64.010 million). This comprises of the On Farm Market Valuation Scheme, Income Supplement Scheme, Hardship Scheme, Depopulation Scheme and the FWG Income Supplement Balancing payments.

In addition to exchequer funding, the cost of the programme is funded through bovine disease levies which amounted to €7.847million (2024: €8.091 million).

6.9 Late payment interest

at 31 December	2025 €000	2024 €000
Interest payments	13	—
	13	**—**

6.10 Ex-gratia payments

Ex- gratia payment amounting to €60,789 was made in respect of an administrative error where a company was excluded from the approved supplier list for export of hides and skins to China resulting in a commercial loss.

Under the provision of the Animal Health and Welfare Act, two ex gratia payments amounting to €185,000 were made in respect of salmonella outbreaks in two unrelated poultry flocks to prevent the spread of disease.

Note 7 Horse and Greyhound Racing Fund

Account of receipts and payments for the year ended 31 December 2025

	2025 €000	2024 €000
Balance at 1 January	—	—
Receipts (subhead C.7)	99,102	95,000
Payments		
Horse Racing Ireland	(79,282)	(76,000)
Rásaíocht Con Éireann	(19,820)	(19,000)
Balance at 31 December	**—**	**—**

Payments under the Fund issue to Horse Racing Ireland (HRI) and Rásaíocht Con Éireann (RCÉ) (formerly Bord na gCon) as provided for under Section 12 of the Horse and Greyhound Racing Act 2001 and associated regulations.

Appendix A State-owned lands controlled or managed by the Department which do not have valuations

Land	Area Hectares
Land Commission non-agricultural lands	
Cork	
Annagannihy	56.5
Galway	
Cooloo	52.1
Kilcooley	1.9
Kylenalmelly	1.3
Kerry	
Ballydunlea	285.2
Leitrim	
Rossbeg	79.0
Mayo	
Ballymacrah	12.1
Offaly	
Annaghmore	69.4
Ballyegan	30.8
Clorhane	8.5
Killananny	0.4
Rathlumber	7.2
Roscommon	
Ballynahouna/Ballaghcullia	4.6
Cloonakillig	0.7
Cloonshanvill	22.4
Cloonfad	2.9
Cloonboley	4.9
Cloonacolly	4.4
Cleaheen	0.5
Cloonroughan	21.9
Termon More	55.3
Tonrevagh	10.8
Cloonchambers	18.4
Clonree	25.7
Moor	32.6
Lissergool	5.3

Land	Area Hectares
Sligo	
Clonkeelaun	244.5
Westmeath	
Clonthread	26.1
Forestry Plots [a]	
Cork	
Forest plot, Ballyhooley	1.0
Forest plot, Doneraile	1.1
Forest plot, Killavullen	0.1
Forest plot, Killeagh	7.0
Forest plot, Kilworth	0.8
Forest plot, Newmarket	1.5
Forest plots, Banteer	6.2
Forest plots, Dunhallow	6.5
Forest plots, Kinalea	5.9
Forest plots, Roscarberry	11.0
Forest plot, Derry	21.2
Forest plot, Rostellan [b]	33.6
Forest plot, Ballhooley	36.7
Forest plot, Killshannig	43.7
Forest plot, Cummery Connell	144.3
Forest plot, Knockatooan	60.5
Forest plot, Kilcor	9.8
Forest plot, Barleyhill	38.2
Forest plot, Drishane	26.2
Forest plot, Caheragh	15.3
Forest plot, Williamstown	22.0
Forest plot, Carrig	46.5
Forest plot, Rahan	10.0
Forest plot, Garrane	17.5
Forest plot, Glashaboy East	1.2
Forest plot, Clonfert East	0.5
Forest plot, Gortroche	15.6
Forest plot, Keale	40.0
Forest plot, Rowle	27.5
Forest plot, Clonfert West [b]	14.5
Forest plot, Gortnatubbrid	0.1
Forest plot, Rowls	9.5
Forest plot, Cummery Connell South	22.8
Forest plot, Glennakeel West	5.2
Forest plot, Derryfadda [b]	0.1

Land	Area Hectares
Donegal	
Forest plot, Letterkenny	0.2
Dublin	
Forest plot, Killakee	0.7
Galway	
Forest plot, Leitrim	44.7
Forest plot, Ballyglass South	3.4
Forest plot, Loughatorick North	6.7
Forest plot, Ballymoe	7.1
Forest plot, Loughrea	1.9
Forest plot, Ballynahinch	61.1
Forest plot, Aille	6.7
Forest plot, Marblehill	1.5
Forest plot, Derreennamucka	14.2
Forest plot, Kilthomas	3.1
Forest plot, Coos	21.3
Forest plot, Killian	36.5
Forest plot, Derrybrian	7.4
Forest plot, Ballynahinch	7.1
Forest plot, Derryvumlam	19.0
Forest plot, Tiaquin	4.3
Forest plot, Sonnagh Old	17.0
Forest plot, Gortadragaun/Knockoura	11.7
Forest plot, Cloonlyon	4.6
Forest plot, Newtownblake	11.7
Forest plot, Clooncullaun	5.9
Forest plot, Kylemore	7.5
Kerry	
Forest plot, Kenmare	0.2
Limerick	
Forest plots, Adare	3.0
Forest plot, Cleanglass	1.7
Forest plot, Anglesborough	57.9
Forest plot, Kilfergus	18.8
Forest plot, Ballymacshaneboy	18.4
Forest plot, Coshlea	18.4
Forest plot, Shanid	9.1
Forest plot, Glensharrold	3.0
Forest plot, Caher	9.2
Forest plot, Glenquin	1.2

Land	Area Hectares
Forest plot, Coonagh	8.5
Offaly	
Forest plot, Tullamore	2.5
Roscommon	
Forest plots, Lough Key	16.0
Sligo	
Forest plot, Benbulbin	0.5
Tipperary	
Forest plots, Kilsheelan	1.9
Westmeath	
Forest plot, Lough Ennell	14.5
Wexford	
Forest plot, Forth	4.8
Forest plots, Gorey	11.1
Wicklow	
Forest plot, Avonmore	1.0
Forest plot, Enniskerry	4.0
Forest plot, Glendalough	7.6
Forest plot, Saggart	1.4
Forest plot, Glen of Imaal	3.0

Note [a] During 2025 the Department was notified of 57 forestry plots that were previously under the ownership of the Department of Climate, Energy and the Environment and have subsequently been transferred to the Department of Agriculture, Food and the Marine under S.I. No. 69/2003 – Forestry (Transfer of Department Administration and Ministerial Functions) Order 2003. These sites will be included with the existing 26 sites for review and onwards divestment to Coillte.

[b] Clarification on hectares is required on these three sites. Source used for Appendix A on these plots is Land Direct.

Property at fishery harbours

In addition, land and buildings at six fishery harbour centres are vested in the Minister. They are accounted for separately in the Fishery Harbour Centres Fund account.

Appropriation Account 2025

Vote 31

Transport

Introduction

As Accounting Officer for Vote 31, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, for payment of certain grants and certain other services.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €59.757 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standard in respect of the appropriation account for 2025.

Derogation from CGAS 13 Leases

Until review of title to all sites in use by the Department is complete, it is not possible to determine if all leases have been accounted for in accordance with CGAS 13, Leases.

Derogation from CGAS 17 Property, Plant, and Equipment

Plans are in place to review and resolve issues relating to legal title and control of several properties, at which time the properties will be valued and recognised in the financial statements.

Depreciation is not charged on buildings or recognised in the operating cost statement (as required by CGAS 17:64). Property with a gross value of €8.6 million is not analysed between land and buildings.

Depreciation of capital assets

Depreciation of plant, and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation of major classes of assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Office equipment and motor vehicles	1-5 years	100%-20%
Specialist equipment	2-5 years	50%-20%
Furniture and fitting	1-10 years	100%-10%
Software licences	Licence term 2-10 years	50%-10%
Acquired/developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review. I continue to review and revise systems and structures to support good governance as well as reinforce appropriate behaviours.

In 2024, I commissioned an independent review of the Department's financial control, risk management and internal audit frameworks. The recommendations in those reports are currently being considered and prioritised for implementation.

Shared services

The shared services arrangements are an important aspect of our delivery framework ensuring consistency of approach and enabling our corporate functions to focus on their strategic agenda.

The Accounting Officer for the National Shared Services Office has provided me with a letter outlining the progress made in the development of the audit assurance process. This letter addresses the framework of governance and controls in place and includes the reports of audits conducted into the operation of controls within the shared services environment.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office (NSSO) for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the NSSO that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

In September 2025, this Vote transitioned to the NSSO's financial management shared service (FMSS). FMSS replaced the existing financial system in use in the Department and this meant that there were two separate accounting systems in place during the 2025 accounting year. As with any new large-scale cross-organisational financial system, there were some challenges with the roll-out. In the context of preparing this account, this has required additional manual checks by the Department to ensure the figures being reported are accurate. The Department continues to work with the National Shared Services Office to seek to address these challenges.

A control environment containing the following elements is in place.

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

Administrative controls and management reporting

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

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

With respect to its management procedures, the Finance Division of the Department has been certified as compliant with the ISO 9001:2015 standard. This international standard, published by the International Standards Organisation (ISO), specifies the requirements for a quality management system (QMS). A QMS is a formalised system that documents processes, procedures, and responsibilities for achieving quality policies and objectives.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of 13 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public service Reform and Digitalisation. The total value of the thirteen contracts was €3,263,050.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of three contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €157,390 (exclusive of VAT) as set out below:

- One contract with a value of €58,783 for the provision of software that enables real-time data replication. This is an annual licence renewal that is payable annually. There was an option to choose another product but the cost involved in migration, installation and testing was not value for money.
- One contract with a value of €66,416 relating to cleaning services in the Department's office in Shannon. This contract has been rolled over pending a decision regarding the relocation of the Division. The Department intends to go to tender in Q2 2026 for a new cleaning contract for all buildings, including Shannon.
- One contract with a value of €32,191 relating to national pollution stockpile maintenance services. This contract has been rolled over pending a new procurement process. The Department intends to go to tender in Q4 2026.

During 2025 the Department took several steps to further support and strengthen delivery of effective procurement practice, including increased resourcing for its procurement function and continuation of a bespoke procurement training skills programme for staff. In addition to staff trained in 2024, a total 89 staff attending training in 2025 with further training planned throughout 2026.

The above contracts have been included in the 40/2002 annual return referenced above.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, and which operates in accordance with a written charter which I have approved.

The work of the internal audit function is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee.

I have put procedures in place to ensure that the reports of the internal audit function are followed up on a timely basis and that the audit function and the Committee receive all the support they need from across the Department.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. The Department's Risk Management Framework comprises the risk management policy, risk registers recording operational and strategic risks, a risk officer and risk management committee, and alignment of risk to annual business planning.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated, and graded according to their significance. The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. The risk register is reviewed quarterly by management locally, and at the risk management committee. A quarterly update on risk management activities and the risk register are shared with the Department's Audit Committee.

The risk register is presented to the Management Board twice a year and the Accounting Officer is informed of all risks once the rating reaches a certain level.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account

Ken Spratt
Accounting Officer
Transport

31 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 31 Transport
Opinion on the appropriation account

I have audited the appropriation account for Vote 31 Transport for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 31 Transport for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Transport and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Overpayment of electric vehicle grants

Chapter 20 of my *Report on the Accounts of the Public Services* for 2025 examines the circumstances which resulted in the Sustainable Energy Authority of Ireland making grant payments in respect of demonstration electric vehicles that were in excess of permitted levels. The payments were funded from Vote 31 Transport.

Seamus McCarthy
Comptroller and Auditor General

26 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 31 Transport

Appropriation Account 2025

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Sustainable mobility − active travel and greenways				
	Original	359,991			
	Deferred surrender	14,500			
	Supplementary	791			
			375,282	355,270	402,172
B	Sustainable mobility − public transport				
	Original	1,756,881			
	Deferred surrender	49,050			
	Supplementary	287,358			
			2,093,289	2,042,341	1,737,451
C	Road networks and road safety				
	Original	1,512,525			
	Deferred surrender	34,076			
	Supplementary	619			
			1,547,220	1,594,108	1,372,248
D	Civil aviation				
	Original	35,788			
	Deferred surrender	8,927			
	Supplementary	2,195			
			46,910	44,431	32,454
E	Maritime transport and safety				
	Original	199,175			
	Supplementary	(18,726)			
			180,449	155,293	110,938
F	Information technology, engagement and research delivery				
	Original	55,332			
	Deferred surrender	8,700			
	Supplementary	7,663			
			71,695	69,523	47,817

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
Gross expenditure					
	Original	3,919,692			
	Deferred surrender	115,253			
	Supplementary	279,900			
			4,314,845	**4,260,966**	**3,703,080**
	Deduct				
G	**Appropriations-in-aid**				
	Original	18,333			
	Supplementary	71,000			
			89,333	**95,211**	**22,474**
Net expenditure					
	Original	3,901,359			
	Deferred surrender	115,253			
	Supplementary	208,900			
			4,225,512	**4,165,755**	**3,680,606**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2025 €	2024 €
Surplus	59,757,021	153,621,504
Deferred surrender	—	(115,253,000)
Surplus to be surrendered	**59,757,021**	**38,368,504**

Ken Spratt
Accounting Officer
Transport

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		4,195,987	3,643,032
Pay		53,402	47,193
Non pay		11,577	12,855
Gross expenditure		**4,260,966**	**3,703,080**
Deduct			
Appropriations-in-aid		**95,211**	**22,474**
Net expenditure		**4,165,755**	**3,680,606**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(4,261)		
Depreciation	799		
Loss on disposals	557		
Intangible assets (note 2.2)			
Purchases	(57)		
Loss on sale	57		
Amortisation	285		
		(2,620)	(964)
Changes in net current assets			
Decrease in inventories	59		
Decrease in prepayments	1,256		
Increase in accrued income	(71)		
Increase in accrued expenses	839		
		2,083	7,211
Direct voted expenditure		**4,165,218**	**3,686,853**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		22,808	20,604
Notional rent		3,932	3,721
Net programme cost		**4,191,958**	**3,711,178**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 31 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	62	62
Vote 12	Superannuation and Retired Allowances	19,296	18,017
Vote 13	Office of Public Works	1,273	1,066
Vote 18	National Shared Services Office	1,331	63
Vote 20	Garda Síochána	438	121
Vote 43	Office of the Government Chief Information Officer	77	860
Central Fund – ministerial pensions		331	415
		22,808	**20,604**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	15,364	12,459
Intangible assets	2.2	1,209	1,494
		16,573	**13,953**
Current assets			
Bank and cash	2.3	11,396	159,498
Inventories	2.4	2,375	2,434
Prepayments	2.5	2,983	4,239
Other debit balances	2.6	2,579	1,132
Accrued income		71	—
		19,404	**167,303**
Less			
Current liabilities			
Accrued expenses	2.7	13,912	13,073
Other credit balances	2.8	4,958	34,215
Net Exchequer funding	2.9	9,017	126,415
		27,887	**173,703**
Net current liabilities		**(8,483)**	**(6,400)**
Net assets		**8,090**	**7,553**
Represented by:			
State funding account	2.10	**8,090**	**7,553**

2.1 Property, plant and equipment

	Aircraft and boats	Buildings	Equipment	IT hardware and software	Motor vehicles	Specialist equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000	€000	€000	€000
Cost or valuation									
At 1 January 2025	—	8,373	22,876	—	—	18,043	1,046	1,831	52,169
Additions	151	—	—	221	141	381	—	3,367	4,261
Reclassification [a]	4,214	—	(21,641)	3,128	11,568	3,777	(1,046)	—	—
Disposals	—	(3)	—	(14)	(415)	(3,790)	—	(88)	(4,310)
Brought into use	—	253	—	—	—	—	—	(253)	—
At 31 December 2025	4,365	8,623	1,235	3,335	11,294	18,411	—	4,857	52,120
Accumulated depreciation									
At 1 January 2025	—	—	21,081	—	—	17,613	1,016	—	39,710
Depreciation for the year	68	—	63	347	168	153	—	—	799
Depreciation on reclassifications	4,181	—	(20,040)	2,212	10,993	3,670	(1,016)	—	—
Depreciation on disposals	—	—	—	(14)	(186)	(3,553)	—	—	(3,753)
At 31 December 2025	4,249	—	1,104	2,545	10,975	17,883	—	—	36,756
Net assets									
At 31 December 2025	**116**	**8,623**	**131**	**790**	**319**	**528**	**—**	**4,857**	**15,364**
At 31 December 2024	—	8,373	1,795	—	—	430	30	1,831	12,459

Note [a] During the year, property, plant and equipment categories were realigned with those of the National Shared Services.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	5,677	493	6,170
Additions	37	20	57
Disposal	(1,192)	—	(1,192)
At 31 December 2025	4,522	513	5,035
Accumulated amortisation			
At 1 January 2025	4,676	—	4,676
Disposal	(1,135)	—	(1,135)
Amortisation	285	—	285
At 31 December 2025	3,826	—	3,826
Net assets			
At 31 December 2025	**696**	**513**	**1,209**
At 31 December 2024	1,001	493	1,494

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	10,312	159,412
Commercial bank account balances	1,084	86
	11,396	**159,498**

Commercial bank accounts

In addition to the commercial bank account referred to above, the Department holds a bank account to allow for the collection and allocation of motor tax and the transfer of the proceeds to the Exchequer. This is accounted for separately in the Motor Tax Account.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Specialised consumables (Irish Coast Guard)	**2,375**	**2,434**

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Software licences and maintenance	2,715	3,749
Rentals	26	142
Other	242	348
	2,983	**4,239**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
OPW agency services	446	13
Payroll suspense	1,257	1,069
Other	876	50
	2,579	**1,132**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Digital hub operating expenses	4,538	2,341
Irish Coast Guard services	3,570	879
Regional airports: rotations	92	452
Professional consultancy fees	47	261
OPW	1,073	193
Due to agencies	—	5,228
Other	1,185	1,040
Payroll related accruals	3,407	2,679
	13,912	**13,073**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Professional services withholding tax	310	136
Value added tax	209	545
PRSI Employer	544	—
Universal social charge	134	—
PAYE	720	—
Relevant contract tax	3	8
Pension charges	183	79
Extra Exchequer receipts	41	31,680
	2,144	32,448
Suspense		
Due to agencies	—	1,737
Other credit suspense items	2,814	30
	2,814	1,767
	4,958	**34,215**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	59,757	38,369
Deferred surrender	—	115,253
Exchequer grant undrawn	(50,740)	(27,207)
Net Exchequer funding	**9,017**	**126,415**
Represented by:		
Debtors		
Bank and cash	11,396	159,498
Debit balances: suspense	2,579	1,132
	13,975	160,630
Creditors		
Due to the State	(2,144)	(32,448)
Credit balances: suspense	(2,814)	(1,767)
	(4,958)	(34,215)
	9,017	**126,415**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			7,553	13,800
Disbursements from the Vote				
Estimate provision	Account	4,225,512		
Surplus to be surrendered	Account	(59,757)		
Net vote			4,165,755	3,680,606
Expenditure borne elsewhere	1.1		22,808	20,604
Non-cash items				
Notional rent	1		3,932	3,721
Net programme cost	1		(4,191,958)	(3,711,178)
Balance at 31 December			**8,090**	**7,553**

2.11 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	827,267	956,300
Capital grant programmes	4,628	14,140
Total of legally enforceable commitments	**831,895**	**970,440**

Commitments under procurement subheads	2025 €000	2024 €000
Search and rescue helicopter services [a]	773,000	924,000
Airports [b]	1,007	4,955
Digital hub and vehicle driving licensing [c]	17,825	22,718
Public transport investment and policy	29,260	—
Air Accident Investigation Unit	1,112	715
Information technology	—	299
Coast Guard services	3,413	963
Climate adaptation, research and energy [d]	1,431	2,419
Corporate services	219	111
EU and International Division	—	120
	827,267	**956,300**

Note [a] An option to extend the current search and rescue contract was availed of and the contract was extended to June 2025 to facilitate the procurement of a new service in accordance with *Public Spending Code* requirements and a seamless transition from one service to another.

In August 2023, the Department signed a new service contract with Bristow Ireland Limited (BIL). The new SAR contract will run for ten years, with options to extend out to 13 years (2036). The initial 10-year term will cost approximately €828 million (including VAT) in nominal terms, inclusive of price increases (assumed to average 2% a year) linked to the CPI. Any extensions beyond the initial contract term will be at discretion of the Minister for Transport having regard to a range of strategic, economic, and operational considerations in the years to come.

[b] Public service obligation (PSO) for air services between Donegal and Dublin.

[c] New contracts awarded to a new digital hub for the supply of IT support and development and motor tax discs,

[d] New contracts for provision of consulting and research, development and demonstration (RD&D services) commenced in 2024.

b) Non-capital grant programmes	2025	2024
	€000	€000
Opening balance 1 January	—	—
New grant commitments	503	503
Grants paid in the year	(503)	(503)
Closing balance 31 December	**—**	**—**

c) Capital grant programmes	2025	2024
	€000	€000
Opening balance	14,140	9,372
New grant commitments	81,180	69,531
Grants paid in the year	(85,560)	(64,763)
Grants cancelled	(5,132)	—
Closing balance	**4,628**	**14,140**

d) Major capital projects where the project value exceeds €10 million

	Expenditure			Expected lifetime project cost	
	Cumulative to 31 Dec 2024	In 2025	Committed	2025	2024
	€000	€000	€000	€000	€000
Limerick to Foynes freight line phase 1	90,000	15,000	—	105,000	105,000
	90,000	**15,000**	**—**	**105,000**	**105,000**

Other major capital projects/public private partnerships (PPPs) are funded through bodies under the aegis of the Department.

2.12 Operating leases

	2025 €000
Operating lease expense for the year	**939**

The future aggregate minimum lease payments to be paid under non-cancellable operating leases as at 31 December 2025 are as follows.

Within one year	696
Between 2 and 5 years	2,114
Later than 5 years	—
Total	**2,810**

Note [a] The operating lease falls under the scope of CGAS 13. There are no contingent rents payable nor sublease payments receivable.

2.13 Matured liabilities

at 31 December	2025 €000	2024 €000
Estimate of matured liabilities not discharged at year end	**5,451**	**1,706**

2.14 Contingent liabilities

The Department is involved in 12 legal cases. The Department cannot reasonably predict the outcome of such cases.

2.15 Impact of accounting policy changes

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

	2025 €000	2024 €000
Holiday accrual [a]	—	(1,199)
Payroll accrual [a]	—	(1,480)
Additional superannuation contributions receivable [b]	71	—
	71	**(2,679)**

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances		52,142	53,402	47,193
ii	Travel and subsistence				
	Original	1,218			
	Supplementary	682			
			1,900	1,936	1,643
iii	Training and development				
	Original	1,000			
	Supplementary	(400)			
			600	686	602
iv	Operational services, supplies and sundry equipment				
	Original	1,632			
	Supplementary	2,068			
			3,700	2,815	2,860
v	Digital capital investment and IT expenses				
	Original	4,250			
	Supplementary	1,750			
			6,000	4,091	4,813
vi	Premises expenses				
	Original	1,654			
	Supplementary	156			
			1,810	1,256	1,299
vii	Policy reviews, consultancy services and research				
	Original	1,016			
	Supplementary	(216)			
			800	793	1,638
			66,952	**64,979**	**60,048**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

ii Travel and subsistence

Estimate provision €1.218 million; outturn €1.936 million

Inflationary pressures and an increase in staff numbers resulted in an increase in travel and subsistence requirements and cost.

iii Training and development

Estimate provision €1 million; outturn €686,000

The underspend in training and development is primarily due to lower than projected requests for technical training.

iv Operational services, supplies and sundry equipment

Estimate provision €1.632 million; outturn €2.068 million

An increase in staffing numbers has necessitated an increase in expenditure in sundry equipment and supplies.

Programme A Sustainable mobility – active travel and greenways

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		854	832	944
A.2	Administration – non pay				
	Original	187			
	Supplementary	791			
			978	174	257
A.3	Active travel infrastructure		297,650	302,150	331,531
A.4	Greenways				
	Original	61,300			
	Deferred surrender	14,500			
			75,800	52,114	69,440
			375,282	**355,270**	**402,172**

Significant variations

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

A.3 Active travel infrastructure

Estimate provision €297.65 million; outturn €302.15 million

Additional spending was incurred on this subhead due to a greater number of National Transport Authority (NTA) infrastructure projects (walking and cycling) progressing to construction/completion earlier than was originally forecast for the year.

A.4 Greenways

Estimate provision €75.8 million; outturn €52.114 million

A lower spend than predicted was recorded in 2025 due to several factors. These include external factors that meant that greenway schemes in several counties including Galway, Mayo, Kildare and Sligo progressed at a slower pace than envisaged. These factors related to delays in tendering, contractor resourcing availability, changes in relation to the availability of State-owned land, delays in relation to statutory consent processes and the initiation of a judicial review.

Programme B Sustainable mobility – public transport

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay		3,093	3,207	2,832
B.2	Administration – non pay				
	Original	680			
	Supplementary	791			
			1,471	695	771
B.3	Public transport services				
	Original	658,442			
	Deferred surrender	2,050			
	Supplementary	211,283			
			871,775	847,381	723,994
B.4	Public transport investment				
	Original	1,043,436			
	Deferred surrender	47,000			
	Supplementary	71,000			
			1,161,436	1,141,725	964,606
B.5	Public transport agencies and expenses				
	Original	51,230			
	Supplementary	4,237			
			55,467	49,333	45,178
B.6	Miscellaneous services				
	Original	—			
	Supplementary	47			
			47	—	70
			2,093,289	**2,042,341**	**1,737,451**

Significant variations

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

B.3 Public transport services

Estimate provision €660.492 million; outturn €847.381 million

Actual service-provision expenditure exceeded the original allocation, and supplementary funding was approved to maintain service delivery. The main cost drivers were higher PSO payments arising from indexation, network expansion through BusConnects and Connecting Ireland, and increased passenger numbers and associated cost of continuation of the fare initiatives.

Programme C Road networks and road safety

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay		6,078	4,544	5,663
C.2	Administration – non pay				
	Original	1,292			
	Supplementary	539			
			1,831	984	1,543
C.3	National roads investment		636,750	729,250	544,822
C.4	Regional and local roads investment		713,667	703,849	692,467
C.5	Transport Infrastructure Ireland operational costs		40,625	40,242	36,347
C.6	Road safety agencies and expenses				
	Original	8,841			
	Supplementary	398			
			9,239	9,479	16,018
C.7	EV grants and infrastructure				
	Original	105,272			
	Deferred surrender	34,076			
	Supplementary	(318)			
			139,030	105,760	75,388
			1,547,220	**1,594,108**	**1,372,248**

Significant variations

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

C.3 National roads investment

Estimate provision €636.75 million; outturn €729.25 million

The overspend of €92.5million on this subhead was in the main due to cost pressures on the major projects currently under construction e.g. the N5 Ballaghderreen to Scramoge and the N69 Foynes to Limerick projects.

C.6 Road safety agencies and expenses

Estimate provision €8.84 million; outturn €9.48 million

The overspend on this subhead was in the main due to increase in payroll, marketing and Medical Bureau of Road Safety (MBRS) costs.

C.7 EV grants and infrastructure

Estimate provision €139.348 million; outturn € 105.76 million

Savings in EV grants and infrastructure were primarily due to delays in progressing schemes, such as light-duty vehicles (LDV) grant schemes and local authority strategies and pilots, undergoing further development

Programme D Civil aviation

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
D.1	Administration – pay		6,291	6,147	6,135
D.2	Administration – non pay				
	Original	1,384			
	Supplementary	639			
			2,023	1,331	1,671
D.3	Regional airports				
	Original	16,942			
	Deferred surrender	8,927			
			25,869	24,028	14,578
D.4	Miscellaneous services				
	Original	11,171			
	Supplementary	1,556			
			12,727	12,925	10,070
			46,910	**44,431**	**32,454**

Significant variations

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

D.3 Regional airports

Estimate provision €25.869 million; outturn €24.028 million

There was an underspend in relation to the Cork Airport CAT 3 security screening project.

D.4 Miscellaneous services

Estimate provision €11.171 million; outturn €12.925 million

This subhead largely covers costs associated with the State's subscription to Eurocontrol. The subscription costs for each member state are calculated based on activation activity within the member state airspace and it is therefore difficult to estimate the actual outturn with any degree of certainty.

Programme E Maritime transport and safety

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
E.1	Administration – pay		21,112	17,023	19,821
E.2	Administration – non pay				
	Original	4,598			
	Supplementary	640			
			5,238	3,704	5,399
E.3	Irish Coast Guard (IRCG)				
	Original	165,010			
	Supplementary	(19,490)			
			145,520	127,812	76,496
E.4	Commissioners of Irish Lights				
	Original	7,586			
	Supplementary	489			
			8,075	6,230	8,051
E.5	Marine casualty investigation				
	Original	732			
	Supplementary	(381)			
			351	412	407
E.6	Marine Survey Office and maritime transport		47	6	26
E.7	Miscellaneous services				
	Original	90			
	Supplementary	16			
			106	106	738
			180,449	**155,293**	**110,938**

Significant variations

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

E.3 Irish Coast Guard (IRCG)

Estimate provision €165.01 million; outturn €127.812 million

A delay in the IRCG capital projects, such as the Greystones new building and the boat procurement project represented a significant delay in spend in 2025. These costs will now be incurred in 2026. The robust nature of the new aviation contract has allowed for retention of planned milestone payments in 2025 until technical acceptance is completed. This has resulted in a saving in 2025, with an agreed retention payment plan in place with the service provider.

E.4 Commissioner of Irish Lights

Estimate provision €7.568 million; outturn €6.23 million

Anticipated vessel repairs were not incurred during the year.

E.5 Marine casualty investigation

Estimate provision €732,000; outturn €412,000

The work of the Marine Casualty Investigation Board was largely reactive and dependent on the number, type, and severity of marine casualties in any given year, therefore not possible to estimate these figures with accuracy

Programme F Information technology, engagement and research delivery

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
F.1	Administration – pay		14,714	21,649	11,798
F.2	Administration – non pay				
	Original	2,629			
	Supplementary	640			
			3,269	4,689	3,214
F.3	Digital hub				
	Original	33,402			
	Deferred surrender	6,800			
	Supplementary	8,100			
			48,302	39,474	32,170
F.4	Climate engagement				
	Original	2,387			
	Supplementary	(1,077)			
			1,310	2,369	69
F.5	Research programmes				
	Original	2,200			
	Deferred surrender	1,900			
			4,100	1,342	566
			71,695	**69,523**	**47,817**

Significant variations

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

F.5 Research programmes

Estimate provision €4.1 million; outturn €1.342 million

Several research commitments were carried forward into the next year. This is primarily due to the multi-annual payment structure associated with research payments and co-funding calls, which require phased financial allocations over multiple years. In addition, several approved climate action research projects were not commenced or were cancelled, and this has further influenced the timing of payments and overall scheduling.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
			Estimated	Realised	Realised
		€000	€000	€000	€000
Administration					
1	Additional superannuation contributions		3,920	3,469	3,051
2	ERDF Interreg VA Programme receipts		—	—	—
Land transport					
3	Road transport licence fees		1,000	1,206	1,178
4	Pension contributions from the NTA and Commission for Taxi Regulation [a]		272	1,091	964
5	Transport Infrastructure Ireland TII levy receipts				
	Original	—			
	Supplementary	71,000			
			71,000	70,674	—
AirNav Ireland (formally Irish Aviation Authority)					
6	Refunds of subscriptions to international organisations		9,465	9,906	8,074
7	Recoupment of rents etc.		394	394	394
8	Payment for associated costs		2,257	2,714	3,067
Maritime transport and safety					
9	Receipts Mercantile Marine Office (MMO)		525	419	440
Miscellaneous receipts					
10	Miscellaneous receipts		500	5,338	5,306
			89,333	**95,211**	**22,474**

Note [a] Amounts relating to NTA and Commission for Taxi Regulation pension contributions for 2024 were included under Miscellaneous in the 2024 appropriation account. These comparative amounts have been reclassified in line with the 2025 presentation.

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Additional superannuation contributions

Estimate provision €3.92million; realised €3.469 million

Estimates are based on the Department recruitment and staffing complement full year targets. Grade drift and recruitment timing will impact on additional superannuation contributions receipts.

3 Road transport licence fees

Estimate provision €1 million; realised €1.206 million

The amount of licensing fees received is a function of economic activity in the road transport sector. Road haulage operators continued to increase the number of vehicles in their fleets in 2025 and additional vehicles authorised on their operator licences incur a fee.

4 Pension contributions from the NTA and Commission for Taxi Regulation

Estimate provision €272,000; realised €1.091 million

The original estimate included only the pension deductions and did not account for additional superannuation contributions.

5 Transport Infrastructure Ireland levy receipts

Estimate provision €nil; realised €70.674 million

TII levies received for onward payment to NTA for Metrolink funding.

8 Payment for associated costs

Estimate provision €2.257 million; realised €2.714 million

Associated costs are made up of various operational costs such as staff salaries for specific staff in aviation divisions, travel and subsistence costs and the Air Accident Investigation Unit insurance policy. These costs are initially estimated based on historic figures, but due to changes in staffing, travel etc. this results in variance from the initial figures.

9 Receipts Mercantile Marine Office

Estimate provision €525,000; realised €419,000

This estimate covers fees charged for certain services such as ship survey, oral exams, issuing seafarers certificates etc. These services are sought from the MMO as and when required and it is difficult to anticipate the demand with accuracy.

10 Miscellaneous receipts

Estimate provision €500,000; realised €5.338 million

€1.5 million was received in respect of Active Travel and Greenways. Zero forecast was submitted in error. Payments were made by the Department under the INTERREG Programme up to 2024. A proportion of these payments are reimbursed at EU level, and the reimbursement of the Department payments will not be fully processed until 2026. Three reimbursements were made in 2025, and the final reimbursement will be received by the Department in 2026. €3.3 million was received from the Road Safety Authority for services provided by the Department’s Driver and Vehicle Computer Services Division. This was excluded from the original estimate.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	4,165,755
Additional superannuation contributions	3,540
Pension contributions from NTA and CTR	1,091
TII levy receipts	70,674
	4,241,060
Other revenue	
Land transport	1,206
AirNav Ireland (formally Irish Aviation Authority)	13,014
Maritime transport and safety	419
Miscellaneous receipts	5,338
Total revenue	**4,261,037**
Represented by	
Total appropriations-in-aid (note 4.1)	95,211
Central Fund grant	4,165,755
Increase in accrued income	71
	4,261,037

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	31,680	19,487
Shannon Development rents	10	16
Road Safety Authority pension contributions and notional service	520	489
Ten-T upgrade	—	646
Sustainable Energy Authority of Ireland (SEAI)	—	4,154
Martine Casualty Investigation Board unspent grant refunded	20	—
Voluntary surrender of pay	—	16
DAA dividend	68,000	31,000
Transfer of service	—	12
Climate Innovation and Networks Executive Agency (CINEA)	—	22
Adjustment[a]	(620)	—
Transferred to the Exchequer	(99,569)	(24,162)
Balance at 31 December	**41**	**31,680**

Note [a] The adjustment relates to the correction of mis-classification errors.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	731	678
Agencies [a]	1,248	1,116
	1,979	**1,794**

Note [a] Includes staffing of the following agencies: Marine Casualty Investigation Board; Commission for Railway Regulation; National Transport Agency; Transport Infrastructure Ireland; Medical Bureau of Road Safety and Road Safety Authority.

5.2 Pay

Remuneration of Department staff

	2025 €000	2024 €000
Pay	46,426	41,133
Higher, special or additional duties allowances	853	850
Other allowances	1,090	860
Overtime	384	352
Employer's PRSI	4,649	3,998
	53,402	**47,193**

Remuneration of agency staff

	2025 €000	2024 €000
Pay	85,260	75,916
Higher, special or additional duties allowances	604	602
Other allowances	576	573
Overtime	1,379	1,358
Employer's PRSI	8,499	7,449
	96,318	**85,898**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	65	48	20,310	19,226
Other allowances	93	19	31,321	47,870
Overtime	133	16	41,917	29,656
Extra remuneration in more than one category	63	57	56,759	52,724
Agency staff				
Higher, special or additional duties allowances	134	35	20,982	19,026
Other allowances	127	33	18,716	17,595
Overtime	259	67	37,114	46,908
Extra remuneration in more than one category	52	53	35,917	24,193

5.4 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €15,146. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €969,739 in respect of thirteen officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

This account does not include expenditure in respect of four seconded officers who were serving outside the Department for all or part of 2025 in other Government departments/ offices and whose salaries were paid by the other Government departments.

5.5 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	34	122,397	138,294
Recovery plans in place	11	65,421	47,254

No overpayment recovery plans were transferred to other departments in the year.

5.6 Severance/redundancy

During 2025, one severance payment was made. This payment totalled €7,325.

5.7 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	356	333
60,000	69,999	77	79
70,000	79,999	55	45
80,000	89,999	60	57
90,000	99,999	47	46
100,000	109,999	50	45
110,000	119,999	33	18
120,000	129,999	18	19
130,000	139,999	12	4
140,000	149,999	3	—
150,000	159,999	—	2
160,000	169,999	—	4
170,000	179,999	4	3
180,000	189,999	3	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.8 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**245**	**236**

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

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

There were no committees, commissions or special inquiries in place during the year under review.

6.2 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total	Total
	Employees	**Members of the public**	**2025**	**2024**
Number of cases	1	7	8	13
	€000	**€000**	**€000**	**€000**
Department's own legal costs	—	11	11	—
Payments by/on behalf of Department				
Compensation	8	750	758	137
Legal costs	—	158	158	34
Other costs	—	—	—	1
2025 Total	**8**	**919**	**927**	**172**
2024 Total	1	171	—	172

Cumulative costs of cases completed in 2025

There was one claim finalised in 2025 with payments made. As provided for in section 109 of CGAS 19 Provisions, Contingent Liabilities and Contingent Assets, in order to avoid inadvertently implying or disclosing the total amount paid in respect of a specific claim or prejudicing the ongoing management of existing claims, where a category of transaction or claims presented consist of data relating to a small amount of claims, detailed financial information in respect of these claims has not been provided.

There were three further claims which were finalised in 2025 where no payments were made.

6.3 Late payments

	2025	**2024**
	€000	**€000**
Interest and compensation	**12**	**—**

6.4 Fraud and suspected fraud

No fraud was detected during the period under review.

6.5 EU funding

The outturn shown in certain Vote subheads includes payments in respect of activities which are co-financed by the EU. Estimates of expenditure and actual outturns were as follows.

		2025		2024
		Estimate	Outturn	Outturn
			€000	€000
Subhead description				
A.3	Active travel infrastructure	—	—	4,628

Appropriation Account 2025

Vote 32

Enterprise, Tourism and Employment

Introduction

As Accounting Officer for Vote 32, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Enterprise, Tourism and Employment, including certain services administered by that Office, for the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €44.406 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Transfer of functions

The account has been prepared in accordance with the Revised Estimates for Public Services 2025 which took account of the alteration of the title of the Department of Enterprise, Trade and Employment to the Department of Enterprise, Tourism and Employment (the Department) with effect from 2 June 2025 (SI No 172 of 2025).

The Revised Estimates also took account of the transfer of certain administration and ministerial functions from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media to the Department (SI No 174 of 2025).

The transfer of functions comprised

- Tourist Traffic Act 1939 (No 24 of 1939)
- National Tourism Development Authority Act 2003 (No 10 of 2003), and
- Intoxicating Liquor (National Conference Centre) Act 2010 (No 9 of 2010)

In addition, the Revised Estimates took account of the transfer of certain administration and ministerial functions from the Department to the Department of Foreign Affairs and Trade. A transfer of functions order was not deemed necessary in light of the non-statutory nature of the functions being transferred. Instead, a memorandum of understanding was signed by the two Departments on 31 July 2025.

In respect of the functions transferred to the Department, 26 posts were transferred from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and 16 were transferred to the Department of Foreign Affairs and Trade.

In line with the accounting arrangements set out by the Government Accounting Section of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, the Revised Estimates for 2025 reflect the transferred functions on a full year basis. The appropriation account, which must follow the form and format of the relevant estimate, also reflects the above transfers of functions on a full year basis. The full year estimate of gross pay and non-pay allocations associated with the transfer of functions from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media was €243 million and a total of €6.5 million for the functions that transferred to the Department of Foreign Affairs and Trade.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively. The useful lives and associated rates of depreciation or amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €16.837 million in 2025.

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

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts in excess of €25,000 (exclusive of VAT) totalling €233,362 (exclusive of VAT) as set out below.

- One procurement with a cumulative value of €86,035 was related to the cost to the Companies Registration Office (CRO) of file storage. There was some concern as to the effective commencement date of the contract with the then service provider, principally as a result of the restrictions caused by Covid 19. On the advice of the Office Government Procurement (OGP), the CRO consulted with the Chief State Solicitors Office who advised that the contract with the then supplier should conclude on 13 March 2024. The CRO continued with the original contract until a new OGP framework competition was completed in October 2025. While the old supplier was ultimately successful under the new tender process, the new contract was not signed until 1 December 2025.
- A second procurement with a cumulative value of €60,849 was related to the cost of a systems authentication service. Following the launch of a new employment permits system, usage exceeded anticipated levels. In light of this, ICT unit engaged with the provider to reduce the charges, but in spite of the reductions received overall expenditure remained high because of the continued large volume of usage. As there was no OGP framework in place for such a service, ICT has had to engage in their own open tender process for this service. The tender documents that were published in May 2026 did not receive any response, requiring a re-publication in July 2026. The resulting contract with the successful tenderer is expected to be signed in Q4 2026.
- A third procurement with a cumulative value of €33,515 related to the provision of IT consultancy on tableau workbooks. The contract with the existing provider expired in May 2025 but due to operational demands on the launch of a new IT system within the Department, the need to initiate a new tender for the service was overlooked. While a six-month extension was provided to allow time to run a full tender process, which was ran in July 2025, no bids were received. The tender was re-issued in August, though it resulted only in a sole bid being received from the existing supplier. Following evaluation in line with procurement rules, a new contract was awarded to them in October and was subsequently signed 10 December 2025.
- A fourth procurement with a cumulative value of €27,717 related to the purchase of office supplies and stationery after the contract expired with the previous contract holder in March 2024. Whilst a new contract was put in place with a new supplier from May 2024, some of the offices of the Department continued to use the old supplier, in spite of having been notified of the change. The Department issued a reminder to all staff in March 2025 regarding the importance of adhering to the requirements governing the use of central departmental contracts. This was followed by subsequent reminders on the importance of adherence to procurement best practice guidelines, which were circulated quarterly from May 2025 to date.
- A fifth procurement with a cumulative value of €25,835 related to the supply and fitting of floor coverings. This element of the refurbishment was beyond the scope of building works that were being undertaken by the OPW. The Department engaged with the OPW service provider on site for these additional works without following any competitive process. This was done on the basis that it provided for continuity of supply and warranty of product and prevented disruption to the project. The OPW confirmed that the product and cost were consistent with those of the product selected as part of the current project and with other similar refurbishment projects carried out in government buildings.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

Suspected fraudulent customer account and employment permit registrations

In the course of normal monitoring of on-going expenditure, ICT identified an anomalous level of spend in relation to an IT service provided by one of our suppliers which supports authentication to our Inward Investment Screening System (IISS). This service uses text messages sent to customers as a secondary means of verifying identity. The extent of the anomalous expenditure unrelated to DETE business was estimated at €11,000 (inclusive of VAT). The review of the usage indicated that the external party (registered in Vietnam) registered a large number of suspected fraudulent customer accounts and may have used a premium rated phone number as the designated SMS authentication mobile number. Once identified, the Department promptly moved to using an authentication application. A cyber incident was logged with the National Cyber Security Centre and detailed risk incident reports were prepared by the system developers and the Department's information security external advisors. The Department is seeking recovery of the charges from our IT service provider.

A review of other similar systems in the Department was undertaken and despite the additional features enabled in respect of the Employment Permits System (EPS) in June 2025, suspected fraudulent registrations on the EPS were identified during August 2025. The additional cost incurred by the Department as a result of this potential fraud was credited back to the Department by the third-party service provider during October 2025 and as such had no financial impact on the Department as regards the EPS.

The Department is satisfied that there was no unauthorised access to data contained in either the IISS or the EPS. The only financial impact related to the €11,000 incurred on increased authentication in relation to the IISS, which the Department is seeking to recover. This issue has also been disclosed under note 6.4.

Suspected fraud in loan schemes managed on the Department's behalf

The statement on internal financial control in the Department's 2023 appropriation account referred to a small number of loans issued by lenders who were participants in loan schemes operated on the Department's behalf by the Strategic Banking Corporation of Ireland (SBCI) and covered by guarantees funded in part from the Department's Vote in respect of which concerns had been raised in relation to possible fraud. Specifically, the SBCI had been notified by a participating on-lender that a small number of loans may have been approved by the on-lender on the basis of fraudulent financial information presented by the borrowers. The on-lender confirmed that these cases were reported to the relevant authorities and that investigations were ongoing. The Department continued to receive updates from the SBCI regarding the eleven loans in question which had a total value of €1.25 million. The Department has sought and received an update in relation to the Garda investigation from both the SBCI and the on-lender as regards the alleged fraud and the case remains on-going. This issue has also been disclosed under note 6.4.

Credit guarantee scheme premiums

The SBCI operates several credit guarantee schemes on behalf of the Department. The scheme agreements are between the Department and the lending partners, and the SBCI acts as administrator of the schemes on behalf of the Department (since October 2016). Under the 2012, 2015 and 2017 credit guarantee schemes (CGS), guarantee premiums were collected by the SBCI from borrowers and paid over to the Department. Prior to October 2016, the schemes were operated by a different third-party operator.

In Q4 2024, the SBCI identified discrepancies in its collection of the guarantee premiums for the CGS 2012, 2015 and 2017 schemes. A review of the historic premiums collected on the CGS portfolio was carried out by the SBCI covering the period 2012 to March 2025. Circa 375 loans are affected. The findings indicate instances of over collection to a total value of €87,000 and under collection to a total of €500,000 of premiums. The SBCI has advised that the majority of the under collected guarantee premiums may not be collectable, for a number of reasons relating to administrative processes within the SBCI.

The Department is engaging with the SBCI in relation to the findings to reach an agreeable resolution to this matter.

Companies Registration Office – strike-off process

The statement on internal financial control in the 2023 appropriation account advised of the circumstances that gave rise to the Companies Registration Office (CRO) temporarily suspending its involuntary strike-off activity and of the intention to review the CRO's ICT procedures, controls and staff training to remedy the matter.

The CRO has introduced new procedures in relation to the publication of materials, such as strike-off notices, in its gazettes. Additional training has also been provided to staff to ensure the accuracy of information published in the gazettes. The completion of the work by CRO's ICT services provider allowed for the recommencement of its automated enforcement processes, including the involuntary strike-off process, in August 2025.

No further internal control weaknesses were identified in relation to 2025 that require disclosure in the appropriation account.

Declan Hughes
Accounting Officer
Enterprise, Tourism and Employment

22 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 32 Enterprise, Tourism and Employment
Opinion on the appropriation account

I have audited the appropriation account for Vote 32 Enterprise, Tourism and Employment for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 32 Enterprise, Tourism and Employment for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Enterprise, Tourism and Employment and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in this regard.

Seamus McCarthy
Comptroller and Auditor General

23 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 32 Enterprise, Tourism and Employment

Appropriation Account 2025

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Jobs and enterprise development				
	Original	672,977			
	Supplementary	(3,201)			
			669,776	645,332	1,028,114
B	Enterprise innovation and commercialisation				
	Original	241,871			
	Supplementary	16,352			
			258,223	249,369	236,863
C	Regulation				
	Original	140,309			
	Supplementary	(2,500)			
			137,809	128,934	132,506
D	Tourism				
	Original	250,987			
	Deferred surrender	3,012			
	Supplementary	(10,650)			
			243,349	219,414	—
Gross expenditure					
	Original	1,306,144			
	Deferred surrender	3,012			
	Supplementary	1			
			1,309,157	**1,243,049**	**1,397,483**
Deduct					
E	**Appropriations-in-aid**				
	Original	89,000			
	Supplementary	—			
			89,000	**88,613**	**91,803**
Net expenditure					
	Original	1,217,144			
	Deferred surrender	3,012			
	Supplementary	1			
			1,220,157	**1,154,436**	**1,305,680**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2025 €	2024 €
Surplus	65,720,880	63,074,732
Deferred surrender	(21,315,000)	—
Surplus to be surrendered	**44,405,880**	**63,074,732**

Declan Hughes
Accounting Officer
Enterprise, Tourism and Employment

22 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		1,184,060	1,344,966
Pay		46,771	42,005
Non pay		12,218	10,512
Gross expenditure		**1,243,049**	**1,397,483**
Deduct			
Appropriations-in-aid		**88,613**	**91,803**
Net expenditure		**1,154,436**	**1,305,680**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(239)		
Depreciation	163		
Loss on disposals	7		
Intangible assets (note 2.2)			
Purchases	(1,104)		
Amortisation	982		
Loss on disposals	25		
		(166)	(214)
Changes in net current assets			
Increase in prepayments	(833)		
Decrease in accrued income	126		
Increase in accrued expenses	1,157		
Increase in deferred income	1,188		
		1,638	2,864
Direct voted expenditure		**1,155,908**	**1,308,330**
Expenditure borne elsewhere			
Net allied services expenditure (cash) (note 1.1)		30,650	30,210
Notional rent (non-cash)		2,208	2,847
Net programme cost		**1,188,766**	**1,341,387**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 32 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	62	—
Vote 12	Superannuation and Retired Allowances	25,981	25,390
Vote 13	Office of Public Works	3,515	3,830
Vote 18	National Shared Services Office	244	134
Vote 20	Garda Síochána	299	290
Vote 43	Office of the Government Chief Information Officer	160	221
Central Fund – ministerial pensions		389	345
		30,650	**30,210**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	515	446
Intangible assets	2.2	6,115	6,018
		6,630	**6,464**
Current assets			
Bank and cash		21,440	3,805
Prepayments	2.3	2,454	1,621
Accrued income	2.4	601	727
Other debit balances	2.5	2,711	2,213
		27,206	**8,366**
Less			
Current liabilities			
Accrued expenses	2.6	5,817	4,660
Deferred income	2.7	7,827	6,639
Other credit balances	2.8	5,442	5,466
Net Exchequer funding	2.9	18,709	552
		37,795	**17,317**
Net current liabilities		**(10,589)**	**(8,951)**
Net liabilities		**(3,959)**	**(2,487)**
Represented by:			
State funding account	2.10	**(3,959)**	**(2,487)**

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation [a]			
At 1 January 2025	6,446	2,856	9,302
Additions	228	11	239
Disposals	(1,036)	(1,334)	(2,370)
At 31 December 2025	5,638	1,533	7,171
Accumulated depreciation			
At 1 January 2025	6,120	2,736	8,856
Depreciation for the year	112	51	163
Depreciation on disposals	(1,036)	(1,327)	(2,363)
At 31 December 2025	5,196	1,460	6,656
Net assets			
At 31 December 2025	**442**	**73**	**515**
At 31 December 2024	326	120	446

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	34,569	502	35,071
Additions	4	1,100	1,104
Brought into use	1,422	(1,422)	—
Disposals [a]	(14,786)	—	(14,786)
At 31 December 2025	21,209	180	21,389
Accumulated amortisation			
At 1 January 2025	29,053	—	29,053
Amortisation for the year	982	—	982
Disposals [a]	(14,761)	—	(14,761)
At 31 December 2025	15,274	—	15,274
Net assets			
At 31 December 2025	**5,935**	**180**	**6,115**
At 31 December 2024	5,516	502	6,018

Note [a] Following an internal review on asset management, these assets were removed from the register in 2025 as they were no longer in use by the Department and had been predominantly fully depreciated by year end.

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
IT services and support	1,917	1,390
Administration	537	231
	2,454	**1,621**

2.4 Accrued income

at 31 December	2025	2024
	€000	€000
Income due from Competition and Consumer Protection Commission	285	203
Employment permit income due	37	59
Income due to DETE offices for services	20	39
Credit guarantee schemes	259	426
	601	**727**

2.5 Other debit balances

at 31 December		2025	2024
	€000	€000	€000
Advances to the OPW		3	8
Miscellaneous debit balances		2,470	2,064
Recoupable expenditure			
Travel	90		
Shared services	148		
		238	141
		2,711	**2,213**

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Humanitarian relief scheme	42	—
Employment permit refunds due	675	353
Administration expenses	301	463
Inter-departmental recoupments	184	126
IT services and support	234	143
Legal expenses	220	9
Payroll related accruals (note 2.15)	4,161	3,566
	5,817	**4,660**

2.7 Deferred income

at 31 December	2025	2024
	€000	€000
Employment permit receipts for unprocessed applications	6,318	4,999
CRO customer balances	1,509	1,640
	7,827	**6,639**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	1,334	1,276
Pay related social insurance	971	881
Local property tax	6	7
Professional services withholding tax	113	128
Value added tax on intra EU acquisitions	110	96
Universal social charge	238	237
	2,772	2,625
Share of patent renewal fees payable to the European Patents Office [a]	1,957	1,998
Staff pay-overs	521	593
Pension liability	30	(35)
Recoupable salaries	—	122
Other miscellaneous balances	162	163
	5,442	**5,466**

Note [a] Annual patent renewal fees received by the Intellectual Property Office of Ireland are required to be paid to each national patents office where the patent is maintained and 50% of that fee is payable to the European Patents Office, quarterly in arrears.

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	44,406	63,075
Deferred surrender	21,315	—
Exchequer grant undrawn	(47,012)	(62,523)
Net Exchequer funding	**18,709**	**552**
Represented by:		
Debtors		
Bank and cash	21,440	3,805
Other debit balances	2,711	2,213
	24,151	6,018
Creditors		
Due to the State	(2,772)	(2,625)
Other credit balances	(2,670)	(2,841)
	(5,442)	(5,466)
	18,709	**552**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(2,487)	163
Disbursements from the Vote				
Estimate provision	Account	1,220,157		
Deferred surrender	Account	(21,315)		
Surplus to be surrendered	Account	(44,406)		
Net vote			1,154,436	1,305,680
Expenditure (cash) borne elsewhere	1.1		30,650	30,210
Non-cash expenditure – notional rent	1		2,208	2,847
Net programme cost	1		(1,188,766)	(1,341,387)
Balance at 31 December			**(3,959)**	**(2,487)**

2.11 Commitments

a) Global commitments [a]	**2025**	**2024**
at 31 December	**€000**	**€000**
Procurement of goods and services	6,517	1,289
Non-capital grant programmes	42	976
Capital grant programmes	20,875	19,404
Total	**27,434**	**21,669**

b) Non-capital grant programmes	**2025**	**2024**
	€000	**€000**
Opening balance	976	5,774
New grant commitments	—	4,199
Grants paid in the year	(115)	(6,137)
Grants cancelled	(819)	—
Removal of agency commitments [a]	—	(2,860)
Closing balance	**42**	**976**

c) Capital grant programmes	2025 €000	2024 €000
Opening balance	19,404	1,295,163
New grant commitments	2,596	167,827
Grants paid in the year	(1,125)	(167,823)
Grants cancelled	—	—
Removal of agency commitments [a]	—	(1,275,763)
Closing balance	**20,875**	**19,404**

Note [a] Circular 20 of 2024 'Requirements for Appropriation Accounts 2024' introduced the requirement 'that only grant schemes paid directly from the Vote are to be included as commitments'. This resulted in the removal of agency commitments in 2024 that were part of the opening balances carried forward from 2023. This requirement was continued for 2025 and later years of account.

2.12 Matured liabilities

at 31 December	2025 €000	2024 €000
Estimate of matured liabilities not discharged at year end	**27**	**96**

2.13 Contingent liabilities

Credit guarantee schemes

The Credit Guarantee Scheme (CGS), which became operational in 2012 and was revised in 2017, provides a State guarantee through the Department to participating lenders of 80% on eligible loans or performance bonds to viable micro, small and medium-sized enterprises (SMEs). The maximum exposure for the Department in relation to loans outstanding at 31 December 2025 for the CGS was €247,858 (2024: €504,647).

The Covid 19 Credit Guarantee Scheme (CCGS) was launched in September 2020 to assist businesses that were negatively impacted by Covid 19 and closed to lending on 30 June 2022. The scheme provided a State guarantee of 80% to participating lenders on lending facilities up to a combined maximum of €2 billion. The Scheme was developed in accordance with the European Commission's State Aid Temporary Framework and was available to SMEs, small mid-caps and primary producers that met the eligibility criteria. The maximum exposure for the Department in relation to loans outstanding at 31 December 2025 for the CCGS was €62.4 million (2024: €140.23 million).

The Ukraine Credit Guarantee Scheme (UCGS) was launched in January 2023. The scheme was developed to assist businesses impacted by cost increases arising from the conflict in Ukraine. The scheme made support available for up to €1.2 billion in loans to SMEs and small mid-caps for working capital and investment purposes. Loans of up to €1 million were available from participating lenders, which includes banks, non-bank providers and credit unions. The Scheme is administered by the Strategic Banking Corporation of Ireland (SBCI) and was available until 31 December 2024. The maximum exposure for the Department in relation to loans outstanding at 31 December 2025 for the UCGS was €186.1 million (2024: €251.71 million).

In the case of each of these schemes, the guarantee is paid by the State (the guarantor) to the participating lender on the unrecovered outstanding principal balance on a loan in the event of a borrower defaulting on the repayments.

The total maximum exposure for the Department in relation to all loans outstanding at 31 December 2025 was €248.7 million (2024: €392.45 million).

Businesses availing of these schemes are required to pay a small premium to the Department. Claims against the guarantee are paid to participating lenders from subhead A.9. Payments to the Strategic Banking Corporation of Ireland (SBCI) to operate the schemes are also paid out of this subhead.

		2025		2012-2025
	€000	€000	€000	€000
Receipts in relation to premiums paid by SMEs		3,159		14,890
Recovery on defaulted loans		674		1,947
Exchequer receipt		222		222
Scheme expenditure				
Scheme administration	(1,879)		(13,536)	
Claims paid	(5,634)		(28,837)	
Total cost of schemes		(7,513)		(42,373)
Net cost of schemes		**(3,458)**		**(25,314)**

Voluntary winding up of European Consumer Centre Ireland

The Department, in conjunction with the Competition and Consumer Protection Commission (CCPC), may also have a liability in relation to certain costs related to the voluntary winding up of the European Consumer Centre Ireland (ECCI). The ECCI is a private company limited by guarantee incorporated in February 2003. ECCI was designated as a recognised body for the purposes of certain EU regulations and received modest amounts of funding from the DETE Vote in relation to this recognition. The Department also had a member of staff acting as a director of the ECCI.

The ECCI is in the process of being voluntarily wound up. This decision was taken by the Directors of the company and ECCI ceased operations on 31 December 2023. A liquidator has been appointed to oversee the wind-up process of ECCI and as such they are independent of the Department and the CCPC in their functions.

The Department designated the CCPC as the body to host European Consumer Centre (ECC) functions in Ireland with effect from 1 January 2024.

The CCPC has engaged directly with EISMEA (an independent European Commission Agency through which the Commission provides funding and conducts its audits) on its designation and in the carrying out of ECC functions.

Both the Department and the CCPC are committed to supporting the ECCI through the voluntary wind-up process. The contingent liability relates to the costs of the wind-up process which cannot be readily estimated at this time.

Other contingent liabilities

The Department is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

2.14 Loan schemes

Future Growth Loan Scheme

The Future Growth Loan Scheme (FGLS) is a long-term capital investment loan that was developed by the Department of Enterprise, Tourism and Employment and the Department of Agriculture, Food and the Marine, in partnership with the Department of Finance, the Strategic Banking Corporation of Ireland (SBCI) and the European Investment Fund (EIF).

The FGLS benefited from a guarantee from the European Union under the European Fund for Strategic Investments (EFSI).

The Scheme was launched by the SBCI in June 2019.

It was delivered through participating finance providers and made up to €300 million of investment loans available to eligible Irish by SMEs, including farmers and fishers, and small mid-caps. The loans were competitively priced (an initial maximum loan interest rate of 4.5% for loans less than €250,000), were for terms of 7-10 years and supported strategic long-term investment in a post-Brexit environment. A minimum loan amount of €100,000 up to a maximum of €3,000,000 per applicant was available under the scheme.

The significant and sudden financial impact of the Covid 19 pandemic on businesses, prompted the launch in 2020 of a second tranche of €500 million

The cost of the initial €300 million available under the scheme was €63 million, €38 million of which was funded by DETE.

The increased capacity cost was €104 million, €62 million of which was provided by DETE.

Brexit Loan Scheme and Covid Working Capital Scheme

The Brexit Loan Scheme, launched in March 2018 made up to €300 million in lending available to eligible businesses exposed to then current or future impacts arising from the UK's withdrawal from the EU. Loans available under the Brexit Loan Scheme ranged from €25,000 to €1.5 million and were for terms of up to three years. Loans were offered at favourable terms, including a maximum interest rate of 4% and no security on loans of up to €500,000. This Brexit Loan Scheme was underpinned by a counter-guarantee from the EIB through its InnovFin SME guarantee instrument. The Brexit Loan Scheme closed in October 2021, with the launch of the Brexit Impact Loan Scheme. The final drawdown of lending through this scheme was 292 loans to a total value of €57.5 million. In the early stages of the pandemic, a proportion of the funding available under the Brexit Loan Scheme was made available to Covid 19-impacted businesses through the Covid 19 Working Capital Scheme. Loans under this scheme were similar to those offered under the Brexit Loan Scheme, but to businesses seeking to innovate, change or adapt in response to the pandemic. The Covid 19 Working Capital Scheme closed in July 2021. The final drawdown of lending through this scheme, was 948 loans to a total value of €118.5 million. In 2026, with the requisite approvals obtained, approximately €6 million of unused funding was reallocated from the BLS/CWCS Loan Scheme to support the expansion of the GSLS Scheme.

Brexit Impact Loan/Covid 19 Loan Scheme

In October 2021, the Department of Enterprise, Tourism and Employment (DETE) together with the Department of Agriculture, Food and the Marine (DAFM) launched the Brexit Impact Loan Scheme, which made up to €330 million available to eligible businesses (including those in the farming and fishing sectors) that had been affected by the UK's withdrawal from the EU. Loans under this scheme ranged from €25,000 to €1.5 million and were for terms of up to six years. Loans of up to €500,000 did not require security. The Brexit Impact Loan Scheme was supported by a counter-guarantee through the European Guarantee Fund (EGF), which was implemented by the EIBG on behalf of the European Commission. To ensure that an appropriate option for access to finance remained in place for Covid 19 impacted SMEs, the Brexit Impact Loan Scheme (BILS) was expanded by Government to allow access to Covid 19 impacted SMEs. The implementation of this change resulted in the launch of a new scheme called the Covid 19 Loan Scheme (CLS) on the 4th of July 2022. The schemes closed for new applications in December 2022.

Growth and Sustainability Loan Scheme

The Growth and Sustainability Loan Scheme (GSLS) is a long-term investment loan, launched in September 2023, delivered by the SBCI which provides an uncapped 80% guarantee to participating lenders. The European Investment Bank Group (EIBG) provides a counter guarantee to SBCI such that the risk share for the scheme is as follows: 20% finance providers, 16% SBCI and 64% EIBG.

A minimum of 30% of the lending volume is targeted for environmental sustainability purposes with the aim of helping SMEs to invest in sustainability and energy efficiency. The remaining (up to) 70% is for lending for strategic investments with a view to increasing productivity and competitiveness and thus underpinning future business sustainability and growth.

The costs for the GSLS are shared by DETE and DAFM on a 60:40 basis.

The costs associated with the €500 million scheme will be approximately €112 million, with DETE providing €67 million between 2022 and 2023. This funding covers a first loss guarantee (i.e. the State guarantees to cover the first portion of losses on any defaults) and administrative costs for both the EIF and SBCI.

First loss provisions

The Department contributes 'first loss' funding which is held to cover an initial agreed portion of loan losses and may be partially returned depending on portfolio performance at scheme closure. In advance of closure, it is not possible to reliably estimate recoverable balances.

Administration fees

SBCI receives administration fees for implementing the relevant loan schemes. Due to variability in staffing, IT requirements, operational volumes and potential unforeseen costs, total administration costs cannot be reliably estimated over the multi-year life of the schemes. SBCI may draw on the administration envelope up to the sanctioned ceiling, with final figures confirmed only at scheme completion. Any administrative surplus, if arising, is only known at that point. Under the relevant Funding Agreements, management fees payable to the European Investment Fund are non-refundable and are charged annually.

2.15 Impact of accounting policy changes

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

	2025 €000	2024 €000
Holiday accrual [a]	—	(1,732)
Payroll accrual [a]	—	(1,834)
	—	**(3,566)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	48,582	46,771	42,005
ii	Travel and subsistence	1,120	1,160	898
iii	Training and development	860	879	751
iv	Operational services, supplies and sundry equipment	1,559	1,058	1,156
v	Digital capital investment and IT expenses	6,286	6,224	5,359
vi	Premises expenses	908	739	638
vii	Policy reviews, consultancy services and research	1,774	1,565	1,249
viii	Advertising and information resources	615	593	461
		61,704	**58,989**	**52,517**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

iv **Operational services, supplies and sundry equipment**

Estimate provision: €1.559 million: outturn €1.058 million

The underspend of €501,000 arose as a result of lower than anticipated expenditure in a number of areas including, expenditure on foreign service allowances for staff posted abroad, health and safety expenditure and a lower than anticipated spend on hospitality services throughout the Department and its Offices.

Programme A Jobs and Enterprise Development

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		16,013	17,629	15,771
A.2	Administration − non pay		3,611	4,266	3,085
A.3	Agency legacy pensions				
	Original	43,800			
	Supplementary	(619)			
			43,181	41,833	41,406
A.4	InterTrade Ireland		15,506	15,600	12,586
A.5	IDA Ireland		278,084	267,384	270,442
A.6	NSAI – grant for administration and general expenses				
	Original	13,217			
	Supplementary	3,119			
			16,336	16,047	11,870
A.7	Enterprise Ireland				
	Original	213,524			
	Supplementary	(15,000)			
			198,524	187,839	174,907
A.8	Local enterprise development		62,797	60,111	54,976
A.9	Temporary partial credit guarantee scheme				
	Original	7,000			
	Supplementary	1,000			
			8,000	7,513	15,169
A.10	Matching funding for PEACEPLUS		1,040	1,125	—
A.11	Subscriptions to international organisations, etc.		1	—	4,282
A.12	Commissions, committees and special inquiries		301	88	—
A.13	Legal costs and other services		130	15	13
A.14	Strategic Banking Corporation of Ireland loan schemes		1	—	—
A.15	Humanitarian relief scheme				
	Original	1			
	Supplementary	114			
			115	115	6,137
A.16	Microfinance Ireland				
	Original	1			
	Supplementary	12,500			
			12,501	12,500	—

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
A.17	National Design Centre		1	—	—
A.18	National Clustering Programme		384	334	—
A.19	Shared Island Fund contribution to the Department for the Economy		250	—	—
A.20	ICOB and Power Up				
	Original	17,315			
	Supplementary	(4,315)			
			13,000	12,933	417,470
			669,776	**645,332**	**1,028,114**

Significant variations

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

A.6 NSAI – grant for administration and general expenses

Estimate provision €13.217 million; outturn €16.047 million

The overspend of €2.83 million was primarily due to a higher-than-expected requirement arising from pension costs and retirement gratuities and a shortfall in expected income from fees for certain services provided by the Authority which are used to offset operational costs.

A.7 Enterprise Ireland

Estimate provision €213.524 million; outturn €187.839 million

The underspend of €25.685 million was primarily due to savings in capital expenditure. The capital savings were due to slower than expected activity on a number of programmes, including EI's core grants, Smart Regional Enterprise and capital investment programmes.

A.9 Temporary Partial Credit Guarantee Scheme

Estimate provision €7 million; outturn €7.513 million

The overspend of €513,000 was primarily due to the number of claims against the various credit guarantee schemes being more than anticipated. The funding allocated to the Temporary Partial Guarantee Scheme is to cover the cost of providing the guarantee in respect of loan schemes under the Credit Guarantee Act 2012. Schemes operating under this Act are the Credit Guarantee Scheme, the Covid 19 Credit Guarantee Scheme and the Ukraine Credit Guarantee Scheme.

The cost of providing guarantees under the Act mainly relate to the payment of claims to finance providers in respect of defaulted loans covered by the guarantee and the administration costs of the Strategic Banking Corporation of Ireland (SBCI) who administer the guarantee schemes on behalf of the Department as well as other costs relating to legal advice and legal services. Of the €7.513 million expended on the temporary partial credit guarantee scheme in 2025, €5.634 million was paid in claims under the Credit Guarantee Act and €1.879 million was in respect of administration costs.

The reality inherent in guarantee schemes is that the number of claims on the guarantee can vary from year-to-year depending on loan default rates. As it happened, the number of claims against the guarantee schemes in 2025 was greater than anticipated.

A.12 Commissions, committees and special inquiries

Estimate provision €301,000; outturn €88,000

The provision in this subhead mainly supports the operation of Joint Economic Commissions (JECs). The JECs are a form of bilateral government structure to facilitate discussions on trade development between participating countries. As it happened, the trade mission and JEC with India, scheduled for 2025, was postponed until 2026.

A.13 Legal costs and other services

Estimate provision €130,000; outturn €15,000

It is prudent vote management to provide some level of contingency funding in respect of possible legal and other matters in the event that any unforeseen costs arise during the year. As it transpired the actual expenditure incurred was much less than expected resulting in an underspend of €115,000.

A.15 Humanitarian relief scheme

Estimate provision €1,000; outturn €115,000

The humanitarian relief scheme is an ad hoc scheme to provide assistance in defined circumstances to small companies and community, and voluntary organisations adversely affected by emergency events across the country. The scheme provides a contribution towards the costs of returning business premises and community, voluntary and sporting bodies to their pre-emergency condition including the replacement of flooring, fixtures and fittings and damaged stock. The scheme is administered by the Irish Red Cross on behalf of the Department. The nominal allocation of €1,000 reflects the uncertainty of foretelling emergency events. As it happened, there were two flooding events in late 2024 in respect of which payments which were not made until 2025.

A.16 Microfinance Ireland (MFI)

Estimate provision €1,000; outturn €12.5 million

MFI provides loans to microenterprises that cannot obtain loans from commercial providers. It provides loans of €2,000 to €50,000 for up to five years.

MFI received a capital injection of €12.5 million through the Department's 2025 supplementary estimate to ensure it could meet a substantial and sustained increase in lending demand following the legislative change that doubled the maximum loan available to micro enterprises from €25,000 to €50,000. This policy change had an immediate and material impact on loan utilisation patterns. The average loan size rose sharply from €17,400 in the first three quarters of 2024 to €26,800 for the same period in 2025.

A.19 Shared Ireland Fund contribution to the Department for the Economy

Estimate provision €250,000; outturn € Nil

The Shared Island Sustainability Capital Grant Scheme is led by Invest Northern Ireland and Enterprise Ireland. A €20 million All-Island Sustainability Capital Grant was launched in February 2025 to support business across all of Ireland in decarbonising their operations with innovative solutions. Invest Northern Ireland have indicated that the first claim which was profiled for Q4 2025 is now expected to be submitted in Q1 2026.

A.20 ICOB and Power Up

Estimate provision €17.315 million; outturn €12.933 million

The estimate of €17.315 million was provided to support the delivery of a reclassification scheme for the Increased Cost of Business (ICOB) and Power Up schemes in 2025. The underspend of €4.382 million arose primarily as the number of eligible businesses who sought support under the reclassification scheme was less than had been anticipated.

Programme B Enterprise Innovation and Commercialisation

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay		11,123	9,571	9,877
B.2	Administration − non pay		3,422	2,895	3,117
B.3	Intellectual Property Office of Ireland		3,866	3,788	3,628
B.4	Science and Technology Development Programme		158,615	152,901	161,025
B.5	Subscriptions to international organisations, etc.				
	Original	26,714			
	Supplementary	17,500			
			44,214	44,214	26,716
B.6	Commissions, committees and special inquiries		1	—	—
B.7	Legal costs and other services		130	—	—
B.8	Disruptive Technologies Innovation Fund				
	Original	38,000			
	Supplementary	(1,148)			
			36,852	36,000	32,500
			258,223	**249,369**	**236,863**

Significant variations

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

B.5 Subscriptions to international organisations, etc.

Estimate provision €26.714 million; outturn €44.214 million

The overspend of €17.5 million was as a result of an additional allocation to the European Space Agency (ESA) programme provided through the Department's 2025 supplementary estimate. This additional funding ensured that a commensurate level of ESA contracts could be secured by Irish companies thereby helping to meet commitments made at the 2025 ESA Ministerial Council as well helping to achieve the targets set out in the National Space Strategy.

B.7 Legal costs and other services

Estimate provision €130,000; outturn € Nil

It is prudent vote management to provide some level of contingency funding in the event any unforeseen costs arise during the year. As it happened, no expenditure occurred in this area in 2025.

B.8 Disruptive Technologies Innovation Fund

Estimate provision €38 million; outturn €36 million

The Disruptive Technologies Innovation Fund (DTIF) is one of the four headline funds under the National Development Plan (NDP).

The underspend of €2 million was primarily as a result of claims from successful applicants under the DTIF being submitted slower than expected. As a result, this delayed the evaluation process and also the payment of the majority of initial pre-finance funding to research performing organisations and small companies.

Programme C Regulation

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay		17,668	16,707	16,357
C.2	Administration − non pay		5,001	4,146	4,310
C.3	Workplace Relations Programme				
	Original	26,031			
	Supplementary	(1,164)			
			24,867	22,195	21,330
C.4	Grants for trade union education and advisory services – cash limited		900	895	894
C.5	Health and Safety Authority – grant for administration and general expenses		34,757	35,390	32,785
C.6	Trade union amalgamations		60	—	—
C.7	Corporate Enforcement Authority				
	Original	11,518			
	Supplementary	(1,336)			
			10,182	7,300	7,088
C.8	Competition and Consumer Protection Commission		28,447	28,463	24,604
C.9	Personal Injuries Assessment Board		413	433	748
C.10	Low Pay Commission		528	413	302
C.11	Companies Registration Office and Registry of Friendly Societies – grant for administration and general expenses		9,139	8,793	8,412
C.12	Irish Auditing and Accounting Supervisory Authority		2,356	1,663	1,466
C.13	Subscriptions to international organisations, etc.		1,847	1,872	1,954
C.14	Commissions, committees and special inquiries		439	286	260
C.15	Legal costs and other services		1,205	378	687
C.16	Digital Services Coordinator		—	—	11,309
			137,809	**128,934**	**132,506**

Significant variations

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

C.3. Workplace Relations Programme

Estimate Provision €26.031 million; outturn €22.195 million

The underspend of €3.836 million was due to a number of factors, including the following.

- An underspend of €3.391 million in pay expenditure by the Workplace Relations Commission (WRC) due to delays in filling a number of vacancies.
- An underspend of €194,000 in expenditure by the Labour Court due to a reduction in the number of divisions in the court from four to three.
- An underspend of €48,000 in the Employment Appeals Tribunal due to a reduction of legacy cases remaining to be heard.

C.7 Corporate Enforcement Authority (CEA)

Estimate provision €11.518 million; outturn €7.3 million

The underspend of €4.218 million was made up of pay savings of €1.454 million and non-pay savings of €2.764 million.

The pay savings arose mainly because of difficulties in recruiting staff, particularly specialist staff. In terms of non-pay, the saving relates to the fact that legal costs in the year were somewhat lower than had been expected. There were also savings in ICT expenditure in relation to the development of the CEA's case management system.

C.10 Low Pay Commission

Estimate provision €528,000; outturn €413,000

The underspend of €115,000 was made up of made up of non-pay savings in relation to a number of programmes.

C.12 Irish Auditing and Accounting Supervisory Authority (IAASA)

Estimate provision €2.356 million; outturn €1.663 million

The underspend of €693,000 arose mainly from savings in consultancy and an underspend in relation to scheduled facilities premises expenses which did not proceed in 2025.

C.14 Commissions, committees and special enquiries

Estimate provision €439,000; outturn €286,000

The underspend of €153,000 was primarily as a result of a particular programme in relation to workplace recognition programme not proceeding.

C.15 Legal costs and other services

Estimate provision €1.205 million; outturn €378,000

It is prudent vote management to provide some level of contingency funding in respect of possible legal and other such matters in the event that any unforeseen costs arise during the year. As it happened, expenditure in this area was less than expected.

Programme D Tourism

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
D.1	Administration – pay		3,778	2,864	—
D.2	Administration − non pay		1,088	911	—
D.3	Fáilte Ireland		99,684	99,505	—
D.4	Tourism Ireland		23,948	24,270	—
D.5	Overseas Tourism Marketing Fund		66,639	60,536	—
D.6	Tourism product development				—
	Original	33,169			
	Deferred surrender	2,500			
	Supplementary	(10,650)			
			25,019	22,997	—
D.7	EU Just Transition Fund				
	Original	22,681			
	Deferred surrender	512			
			23,193	8,331	—
			243,349	**219,414**	**—**

Significant variations

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

D.5 Overseas Tourism Marketing Fund

Estimate provision €66.639 million; outturn €60.536 million

The underspend of €6.103 million was primarily due to delays in progressing the Small Capital Grants Scheme (SCGS) which is funded under the Shared Island Fund as part of the Tourism Brand Collaboration Project 2023-2025. The SCGS was launched in July 2024. It was anticipated that any potential award of grant funding under the scheme would be completed by the end of 2024, with drawdown of grant monies taking place on the completion of works in 2025. However, due to a high level of consultation during the award process, it is anticipated that works will now take place in 2026.

D.6 Tourism product development

Estimate provision €35.669 million; outturn €22.997 million

The Tourism Product Development Programme is administered by Fáilte Ireland and provides funding to enhance Irish visitor experiences by investing in infrastructure, attractions and sustainability. The underspend of €12.672 million was due primarily to capacity constraints experienced among key strategic partners under the programme, including local authorities and other State bodies. These constraints and other operational challenges required certain projects to be rescoped, causing delays which led to the need for redesigns and retendering processes in a number of instances.

D.7 EU Just Transition Fund

Estimate provision €23.193 million; outturn €8.331 million

Fáilte Ireland's Regenerative Tourism and Placemaking Scheme for Ireland's Midlands 2023-2026 is funded through the EU Just Transition Fund. The scheme seeks to invest in the sustainable development of tourism in the Midlands with the aim of diversifying the regional economy by creating jobs, supporting habitats and biodiversity and sustaining communities. The scheme is being delivered through a series of funding programmes. Many of the supported initiatives under the scheme involve capital works and depend on delivery by multiple public bodies. Capital projects are inherently vulnerable to delays arising from factors such as planning and procurement timelines, contractor availability, and weather-related impacts. These external dependencies and other construction-related risks have contributed to slower-than-anticipated progress and, consequently, to the underspend of €14.862 million in 2025.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
Employment rights and industrial relations				
1	Receipts from the Social Insurance Fund	75	183	269
2	Employment permit fees	40,000	32,775	39,109
3	Employment agency licences	400	554	548
4	WRC fixed penalty notices	22	10	8
5	WRC court award costs	20	157	121
Insurance and company law				
6	Companies Registration Office	16,857	19,015	20,129
7	Beneficial ownership of companies and industrial and provident societies	200	429	417
Trade, competition and market rights				
8	Receipts under the Trade Marks Act 1963 and Patents Act 1964	10,100	10,023	10,479
9	Occasional trading licences	1	—	—
10	Competition and Consumer Protection Commission – consumer credit	501	525	502
11	Competition and Consumer Protection Commission – court costs	1	—	—
12	Competition and Consumer Protection Commission – fixed payment notices	6	8	19
13	Merger notifications	550	664	663
Other				
14	CEA legal	50	—	—
15	Miscellaneous	400	1,113	626
16	Enterprise policy [a]	6,405	5,441	4,166
17	Competition and Consumer Protection Commission [b]	1,565	1,714	1,539
18	Tourism Ireland pension receipts	343	394	—
19	PIRB pay and superannuation	1,168	1,275	1,247
20	HSA superannuation	650	660	572
21	Temporary loan guarantee schemes	2,453	3,833	3,392
22	Expert Group on Future Skills Needs	557	670	495
23	Additional superannuation contributions	6,676	9,170	7,502
	Total	**89,000**	**88,613**	**91,803**

Note [a] Enterprise policy shows amounts received from current and former enterprise agencies in relation to staff pension contributions and PEACEPLUS-ERDF reimbursement. The agencies are InterTrade Ireland (which is a North/South body established under the Good Friday Agreement), IDA, EI, and former agency SFADCo.

[b] Receipts under this line are in part-recoupment of the expenditure under subhead C.8 Competition and Consumer Protection Commission.

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1. Receipts from the Social Insurance Fund

Estimate €75,000; realised €183,000

The costs incurred by the Department's employment rights bodies in processing employment rights claims, including claims under the Redundancy and Insolvency Payments Acts, are recoupable from the Social Insurance Fund (SIF). The additional monies recouped from the SIF was due to a significant increase in the volume of such claims processed in 2025 in comparison to what was budgeted for.

2. Employment permit fees

Estimate €40 million; realised €33 million

The shortfall of €7 million in receipts was due to a significant decrease in the number of permits issued in 2025. There was a year-on-year decrease of 16% in employment permit applications over 2024.

3. Employment agency licences

Estimate €400,000; realised €554,000

Employment agency licences must be renewed each year. The number of new licences can be difficult to forecast. The excess in licence fees was because the number of licences issued in 2025 was greater than had been expected.

5. WRC court award costs

Estimate €20,000; realised €157,000

Accurate estimates of court awards are difficult given such awards are ultimately matters for determination by the courts.

6. Companies Registration Office

Estimate €16.857 million; realised €19.015 million

The fees generated by the Companies Registration Office are dependent on the activity and the timeliness of returns made by companies having regard to their statutory obligations and can, therefore, be difficult to forecast accurately. The excess in fees realised in 2025 of €2.158 million was primarily due to the strength of the economy compared to originally budgeted for.

7. Beneficial ownership of companies and industrial and provident societies

Estimate €200,000; realised €429,000

The Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2021 obliges financial institutions and other prescribed bodies to inspect the Register of Beneficial Owners as part of their due diligence obligations. The excess in fees of €229,000 was in part due to greater than expected customer accounts top-ups and a higher rate than had been anticipated of purchases of beneficial ownership reports.

13. Merger notifications

Estimate €550,000; realised €664,000

The excess of €114,000 was as a result of the number of merger notifications submitted to the CCPC being higher than anticipated.

15. Miscellaneous

Estimate €400,000; realised €1.113 million

The excess of €713,000 in miscellaneous receipts primarily relates to €215,000 recouped from the Dormant Accounts Fund for expenditure in relation to the Balance for Better Business Initiative which is part of subhead C14 'Commissions, Committees and Special Enquiries' and is also reported on in note 6.3, together with a €540,000 surplus recouped by the Intellectual Property Office of Ireland in respect of its patents co-operation programme ran with the European Patents Office, and offset by a shortfall of €42,000 in other miscellaneous receipts.

16. Enterprise policy

Estimate €6.405 million; realised €5.441 million

The shortfall in receipts of €964,000 is due primarily to delays in the processing of expenditure claims relating to the INTERREG VA Programme. Claims in respect of the refund of INTERREG expenditure from the European Regional Development Fund are managed by the appointed Special EU programs Body (SEUPB). The SEUPB certifies all such claims. The certification process can be subject to delays which makes the accurate forecasting of receipts difficult.

17. Competition and Consumer Protection Commission

Estimate €1.565 million; realised €1.714 million

The receipts in this area represent the refund by the CCPC to the Department of payroll costs incurred by the Department for CCPC staff who are working on the Financial Education Levy activities. The amount of pay expenditure paid on behalf of the CCPC was greater than originally provided due to additional recruitment by the Commission.

19. **PIRB pay and superannuation**

Estimate €1.168 million; realised €1.275 million

The excess of €107,000 is primarily due to a lower than anticipated take up of reduced working options, with the consequence the superannuation contributions from PIRB employees were higher than anticipated.

21. **Temporary loan guarantee scheme**

Estimate €2.453 million; realised €3.833 million

Schemes operating under the Credit Guarantee Act 2012, which include the Covid 19 Credit Guarantee Scheme and the Ukraine Credit Guarantee Scheme, provide a State-backed guarantee on loans under the schemes.

The framework of the schemes requires that a premium is paid on loans provided with State-backed guarantees. Premiums received are based on the number of loans, the size of the company and the term of the loans. Premiums received in 2025 amounted to €3.159 million. Additionally, the amount of recoveries from previously defaulted loans on which a claim on the guarantee was paid was €674,000.

22. **Expert Group on Future Skills Needs (EGFSN)**

Estimate €557,000; realised €670,000

The excess of €113,000 relates to expenditure on an additional project undertaken by the EGFSN in 2025, outside of its normal work programme, in respect of which these additional monies were refunded to the Department.

23. **Additional superannuation contributions**

Estimate €6.676 million; realised €9.17 million

The excess of €2.494 million in additional superannuation contributions receipts arose directly as a result of the increase in staff numbers recruited in the course of 2025.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	1,154,436
Other grants	670
Additional superannuation contributions	14,729
ERDF INTERREG receipts	2,394
Exchange transaction revenue	
License and filing fees	30,133
Employment permit fees	31,434
Competition and Consumer Protection Commission income	2,993
Temporary credit guarantee schemes	3,667
Other revenue	
WRC fixed penalty and court awards	167
Miscellaneous income	1,113
Total revenue	**1,241,736**
Represented by	
Total appropriations-in-aid (note 4.1)	88,613
Central Fund grant	1,154,436
Decrease in accrued income	(125)
Increase in deferred income	(1,188)
	1,241,736

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Local Enterprise Offices – current [a]	3	68
Local Enterprise Offices – capital [b]	343	17
Local Enterprise Offices – retained capital and refundable aid [c]	4,627	3,652
Enterprise Ireland- excess own resource income [d]	3,677	49,665
TBESS return of monies [e]	168	950
ICOB and Power Up [f]	10,014	—
SBCI- credit guarantee scheme refund	222	—
Miscellaneous	43	182
Business Advisory Hub [g]	—	342
Transferred to the Exchequer	(19,097)	(54,876)
Balance at 31 December	**—**	**—**

Note

[a] Local Enterprise Offices − current: this is related to unused funds in subhead A.8 for operational expenditure.

[b] Local Enterprise Offices – capital: this is related to unused funds in subhead A.8 for particular capital programmes.

[c] Local Enterprise Offices – this is related to the return of refundable aid balances from 31 Local Enterprise Offices.

[d] Enterprise Ireland – excess own resource income: this is related to own resource income generated by Enterprise Ireland in excess of the amount sanctioned by DPEIPSRD for their own use in the year.

[e] Temporary Business Energy Support Scheme – funding returned to the Department from the Office of the Revenue Commissioners.

[f] ICOB and Power Up – this is related to unspent 2024 monies under these two schemes (subhead A.20) that was returned to the department in 2025 by the local authorities.

[g] Business Advisory Hub suspense account – unspent money returned to the Exchequer.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department and Offices:		
Department [a]	691	636
Intellectual Property Office of Ireland	47	42
Workplace Relations Commission	209	193
Companies Registration Office	131	115
Labour Court	28	30
	1,106	**1,016**
Agencies [b]	2,742	2,024
	3,848	**3,040**

Note
[a] Includes the staff of the Secretariat of the Low Pay Commission.
[b] Includes employees of the Personal Injuries Resolution Board, a non-commercial State agency that, aside from a pension provision, is not in direct receipt of Exchequer funding.

5.2 Pay Department, offices and agencies

	2025 €000	2024 €000
Pay	289,779	224,377
Higher, special or additional duties allowances	1,266	1,187
Other allowances	3,026	3,143
Overtime	621	688
Employer's PRSI	25,668	18,188
	320,360	**247,583**

The remuneration arrangements refer to the pay element of subheads A.1, A.4, A.5, A.6, A.7, B.1, B.3, B.4, C.1, C.3, C.5, C.7, C.8, C.9, C.10, C11, C12, D1, D.3 and D.4.

5.3 Department

	2025	2024
	€000	€000
Pay [a, b]	64,543	59,078
Higher, special or additional duties allowances	767	809
Other allowances	1,042	1,027
Overtime	511	455
Employer's PRSI	5,782	5,051
	72,645 [c]	**66,420**

Note
[a] Includes pension payments to 36 former members of the Labour Court/Labour Relations Commission and the Competition and Consumer Protection Commission (CCPC).
[b] Excludes fees paid to office holders who are not employees of the Department e.g. adjudicators.
[c] Total pay includes administration pay (A.1, B.1, C.1 and D.1) and the pay elements of the Offices of the Department (B.3, C.3, C.10 and C.11). The amount included for pay in note 1 refers to administrative subheads only.

5.4 Allowances and overtime payments – Department staff

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances	118	32	25,364	24,551
Other allowances	45	18	107,007	140,662
Overtime	111	21	18,743	22,249
Extra remuneration in more than one category	18	13	26,126	29,973

5.5 Agencies

The agencies included here are the Corporate Enforcement Authority, Competition and Consumer Protection Commission, Enterprise Ireland, Health and Safety Authority, Industrial Development Agency, National Standards Authority of Ireland, InterTrade Ireland (who are a North/South body established under the Good Friday Agreement), Irish Auditing and Accounting Supervisory Authority, Fáilte Ireland and Tourism Ireland.

The pay expenditure of the agencies is not a direct financial transaction of the Department and as such the Department does not hold detailed pay and allowance information in respect of the agencies concerned. Detailed information in relation to employee numbers and pay in respect of the Department's agencies is available from the relevant annual financial statements/annual reports or directly from the agencies concerned.

	2025 €000	2024 €000
Pay	225,236	165,300
Higher, special or additional duties allowances	499	378
Other allowances	1,984	2,116
Overtime	110	233
Employer's PRSI	19,886	13,136
	247,715	**181,163**

5.6 Allowance and overtime payments – agency staff

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	94	15	60,386	58,450
Other allowances	281	36	98,831	96,888
Overtime	50	2	14,121	36,163
Extra remuneration in more than one category	11	2	17,021	39,064

5.7 Other remuneration arrangements

This account includes expenditure of €184,295 in respect of four officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

5.8 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**258**	**250**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the contributory pension scheme for established civil servants and his entitlements in that regard do not extend beyond the standard terms of that scheme.

5.9 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees [a]	
From	To	2025	2024 [b]
20,000	59,999	656	634
60,000	69,999	115	128
70,000	79,999	79	67
80,000	89,999	70	71
90,000	99,999	59	38
100,000	109,999	30	26
110,000	119,999	21	16
120,000	129,999	14	12
130,000	139,999	8	2
140,000	149,999	—	—
150,000	159,999	1	—
160,000	169,999	—	3
170,000	179,999	3	5
180,000	189,999	4	1
190,000	199,999	—	—
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	1	1

Note [a] Includes staff of the Offices of the Department.

[b] Figures restated for 2024.

5.10 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	166	309,809	221,894
Recovery plans in place	14	57,407	49,380

5.11 Severance/redundancy

During 2025, two staff members received severance and redundancy payments due to change of a Minister to the Department. These payments totalled €20,770.

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in certain Vote subheads includes payments in respect of activities which are co-financed by the EU. Estimates of expenditure and actual outturns were as follows.

		2025	2024
		€000	€000
Subhead	**Description**		
A.4	InterTrade Ireland	—	60
A.6	NSAI	174	270
A.7	Enterprise Ireland	2,295	884
A.10	Matching funding for PEACEPLUS	2,394	897[a]
B.3	Intellectual Property Office of Ireland	196	231
B.4	Science and Technology Development Programme – Enterprise Ireland	10,453	8,720
C.5	Health and Safety Authority	35	—
C.8	Competition and Consumer Protection Commission	653	242
D.7	EU Just Transition Fund	8,331	—
		24,531	**11,304**

Note [a] Figure restated for 2024.

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
Number of cases	—	6	6	9
	€000	€000	€000	€000
Department's own legal costs	—	293	293[a]	283
Payments by/on behalf of Department				
Compensation	—	—	—	13
Legal costs	—	30	30[b]	298
2025 Total	**—**	**323**	**323[c]**	**594**
2024 Total	—	594	594	

Notes [a] Four cases in total which includes two single cases exceeding €50,000.

[b] Two cases.

[c] Six cases in total.

6.3 Commissions, committees and special inquiries

	Year of establishment	2025	2024
		€000	€000
Permanent/open-ended			
Balance for Better Business	2021	219	200
		219	**200**

6.4 Fraud and suspected fraud

Suspected fraudulent customer account and employment permit registrations

In the course of normal monitoring of on-going expenditure, ICT identified an anomalous level of spend in relation to an IT service provided by one of our suppliers which supports authentication to our Inward Investment Screening System (IISS). This service uses text messages sent to customers as a secondary means of verifying identity. The extent of the anomalous expenditure unrelated to the Department's business was estimated at €11,000 (inclusive of VAT). The review of the usage indicated that the external party (registered in Vietnam) registered a large number of suspected fraudulent customer accounts and may have used a premium rated phone number as the designated SMS authentication mobile number. Once identified, the Department promptly moved to using an authentication application. A cyber incident was logged with the National Cyber Security Centre and detailed risk incident reports were prepared by the system developers and the Department's information security external advisors. The Department is seeking recovery of the charges from our IT service provider.

A review of other similar systems in the Department was undertaken and despite the additional features enabled in respect of the Employment Permits System (EPS) in June 2025, suspected fraudulent registrations on the EPS were identified during August 2025. This additional cost incurred by the Department as a result of this potential fraud was credited back to the Department by the third-party service provider during October 2025 and as such had no financial impact on the Department as regards the EPS.

The Department is satisfied that there was no unauthorised access to data contained in either the IISS or the EPS. The only financial impact related to the €11,000 incurred on increased authentication in relation to the IISS, which the Department is seeking to recover.

Suspected fraud in loan schemes managed on the Department's behalf

The 2023 appropriation account referred to a small number of loans issued by lenders who were participants in loan schemes managed on the Department's behalf by the Strategic Banking Corporation of Ireland (SBCI) and in respect of which concerns had been raised in relation to possible fraud. The 2023 account gave details of the eleven loans involved. These loans are now under investigation by An Garda Síochána. This includes eight loans under the Covid 19 Credit Guarantee Scheme totalling €1 million (CCGS) and three loans under the Brexit Loan Scheme/Covid Working Capital Scheme totalling €250,000 (BLS/CWCS).

Legal advice received by the Department in 2024 advised that the eight claims under the CCGS should be paid, as the lender had not breached any of the terms of their bi-lateral guarantee agreement between the Department and the lender. Accordingly, the guaranteed amount in respect of these claims was paid in October 2024.

The Department had no role in the administration of these schemes which are managed on its behalf by the SBCI. The SBCI engages with the participating on-lenders in relation to the manner in which loans are administered under both schemes. In terms of the eleven expected fraudulent loans, the Department has sought and received an update in relation to the Garda investigation from both the SBCI and the on-lender involved in the alleged fraud and the case remains on-going.

6.5 Employment and training levy

The Employment and Training Levy – set at 1% of an individual's total income with some exceptions – was abolished with effect from 6 April 1999. The Department continues to receive amounts relating to historical payments of the levy. The Employment and Training Levy is collected by the Office of the Revenue Commissioners and paid over to the Department monthly. The moneys are in turn paid over to the Exchequer.

Statement of payments made in accordance with Section 25(1) of the Labour Services Act 1987.

	2025 €000	2024 €000
Received from Revenue Commissioners	16	6
Paid into the Exchequer	16	6

6.6 Deferred surrender

Deferred surrender comprises savings in 2025 of €21.315 million in capital expenditures in the following subheads that were carried over to 2026.

Subhead	€000
A.15 Humanitarian Relief Scheme	350
D.5 Overseas Tourism Marketing Fund	6,103
D.7 EU Just Transition Fund	14,862
	21,315

6.7 Write-offs

The following sum was written off in the year

	2025 €000	2024 €000
Asset write-off by CRO [a]	19	—

Note [a] The software asset that was custom built to support legacy functions in the CRO had become obsolete and could not be repurposed for use by any other section in the Department, therefore the asset was written off in 2025.

Appropriation Account 2025

Vote 33

Culture, Communications and Sport

Introduction

As Accounting Officer for Vote 33, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Culture, Communications and Sport, including certain services administered by that Office, and for payment of certain subsidies and grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €12.948 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Transfer of functions

The transfer of the tourism functions to the Department of Enterprise, Trade and Employment came into effect from 1 June 2025 under SI 174/2025 Tourism (Transfer of Departmental Administration and Ministerial Functions) Order 2025. The transfer of the Irish language and Gaeltacht functions to the Department of Rural and Community Development came into effect from 1 June 2025 under SI 175/2025 Irish Language and the Gaeltacht (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The transfer of the telecommunications functions from the former Department of the Environment, Climate and Communications came into effect from 1 June 2025, under SI 237/2025 Telecommunications (Transfer of Departmental Administration and Ministerial Functions) Order 2025. The transfer of censorship functions from the Department of Justice, Home Affairs and Migration came into effect from 1 August 2025, under SI 393/2025 Censorship of Films and Censorship of Publications (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The Department was re-named the Department of Culture, Communications and Sport, under SI 236/2025 Tourism, Culture, Arts, Gaeltacht, Sport and Media (Alteration of Name of Department and Title of Minister) Order 2025 with effect from 2 June 2025.

This account has been prepared on a full-year basis in line with guidance from Government Accounting on accounting arrangements to apply in respect of expenditure on functions that transfer between departments by transfer of function order.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received a derogation from the full application of *CGAS 32 Service Concession Arrangements: Grantor* in respect of the appropriation account for 2025. Under that derogation, the service concession arrangement on the metropolitan area networks (MANS) has not been recognised in the financial statements due to imminent requirements to review contractual arrangements.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Buildings	50 years	2%
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

I have fulfilled my responsibilities in relation to the requirements of the Service Management agreement between this Department and the Financial Shared Service Centre of the Department of Justice. I rely on a letter of assurance from the Accounting Officer for the Justice Vote that the appropriate controls are exercised in the provision of shared services to my Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €178.103 million in 2025.

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

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of two contracts in excess of €25,000 (exclusive of VAT) totalling €4,087,715 (exclusive of VAT) as set out below.

- A contract for enterprise start-up supports worth €4,050,000. The Minister and the Minister for Enterprise, Tourism and Employment submitted a joint memorandum to Government asking for this contract to be extended for an additional 13 months in compliance with Regulation 72(1)(b) of the procurement regulations (SI 284/2016 European Union (Award of Public Authority Contracts) Regulations 2016). A contract modification notice has also been published on the Official Journal of the European Union. The extension was agreed at the Government meeting on 16 June 2025.
- A contract for the use of audio-visual services at a conference venue for €37,715. The Department, after competitive processes, procured a conference venue and an event management supplier to manage the event. The Department was obliged to use the in-house audio-visual provider for AV services. A competitive process was not feasible for this aspect of the conference.

These contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

During 2025, there was a fraud involving a service provider in receipt of grant funding from the Department and this is disclosed in Note 6.3 of the account. The amount involved was to the sum of €131,471. This case is still under investigation by the appropriate authorities and the Department awaits the outcome.

Since this fraud occurred, the Department has strengthened controls around supplier set-ups and changes of supplier bank account details. No other weaknesses in internal financial control that resulted in, or may result in, a material loss, were identified in relation to 2025 that require disclosure in the appropriation account.

Feargal Ó Coigligh
Accounting Officer
Culture, Communications and Sport

16 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 33 Culture, Communications and Sport
Opinion on the appropriation account

I have audited the appropriation account for Vote 33 Culture, Communications and Sport for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 33 Culture, Communications and Sport for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Culture, Communications and Sport and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliant procurement

The Accounting Officer has disclosed in the statement of internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025.

Loss due to payment re-direction fraud

The Accounting Officer has disclosed in the statement on internal financial control a fraud incident in 2025 affecting the Department's financial transactions. The fraud related to a payment redirection fraud which resulted in the payment of €131,000 to a fraudulent bank account. The Accounting Officer also outlines the steps taken by the Department to try to avoid such events recurring in the future.

Seamus McCarthy
Comptroller and Auditor General

18 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 33 Culture, Communications and Sport

Appropriation Account 2025

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Arts and culture				
	Original	380,993			
	Deferred surrender	8,500			
	Supplementary	(5,750)			
			383,743	377,594	355,925
B	Communications				
	Original	442,206			
	Supplementary	44,147			
			486,353	483,630	—
C	Broadcasting				
	Original	329,768			
	Supplementary	7,350			
			337,118	330,468	304,502
D	Sports and recreation services				
	Original	230,681			
	Deferred surrender	11,076			
	Supplementary	3,711			
			245,468	245,904	192,204
—	*Tourism services*		—	—	*220,997*
—	*Gaeltacht*		—	—	*91,913*
	Gross expenditure				
	Original	1,383,648			
	Deferred surrender	19,576			
	Supplementary	49,458			
			1,452,682	**1,437,596**	**1,165,541**
Deduct					
F	**Appropriations-in-aid**				
	Original	219,579			
	Supplementary	6,800			
			226,379	**224,241**	**210,891**

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Net expenditure				
Original	1,164,069			
Deferred surrender	19,576			
Supplementary	42,658			
		1,226,303	**1,213,355**	**954,650**

Surplus

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

	2025	2024
	€	€
Surplus	12,947,732	57,128,994
Deferred surrender	—	(24,788,000)
Surplus to be surrendered	**12,947,732**	**32,340,994**

Feargal Ó Coigligh
Accounting Officer
Culture, Communications and Sport

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		1,399,031	1,130,050
Pay		34,462	30,205
Non pay		4,103	5,286
Gross expenditure		**1,437,596**	**1,165,541**
Deduct			
Appropriations-in-aid		**224,241**	**210,891**
Net expenditure		**1,213,355**	**954,650**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(13)		
Depreciation	603		
Loss on disposals	1		
Intangible assets (note 2.2)			
Purchases	—		
Amortisation	46		
		637	56
Changes in net current assets			
Decrease in prepayments	1,848		
Increase in accrued income	(84)		
Increase in accrued expenses	14,393		
		16,157	601
Direct voted expenditure		**1,230,149**	**955,307**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		13,823	14,374
Notional rent		5,014	1,136
Net programme cost		**1,248,986**	**970,817**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 33 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	41	41
Vote 12	Superannuation and Retired Allowances	11,452	11,779
Vote 13	Office of Public Works	835	1,439
Vote 18	National Shared Services Office	301	46
Vote 24	Justice, Home Affairs and Migration	507	557
Vote 20	Garda Síochána	308	243
Vote 43	Office of the Government Chief Information Officer	188	97
Central Fund – ministerial pensions		191	172
		13,823	**14,374**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	20,246	3,342
Intangible assets	2.2	21	67
		20,267	**3,409**
Current assets			
Bank and cash	2.3	20,055	23,677
Prepayments	2.4	9,731	11,579
Other debit balances	2.5	848	772
Accrued income	2.6	311	227
		30,945	**36,255**
Less			
Current liabilities			
Accrued expenses	2.7	17,098	2,705
Deferred income	2.8	2	2
Other credit balances	2.9	9,860	1,775
Net Exchequer funding	2.10	11,043	22,674
		38,003	**27,156**
Net current (liabilities)/assets		**(7,058)**	**9,099**
Net assets		**13,209**	**12,508**
Represented by:			
State funding account	2.11	**13,209**	**12,508**

2.1 Property, plant and equipment [a]

	Land and buildings	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Cost or valuation [a]				
At 1 January 2025	3,596	3,411	2,124	9,131
Additions	—	13	—	13
Transferred from Vote 29	17,495	—	—	17,495
Transferred to Vote 42	—	(85)	(11)	(96)
Disposals	—	(70)	(74)	(144)
At 31 December 2025	21,091	3,269	2,039	26,399
Accumulated depreciation				
At 1 January 2025	987	2,890	1,912	5,789
Depreciation for the year	422	167	14	603
Depreciation on transfers to Vote 42	—	(85)	(11)	(96)
Depreciation on disposals	—	(70)	(73)	(143)
At 31 December 2025	1,409	2,902	1,842	6,153
Net assets				
At 31 December 2025	**19,682**	**367**	**197**	**20,246**
At 31 December 2024	2,609	521	212	3,342

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	277	277
Additions	—	—
At 31 December 2025	277	277
Accumulated amortisation		
At 1 January 2025	210	210
Amortisation for the year	46	46
At 31 December 2025	256	256
Net assets		
At 31 December 2025	**21**	**21**
At 31 December 2024	67	67

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance and cash	15,144	23,597
Petty cash balance	2	2
Commercial bank account balances	4,909	78
	20,055	**23,677**

Note [a] The commercial bank account balances in 2025 include €1,000,655 (2024: €62,398) in respect of a commercial bank account operated by the Department of Justice Financial Shared Services.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Cultural infrastructure and development	5,789	7,034
Digital economy programmes	2,442	—
Culture Ireland	515	419
Digital capital investment and IT expenses	384	413
National Library of Ireland	150	600
Miscellaneous	451	938
Irish language support schemes	—	*1,518*
Gaeltacht support schemes	—	*459*
20 Year Strategy for the Irish Language 2010-2030	—	*198*
	9,731	**11,579**

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Office of Public Works	28	26
Paypath – salary payments suspense item	767	707
Other debit suspense items	53	39
	848	**772**

2.6 Accrued income

at 31 December	2025	2024
	€000	€000
Agencies' pension and additional superannuation contributions receipts	250	212
Other accrued income	47	—
Due from the Department of Social Protection	13	11
National Archives	1	4
	311	**227**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
National Broadband Plan	14,157	—
Other Communications Infrastructure	650	—
Payroll accrual	1,229	967
Holiday accrual	775	634
EU fine accrual	—	810
National Archives	90	62
Miscellaneous	197	217
Irish language support schemes	—	15
	17,098	**2,705**

2.8 Deferred income

at 31 December	2025	2024
	€000	€000
National Archives	2	2
	2	**2**

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	585	478
Pay related social insurance	355	304
Professional services withholding tax	256	33
Value added tax	2,408	649
Pension deductions	39	—
	3,643	1,464
Suspense		
Crowley Bequest Fund (note 7.2)	50	88
Emergency call answering service	1,053	—
NBP-DCCS joint insurance account	3,786	—
Shared services account	1,001	—
Other	327	223
	6,217	311
	9,860	**1,775**

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	12,948	32,341
Deferred surrender	—	24,788
Exchequer grant undrawn	(1,905)	(34,455)
Net Exchequer funding	**11,043**	**22,674**
Represented by:		
Debtors		
Bank and cash	20,055	23,677
Debit balances: suspense	848	772
	20,903	24,449
Creditors		
Due to the State	(3,643)	(1,464)
Credit balances: suspense	(6,217)	(311)
	(9,860)	(1,775)
	11,043	**22,674**

2.11 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			12,508	13,165
Disbursements from the Vote				
Estimate provision	Account	1,226,303		
Surplus to be surrendered	Account	(12,948)		
Net vote			1,213,355	954,650
Expenditure borne elsewhere	1.1		13,823	14,374
Non-cash expenditure: fixed assets transfers	2.1		17,495	—
Non-cash item: notional rent	1		5,014	1,136
Net programme cost	1		(1,248,986)	(970,817)
Balance at 31 December			**13,209**	**12,508**

2.12 Commitments

at 31 December	2025	2024
a) Global commitments	**€000**	**€000**
Procurement of goods and services	10,480	15,710
Non-capital grant programmes (b)	29,672	70,516
Capital grant programmes (c)	331,391	407,165
Capital projects and programmes	1,387,321	71,366
Total commitments	**1,758,864**	**564,757**
b) Non-capital grant programmes	**€000**	**€000**
Opening balance	70,516	91,932
Transferred out	(35,544)	—
Transferred in	10,254	—
Grants paid in the year	(55,037)	(73,055)
New grant commitments	41,012	53,493
Grants cancelled	(1,529)	(1,854)
	29,672	**70,516**
c) Capital grant programmes	**€000**	**€000**
Opening balance 1 January	407,165	163,520
Transferred out	(3,766)	—
Grants paid in the year	(99,255)	(69,359)
New grant commitments	27,416	318,207
Grants cancelled	(169)	(5,203)
Closing balance 31 December	**331,391**	**407,165**

d) Major capital projects

Project / Programme	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
National Broadband Plan	1,025,165	440,523	1,231,952	2,697,640	2,697,640

2.13 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	**22**	**32**

2.14 Contingent liabilities

The Department has contingent liabilities estimated at €316,260 (2024: nil) relating to B.5 Other Digital Economy Programmes.

2.15 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Holiday accrual [a]	—	(634)
Payroll accrual [a]	—	(967)
	—	**(1,601)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	34,064			
	Supplementary	1,800			
			35,864	34,462	30,205
ii	Travel and subsistence		756	642	631
iii	Training and development				
	Original	220			
	Supplementary	200			
			420	300	439
iv	Operational services, supplies and sundry equipment		709	587	781
v	Digital capital investment and IT expenses				
	Original	2,526			
	Supplementary	(700)			
			1,826	1,683	1,890
vi	Premises expenses		662	592	503
vii	Policy review, consultancy services and research		352	21	1,042
viii	EU Presidency		370	278	—
			40,959	**38,565**	**35,491**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

v Digital capital investment and IT expenses

Estimate provision €2.526 million; outturn €1.683 million

The savings reflect the impact of the in-year transfer of functions and subsequent adjustments to the underlying estimate provisions.

vii Policy review, consultancy services and research

Estimate provision €352,000; outturn € 21,000

This saving was due to a policy to keep such expenditure to a minimum in light of other administrative budgetary pressures. In addition, there were further expected charges in 2025 which now fall into 2026.

Programme A Arts and culture

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	15,654			
	Supplementary	450			
			16,104	15,601	13,857
A.2	Administration – non pay				
	Original	2,814			
	Supplementary	(200)			
			2,614	1,852	1,667
A.3	Payments to match resources generated by National Archives		40	34	29
A.4	General expenses of National Archives and Advisory Council		2,726	2,158	2,385
A.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford gallery (note 7.1)				
	Original	29,901			
	Supplementary	(1,391)			
			28,510	28,510	28,411
A.6	Regional museums, galleries, cultural centres and projects		26,081	25,119	21,840
A.7	Cultural infrastructure and development				
	Original	34,435			
	Deferred surrender	8,500			
	Supplementary	(5,000)			
			37,935	36,035	27,516
A.8	Culture Ireland		8,000	7,985	7,562
A.9	An Chomhairle Ealaíon (part funded by the National Lottery)				
	Original	140,038			
	Supplementary	(1,000)			
			139,038	138,174	134,278
A.10	General expenses of the National Museum of Ireland				
	Original	20,066			
	Supplementary	695			
			20,761	20,761	19,106
A.11	General expenses of the National Library of Ireland				
	Original	10,812			
	Supplementary	696			
			11,508	11,508	10,252

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.12	Fís Éireann/Screen Ireland		40,858	40,858	39,546
A.13	General expenses of the National Gallery of Ireland		14,568	14,568	13,778
—	*Decade of Centenaries 1912-1922*		—	—	*1,353*
A.16	Cultural supports		35,000	34,431	34,345
			383,743	**377,594**	**355,925**

Significant variations

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

A.4 General expenses of National Archives and Advisory Council

Estimate provision €2.726 million; outturn €2.158 million

The saving of €568,000 arose due to a number of reasons including ongoing large capital works projects at Bishop St; the new Archive Repository build and roof works across the entire site. The impact of these projects has been across all expenditure categories as the work has affected all operations from facilities management to purchase of archival supplies/boxes to facilitation of contractors. It has also delayed planned capital works for the 6th Floor office space.

A.7 Cultural infrastructure and development

Estimate provision €42.935 million; outturn €36.035 million

The saving of €6.9 million on subhead A.7 was primarily due to lower than anticipated spending on the National Cultural Institutions Investment Programme. This programme entails the redevelopment of a number of national cultural institutions under the National Development Plan which will secure the institutions for generations to come and projects can take a number of years to come through the infrastructure guidelines process.

A.11 General expenses of the National Library of Ireland

Estimate provision €10.812 million; outturn €11.508 million

A supplementary estimate of €696,000 was provided to assist the National Library of Ireland with pension costs for unanticipated retirements.

Programme B Communications

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay				
	Original	9,764			
	Supplementary	450			
			10,214	9,492	—
B.2	Administration – non pay				
	Original	900			
	Supplementary	(200)			
			700	1,089	—
B.3	National Broadband Plan				
	Original	400,000			
	Supplementary	45,049			
			445,049	445,988	—
B.4	Other communications infrastructure				
	Original	9,060			
	Supplementary	(1,300)			
			7,760	5,576	—
B.5	Other digital economy programmes				
	Original	9,482			
	Supplementary	2,248			
			11,730	10,779	—
B.6	Public warning system				
	Original	2,500			
	Supplementary	(2,100)			
			400	122	—
B.7	Digital Connectivity Office		500	330	—
B.8	Post Office network		10,000	10,254	—
			486,353	**483,630**	—

Significant variations

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

B.3 National Broadband Plan

Estimate provision €400 million; outturn € 445.988 million

Additional funding, including a supplementary estimate of €45.049 million and a virement of €940,000, increased the NBP budget provision. The increased outturn for 2025 is indicative of the significant progress made during 2025 on the rollout of the NBP high-speed broadband network. Payments are made to NBI on completion of certified programme milestones and the level of payments reflects the progress of the rollout in 2025.

B.4 Other communications infrastructure

Estimate provision €9.06 million; outturn € 5.576 million

The saving of €3.484 million was mainly due to

(i) Timing issues affecting payments around the Eircode transition including delays in respect of the procurement process for the transition team and payment of mobilisation costs being slower than anticipated.

(ii) The delayed start of the second phase of the EuroQCI project which was contingent on European Commission decisions.

(iii) An underspend on subsea cables consultancy occurred as the project was slower than anticipated to progress through the infrastructure guidelines approval gate 1 milestones owing to a need to account for changing market dynamics.

(iv) Lower than forecast expenditure on strategic, economic, commercial and technical advisory services to support the Metropolitan Area Networks concession agreements.

(v) Delays to the progression of the procurement process to appoint a new management services entity to manage the Galway Mayo network. These delays arose from the need to address key longstanding legacy issues associated with the project.

B.5 Other digital economy programmes

Estimate provision €9.482 million; outturn € 10.779 million

A supplementary estimate of €2.248 million was provided and allocated to the Digital Hub Development Agency in 2025 to meet its operating costs as they fell due, to pay a vacant site levy and for emergency capital works on its derelict buildings.

B.6 Public warning system

Estimate provision €2.5 million; outturn € 122,000

The saving of €2.378 million relates to the delay in the procurement phase of the project due to a delay in the identification of the senior user of the PWS system.

B.7 Digital Connectivity Office

Estimate provision €500,000; outturn €330,000

The saving of €170,000 relates to two projects which did not progress in 2025 as envisaged and will now continue into 2026.

Programme C Broadcasting

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay				
	Original	4,042			
	Supplementary	450			
			4,492	3,520	3,428
C.2	Administration – non pay				
	Original	604			
	Supplementary	100			
			704	429	1,428
C.3	Grant to Raidió Teilifís Éireann for broadcasting licence fees				
	Original	183,000			
	Supplementary	4,000			
			187,000	183,715	173,473
C.4	Payment to An Post for collection of broadcasting licence fees				
	Original	11,000			
	Supplementary	(2,000)			
			9,000	9,000	8,983
C.5	Deontas i leith Theilifís na Gaeilge				
	Original	60,000			
	Supplementary	1,090			
			61,090	61,090	61,533
C.6	Broadcasting and media fund				
	Original	28,200			
	Supplementary	2,800			
			31,000	29,828	19,270
C.7	Coimisiún na Meán				
	Original	150			
	Supplementary	910			
			1,060	1,012	4,330
C.8	Interim funding for Raidió Teilifís Éireann		42,000	41,285	32,057
C.9	Irish Film Classification Office		772	589	—
			337,118	**330,468**	**304,502**

Significant variations

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

C.4 Payment to An Post for collection of broadcasting licence fees

Estimate provision €11 million; outturn €9 million

As part of its decision on the funding of RTÉ and public service media in July 2024, Government agreed to provide An Post with an Exchequer allocation of €6 million over a three-year period for necessary collection system and technological improvements, with €2 million allocated for 2025. As the scoping, design, procurement and implementation of these improvements are dependent on the outcome of the Technical Working Group on the Reform and Enhancement of the TV Licence, this €2 million was not utilised and €6 million has been allocated as capital expenditure over the years 2026 - 2028 as part of the Department's NDP Sectoral Investment Plan.

C.6 Broadcasting and media fund

Estimate provision €28.2 million; outturn €29.828 million

This subhead consists of allocations to Coimisiún na Meán in respect of (i) the statutory Broadcasting Fund and (ii) 'media fund' schemes established on administrative basis pending establishment of a statutory Media Fund. In accordance with the Broadcasting Act 2009, payments to the Broadcasting Fund are primarily based on the level of television licence fee receipts, which depend on the number of television licences issued. Total licence fee issuances for 2025 were higher than anticipated at 768,657, which is reflected in the outturn.

C.7 Coimisiún na Meán

Estimate provision €150,000; outturn €1.012 million

A supplementary estimate of €910,000 was provided to (i) enable Coimisiún na Meán prepare for taking on functions under the European Media Freedom Act, being provided for in legislation through the Media (Regulation) Bill and (ii) to pay €810,000 to the European Commission as the final tranche of a fine imposed by the European Court of Justice for late transposition of the EU Audio-Visual Media Services Directive.

C.9 Irish Film Classification Office

Estimate provision €772,000; outturn €589,000

The saving of €183,000 was mainly due to the delay in the re-introduction of a Deputy Director (AP) post following a preliminary recommendation in a Periodic Critical Review that was underway in 2024 and completed in September 2025. This in turn meant that some projects in the Performance Delivery Agreement and Strategic Plan did not proceed as detailed in the Delivery Report on the 2023-2025 Strategy Statement, particularly in relation to enhancements to the structure and content of the Irish Film Classification Office website. Finally, the IT costs linked to the Departmental move were not as large as anticipated.

Programme D Sports and recreation services

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
D.1	Administration – pay				
	Original	4,604			
	Supplementary	450			
			5,054	5,849	4,147
D.2	Administration – non pay				
	Original	1,277			
	Supplementary	(200)			
			1,077	733	464
D.3	Community Sport Facilities Fund				
	Original	73,350			
	Supplementary	(1,199)			
			72,151	72,150	48,575
—	*Local authority swimming pool programme*		—	—	—
D.5	Sport Ireland (part funded by National Lottery)				
	Original	115,755			
	Deferred surrender	1,600			
			117,355	117,355	107,039
D.6	Dormant accounts funding for sports measures		10,000	10,000	10,500
D.7	Large scale sport infrastructure fund				
	Original	19,300			
	Deferred surrender	9,476			
	Supplementary	(4,000)			
			24,776	24,776	14,924
D.8	Major sport events				
	Original	6,395			
	Supplementary	8,660			
			15,055	15,041	6,555
			245,468	**245,904**	**192,204**

Significant variations

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

D.7 Large scale sport infrastructure fund

Estimate provision €28.776 million; outturn € 24.776 million

Grantees encountered delays in progressing their projects including weather impacts on program of works for pitches which subsequently impacted processing the forecasted year-end payments. These payments are expected to be processed and realised in the first quarter of 2026, rather than within the originally planned timeframe.

D.8 Major sport events

Estimate provision €6.395 million; outturn € 15.041 million

A supplementary estimate of €8.66 million was provided and allocated as follows:

(i) The 2025 Estimate did not include provision for funding to support the hosting of the first-ever regular National Football League (NFL) fixture in Dublin in September 2025. Expenditure of €7,874,505 was incurred in 2025 to support the hosting of the fixture.

(ii) Initial payments relating to the 2027 Ryder Cup contract materialised in 2025, earlier than originally anticipated.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
1	National Archives fees		40	36	37
2	Additional superannuation contributions		2,604	4,464	4,255
3	Dormant accounts funding		10,000	10,000	10,500
4	Sport Ireland pension receipts		153	96	79
5	Broadcasting licence fees				
	Original	204,200			
	Supplementary	6,800			
			211,000	206,543	194,913
6	Film classification fees		840	742	—
7	Rent on properties in GPO		223	330	—
8	Miscellaneous receipts		1,519	2,030	735
—	*Tourism Ireland pension receipts*		—	—	*372*
			226,379	**224,241**	**210,891**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

2 Additional superannuation contributions

Estimate provision € 2.604 million; realised € 4.464 million

The variance of €1.86 million was mainly due to higher than anticipated superannuation contributions from agencies.

7 Rent on properties in GPO

Estimate provision €223,000; realised € 330,000

The variance of €107,000 was due to payment for 2024 invoices being received in 2025.

8 Miscellaneous receipts

Estimate provision €1.519 million; realised €2.030 million

The variance of €511,000 was mainly due to higher than anticipated pension receipts from agencies and higher than anticipated Department of Social Protection receipts.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	1,213,355
Broadcasting fee income	206,544
Dormant accounts funding	10,000
Additional superannuation contributions	4,464
Exchange transaction revenue	
Film classification fees	742
Rendering of services	381
Management Services Entity revenue share	1,139
Other revenue	
Pension and DSP receipts	1,055
Total revenue	**1,437,680**
Represented by	
Total appropriations-in-aid (note 4.1)	224,241
Central Fund grant	1,213,355
Increase in accrued income	84
	1,437,680

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	37	—
Sport Ireland – FAI grant recoupment	2,000	—
Refund of performance payment	98	—
Sport Ireland – balance of energy support moneys	39	8,739
Arts Council – balance of energy support moneys	—	2,850
Tourism Ireland – recoupment of end of year reserves	—	6,100
Receipts from voluntary surrender of ministerial salaries	20	37
Transferred to the Exchequer	(1,076)	(17,689)
Balance at 31 December	**1,118**	**37**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	512	487
Agencies	1,553	2,026
	2,065	**2,513**

5.2 Pay

Remuneration of Department staff

	2025 €000	2024 €000
Pay	31,079	27,350
Higher, special or additional duties allowances	260	232
Other allowances	77	47
Overtime	61	63
Employer's PRSI	2,985	2,513
	34,462	**30,205**

Remuneration of agency staff

	2025 €000	2024 €000
Pay	61,245	113,463
Higher, special or additional duties allowances	385	488
Other allowances	391	421
Overtime	333	317
Employer's PRSI	5,948	6,869
	68,302	**121,558**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	14	3	37,835	35,649
Other allowances	18	4	25,364	24,551
Overtime	19	3	13,875	11,853
Extra remuneration in more than one category	6	4	19,456	17,258
Agency staff				
Higher, special or additional duties allowances	57	4	25,571	31,015
Other allowances	288	3	57,105	57,105
Overtime	145	6	31,905	36,497
Extra remuneration in more than one category	146	9	32,235	23,215

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	279	266
60,000	69,999	63	48
70,000	79,999	33	36
80,000	89,999	52	46
90,000	99,999	32	27
100,000	109,999	13	10
110,000	119,999	6	11
120,000	129,999	10	6
130,000	139,999	7	3
140,000	149,999	—	3
150,000	159,999	—	1
160,000	169,999	1	1
170,000	179,999	1	2
180,000	189,999	3	—
190,000	199,999	1	1
200,000	229,999	—	—
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay F Ó Coigligh	232	194
Basic pay K Licken	—	17
Severance K Licken	—	224
Total	**232**	**435**

The value of retirement benefits earned in the period is not included above. The pre-1995 superannuation scheme for established civil servants is relevant for both Accounting Officers and their entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

5.6 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €57,504. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of € 291,517 in respect of seven officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

5.7 Severance

During 2025, four staff members whose employment was terminated were paid redundancy payments totalling €17,664 and severance payments totalling €55,075.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	54	80,542	86,013
Recovery plans in place	1	574	1,134

Overpayment recovery plans in respect of five individuals to the value of €4,811 were transferred out to other government departments/ offices in 2025.

Note 6 Miscellaneous

6.1 National Lottery funding

		2025		2024
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
A.9	An Chomhairle Ealaíon (part funded by National Lottery)	139,038	138,174	134,278
D.3	Community Sport Facilities Fund	72,151	72,150	48,575
D.5	Sport Ireland (part funded by National Lottery)	117,355	117,355	107,039
—	*Irish language support schemes (part funded by National Lottery)*	—	—	*10,358*
		328,544	**327,679**	**300,250**

A full list of grantees under subhead D.3 is available on the Department of Culture, Communications and Sport website.

6.2 Compensation and legal costs

Payments / costs paid by the Department in the year

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
	—	**3**	**3**	**—**
	€000	**€000**	**€000**	**€000**
Department's own costs	—	—	—	—
Payments by/on behalf of Department:				
Compensation	—	—	—	—
Legal costs	—	250	250	—
2025 Total	**—**	**250**	**250**	—
2024 Total	—	—	—	—

Note [a] At 31 December 2025, three litigation cases were outstanding.

6.3 Fraud and suspected fraud

The Department is aware of an invoice redirect fraud which occurred in a service provider in receipt of grant funding during 2025. The amount involved was to the sum of €131,471. This case is still under investigation by the appropriate authorities and the Department awaits the outcome.

Since this fraud occurred, the Department has strengthened controls around supplier set-ups and changes of supplier bank account details. No other weaknesses in internal financial control that resulted in, or may result in, a material loss, were identified in relation to 2025 that require disclosure in the appropriation account.

Note 7 Miscellaneous Accounts

7.1 Payments towards general expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (subhead A.5)

	2025	2024
	€000	€000
Payments		
Irish Museum of Modern Art	8,259	7,788
Chester Beatty Library	4,310	4,020
National Concert Hall	13,271	14,149
Crawford Gallery, Cork	2,670	2,454
	28,510	**28,411**

7.2 The Crowley Bequest Fund

The bequest was accepted by the State in 1997 to be used to undertake a project involving the listing, microfilming and publishing of records of the Chief Secretary's Office for the period 1815-1853. The charge on the fund represents conservation and salary costs associated with this project.

Accounts of receipts and payments for the year ended 31 December 2025

	2025	2024
	€000	€000
Balance on 1 January	88	128
Payments	(38)	(40)
Balance on 31 December	**50**	**88**

Appropriation Account 2025

Vote 34

Housing, Local Government and Heritage

Introduction

As Accounting Officer for Vote 34, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Housing, Local Government and Heritage including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies, grants and payment of certain grants under cash limited schemes.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €16.896 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Transfer of functions

Responsibility for marine environment administration and ministerial functions transferred from the Department of Housing, Local Government and Heritage to the Department of Climate, Energy and the Environment (Vote 29) with effect from 1 January 2025 (SI 390 of 2025 Marine Environment (Transfer of Departmental Administration and Ministerial Functions) Order 2025).

Responsibility for administration and ministerial functions of the Dog Breeding Establishments Act transferred from the Minister for Housing, Local Government and Heritage to the Minister for Agriculture, Food and the Marine with effect from 22 July 2025 (SI 391/2025 Dog Breeding Establishments (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The transfer of functions for property services from the Department of Justice, Home Affairs and Migration (Vote 24) to the Department of Housing, Local Government and Heritage came into effect from 1 January 2025 (SI 392 of 2025 Property Services (Transfer of Departmental Administration and Ministerial Functions) Order 2025).

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025. To facilitate the transition of the appropriation account to the CGAS, the Department has received certain derogations from full application of the standards in respect of the appropriation account for 2025, as indicated below.

CGAS 17 Property, plant, and equipment

Certain heritage assets are valued at nil in the financial statements.

Land and buildings have not yet been revalued in accordance with CGAS 17. Plans are in place to complete the valuation of property assets by class and have these properties recognised in the financial statements as envisaged in the implementation guidance to CGAS 17 over the following four-year transition period. During the same period, any additional issues such as identifying asset components and analysis of historic revaluations will also be addressed to achieve full compliance with CGAS 17.

Valuation of assets

Ownership of eight national parks is vested in the Minister for Housing, Local Government and Heritage. These are the Burren, Connemara, Dowth, Glenveagh, Páirc Náisiúnta na Mara, Killarney, Wicklow Mountains and Wild Nephin national parks. These and other heritage assets are valued at nil.

Land and buildings located within the national parks have not been valued and are not reflected in the statement of fixed assets. Other assets located at the parks, such as equipment and vehicles, are included in the statement of fixed assets.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

Land is not depreciated.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Buildings	20 years	5%
Radar equipment	15 years	6.66%
Acquired/developed software	10 years	10%
Plant and machinery	10 years	10%
Furniture and fittings	10 years	10%
Motor vehicles	5 years	20%
Software licences	5 years	20%
Office and IT equipment	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of risks, including financial risks, to which the Department is exposed and its annual internal audit plans, approved by me and agreed by the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €86 million in 2025.

The Department has provided details of 40 non-competitive procurement contracts in excess of €25,000 (exclusive of VAT) totalling €9,536,270 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of three contracts in excess of €25,000 (exclusive of VAT) totalling €777,833 (exclusive of VAT) as set out below.

- An extension of a contract with a value of €90,754 (exclusive of VAT) for ICT telephony services due to the procurement process being lengthier than anticipated. The contract is anticipated to be completed by the end of 2026.
- A contract for rhododendron eradication services with a total value of €489,000 (excluding VAT) was procured during 2025. Sufficient evidence was not available to demonstrate compliance with procurement requirements relating to the estimation of contract value. Since the award of this contract, specialist contracted procurement support has been engaged to help strengthen procurement oversight and expertise across National Parks.
- Additional works services for rhododendron eradication to an existing contract was identified and procured during 2025 with a value of €198,079 (exclusive of VAT). This contract has now been completed.

The above contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed by the Risk Committee and Management Board on a quarterly basis. The outcome of these assessments, and ongoing monitoring by the Business Unit, is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

The risk register is reviewed centrally and the high-level risks are reviewed on a regular basis by the Management Board. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

Internal Audit Unit (IAU) completed an audit of the Department's internal financial controls applicable to preventing and recovering overpayments of payroll. The overall audit opinion assigned to the audit is one of moderate assurance, with IAU concluding that most key controls were in place and operating effectively. The implementation of the recommendations raised and agreed in the report will further strengthen the overall control environment of the Department.

In respect of other audit assignments completed by IAU in 2025: while IAU identified required improvements to individual business units' controls, no weaknesses in internal financial controls that resulted in a material loss were identified by IAU.

In 2025, the Department initiated a review of PAYE compliance covering the tax years 2021 to 2025. As a result of this review, unprompted qualifying disclosures were made to the Revenue Commissioners. The review identified instances of non-compliance with PAYE obligations resulting in an estimated liability of approximately €4.9 million, including interest and penalties of €788,124. As payment was not made until after the reporting date, the matter is disclosed in notes 2.7 Provisions and note 2.15 Contingent liabilities.

No further internal control weaknesses were identified in relation to 2025 that require disclosure in the appropriation account.

Graham Doyle
Accounting Officer
Housing, Local Government and Heritage

2 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 34 Housing, Local Government and Heritage
Opinion on the appropriation account

I have audited the appropriation account for Vote 34 Housing, Local Government and Heritage for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 34 Housing, Local Government and Heritage for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Housing, Local Government and Heritage and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliant procurement

The Accounting Officer has disclosed in the statement of internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025.

Revenue settlement

The Accounting Officer has disclosed in the statement on internal financial control that the Department made an unprompted qualifying disclosure to the Revenue Commissioners in respect of PAYE for the period 2021 to 2025 and paid €4.9 million to Revenue in 2026 in connection with this. The payment includes interest and penalties of €788,000.

Reporting on matters connected to Vote 34

My *Report on the Accounts of the Public Services* for 2025 includes sections dealing with the following matters that relate to Vote 34, or to funds administered by the Department for Housing, Local Government and Heritage.

- Chapter 4 provides an overview of the funding provided to local authorities from central government agencies, including from Vote 34 and the Local Government Fund
- Chapter 21 examines the scheme for compensation in respect of the cessation of turf cutting.
- Chapter 22 examines the decision not to proceed with the provision of various housing projects through a public private partnership arrangement leading to a compensation payment of €4 million.

Seamus McCarthy
Comptroller and Auditor General

4 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 34 Housing, Local Government and Heritage

Appropriation Account 2025

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Housing				
	Original	6,109,072			
	Supplementary	270,687			
			6,379,759	6,423,465	5,320,671
B	Water and Marine				
	Original	1,851,175			
	Supplementary	(4,000)			
			1,847,175	1,839,600	1,897,651
C	Local Government				
	Original	701,174			
	Supplementary	74,050			
			775,224	761,649	634,424
D	Planning				
	Original	292,263			
	Supplementary	(42,050)			
			250,213	233,113	202,764
E	Met Éireann				
	Original	62,972			
	Supplementary	(1,500)			
			61,472	51,130	43,662
F	Heritage				
	Original	277,580			
	Supplementary	1,800			
			279,380	280,506	253,886
Gross expenditure					
	Original	9,294,236			
	Supplementary	298,987			
			9,593,223	**9,589,463**	**8,353,058**
Deduct					
G	**Appropriations-in-aid**		**74,042**	**87,178**	**76,485**
Net expenditure					
	Original	9,220,194			
	Supplementary	298,987			
			9,519,181	**9,502,285**	**8,276,573**

Surplus

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

	2025 €	2024 €
Surplus to be surrendered	**16,896,030**	**10,998,004**

Graham Doyle
Accounting Officer
Housing, Local Government and Heritage

2 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		9,428,490	8,211,845
Pay		123,484	112,678
Non pay		37,489	28,535
Gross expenditure		**9,589,463**	**8,353,058**
Deduct			
Appropriations-in-aid		**87,178**	**76,485**
Net expenditure		**9,502,285**	**8,276,573**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(13,150)		
Depreciation	6,817		
Loss on disposals	311		
Intangible assets (note 2.2)			
Purchases	(1,972)		
Amortisation	366		
		(7,628)	(16,064)
Changes in net current assets			
Increase in provisions	7,679		
Increase in accrued expenses	6,035		
Decrease in accrued income	912		
Decrease in Housing Agency revolving acquisitions fund	1,561		
Increase in prepayments	(2,306)		
		13,881	116,618
Direct voted expenditure		**9,508,538**	**8,377,127**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		38,285	36,088
Notional rent		5,581	3,780
Net programme cost		**9,552,404**	**8,416,995**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 34 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	41
Vote 12	Superannuation and Retired Allowances	32,764	31,161
Vote 13	Office of Public Works	2,846	2,101
Vote 18	National Shared Services Office	307	175
Vote 20	Garda Síochána	301	259
Vote 43	Office of the Government Chief Information Officer	1,962	2,267
Central Fund – ministerial pensions		64	84
		38,285	**36,088**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	108,110	102,338
Intangible assets	2.2	7,071	5,666
		115,181	**108,004**
Current assets			
Bank and cash	2.3	45,824	51,371
Prepayments	2.4	5,608	3,302
Accrued income	2.5	5,354	6,266
Housing Agency revolving acquisitions fund	7.2	12,145	13,706
Other debit balances	2.6	6,801	2,369
		75,732	**77,014**
Less			
Current liabilities			
Provisions	2.7	8,120	441
Accrued expenses	2.8	99,924	94,050
Other credit balances	2.9	35,729	49,260
Net Exchequer funding	2.10	16,896	4,480
		160,669	**148,231**
Net current liabilities		**(84,937)**	**(71,217)**
Net assets		**30,244**	**36,787**
Represented by:			
State funding account	2.11	**30,244**	**36,787**

2.1 Property, plant and equipment

	Land and buildings [a]	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation [b]						
At 1 January 2025	76,508	22,919	33,243	4,024	2,570	139,264
Adjustments [c]	(40)	(47)	(3)	1	—	(89)
Additions	6,631	3,372	2,037	145	885	13,070
Brought into use	—	584	—	—	(584)	—
Assets transferred in	—	—	304	16	—	320
Assets transferred out	—	—	(10)	(4)	—	(14)
Disposals	—	(610)	(570)	(46)	—	(1,226)
At 31 December 2025	83,099	26,218	35,001	4,136	2,871	151,325
Accumulated depreciation						
At 1 January 2025	3,378	11,896	19,480	2,172	—	36,926
Prior year adjustments	71	—	8	1	—	80
Depreciation for the year [c]	493	2,939	3,312	73	—	6,817
Depreciation on transfers in	—	—	304	16	—	320
Depreciation on transfers out	—	—	(10)	(3)	—	(13)
Depreciation on disposals	—	(308)	(561)	(46)	—	(915)
At 31 December 2025	3,942	14,527	22,533	2,213	—	43,215
Net assets						
At 31 December 2025	**79,157**	**11,691**	**12,468**	**1,923**	**2,871**	**108,110**
At 31 December 2024	73,130	11,023	13,763	1,852	2,570	102,338

Notes

[a] State-owned lands and buildings controlled or managed by the Department which do not have valuations are listed in the statement of accounting policies and principles.

[b] Cost or valuation at the beginning and end of the year include assets acquired for less than €10,000 prior to 1 January 2021.

[c] A review of assets identified some that were incorrectly added to the register in prior years, had an incorrect value or required reclassification.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	5,975	3,516	9,491
Adjustment [a]	535	(624)	(89)
Additions	—	1,891	1,891
Brought into use	4,293	(4,293)	—
At 31 December 2025	10,803	490	11,293
Accumulated amortisation			
At 1 January 2025	3,825	—	3,825
Adjustment [a]	31	—	31
Amortisation for the year	366	—	366
At 31 December 2025	4,222	—	4,222
Net assets			
At 31 December 2025	**6,581**	**490**	**7,071**
At 31 December 2024	2,150	3,516	5,666

Note [a] A review of intangible assets under development identified one project which became operational in 2024. Non-capital expenditure incurred on the project in 2024 had also been incorrectly classified as capital expenditure. This project has now been capitalised.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	45,120	51,247
Commercial bank account balance	704	124
	45,824	**51,371**

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
IT Services	3,592	1,571
Administration	951	691
International contribution	68	51
Other prepayments	997	989
	5,608	**3,302**

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Pension levy	4,096	3,526
Services and charges at National Parks and Wildlife Service sites	172	158
Miscellaneous	163	129
Met Éireann receipts	918	2,449
Audit and PSRA fees	5	4
	5,354	**6,266**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Heritage projects		
LIFE Atlantic Crex [a]	1,380	449
Fáilte Ireland Strategic Partnership	235	420
LIFE IP Peatlands and People [a]	171	141
Killarney House	161	161
Tomies Wood	142	142
Enhanced Decommissioning Restoration and Rehabilitation Scheme	70	329
Other heritage projects	20	21
Payroll advance	2,835	—
Advances to OPW	846	254
Recoupable salary costs	279	217
Rural Regeneration and Development Fund [b]	548	104
Recoupable travel pass scheme	37	41
Recoupable travel costs	5	7
Imprests	—	2
Other debit suspense items	72	81
	6,801	**2,369**

Note [a] The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value.

[b] The balance shown above relates to advanced funding from the Rural Regeneration and Development Fund (RRDF) pending receipt of verified claims in respect of individual projects. The RRDF was established as part of Project Ireland 2040 and provides investment to support rural renewal for suitable projects in towns and villages with a population of less than 10,000, and outlying areas. It is administered by the Department of Rural and Community Development and the Gaeltacht.

2.7 Provisions

at 31 December	2025	2024
	€000	€000
PAYE compliance review [a]	4,943	—
Defective Concrete Block Scheme	1,458	—
Legal provisions	880	—
Land acquisitions	810	441
ICT contract	29	—
	8,120	**441**

Note [a] The Department is engaging with Revenue in regard to a qualifying unprompted disclosure.

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
A - Housing		
A.3 Development contributions waiver scheme	47,484	28,716
A.22 Defective concrete block scheme	20,231	11,707
A.36 Croí Cónaithe towns and vacancy supports	9,826	4,765
A.3 Social Housing programme	3,560	21,406
A.6 Housing assistance payment scheme	2,649	—
A.4 Social housing current expenditure programme	922	9,184
Other schemes	1,538	1,444
B - Water		
B.5 Connection refund scheme	—	6,283
C - Local Government		
C.4 Fire and emergency services	813	376
Other schemes	70	42
D - Planning		
D.12 LA planning resources and supports	1,073	—
Other	1,100	142
E - Met Eireann		
E.4 Flood forecasting and warning services	1	92
F - Heritage		
F.4 Built heritage	95	419
F.5 National Parks and Wildlife	1,121	889
F.7 Raised bog compensation scheme	—	82
Administration expenses		
Payroll accrual	4,308	3,627
Holiday pay accrual	3,342	3,177
Other admin expenses	1,385	1,546
Travel and subsistence	324	113
IT services and support	82	40
	99,924	**94,050**

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	1,616	1,655
Pay related social insurance	1,297	1,236
Professional services withholding tax	1,004	785
Value added tax	502	749
Pension contributions	439	437
Universal social charge	297	338
Exchequer extra receipts	131	—
	5,286	5,200
ERDF Town Centre First Heritage Revival Fund (THRIVE)	10,997	7,200
LIFE 2022 SNaP Ireland [a]	4,990	6,101
LIFE integrated project [a]	4,750	4,200
Local Support group fund – Wild Atlantic Nature LIFE project [a]	3,069	3,577
LIFE Wild Atlantic Nature [a]	1,953	2,308
LIFE on Machair [a]	1,009	983
NPWS transfer of funds from Biodiversa +	683	683
Wicklow National Park – Peatland restoration	557	600
Rural Regeneration and Development Fund [b]	415	415
Payroll deductions held in suspense	511	455
WaterLANDS project	281	289
Muckross House refunds and joint tickets	149	47
Raised bog LIFE restoration project [a]	142	171
LIFE Insular [a]	108	26
Transfer of functions	60	—
Other credit suspense items	769	550
Urban Development Fund	—	11,922
LIFE MPA Ireland [a]	—	4,512
BirdWatch Ireland 2020/2021	—	21
	35,729	**49,260**

Note [a,b] See Note 2.6

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	16,896	10,998
Exchequer grant undrawn	—	(6,518)
Net Exchequer funding	**16,896**	**4,480**
Represented by:		
Debtors		
Bank and cash	45,824	51,371
Debit balances: suspense	6,801	2,369
	52,625	53,740
Creditors		
Due to the State	(5,286)	(5,200)
Credit balances: suspense	(30,443)	(44,060)
	(35,729)	(49,260)
	16,896	**4,480**

2.11 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			36,787	136,935
Disbursements from the Vote				
Estimate provision	Account	9,519,181		
Surplus to be surrendered	Account	(16,896)		
Net vote			9,502,285	8,276,573
Expenditure borne elsewhere	1.1		38,285	36,088
Non-cash items - capital asset adjustments				
Property, plant, equipment	2.1	(170)		
Intangible assets	2.2	(120)		
Notional rent	1	5,581		
			5,291	4,186
Net programme cost	1		(9,552,404)	(8,416,995)
Balance at 31 December			**30,244**	**36,787**

2.12 Commitments

	2025	2024
a) Global commitments at 31 December	**€000**	**€000**
Procurement of goods and services	23,793	12,577
Non-capital grant programmes	1,522,757	1,394,601
Capital grant programmes	6,333,172	7,025,849
Public private partnership projects	511,519	527,081
Total of legally enforceable commitments	**8,391,241**	**8,960,108**
b) Non-capital grant programmes	**€000**	**€000**
Opening balance	1,394,601	1,280,513
Grants paid in the year	(1,330,307)	(1,227,604)
New grant commitments	1,458,463	1,341,692
Closing balance 31 December	**1,522,757**	**1,394,601**
c) Capital grant programmes	**€000**	**€000**
Opening balance	7,025,849	3,905,332
Grants paid in the year	(4,453,865)	(3,685,722)
New grant commitments	3,761,188	6,806,239
Closing balance	**6,333,172**	**7,025,849**

d) Major capital grant programme commitments

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Local authority housing projects	856,729	373,051	1,021,770	2,251,550	1,635,824
Capital assistance scheme	69,826	16,480	3,643	89,949	88,634
Capital advanced leasing facility	92,157	134,950	109,692	336,799	211,633
Regeneration	27,148	1,650	26,258	55,056	25,846
Local infrastructure housing activation fund	1,618	28	22,594	24,240	17,050
Cost rental equity loan	142,800	282,840	507,371	933,011	388,991
Croí Cónaithe fund	—	—	106,896	106,896	67,056
Secure tenancy affordable rental scheme	—	62,276	64,584	126,860	—
Affordable housing fund	21,423	23,460	46,735	91,618	30,290
Urban renewal/ regeneration	108,219	63,031	95,683	266,933	230,245
Narrow Water Bridge	26,500	46,500	62,400	135,400	135,400
Total [a]	**1,346,420**	**1,004,266**	**2,067,626**	**4,418,312**	**2,830,969**

Note [a] A breakdown of the above table is presented in Appendix A.

e) Unitary payments of public private partnership projects

Under the Social Housing PPP Programme, contracts for two bundles have been entered into. These utilise what is termed an 'availability-based' PPP model, in which a private sector company designs, builds, finances, maintains and operates the social housing units in return for a monthly unitary charge payment. This payment commences upon completion of the units and runs for 25 years from the completion of construction on each site. It incorporates all construction, maintenance and lifecycle costs for 25 years under the contract, including

- initial construction cost of the units
- maintenance costs
- operating costs

- lifecycle costs
- tenancy management
- financing costs
- service provision, which includes building and asset management, void management, tenant helpdesk services, etc.

The figures also include forecast inflation for the full 25 year contract period.

The payments comprise two elements, a fixed-cost element and a variable (indexed) element, which changes in line with inflation.

The only way of directly comparing different models of social housing delivery is by looking at the overall costs incurred. Guidelines from the Department of Public Expenditure, National Development Plan Delivery and Reform on the use of PPPs, requires a comprehensive value for money process to confirm that a PPP project provides value for money (VFM) to the State.

There are four VFM tests performed by the National Development Finance Agency (NDFA) for the social housing PPPs as follows.

- A preliminary appraisal of a Programme.
- The preparation of the comprehensive Public Sector Benchmark (PSB) which represents the full estimated costs of procuring the project using traditional public sector procurement methods.
- Comparison of the cost of the highest-rated tender to the PSB.
- Updating the third VFM test with any changes that may have occurred during the preferred tender stage in order to confirm that the winning bid compares favourably to the PSB and represents VFM.

Bundle 1

Bundle 1 was completed in Q2 2021, and provides 534 units across six sites in the Greater Dublin Area. Two of the sites are located in Dublin City, with one each in South Dublin, Kildare, Wicklow and Louth. Dublin City Council was engaged as the lead local authority and contracting authority for the delivery of Bundle 1.

The construction capital cost for bundle 1 amounted to €119 million (excluding VAT) or approximately €222,000 (excluding VAT) on average for each of the 534 units.

Bundle 2

Bundle 2 was completed in Q4 2021 and provides 465 units across eight sites. Three of the sites are located in the Cork County local authority area, with one each in Galway City, Waterford, Clare, Kildare and Roscommon. Cork County Council was engaged as the lead local authority and contracting authority for Bundle 2.

The construction capital cost for bundle 2 amounted to €129 million (excluding VAT) or approximately €277,000 (excluding VAT) on average for each of the 465 units.

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Legally enforceable commitments to be met in subsequent years	Project total 2025 [b]	Project total 2024
	€000	€000	€000	€000	€000
Bundle 1 [a]	56,303	10,179	275,435	341,917	340,536
Bundle 2 [a]	45,417	7,659	236,084	289,160	288,264
Total	**101,720**	**17,838**	**511,519**	**631,077**	**628,800**

Note [a] This table reflects unitary charge (UC) obligations for social housing PPP bundles undertaken to date, including VAT on construction and estimated VAT on the UC payments.

[b] The increase in the project totals for 2025 are due to the actual inflation rate for 2025 being higher than the assumed inflation rate of 2%.

2.13 Operating leases

at 31 December	2025
	€000
Operating lease expense for the year	76
Commitments	
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows.	
Within one year	62
Between 1 and 5 years	65
Later than 5 years	25

2.14 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	**94**	**115**

2.15 Contingent liabilities

The Department is involved in a number of legal proceedings, which may generate liabilities, depending on the outcome of current, pending and possible future EU and other legal actions. Any actual amount or the timing of potential liabilities is uncertain.

The Department is continuing to assess its PAYE compliance across 2021 to 2025 and will continue to engage with Revenue.

2.16 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction. The implementation had the following impact on the State funding balance in the year of account.

	2025 €000	2024 €000
Provisions [a]	—	(441)
Holiday accrual [b]	—	(3,177)
Payroll accrual [b]	—	(3,752)
Inventory [c]	—	(199)
	—	**(7,569)**

Note
[a] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets.
[b] CGAS 39A Employee Benefits Part A.
[c] CGAS 12 Inventories

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	126,340	123,484	112,678
ii	Travel and subsistence	3,230	3,656	3,106
iii	Training and development	1,762	1,522	1,485
iv	Operational services, supplies and sundry equipment	3,506	2,709	2,386
v	Digital capital investment and IT expenses	28,806	25,051	17,764
vi	Premises expenses	5,886	2,353	2,113
vii	Policy reviews, consultancy services and research	673	46	108
viii	Research (statistics and economics)	214	214	66
ix	Protected disclosures (investigation services)	59	—	—
x	Recruitment and HR operations	425	455	366
xi	Statistical data analytical unit	987	389	339
xii	Geographical information system	1,168	1,094	802
xiii	EU Presidency	1	—	—
		173,057	**160,973**	**141,213**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

vi Premises expenses

Estimate provision €5.886 million; outturn €2.353 million

Expenditure was €3.533 million lower than the estimate provision mainly due to the extended timeframe required to complete the preliminary business case for the Custom House redevelopment project. Given the scale and complexity of the project, significant input has been required from the OPW together with specialist third-party advisors. The coordination of these expert resources and the iterative review process have resulted in delays to planned capital drawdown. In addition, refurbishment works scheduled for Shannon Airport by Met Éireann did not proceed due to third party delays.

vii Policy reviews, consultancy services and research

Estimate provision €673,000; outturn €46,000

Expenditure was €627,000 lower than the estimate provision mainly due to the deferral until 2026 of a consultancy relating to the development of a quality management system.

xi Statistical data analytical unit

Estimate provision €987,000; outturn €389,000

Expenditure was €598,000 lower than the estimate provision mainly due to planned spend on the insights project being paid from the Housing for All Implementation Fund.

Programme A Housing

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		30,999	31,875	28,853
A.2	Administration – non pay		7,362	4,850	3,642
A.3	Local authority housing				
	Original	1,860,500			
	Supplementary	73,654			
			1,934,154	2,015,287	1,851,147
A.4	Social housing current expenditure programme				
	Original	553,300			
	Supplementary	84,000			
			637,300	654,799	515,598
A.5	Rental accommodation scheme				
	Original	101,000			
	Supplementary	4,000			
			105,000	104,216	110,905
A.6	Housing assistance payment scheme				
	Original	481,700			
	Supplementary	11,000			
			492,700	493,274	523,430
A.7	Capital assistance scheme		156,000	146,255	152,240
A.8	Capital loans and subsidy scheme				
	Original	53,500			
	Supplementary	7,100			
			60,600	60,565	60,796
A.9	Communal facilities		500	249	500
A.10	Mortgage to rent		11,000	9,329	5,654
A.11	Capital advance leasing facility		710,000	744,193	440,000
A.12	Traveller accommodation and support		30,000	29,679	27,976
A.13	Accommodation for homeless				
	Original	327,810			
	Supplementary	152,200			
			480,010	468,429	385,000

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.14	Housing for people with a disability and older people				
	Original	3,500			
	Supplementary	(1,300)			
			2,200	1,622	1,594
A.15	Regeneration and refurbishment		50,000	47,884	54,323
A.16	Energy efficiency retrofitting		90,000	89,996	89,666
A.17	Repair and leasing scheme				
	Original	12,000			
	Supplementary	(2,000)			
			10,000	6,307	7,100
A.18	Private housing grants		100,000	95,667	82,998
A.19	Mortgage allowances		500	340	394
A.20	Affordable housing/shared ownership subsidy		1,100	1,093	1,470
A.21	Local infrastructure housing activation fund				
	Original	20,000			
	Supplementary	(4,354)			
			15,646	10,575	11,927
A.22	Defective homes remediation (cash limited)		165,000	164,995	69,991
A.23	Housing and Sustainable Communities Agency				
	Original	25,000			
	Supplementary	15,000			
			40,000	38,800	66,571
A.24	Residential Tenancies Board				
	Original	14,500			
	Supplementary	4,917			
			19,417	19,417	13,792
A.25	Rented accommodation inspection		10,500	10,572	10,000
A.26	Approved Housing Bodies Regulatory Authority		3,900	3,550	3,112
A.27	Planned maintenance/ voids		31,000	30,945	30,689
A.28	Cost rental equity loan				
	Original	695,300			
	Supplementary	(90,000)			
			605,300	567,486	434,995

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.29	Disabled Persons Grant Scheme/improvements/ remedials		25,000	25,000	23,744
A.30	First Home Scheme		80,000	80,000	49,401
A.31	Affordable Housing Fund		155,000	155,000	94,400
A.32	Croí Cónaithe Cities				
	Original	30,000			
	Supplementary	(12,000)			
			18,000	17,262	50,936
A.33	Social housing PPP programme				
	Original	32,000			
	Supplementary	(4,000)			
			28,000	22,054	26,565
A.34	Ukraine measures		5,000	1,799	4,814
A.35	Secure tenancy affordable rental scheme (STAR)				
	Original	104,000			
	Supplementary	5,000			
			109,000	107,324	80,997
A.36	Croí Cónaithe Towns and vacancy supports				
	Original	118,000			
	Supplementary	25,000			
			143,000	144,948	—
A.37	Land Aggregation Scheme (LAGS)		2,800	2,798	—
A.38	PSRA/PSAB		4,256	4,101	—
A.39	Other services				
	Original	7,045			
	Supplementary	2,470			
			9,515	10,930	5,451
			6,379,759	**6,423,465**	**5,320,671**

Significant variations

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

A.3 Local authority housing

Estimate provision €1.86 billion; outturn €2.015 billion

Expenditure was €155 million higher than the original estimate provision mainly due to higher than expected growth in delivery of social housing in line with *Housing for All* action plan. This was mainly attributed to an increase in construction projects on local authority-owned land, an increase in the number of turnkey units purchased by local authorities and higher than anticipated Part V projects delivered through private development activity. The original estimate provision for this subhead was increased as part of the supplementary estimate by €73.654 million. In 2025, additional scheme expenditure of €78 million was funded by LPT.

A.4 Social housing current expenditure programme

Estimate provision €553.3 million; outturn €654.799 million

Expenditure was €101.499 million higher than the estimate provision mainly due to the cost of additional units, the increased costs under CALF for new unit claims and rent review cost increases for operational SHCEP units. The original estimate provision for this subhead was increased as part of the supplementary estimate by €84 million. In 2025, additional scheme expenditure of €73.78 million was funded by LPT.

A.7 Capital assistance scheme

Estimate provision €156 million; outturn €146.255 million

Expenditure was €9.745 million lower than the estimate provision mainly due to reclassification by Cork City Council of a significant Approved Housing Body supported CAS project in Cork City as a local authority own-build/turnkey project.

A.8 Capital loans and subsidy scheme (CLSS)

Estimate provision €53.5 million; outturn €60.565 million

Expenditure was €7.065 million higher than the estimate provision mainly due to an overall 2% increase in interest rates on Housing Finance Agency (HFA) loans since 2022. As the HFA hold the loan book for CLSS, the level of current funding required to service the outstanding CLSS loans increased in line with these rising interest rates. The original estimate provision for this subhead was increased as part of the supplementary estimate by €7.1 million. In 2025, additional scheme expenditure of €13.5 million was funded by LPT.

A.9 Communal facilities

Estimate provision €500,000; outturn €249,000

Expenditure was €251,000 lower than the estimate provision mainly due to communal facility projects being demand-led, making the volume difficult to predict.

A.10 Mortgage to rent

Estimate provision €11 million; outturn €9.329 million

Expenditure was €1.671 million lower than the estimate provision mainly due to mortgage to rent being a demand-led scheme and case completion rates being dependent on the level of borrower engagement achieved by lenders.

A.13 Accommodation for homeless

Estimate provision €327.81 million; outturn €468.429 million

Expenditure was €140.619 million higher than the estimate provision mainly due to increasing costs in the provision of homeless services due to inflation, cost of living increases, Workplace Relations Commission awards and capacity issues arising due to increasing presentations. The funding is essential to ensure that local authorities are in a position to deliver the necessary services to households experiencing homelessness. The main element of the funding relates to the provision of emergency accommodation for all households that require it as committed to in the Programme for Government, but local authorities also provide a range of essential related services including Housing First supports, homelessness prevention, day services, supports to households in emergency accommodation and tenancy sustainment measures. The Department is actively working with local authorities to reduce the costs of emergency accommodation provision particularly the cost of private emergency accommodation, and Budget 2026 provides for additional investment to support projects to provide local authority/non-governmental organisation-owned homeless accommodation which is tailored to the needs of service users. The original estimate provision for this subhead was increased as part of the supplementary estimate by €152.2 million.

A.14 Housing for people with a disability and older people

Estimate provision €3.5 million; outturn €1.622 million

Expenditure was €1.878 million lower than the estimate provision mainly due to the pausing of a pilot project for an independent evaluation to be undertaken. €1.3 million of the underspend was transferred to other programmes via supplementary estimate.

A.17 Repair and leasing scheme

Estimate provision €12 million; outturn €6.307 million

Expenditure was €5.693 million lower than the estimate provision mainly due to delays experienced in project completions which resulted in lower than expected recoupment from local authorities under the repair and leasing scheme capital side. €2 million of the underspend was transferred to other programmes via supplementary estimate.

A.19 Mortgage allowances

Estimate provision €500,000; outturn €340,000

Expenditure was €160,000 lower than the estimate provision mainly due to a decrease in the number of mortgages subsidised in 2025 as a consequence of the reduction in the overall number of eligible applicants, combined with the progression of those applicants through the level of subsidy, which decreases over the five year payment cycle.

A.21 Local infrastructure housing activation fund

Estimate provision €20 million; outturn €10.575 million

Expenditure was €9.425 lower than the estimate provision mainly due to delays experienced on a number of projects expected to progress in 2025. €4.354 million of the underspend was transferred to other programmes via supplementary estimate.

A.23 Housing and Sustainable Communities Agency

Estimate provision €25 million; outturn €38.8 million

Expenditure was €13.8 million higher than the estimate provision mainly due to the Cost Rental Tenant in Situ Scheme being a demand-led homelessness prevention measure. The scheme was originally setup as a temporary administrative scheme and was expected to wind down in 2025. However, work is ongoing on the scheme and the Housing Agency will continue to accept referrals and acquire properties until a decision has been made concerning the future of the scheme. The original estimate provision for this subhead was increased as part of the supplementary estimate by €15 million.

A.24 Residential Tenancies Board

Estimate provision €14.5 million; outturn €19.417 million

Expenditure was €4.917 million higher than the estimate provision due to funding required to enable the RTB to fulfil all its regulatory requirements. In addition, due to new rental legislation coming into effect from 1 March 2026, funding was required for ICT enhancement, business process outsourcing and dispute resolution improvement to enable the RTB to provide support under the new rental regulatory regime. The original estimate provision for this subhead was increased as part of the supplementary estimate by €4.917 million.

A.26 Approved Housing Bodies Regulatory Authority

Estimate provision €3.9 million; outturn €3.55 million

Expenditure was €350,000 lower than the estimate provision mainly due to the Authority carrying a higher number of vacancies than anticipated due to recruitment and retention challenges.

A.28 Cost rental equity loan

Estimate provision €695.3 million; outturn €567.486 million

Expenditure was €127.814 million lower than the estimate provision mainly due to the introduction of revised tax conditions relating to apartments in the 2026 Budget which impacted upon the finalisation of contracts, with drawdown of funding for a number of approved schemes delayed until 2026. €90 million of the underspend was transferred to other programmes via supplementary estimate.

A.32 Croí Cónaithe Cities

Estimate provision €30 million; outturn €17.262 million

Expenditure was €12.738 million lower than the estimate provision mainly due to the timing of the completion of the formal sales process for completed units, as the bulk of scheme subsidies are paid out at the end of the development process when apartments are sold to a purchaser (with projects taking up to 18-24 months to complete from when Croí Cónaithe Cities contracts are signed). €12 million of the underspend was transferred to other programmes via supplementary estimate.

A.33 Social housing PPP programme

Estimate provision €32 million; outturn €22.054 million

Expenditure was €9.946 million lower than the estimate provision due to some of the planned programme expenditure not occurring in 2025 mainly due to termination of Bundle 3 and the subsequent pausing of Bundles 4 – 7. €4 million of the underspend was transferred to other programmes via supplementary estimate.

A.34 Ukraine measures

Estimate provision €5 million; outturn € 1.799 million

Expenditure was €3.201 million lower than the estimate provision mainly due to the Emergency Refurbishment (Ukraine) programme closing in 2024; a small number of outstanding programme claims were paid in 2025.

A.36 Croí Cónaithe Towns and vacancy supports

Estimate provision €118 million; outturn €144.948 million

Expenditure was €26.948 million higher than the original estimate provision mainly due to an increase in the drawdown of grants under the Vacant Property Refurbishment Scheme. The Scheme, which commenced in July 2022, allows approved applicants between 13-18 months to complete works. In addition, local authorities improved their processes resulting in a significant increase in recoupment claims submitted to the Department. The original estimate provision for this subhead was increased as part of the supplementary estimate by €25 million.

A.39 Other services

Estimate provision €7.045 million; outturn €10.93 million

Expenditure was €3.885 million higher than the estimate provision due to the Department deciding not to proceed to contract award for Social Housing Bundle 3 through Public Private Partnership. This decision was made due to the overall costs for the project being considered too high. The decision not to proceed to contract award was subsequently the subject of judicial review proceedings by the preferred tenderers in respect of the costs incurred to the date of the decision in their participation in the procurement competition. The original estimate provision for this subhead was increased as part of the supplementary estimate by €2.47 million.

Programme B Water and Marine

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay		5,667	5,669	4,995
B.2	Administration – non pay		1,233	1,196	783
B.3	Water quality programme		38,975	39,938	25,803
B.4	Rural water programme		67,000	61,035	66,127
B.5	Uisce Éireann		1,703,666	1,703,545	1,787,324
B.6	Local authorities		26,600	25,783	8,487
B.7	Legacy water environmental issues				
	Original	8,000			
	Supplementary	(4,000)			
			4,000	2,432	1,718
B.8	Other services		34	2	68
—	*Marine environment*		—	—	*2,346*
			1,847,175	**1,839,600**	**1,897,651**

Significant variations

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

B.4 Rural water programme

Estimate provision €67 million; outturn €61.035 million

Expenditure was €5.965 million lower than the estimate provision mainly due to local authorities, working with Uisce Éireann, carrying out a reassessment of some larger projects, including updated costs. Also funding provided to group water schemes were lower than anticipated due to energy cost increases tapering off in 2025.

B.7 Legacy water environmental issues

Estimate provision €8 million; outturn €2.432 million

Expenditure was €5.568 million lower than the estimate provision due to an underspend on developer-provided infrastructure projects. These capital projects can take a number of years to complete, with expenditure spread across the life-cycle of the project. €4 million of the underspend was transferred to other programmes via supplementary estimate.

Programme C Local Government

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay		13,838	13,126	11,826
C.2	Administration – non pay		3,286	2,184	1,469
C.3	Local Government Fund				
	Original	590,217			
	Supplementary	55,140			
			645,357	645,357	553,658
C.4	Fire and emergency services				
	Original	69,000			
	Supplementary	1,500			
			70,500	70,519	57,769
C.5	Franchise				
	Original	9,515			
	Supplementary	(1,500)			
			8,015	6,005	4,162
C.6	Valuation Tribunal		2,483	1,104	1,097
C.7	Other services				
	Original	12,835			
	Supplementary	18,910			
			31,745	23,354	3,513
—	*Shared Island LA Development Fund*		—	—	*930*
			775,224	**761,649**	**634,424**

Significant variations

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

C.3 Local Government Fund

Estimate provision €590.217 million; outturn €645.357 million

Expenditure was €55.14 million higher than the estimate provision due to additional funding being provided for stranded costs associated with water transformation. The original estimate provision for this subhead was increased as part of the supplementary estimate by €55.14 million. In 2025, Government approved the carry-over of these funds held by the Local Government Fund for use in 2026.

C.5 Franchise

Estimate provision €9.515 million; outturn €6.005 million

Expenditure was €3.51 million lower than the estimate provision mainly due to the challenges experienced in filling posts in the local authority sector to support the migration to the national electoral registration system and vacancies in the project team in Dublin City Council. The original estimate provision for this subhead was decreased as part of the supplementary estimate by €1.5 million.

C.6 Valuation Tribunal

Estimate provision €2.483 million; outturn €1.104 million

Expenditure was €1.379 million lower than the estimate provision. In 2025 expenditure on additional facilities was lower than expected as all appeals were heard either on-line or on-site. Other expected costs were not incurred due to appeals being agreed or withdrawn. In addition, relocation and set-up costs of new office accommodation for the Tribunal at Smithfield Hall have so far been lower than estimated.

C.7 Other services

Estimate provision €12.835 million; outturn €23.354 million

Expenditure was €10.519 million higher than the estimate provision. The original estimate provision for this subhead was increased by a supplementary estimate of €18.91 million in December mainly to meet recoupment claims from local authorities related to response and clean up following broad disruption caused by severe weather events that caused exceptional damage. Savings arose in respect of the elected Mayor of Limerick programme; as 2025 was the first full year of the office, lead-in times for capital projects meant that not all capital funding was drawn down.

Programme D Planning

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
D.1	Administration – pay		7,103	6,646	6,101
D.2	Administration − non pay		1,687	1,107	864
D.3	An Bord Pleanála		40,600	45,100	38,245
D.4	Planning Tribunal		100	—	31
D.5	Office of the Planning Regulator		5,180	5,961	4,618
D.6	Planning policy		2,000	1,125	2,088
D.7	National, regional and urban planning		6,823	5,370	8,322
D.8	Planning spatial data		500	342	368
D.9	Urban renewal/regeneration				
	Original	186,020			
	Supplementary	(15,000)			
			171,020	159,925	137,722
D.10	Land Development Agency				
	Original	2,600			
	Supplementary	(2,050)			
			550	457	808
D.11	EU and international planning regulation		450	119	260
D.12	LA planning resources and supports		13,000	6,605	2,922
D.13	Other services				
	Original	26,200			
	Supplementary	(25,000)			
			1,200	356	415
			250,213	**233,113**	**202,764**

Significant variations

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

D.3 An Bord Pleanála

Estimate provision €40.6 million; outturn €45.1 million

Expenditure was €4.5 million higher than the estimate provision mainly due to increased legal costs associated with judicial reviews in the year.

D.4 Planning Tribunal

Estimate provision €100,000; outturn €nil

Expenditure was €100,000 lower than the estimate provision mainly due to the anticipated bill of costs claim being resolved in Q4 2025 and claims not submitted to the Department in 2025.

D.5 Office of the Planning Regulator

Estimate provision €5.18 million; outturn €5.961million

Expenditure was €781,000 higher than the estimate provision mainly due to unexpected judicial review costs outside the control of the Office of the Planning Regulator, and additional costs for delivery of the Planning and Development Act 2024 local authority training package.

D.6 Planning policy

Estimate provision €2 million; outturn €1.125 million

Expenditure was €875,000 lower than the estimate provision mainly due to local authorities not submitting all claims for 2025.

D.7 National, regional and urban planning

Estimate provision €6.823 million; outturn €5.37 million

Expenditure was €1.453 million lower than the estimate provision primarily due to the timing of the finalisation of the first revision of the National Planning Framework, the commencement of the Planning and Development Act 2024 and the related development of national planning statements and active land management measures, which resulted in several key projects not being progressed.

D.8 Planning spatial data

Estimate provision €500,000 million; outturn €342,000

Expenditure was €158,000 lower than the estimate provision mainly due to delays experienced outside the control of the unit that held up scoping and implementation of some digital mapping projects.

D.9 Urban renewal/regeneration

Estimate provision €186.02 million; outturn €159.925 million

Expenditure was €26.095 million lower than the estimate provision primarily due to the positive knock-on impact of the Call 3 Programme for tackling long term vacancy and dereliction, which has seen more than 400 properties being brought back into use or put up for sale by the original owners, rather than having to be acquired by local authorities. The original estimate provision for this subhead was decreased as part of the supplementary estimate by €15 million.

D.10 Land Development Agency

Estimate provision €2.6 million; outturn €457,000

Expenditure was €2.143 million lower than the estimate provision mainly due to Exchequer funding for the Land Development Agency only covering specific non-economic functions, and the pay spend is lower than originally estimated as scope of work eligible under Section 29 is limited to the register and report on relevant public land. €2.05 million of the underspend was transferred to other programmes via supplementary estimate.

D.11 EU and international planning regulation

Estimate provision €450,000; outturn € 119,000

Expenditure was €331,000 lower than the estimate provision mainly due to Climate and Environmental Planning Policy (CEPP – formerly EU & International Planning Regulation) being a demand led service and delays in the commencement of some projects requiring strategic environmental assessment.

D.12 LA planning resources and supports

Estimate provision €13 million; outturn €6.605 million

Expenditure was €6.395 million lower than the estimate provision mainly due to challenges filling the local authority posts funded under this subhead.

D.13 Other services

Estimate provision €26.2 million; outturn €356,000

Expenditure was €25.844 million lower than the estimate provision mainly due to delays that occurred in respect of the Cork Event Centre and the North West Catalyst Project. Also, it is not possible to predict legal costs provided for under this subhead, as these are demand led. €25 million of the underspend was transferred to other programmes via supplementary estimate.

Programme E Met Éireann

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
E.1	Administration – pay		24,910	20,806	18,002
E.2	Administration – non pay		22,742	19,796	14,415
E.3	Subscriptions to international meteorological organisations		11,000	9,659	9,639
E.4	Flood forecasting and warning service				
	Original	4,320			
	Supplementary	(1,500)			
			2,820	869	1,606
			61,472	**51,130**	**43,662**

Significant variations

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

E.3 Subscriptions to international meteorological organisations

Estimate provision €11 million; outturn €9.659 million

Expenditure was €1.341 million lower than the estimate provision mainly due to the new EUMETSAT satellite programme being delayed until 2026.

E.4 Flood forecasting and warning service

Estimate provision €4.32 million; outturn €869,000

Expenditure was €3.451 million lower than the estimate provision. The estimates provision included funding towards the continued development of the Centre in anticipation of Stage II of the development of the National Flood Forecasting and Warning Service. The allocation remained unspent pending the outcome of the necessary cross-government group work on advancing Stage II. €1.5 million of the underspend was transferred to other programmes via supplementary estimate.

Programme F Heritage

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
F.1	Administration – pay		43,823	45,362	42,901
F.2	Administration − non pay		10,407	8,355	7,362
F.3	Heritage Council (part funded by the National Lottery)		18,789	18,789	16,590
F.4	Built heritage		25,550	25,191	19,415
F.5	National heritage (National Parks and Wildlife)				
	Original	70,250			
	Supplementary	700			
			70,950	65,143	56,783
F.6	Irish Heritage Trust		3,650	3,886	3,300
F.7	Peatlands restoration, conservation and management		14,000	17,213	21,220
F.8	Waterways Ireland				
	Original	47,260			
	Supplementary	1,100			
			48,360	49,360	54,569
F.9	Strategic built heritage projects		1,650	500	988
F.10	Climate adaptation		200	201	116
F.11	Narrow Water Bridge		42,000	46,500	26,500
F.12	Other services		1	6	159
—	*Built heritage investment scheme*		—	—	*3,983*
			279,380	**280,506**	**253,886**

Significant variations

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

F.5 National heritage (National Parks and Wildlife)

Estimate provision €70.25 million; outturn €65.143 million

Expenditure was €5.107 million lower than the estimate provision mainly due to a number of planned capital projects and acquisitions not proceeding as anticipated in 2025. The original estimate provision for this subhead was increased as part of the supplementary estimate by €700,000.

F.6 Irish Heritage Trust

Estimate provision €3.65 million; outturn €3.886 million

Expenditure was €236,000 higher than the estimate provision mainly due to urgent capital projects undertaken at Johnstown Castle in 2025, and digitalisation project works at Irish Heritage Trust heritage sites across Ireland.

F.7 Peatlands restoration, conservation and management

Estimate provision €14 million; outturn €17.213 million

Expenditure was €3.213 million higher than the estimate provision mainly due to the high volume of new applications approved under the Cessation of Turf Cutting Compensation Scheme in advance of its closure.

F.9 Strategic built heritage projects

Estimate provision €1.65 million; outturn € 500,000

Expenditure was €1.15 million lower than the estimate provision mainly due to works not proceeding as expected in 2025.

F.11 Narrow Water Bridge

Estimate provision €42 million; outturn €46.5 million

Expenditure was €4.5 million higher than the estimate provision mainly due to the Narrow Water Bridge project progressing ahead of schedule.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

			2025	2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Fees payable by local authorities, etc., for audit of their accounts	2,200	2,405	2,377
2	Met Éireann receipts	12,000	18,042	10,505
3	Additional superannuation contributions	50,542	57,493	53,993
4	ERDF receipts - EU North/South programmes	1,900	1,043	1,991
5	Dormant Accounts Fund – Housing First implementation	3,000	3,000	3,000
—	*ERDF receipts – INTERREG Atlantic Area Programme*	—	—	*6*
7	Services and charges at national parks and wildlife sites	465	1,060	1,821
8	Rents (including receipts from lettings of fishing rights, etc.)	90	99	78
9	Valuation Tribunal appeal fees	50	55	46
10	Dormant Accounts Fund – traveller accommodation	620	316	420
11	Property Services Regulatory Authority fees	2,420	2,641	—
12	Miscellaneous receipts	755	1,024	1,507
—	*Receipt from the SIF for premises (Social Welfare (Consolidation) Act 2005)*	—	—	*741*
		74,042	**87,178**	**76,485**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Fees payable by local authorities, etc., for audit of their accounts

Estimate provision € 2.2 million; realised €2.405 million

The increase of €205,000 is mainly due to the upward adjustment of audit fees in line with the consumer price index, and the finalisation of the fee for the Social Inclusion and Community Activation Programme.

2 Met Éireann receipts

Estimate provision €12 million; realised €18.042 million

The increase of €6.042 million is mainly due to a significant increase in receipts from Airnav coupled with a large once-off receipt of €2.9 million for a past funding shortfall and a once-off receipt of €1.75 million from Connecting Europe Facility Transport.

3 Additional superannuation contributions

Estimate provision €50.542 million; realised €57.493 million

The increase of €6.951 million was mainly attributable to an increased level of recruitment and remuneration in the local authority sector along with some 2024 superannuation contributions being received in 2025.

4 ERDF receipts - EU North/South programmes

Estimate provision €1.9 million; realised €1.043 million

The decrease of €857,000 is mainly linked to the drawdown of multiannual funding by EU North/South programme. The amount required in any given year can vary greatly due to timing of finalised drawdowns in the final quarter of the year. The variation is also dependent on the progress of individual projects under the programme.

7 Services and charges at national parks and wildlife sites

Estimate provision €465,000; realised €1.06 million

The increase of €595,000 relates to increasing visitor numbers at NPWS sites coupled with enhanced services offered to the public where a charge is allowable.

10 Dormant Accounts Fund - traveller accommodation

Estimate provision €620,000; realised € 316,000

The decrease of €304,000 is mainly due to challenges encountered by a number of local authorities resulting in their being unable to complete approved Dormant Account projects before year end. The challenges included the availability of contractors for advancing projects within the required timeframe.

11 Property Services Regulatory Authority fees

Estimate provision €2.42 million; realised €2.641 million

The increase of €221,000 is primarily due to a rise in licence fees approved by the Minister for Justice, Home Affairs and Migration in June 2025.

12 Miscellaneous receipts

Estimate provision €755,000; realised €1.024 million

The increase of €269,000 is because the miscellaneous receipts category covers a wide variety of potential sources which vary significantly from year to year, making them difficult to predict reliably.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	9,502,285
Other grants	4,313
Transfers from other departments	43
Additional superannuation contributions	58,939
Exchange transaction revenue	
Royalty/license fees	2,633
Sale of goods	1,141
Application fees	57
Rendering of services	19,024
Other revenue	
Disposal of assets	3
Legal settlements	20
Miscellaneous	93
Total revenue	**9,588,551**
Represented by	
Total appropriations-in-aid (note 4.1)	87,178
Central Fund grant	9,502,285
Decrease in accrued income	(912)
	9,588,551

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Urban Development Fund	4,373	—
Refunds under Section 10 homeless funding	2,125	—
Refunds under the development contribution waiver scheme	1,926	—
Refunds under local authority Social Housing Investment Programme (SHIP)	1,591	225
Refund of land sale	356	—
Refunds under other programmes	145	—
Housing Agency interest on STAR	112	—
Residential Tenancies Board pension contributions	103	113
Redemption of projects funded under the Voluntary Housing Capital Assistance Scheme	87	77
Refund of land deposit	20	15
Voluntary surrender of pay	—	25
Sale of foreshore lands	—	15
Transferred to the Exchequer	(10,707)	(470)
Balance at 31 December	**131**	**—**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end		
Department [a]	1,841	1,738
Local Government Management Agency	41	27
An Coimisiún Pleanála	281	273
Residential Tenancies Board	132	124
Housing and Sustainable Communities Agency	215	190
Housing Finance Agency	36	28
Office of the Planning Regulator	45	46
Land Development Agency	3	4
The Heritage Council	29	28
Approved Housing Bodies Regulatory Authority	34	30
Waterways Ireland	380	379
Total [b]	**3,037**	**2,867**

Note [a] Included in Department staff numbers are 38 employees seconded to the Property Services Regulatory Authority (PSRA), a separate legal entity that prepares its own financial statements. These staff remain employees of the Department and their payroll costs are charged to the Department Vote.

[b] Staff numbers for agencies are only the staff funded by the Department, and not all staff of the Agency.

5.2 Pay

Remuneration of Department staff [a]

	2025 €000	2024 €000
Pay	114,817	102,534
Higher, special or additional duties allowances	501	721
Other allowances	2,352	2,149
Overtime	1,720	1,485
Employer's PRSI	11,312	9,837
	130,702	**116,726**

Note [a] Includes remuneration of PSRA staff.

Remuneration of agency staff	2025 €000	2024 €000
Pay	66,251	60,123
Higher, special or additional duties allowances	127	173
Other allowances	1,492	1,507
Overtime	824	994
Employer's PRSI	7,226	6,324
	75,920	**69,121**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Department staff [a]				
Higher, special or additional duties allowances	237	14	25,364	24,551
Other allowances	234	102	34,979	33,099
Overtime	306	44	49,189	48,511
Extra remuneration in more than one category	247	100	69,454	56,220

Note [a] The remuneration information presented above relates to staff paid directly from the Department's Vote under Programmes A to F, including PSRA staff.

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Agency staff				
Higher, special or additional duties allowances	14	4	42,151	25,234
Other allowances	279	43	15,425	15,360
Overtime	261	20	20,607	20,362
Extra remuneration in more than one category	225	97	25,810	28,647

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	959	939
60,000	69,999	208	167
70,000	79,999	150	130
80,000	89,999	163	166
90,000	99,999	140	123
100,000	109,999	73	57
110,000	119,999	47	53
120,000	129,999	35	26
130,000	139,999	19	10
140,000	149,999	7	5
150,000	159,999	1	—
160,000	169,999	1	2
170,000	179,999	1	7
180,000	189,999	8	1
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	—	1
270,000	279,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**274**	**266**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the 2013 Single Public Service Pension Scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Sixteen retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €56,702. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €314,608 in respect of 5 officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**	**2024 €**
Overpayments	102	184,423	155,157
Recovery plans in place	18	42,792	42,128

One individual with an overpayment to the value of €4,519 transferred into the Department during the year.

5.8 Severance/redundancy

Five severance/redundancy payments totalling €239,419 were made in 2025 to former ministerial appointees whose contracts were co-terminous with those of the Minister/Minister of State.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department in the year [a]

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
Number of cases	3	7	10	11
	€000	€000	€000	€000
Department's own legal costs	—	1,046	1,046	8
Payments by/on behalf of the Department				
Compensation	—	4,000	4,000	71
Legal costs	6	892	898	1,962
Other costs	—	—	—	2
2025 Total [b]	**6**	**5,938**	**5,944**	**2,043**
2024 Total	2	2,041	2,043	

Note [a] At 31 December 2025, the Department had no accrued expenses due to the State Claims Agency included in other creditors due.

[b] At 31 December 2025, seven general litigation cases were outstanding.

Cumulative costs of cases completed in 2025

	Claims by		Total
	Employees	Members of the public	
Number of cases	—	4	4
	€000	€000	€000
Department's own legal costs	—	—	—
Payments by/on behalf of Department/Office			
Compensation	—	4,000	4,000
Legal costs	—	78	78
Other costs	—	—	—
Total	—	**4,078**	**4,078**

6.2 Late payment interest

at 31 December	2025	2024
	€	€
Total of interest and compensation payments	**21,357**	**25,043**

6.3 National Lottery funding

		2025		2024
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
A.9	Communal facilities	249	249	500
A.18	Private housing grants	5,137	5,137	4,199
F.3	Heritage Council	18,789	18,789	16,590
		24,175	**24,175**	**21,289**

6.4 EU funding

The outturn shown in subheads B.3 and D.7 includes payments in respect of activities which are co-financed by INTERREG and European Regional Development Fund. Estimates of expenditure and actual outturns were as follows.

		2025		2024
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
B.3	Water quality programme	589	3,509	—
D.7	National Regional and Urban Planning	4,973	4,973	—
—	*Marine environment*	—	—	*11*

The outturn shown in Subheads B.3, F.4, F.5 and F.7 includes the following expenditure in respect of activities which are co-financed by the EU LIFE and Erasmus+ programmes.

		2025		2024
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
B.3	Water quality programme	—	1,741	750
F.4	Built heritage	30	60	107
F.5	Natural heritage (National Parks and Wildlife)	—	1,377	4,837
F.7	Peatlands restoration, conservation and management	—	—	50

6.5 Fraud and suspected fraud

The Department is aware of an alleged fraud involving a local authority relating to payments for the provision of water services. This case is under investigation by An Garda Síochána and the Department awaits the outcome of the investigation.

Note 7 Fund Balances

7.1 Account of the Urban Development Fund

	2025 €000	2024 €000
Opening balance	11,922	14,903
Receipts	657	958
Expenditure for the year	(8,206)	(3,939)
Refund to the Exchequer	(4,373)	—
	—	**11,922**

The Urban Development Fund is a European Regional Development Fund (ERDF) programme to support integrated regeneration initiatives in designated urban centres. The scheme is operated by regional assemblies which are managing authorities responsible for verifying eligible expenditure on approved projects. The Department makes funds available (on instruction by the managing authority and subject to the managing authority's verification) to reimburse local authorities on a matching funding basis. Applications for eligibility under the Fund were adjudicated on in December 2015 with the programme running for the period to the end of 2020. Payments under the programme ceased in 2025.

During the 2014-2020 funding period, the Department was given approval by DPER to operate a suspense account, which was used to manage funding for the Urban Development Priority under the 2014-2020 ERDF Operational Programmes. This was used to transfer funds to the ERDF managing authorities for onward reimbursement to local authorities on completion of ERDF projects under the Urban Development Priority, as there was a time limitation for payment to beneficiaries once projects were completed. The Urban Development Priority for 2014-20 is now finished, all projects have been completed and all beneficiaries have been paid.

A transfer of the balance of funds of €4.373 million was made to the Central Fund of the Exchequer in December 2025.

7.2 Housing Agency Revolving Acquisitions Fund

	2025 €000	2024 €000
Opening balance	13,706	67,987
Re-purposed to Housing First/CRTiS [a]	(2,000)	(54,400)
Non-recoverable costs [b]	(78)	(228)
Interest earned	503	347
Rental income	14	—
Closing balance at 31 December	**12,145**	**13,706**

Note a In 2023, €30.05 million funding in the Revolving Acquisitions Fund was repurposed to the Cost Rental Tenant in Situ scheme and €15 million to the Housing First scheme. In 2024, a further €2.35 million funding was repurposed to the Cost Rental Tenant in Situ scheme and €7 million to the Housing First scheme. In 2025 a further €2 million was repurposed to the Housing First scheme.

b Certain costs incurred by the Housing Agency, such as legal and professional fees and other housing acquisition costs, are non-recoverable and, therefore, reduce the overall balance of the Fund.

The Housing Agency Acquisitions (HAA) fund was set up as a revolving fund that was established with effect from 1 January 2017 with the objective of acquiring vacant properties from banks, investors and from the open market (primarily for Housing First properties) in areas with high levels of social housing demand over the period to 2021. The Agency sold the houses, at cost, to approved housing bodies in order to replenish the Fund.

Under the commitment in Housing for All, a review of the HAA fund was completed in 2022. This review investigated the challenges faced by the Fund, the most significant of which was the reduced availability of suitable units from banks and equity funds. This was primarily due to the sale of non-performing loans to non-banking entities and changes in how non-performing loans were being dealt with. The review also explored opportunities that centred on potentially re-purposing the fund to support other initiatives within Housing for All, particularly for social housing applicants experiencing homelessness.

During 2023 and early 2024, the Department secured DPER approval to re-purpose the fund for the Housing First and Cost Rental Tenant in Situ schemes.

7.3 Land Acquisition Fund

	2025 €000	2024 €000
Opening balance	186,054	208,718
Transfer to fund	—	—
Expenditure for the year	(16,645)	(24,492)
Interest earned	1,890	1,828
Closing balance at 31 December	**171,299**	**186,054**

The Land Acquisition Fund was established in December 2022. A review of land available to local authorities completed in 2022 highlighted a shortage of land available to meet Housing for All social housing build targets. The fund was established to facilitate the purchase of land on behalf of local authorities, to ensure that the necessary land banks are available to meet delivery targets. The management of the fund is overseen by the Department of Housing, Local Government and Heritage and the Housing Agency is responsible for the day-to-day operation of the fund, including financial management, the acquisition process and onward transfer of the land acquired to local authorities.

An allocation of €125 million was made to the Housing Agency in December 2022 to establish the fund. In November 2023, the Fund was extended for 2024 and its remit expanded to acquire sites for affordable and mixed tenure housing delivery. The Department transferred €114 million to the Housing Agency for the fund in 2023.

By the end of 2025, a total of 85 applications to the Fund had been approved with 24 still active and 27 acquisitions completing by 31 December 2025.

Appendix A Major capital grant programme commitments

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
A.3 Local authority housing projects construction	**€000**	**€000**	**€000**	**€000**	**€000**
Jointly funded [a]					
Poulavone, Ballincollig, Cork City					
Local authority	213	—	—	213	213
Department	22,390	388	582	23,360	23,360
	22,603	388	582	23,573	23,573
Clover Hill Court, Bessboro Road, Mahon, Cork					
Local authority	—	1,137	—	1,137	—
Department	2,851	4,909	30,961	38,721	39,858
	2,851	6,046	30,961	39,858	39,858
Ballyogan Square, Ballyogan, Dublin 18					
Local authority	10,371	573	—	10,944	—
Department	8,073	—	2,947	11,020	—
	18,444	573	2,947	21,964	—
Kilternan Close, Dun Laoghaire-Rathdown, Dublin 18					
Local authority	9,958	—	—	9,958	9,958
Department	6,924	6,801	43	13,768	11,997
	16,882	6,801	43	23,726	21,955

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
		€000	€000	€000	€000	€000
Shanganagh Castle, Shankill, Dublin 18						
	Local authority	3,609	—	—	3,609	3,609
	Department	68,084	—	5,427	73,511	73,511
		71,693	—	5,427	77,120	77,120
Bunratty Road (Phase 1c), Dublin 17						
	Local authority	3,788	—	—	3,788	3,788
	Department	34,371	—	2,624	36,995	36,995
		38,159	—	2,624	40,783	40,783
Cork Street, Chamber Street, Dublin 8						
	Local authority	2,160	—	—	2,160	2,160
	Department	27,507	—	2,159	29,666	29,665
		29,667	—	2,159	31,826	31,825
St. Finbar's Court, Kilkieran Road, Dublin 7						
	Local authority	1,036	2,814	—	3,850	1,036
	Department	12,339	3,359	896	16,594	19,408
		13,375	6,173	896	20,444	20,444
Cornamona, Ballyfermot, Dublin 12						
	Local authority	1,017	—	—	1,017	1,017
	Department	19,765	—	1,594	21,359	21,359
		20,782	—	1,594	22,376	22,376
O'Devaney Gardens (Phase 1A), Dublin 7						
	Local authority	1,571	—	—	1,571	1,571
	Department	17,552	—	3,099	20,651	20,652
		19,123	—	3,099	22,222	22,223

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
O'Devaney Gardens, Dublin 7 - Mixed Tenure Development - Social Housing Cost					
Local authority	—	10,234	—	10,234	—
Department	22,991	34,437	75,769	133,197	129,091
	22,991	44,671	75,769	143,431	129,091
Priory Hall, Donaghmede, Dublin 13					
Local authority	10,288	—	—	10,288	10,288
Department	24,215	—	13,697	37,912	37,912
	34,503	—	13,697	48,200	48,200
Newtown House, (Block B) Malahide Road, Dublin 13					
Local authority	—	181	—	181	—
Department	88,456	—	119	88,575	88,756
	88,456	181	119	88,756	88,756
Cappaghfinn Lands (Phase 3), Cappagh Road, Finglas					
Local authority	5,655	—	—	5,655	5,655
Department	13,752	—	808	14,560	14,560
	19,407	—	808	20,215	20,215
Church Fields (Phase 2B), Mulhuddart, Dublin 15					
Local authority	6,075	—	—	6,075	6,075
Department	15,917	—	1,525	17,442	17,407
	21,992	—	1,525	23,517	23,482

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Seatown Apartments, Seatown Road, Swords, Co. Dublin					
Local authority	604	—	—	604	604
Department	866	7,866	12,125	20,857	20,857
	1,470	7,866	12,125	21,461	21,461
Balgaddy F, Griffeen Avenue, Lucan, Dublin 22					
Local authority	2,154	10	—	2,164	2,153
Department	23,837	—	1,008	24,845	24,856
	25,991	10	1,008	27,009	27,009
Kilcarbery Grange, Clondalkin, Dublin 22					
Local authority	11,773	—	—	11,773	11,773
Department	38,452	10,501	6,751	55,704	49,431
	50,225	10,501	6,751	67,477	61,204
Nangor Road, Clondalkin, Dublin 22					
Local authority	2,104	—	—	2,104	2,104
Department	28,352	—	1,378	29,730	29,729
	30,456	—	1,378	31,834	31,833
Castle St, Ashbourne, Co. Meath					
Local authority	2	128	—	130	2
Department	24,493	564	2,134	27,191	27,113
	24,495	692	2,134	27,321	27,115
Clonburris 1, Dublin 22					
Local authority	35	—	—	35	—
Department	1,613	409	33,967	35,989	—
	1,648	409	33,967	36,024	—

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Clonburris 2, Dublin 22					
Local authority	—	682	—	682	—
Department	8,999	9,151	2,211	20,361	21,043
	8,999	9,833	2,211	21,043	21,043
Gort na Glaise, Farganstown, Navan, Meath					
Local authority	2,336	2,394	—	4,730	2,336
Department	24,224	1,151	2,133	27,508	29,660
	26,560	3,545	2,133	32,238	31,996
Department funded					
Ballincrokig, Ballyvolane, Cork City	18,078	8,630	901	27,609	27,608
Cork City Northwest Quarter Regeneration Knocknaheeney Phase 3B	—	2,233	30,937	33,170	—
Westside, Model Farm Road, Cork	2,454	2,423	16,508	21,385	21,386
P3, Broomfield West, Midleton, Cork	—	—	22,870	22,870	—
O'Connell Court, Cork City	—	26,840	1,680	28,520	—
St. Laurence's Park, Stillorgan, Dun Laoghaire-Rathdown	1,013	17,492	1,929	20,434	20,434
Cherry Orchard Point (Phase 1A), Dublin 10	—	—	36,999	36,999	—
Rathborn, Ashtown, Dublin 15	—	3,825	34,425	38,250	—
Dorset Street, Flat Complex, Dublin 1	—	22,152	62,851	85,003	—
MT Lands at Emmet Road, Inchicore, Dublin 8	—	685	53,460	54,145	—
St. Teresa's Gardens Donore Project Flat Complex	—	—	69,965	69,965	—
Bonham Street, Dublin 8	30,442	—	2,112	32,554	32,554
Springvale, Chapelizod, Dublin 8	38,249	—	2,826	41,075	41,076

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Church Fields, Phase 3B, Mulhuddart, Dublin 15	—	—	51,070	51,070	—
Ballisk Park, New Road, Donabate, Co Dublin	3,325	—	22,461	25,786	—
Ballymastone, Donabate, Fingal	4,429	20,310	45,846	70,585	70,585
Aster Park, Kenure Road, Rush, Co Dublin	—	—	20,014	20,014	72,996
Station Road, Portmarnock, Fingal, Dublin 13	13,085	8,635	39	21,759	20,165
Holywell, Swords, Co Dublin	2,997	11,569	8,771	23,337	23,337
Mooretown (Project 1), Swords, Co. Dublin	—	856	27,800	28,656	27,800
Mooretown (Project 2), Swords, Co. Dublin	—	—	55,125	55,125	55,125
Ballyburke, Knocknacarra, Galway City	28	1,703	32,525	34,256	—
Lohercannon Phase 2, Tralee	3,700	1,200	32,564	37,464	—
Springfield Drive, Ballyoughtragh North, Millltown, Kerry	—	4,850	15,611	20,461	—
Old Greenfield Road, Maynooth, Kildare	8,949	15,176	4,942	29,067	29,067
Crokers Hill, Kennyswell Road, Kilkenny	33,526	—	2,042	35,568	35,568
Ard Michael, Longford Town	—	—	36,116	36,116	35,720
Boice Court, (Phase 2), Drogheda, Co.Louth	16,447	8,528	2,246	27,221	27,221
Mount Avenue, Dundalk, Co. Louth	14,644	11,263	7,746	33,653	33,653
Lands at Dunleer, Co. Louth	7,039	13,747	4,779	25,565	25,565
Lands at Ballymakenny West, Ballymakenny Road Drogheda, Co. Louth	13,547	13,710	5,146	32,403	32,403
Lands at Mullavalley, Louth Village, Co. Louth	5,048	16,101	7,055	28,204	28,204
Sanderling Park, Narroways, Bettystown, Co. Meath	16,534	13,149	753	30,436	30,396
Aylesbury House, Clonee, Co. Meath	—	25,809	258	26,067	26,067
Robbers' Lane, Maugheraboy, Co. Sligo	7,674	8,776	7,473	23,923	23,923
Ballinakill, Waterford	—	—	23,270	23,270	—
Lissywollen, Athlone, Co. Westmeath	302	—	31,724	32,026	32,026

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
		€000	€000	€000	€000	€000
Killeens, Wexford		108	1,056	22,574	23,738	—
Lott Lane, Kilcoole, Co Wicklow		4,339	14,644	12,400	31,383	31,383
Total		**856,729**	**373,051**	**1,021,770**	**2,251,550**	**1,635,824**
A.7 Capital Assistance Scheme						
Jointly funded [a]						
25-26 Ushers Island, Ushers Quay, Dublin 8						
	Local authority	499	—	—	499	499
	Department	33,626	1,631	1,405	36,662	35,347
		34,125	1,631	1,405	37,161	35,846
St. Michael's Estate, Inchicore, Dublin 8						
	Local authority	1,395	—	—	1,395	1,395
	Department	21,232	1,751	1,186	24,169	24,169
		22,627	1,751	1,186	25,564	25,564
Department funded [a]						
Presentation Convent, Portlaoise, Co. Laois		13,074	13,098	1,052	27,224	27,224
Total		**69,826**	**16,480**	**3,643**	**89,949**	**88,634**

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
A.11 Capital Advanced Leasing Facility					
Department funded					
Creamfields, Kinsale Road, Cork City	—	—	28,985	28,985	—
Oscar Traynor Road, Dublin 5	—	19,165	1,009	20,174	20,174
Merville Place, Finglas, Dublin 11	24,826	2,433	1,435	28,694	28,694
Airton Road, Tallaght, Dublin 24	26,554	—	1,397	27,951	27,951
Rathborne Wharf, Dublin 15	28,621	16,584	2,379	47,584	47,584
Blocks C and D, Stonemount Park, Dublin 10	—	39,120	2,636	41,756	—
James Street, Dublin 8	—	—	26,464	26,464	—
Pipers Square, Charlestown, Dublin 11	12,156	25,729	1,994	39,879	39,879
Cronins Wood, Killarney, Co. Kerry	—	11,642	14,350	25,992	25,992
Niven Oaks, Dublin 9	—	20,277	1,067	21,344	21,359
Garter's Lane, Saggart, Dublin 24.	—	—	27,976	27,976	—
Total	**92,157**	**134,950**	**109,692**	**336,799**	**211,633**

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
A.15 Regeneration					
Jointly funded [a]					
Dolphin House Regeneration Phase 1, Dublin 8					
Local authority	1,490	—	—	1,490	1,490
Department	22,610	—	1,746	24,356	24,356
Total	24,100	—	1,746	**25,846**	**25,846**
Department funded					
Regen Constitution Hill Phase 1, Flat Complex, Dublin 7	3,048	1,650	24,512	29,210	—
Total	**27,148**	**1,650**	**26,258**	**55,056**	**25,846**
A.21 Local Infrastructure Housing Activation Fund					
Maynooth Eastern Relief Road and Bridge, Kildare	1,618	28	22,594	24,240	17,050
Total	**1,618**	**28**	**22,594**	**24,240**	**17,050**
A.28 Cost Rental Equity Loan					
Piper's Square, Charlestown, Dublin 11	27,024	40,929	3,984	71,937	71,937
Rathborne Wharf, Dublin 15	43,820	60,026	5,466	109,312	109,312
Griffin Hall Phase 2, Hole in the Wall Road, Dublin 13	14,223	7,301	1,331	22,855	22,855
Airton Road, Tallaght, Dublin 24	52,766	18,286	3,739	74,791	74,792
Oscar Traynor Road (Turnkey), Coolock, Dublin 5	—	—	35,781	35,781	35,781
Oscar Traynor Road, Coolock, Dublin 5	4,967	4,655	22,596	32,218	32,218
Whitehave, Santry Demesne, Dublin 9	—	39,991	2,105	42,096	42,096
Millfield Service Station, Redforge Road, Cork City	—	11,649	13,834	25,483	—

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Jacobs Island, Mahon, Cork City	—	13,477	24,498	37,975	—
Creamfields, Kinsale Road, Cork City	—	26,699	68,261	94,960	—
Railyard Apartments, Albert Quay, Cork City	—	7,457	23,570	31,027	—
Loughmahon, Link Road, Mahon, Cork City	—	—	25,311	25,311	—
O'Devaney Gardens, (Block 9) Dublin 7	—	17,230	31,626	48,856	—
The Manor, Niven Oaks, Northwood Rd, Santry, Dublin 9	—	21,986	1,157	23,143	—
Harmans Rest, Turvey Avenue, Donabate, Co. Dublin	—	—	32,725	32,725	—
Mill Road, Saggart, Dublin 24	—	8,651	14,061	22,712	—
Coolevally, Shanganagh Road, Shankill, Dublin 18	—	—	25,514	25,514	—
Keenan Hall, Luttrellstown Gate, Dublin 15	—	4,503	22,807	27,310	—
St Josephs, Clonsilla, Dublin 15	—	—	64,872	64,872	—
Aderrig, Adamstown, Co. Dublin	—	—	52,006	52,006	—
Montpelier (O'Devaney Gardens), Block 7, Dublin 7	—	—	32,127	32,127	—
Total	**142,800**	**282,840**	**507,371**	**933,011**	**388,991**
A.32 Croí Cónaithe Fund					
Park Developments - Murphystown Way, Dublin 18	—	—	27,600	27,600	27,600
Glenveagh Development, Blackrock, Co. Cork	—	—	39,456	39,456	39,456
Cairn - Exchange Gate and Exchange Park, Seven Mills, Clonburris, Dublin 22	—	—	39,840	39,840	—
Total	**—**	**—**	**106,896**	**106,896**	**67,056**

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
A.35 Secure Tenancy Affordable Rental Scheme					
Land Development Agency - Adamstown, Co. Dublin	—	35,712	20,736	56,448	—
Land Development Agency - Cooper Square, Seven Mills, Clonburris, Dublin 22	—	26,564	43,848	70,412	—
Total	**—**	**62,276**	**64,584**	**126,860**	**—**
A.31 Affordable Housing Fund					
O'Devaney Gardens Affordable Purchase Scheme, Dublin	21,423	5,837	1,515	28,775	30,290
Emmet Road, Inchicore, Dublin 8	—	17,623	45,220	62,843	—
Total	**21,423**	**23,460**	**46,735**	**91,618**	**30,290**
D.9 Urban renewal/regeneration					
Rutland Street, NEIC, Dublin 1	5,933	3,235	13,206	22,374	22,374
Galway City transport connectivity - Ceannt Quarter regeneration, Galway	4,313	8,109	9,444	21,866	20,854
North Quays SDZ project, Waterford	54,603	26,493	20,530	101,626	100,600
Opera site development, site wide basement and One Opera Square Building project, Limerick City	27,117	2,471	510	30,098	30,367
Clonburris South Link Street project, Dublin 22	14,324	22,112	19,614	56,050	56,050
Beckett Link and Barrington Road, Cherrywood, South Dubin connection	1,929	611	32,379	34,919	—
Total	**108,219**	**63,031**	**95,683**	**266,933**	**230,245**

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
F.11 Narrow Water Bridge					
Narrow Water Bridge	26,500	46,500	62,400	135,400	135,400
Total	**26,500**	**46,500**	**62,400**	**135,400**	**135,400**

Note a Some projects are funded jointly by the Department and by certain local authorites' own funds from Local Property Tax (LPT) retentions (80% of LPT receipts in a local authority area are retained locally). There is potential for the Department's commitments in subsequent years to be reduced if local authorities are in a position to use their own funds from LPT retention.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2025 by more than €1 million compared to 2024.

O'Devaney Gardens – Mixed Tenure Development – Social Housing Costs

Increase in expected total spend: €14.34 million

Variance due to a revision of the tenure mix which provides additional 3-bedroom units for social housing.

Kilternan Close, Dun Laoighaoire Rathdown, Dublin 18

Increase in expected total spend: €1.771 million

A revised budget was issued in July 2025 due to construction cost inflation between the initial funding submission and the start of construction.

Kilcarbery Grange, Clondalkin, Dublin 22

Increase in expected total spend: €6.273 million

Revised post budget contract issued in July 2025 which provides 18 additional units for social housing and also incorporates construction cost inflation.

Aster Park, Kenure Road, Rush, Dublin

Decrease in expected total spend: €52.982 million

A revised budget was issued in June 2025 following a revision of the tenure mix to include affordable units. The number of social units was decreased.

Station Road, Portmarnock, Fingal, Dublin 13

Increase in expected total spend: €1.594 million

A revised budget was issued in December 2024 for four additional social housing units. Revised budget was not updated in the 2024 account.

25-26 Usher's Island, Ushers Quay, Dublin 8

Increase in expected total spend: €1.315 million

Revised post contract budget issued in October 2025 due to increased construction and inflation/supply chain framework costs.

Maynooth Eastern Relief Road and Bridge, Kildare

Increase in expected total spend: €7.2 million

A revised budget was approved in October 2025 by the LIHAF Management Committee due to an increase in construction costs at tendering stage relative to initial cost estimates at time of initial submission.

O'Devaney Gardens Affordable Purchase Scheme, Dublin City

Decrease in expected total spend: €1.515 million

Revised grant agreement reflects actual affordable pricing as agreed with Dublin City Council for first homes advertised in 2025.

Galway City transport connectivity - Ceannt Quarter regeneration, Galway

Increase in expected total spend: €1.012 million

Revised budget was approved in November 2025 for additional URDF support in relation to staff costs.

North Quays SDZ project, Waterford

Increase in expected total spend: €1.026 million

Revised budget was approved in May 2025 for additional URDF support in relation to staff costs.

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Appropriation Account 2025

Vote 35

Army Pensions

Introduction

As Accounting Officer for Vote 35, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €21.199 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of pension payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. The internal audit unit operates independently, and its work is informed by analysis of the financial risks to which the Department, including the Army Pensions Vote, is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €149,000 in 2025.

There were no contracts that exceeded the reporting threshold of €25,000 that were awarded without a competitive process.

The Department has provided a nil return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The Department risk register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. Any risks where the risk score has increased to a significant degree in the intervening months are then brought to the Management Board.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

A strategic risk management process is also in place between the Department and the Defence Forces. This process follows the same principles as the departmental risk process. Risks are documented in the strategic risk register, which is reviewed three times a year. This review is coordinated by the Strategic Risk Working Group, reviewed by the Strategic Risk Committee and respective management boards, and approved at the Strategic Management Committee.

The Audit Committee also exercise an oversight role in relation to the effectiveness of the risk management framework and processes.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Jacqui McCrum
Accounting Officer
Army Pensions

31 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 35 Army Pensions
Opinion on the appropriation account

I have audited the appropriation account for Vote 35 Army Pensions for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 35 Army Pensions for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Defence and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

1 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 35 Army Pensions

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision for Defence Forces' pension benefits	329,327	308,208	304,341
Gross expenditure		**329,327**	**308,208**	**304,341**
Deduct				
B	**Appropriations-in-aid**	**4,850**	**4,930**	**4,804**
Net expenditure		**324,477**	**303,278**	**299,537**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**21,199,373**	**12,460,761**

Jacqui McCrum
Accounting Officer
Army Pensions

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025 €000	2024 €000
Programme cost	308,125	304,262
Pay	74	72
Non pay	9	7
Gross expenditure	**308,208**	**304,341**
Deduct		
Appropriations-in-aid	**4,930**	**4,804**
Net expenditure	**303,278**	**299,537**
Changes in net current assets		
Increase in accrued expenses	83	74
Direct voted expenditure	**303,361**	**299,611**
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	3,513	3,387
Net programme cost	**306,874**	**302,998**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 35 borne elsewhere, in respect of the administration of pension benefits and other services.

		2025 €000	2024 €000
Vote 18	National Shared Services Office	1,234	1,246
Vote 36	Defence	2,252	2,115
Vote 43	Office of the Government Chief Information Officer	27	26
		3,513	**3,387**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Current assets			
Bank and cash		4,064	1,028
Other debit balances		5	3
		4,069	**1,031**
Less			
Current liabilities			
Accrued expenses	2.1	157	74
Other credit balances	2.2	3,219	21
Net Exchequer funding	2.3	850	1,010
		4,226	**1,105**
Net current liabilities		**(157)**	**(74)**
Net liabilities		**(157)**	**(74)**
Represented by:			
State funding account	2.4	**(157)**	**(74)**

2.1 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals	157	74
	157	**74**

2.2 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	2,755	(2)
Universal social charge	401	(5)
Local property tax	61	—
Professional services withholding tax	1	1
	3,218	(6)
Pension payments held in suspense	1	27
	3,219	**21**

2.3 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	21,199	12,461
Exchequer grant undrawn	(20,349)	(11,451)
Net Exchequer funding	**850**	**1,010**
Represented by:		
Debtors		
Bank and cash	4,064	1,028
Debit balances: suspense	5	3
	4,069	1,031
Creditors		
Due to the State	(3,218)	6
Credit balances: suspense	(1)	(27)
	(3,219)	(21)
	850	**1,010**

2.4 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(74)	—
Disbursements from the Vote				
Estimate provision	Account	324,477		
Surplus to be surrendered	Account	(21,199)		
Net vote			303,278	299,537
Expenditure borne elsewhere	1.1		3,513	3,387
Net programme cost	1		(306,874)	(302,998)
Balance at 31 December			**(157)**	**(74)**

2.5 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	151	70
	151	**70**

2.6 Impact of accounting policy changes

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

	2025 €000	2024 €000
Payroll accrual [a]	—	(2)[b]
Holiday accrual [a]	—	(2)
	—	**(4)**

Note [a] CGAS 39A Employee Benefits Part A

[b] 2024 comparative figures have been re-stated to reflect the updated categorisation of pension accruals.

Note 3 Vote Expenditure

Programme A Provision for Defence Forces' pensions benefits

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	105	83	79
A.2	Defence Forces superannuation benefits and related payments	316,757	296,224	292,812
A.3	Wound and disability benefits re former Defence Forces members	11,960	11,616	11,141
A.4	Payments to spouses of veterans of the War of Independence	60	52	56
A.5	Compensation payments	245	74	93
A.6	Medical appliances, travelling and incidental expenses	200	159	160
		329,327	**308,208**	**304,341**

Significant variations

The following notes outline the reasons for significant variations (at least+/- 5% and €100,000) in non-administration programme expenditure.

A.2 Defence Forces superannuation benefits and related payments

Estimate provision €316.757 million; outturn €296.224 million

The underspend of €20.533 million is mainly due to lower retiree numbers and higher leaver numbers than had been anticipated at the budget planning stage.

A.5 Compensation payments

Estimate provision €245,000; outturn €74,409

A 'contingency' element of this subhead provides for payment of special lump sum compensation by the Department of Defence for service-related deaths or disablement of members of the Defence Forces while serving overseas with the UN and certain other missions. There were no such payments made in this category during 2025.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimated	Realised	Realised
		€000	€000	€000
1	Contributions to Defence Forces spouses' and children's pension schemes	3,146	2,878	2,847
2	Contributions to Defence Forces contributory (main) pension schemes	1,500	1,944	1,879
3	Recoveries of overpayments	40	80	57
4	Payments re transferred service	90	8	—
5	Additional superannuation contributions	4	3	2
6	Miscellaneous	70	17	19
		4,850	**4,930**	**4,804**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Contributions to Defence Forces spouses' and children's pension schemes

Estimate provision €3.146 million; realised €2.878 million

Contributions to the spouses' and children's pension schemes will vary according to personnel turnover changes, pensionable earnings and career progression across the Permanent Defence Force. The level of receipts is therefore difficult to predict in any given year.

2 Contributions to Defence Forces contributory (main) pensions schemes

Estimate provision: €1.5 million; realised €1.944 million

Contributions will vary according to personnel turnover changes, pensionable earnings and career progression across the Permanent Defence Force. The level of receipts is therefore difficult to predict in any given year.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	303,278
Contributions to Defence Forces pension schemes	4,822
Additional superannuation contributions	3
Other non-exchange revenue	25
Exchange transaction revenue	—
Other income	
Recoveries of overpayments	80
Total revenue	**308,208**
Represented by	
Total appropriations-in-aid (note 4.1)	4,930
Central Fund grant	303,278
	308,208

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	1	1

5.2 Pay

	2025 €000	2024 €000
Pay [a]	72	70
Employer's PRSI	2	2
	74	72

Note [a] The pay figure above includes the salary of one full time Department of Defence staff member (see note 5.1) who provides administrative support to the Army Pensions Board, and fees paid to the two civilian members of the Board in 2025. These pay costs and associated travel costs of €9,000 are charged to the A.1 subhead.

Currently there are 26.9 employees (FTEs) of the Department of Defence engaged in the administration of Defence Forces superannuation and disability arrangements. Their remuneration, which amounts to some €1,476,160, is charged to Vote 36.

5.3 Retirement pension (annual) – average payments to retired Defence Forces personnel [a]

Category of pensioner	Number of pension recipients at year-end		Average individual payment	
	2025	2024	2025	2024
			€	€
Retired officers	1,854	1,867	37,648	36,273
Retired NCOs and privates	9,610	9,639	20,752	20,014
Dependants and other [b]	1,849	1,873		
Total	**13,313**	**13,379**		

Note [a] Table 5.3 shows the total headcount for all categories of recipients from all subheads as at year-end within Vote 35. Some retired personnel are in receipt of both a military retirement pension and a military disability pension, and similar payments are also payable to some spouses/children of deceased personnel: such dual recipients are counted only once for headcount purposes above. The average individual pension payment recorded for retired personnel is calculated by reference to total expenditure on retirement pensions as at year-end under Subhead A2.

[b] The average individual payment has not been recorded above under 'Dependants and other' as the amounts vary due to the different categories of recipients within this sub-group. The overall average dependants' superannuation-related pension for 1,450 recipients in 2025 was €11,274, compared to 1,472 recipients with an average amount of €10,611 in 2024.

5.4 Retirement gratuity (lump sum) – average payments where retiring on pension [a]

Category of pensioner	Number of recipients		Average individual payment	
	2025	2024	2025	2024
			€	€
New retirees on pension during the year				
Officers	17	28	124,295	99,707
NCOs and privates	160	260	43,227	47,911
Total	**177**	**288**		

Note [a] The level of pension and retirement gratuity varies with retiring rank, pensionable earnings, overall reckonable service etc.

5.5 Salary of Accounting Officer

The Accounting Officer for Vote 35 Army Pensions is also the Accounting Officer for Vote 36 Defence. Her salary is disclosed in the Appropriation Account for Vote 36.

Note 6 Miscellaneous

6.1 Payments in excess of entitlements

There were 114 overpayments outstanding at year end (2024:127), amounting to €130,271 of which €62,116 relates to previous years. Overpayments of €147,021 came to light in 2025 of which €75,184 were recovered and €3,682 written off. Efforts are ongoing to recover outstanding amounts. The vast majority of these overpayments relate to the portion of pension paid in the period after the date of a pensioner's death, when the monthly payroll had already been processed for that month.

		2025	2024
	€	€	€
Opening balance		137,698	94,840
Overpayments identified in year		147,021	166,257
		284,719	261,097
Recouped			
Overpayments identified 2025	75,184		
Overpayments identified pre-2025	52,574		
		127,758	102,064
		156,961	159,033
Written off			
Overpayments identified 2025	3,682		
Overpayments identified pre-2025	23,008		
		26,690	21,335
Closing balance		**130,271**	**137,698**

6.2 Payments subject to public service pension abatement or cessation

Separately from the figures at 6.1 above, there were 24 other overpayments outstanding at year-end amounting to €216,134 (see table below). These were in respect of former members of the Permanent Defence Force in receipt of military retirement pensions, who had subsequently re-joined the Defence Forces or taken up employment elsewhere in the public service. Such pensions are either ceased or are subject to the abatement provisions of Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. In each case the pension overpayments arose due to delays in being notified of the pensioner's re-employment. Overpayments of €187,565 came to light in 2025 in respect of nine cases, of which €10,944 has been recovered to date.

		2025	2024
	€	€	€
Opening balance		50,541	47,887
Overpayments identified in the year		187,565	17,310
		238,106	65,197
Recouped			
Overpayments identified 2025	10,944		
Overpayments identified pre-2025	11,028		
		21,972	14,656
Closing balance		**216,134**	**50,541**

Appropriation Account 2025

Vote 36

Defence

Introduction

As Accounting Officer for Vote 36, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.588 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of CGAS 17: Property, Plant, and Equipment.

Certain items of property, plant and equipment have not been recognised as required under CGAS 17:14, as outlined below. Where this has resulted in exceptions to other requirements of CGAS 17, these are also identified.

With the exception of building projects completed in 2025 where the expenditure relates to new build structures, property assets comprising land and buildings have not been recognised in the financial statements. These property assets are listed in appendix A of the appropriation account.

Other than in the case of the new build projects referred to above, expenditure on additions to buildings is not recognised when the enhancement is completed and becomes available for use. This expenditure, initially recorded in capital assets under development, is de-recognised on completion even though the Department expects to receive future service potential and no disposal has taken place (see CGAS 17:82 and note 2.3 Capital assets under development).

Significant spare parts which meet the requirements for recognition as property, plant and equipment are recorded in inventory until brought into use. Where these components have a different useful life to the primary asset, they are not depreciated (as required under CGAS 17:59) and are not de-recognised (as required under CGAS 17:82) when they are replaced.

The Department continues to record additions to capital assets where the individual cost is less than €10,000, which does not meet the recognition requirements.

Inventory measurement

The costs of military inventories are assigned using the weighted average cost method. The costs of Civil Defence inventories are assigned using the first in first out (FIFO) method.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of property, plant and equipment are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Buildings	25 - 50 years	2% - 4%
Military equipment	5 - 30 years	3% - 20%
Civil Defence equipment	5 - 10 years	10% - 20%
Office furniture and IT equipment	3 - 10 years	10% - 33%
Software licences	5 years	20%
Acquired/developed software	5 - 10 years	10% - 20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of shared services for human resources and payroll.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. The Internal Audit Unit operates independently and its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to €456 million in 2025.

The Department has provided details of 67 non-competitive procurement contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts in excess of €25,000 (exclusive of VAT), totalling €182,947 (exclusive of VAT). In each case, the contracts were awarded without the required approval from the Independent Reviewer under circular 40/2002.

Each of these five procurements have been reviewed by the Department, and steps are being taken to bring them into compliance with the relevant procurement rules as quickly as possible. These contracts are included in the 40/2002 annual return referenced above.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The Department risk register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. Any risks where the risk score has increased to a significant degree in the intervening months are then brought to the Management Board.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

A strategic risk management process is also in place between the Department and the Defence Forces. This process follows the same principles as the Departmental risk process. Risks are documented in the strategic risk register, which is reviewed three times a year. This review is coordinated by the Strategic Risk Working Group, reviewed by the Strategic Risk Committee and respective management boards, and approved at the Strategic Management Committee.

The Audit Committee also exercise an oversight role in relation to the effectiveness of the risk management framework and processes.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department’s monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Jacqui McCrum
Accounting Officer
Defence

31 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 36 Defence
Opinion on the appropriation account

I have audited the appropriation account for Vote 36 Defence for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 36 Defence for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Defence and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Obsolescence of light tactical armoured vehicles

Note 2.1 to the Account shows an impairment of €2.8 million in respect of military equipment. Chapter 23 of my *Report on the Accounts of the Public Services* for 2025 provides more details on this issue.

Seamus McCarthy
Comptroller and Auditor General

10 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 36 Defence

Appropriation Account 2025

				2025	2024
			Estimate provision	Outturn	Outturn
			€000	€000	€000
Programme expenditure					
A	Defence policy and support, military capabilities and operational outputs				
		Original	1,020,369		
		Supplementary	19,000		
			1,039,369	1,038,669	931,907
Gross expenditure			**1,039,369**	**1,038,669**	**931,907**
Deduct					
B	**Appropriations-in-aid**		**25,315**	**28,203**	**32,701**
Net expenditure					
		Original	995,054		
		Supplementary	19,000		
			1,014,054	**1,010,466**	**899,206**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**3,588,025**	**8,967,069**

Jacqui McCrum
Accounting Officer
Defence

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		994,739	893,682
Administration pay		31,735	27,952
Administration non pay		12,195	10,273
Gross expenditure		**1,038,669**	**931,907**
Deduct			
Appropriations-in-aid		**28,203**	**32,701**
Net expenditure		**1,010,466**	**899,206**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(151,162)		
Depreciation	73,792		
Disposals cash	60		
Loss on disposals	4,056		
Impairment	2,768		
Intangible assets (note 2.2)			
Purchases	(1,660)		
Amortisation	1,021		
Assets under development (note 2.3)			
Cash payments	(52,638)		
		(123,763)	(89,251)
Changes in net current assets			
Increase in inventories	(11,080)		
Increase in prepayments	(4,577)		
Increase in accrued income	(2,214)		
Increase in accrued expenses	6,371		
Decrease in provisions	(3,000)		
Increase in deferred income	11		
		(14,489)	33,077
Direct voted expenditure		**872,214**	**843,032**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		18,041	17,563
Notional rent		1,911	1,339
Net programme cost		**892,166**	**861,934**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 36 borne elsewhere, net of expenditure incurred in respect of other votes.

		2025 €000	2024 €000
Vote 1	President's Establishment	(560)	(535)
Vote 2	Department of the Taoiseach	(93)	(96)
Vote 12	Superannuation and Retired Allowances	17,453	17,081
Vote 13	Office of Public Works	1,012	1,454
Vote 18	National Shared Services Office	1,486	870
Vote 20	Garda Síochána	112	89
Vote 35	Army Pensions	(2,252)	(2,115)
Vote 43	Office of the Government Chief Information Officer	704	674
Central Fund – ministerial pensions		179	141
		18,041	**17,563**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	877,569	744,641
Intangible assets	2.2	3,709	3,070
Capital assets under development	2.3	39,922	17,749
		921,200	**765,460**
Current assets			
Bank and cash	2.4	18,461	16,622
Inventories	2.5	261,771	250,691
Prepayments	2.6	143,444	182,136
Accrued income	2.7	4,887	2,673
Other debit balances	2.8	1,985	1,723
		430,548	**453,845**
Less			
Current liabilities			
Provisions	2.9	—	3,000
Accrued expenses	2.10	47,263	36,341
Deferred income	2.11	56	45
Other credit balances	2.12	16,855	14,300
Net Exchequer funding	2.13	3,591	4,045
		67,765	**57,731**
Net current assets		**362,783**	**396,114**
Net assets		**1,283,983**	**1,161,574**
Represented by:			
State funding account	2.14	**1,283,983**	**1,161,574**

2.1 Property, plant and equipment [a, b]

	Buildings	Military equipment	Civil Defence equipment	Office furniture and IT equipment	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	—	1,593,971	4,910	27,359	1,626,240
Additions	—	194,987	638	6,702	202,327
Assets brought into use (note 2.3)	11,277	—	—	—	11,277
Disposals	—	(32,966)	(279)	(3,475)	(36,720)
At 31 December 2025	11,277	1,755,992	5,269	30,586	1,803,124
Accumulated depreciation and impairment					
At 1 January 2025	—	854,360	3,445	23,794	881,599
Depreciation for the year	89	70,857	327	2,519	73,792
Depreciation on disposals	—	(29,040)	(229)	(3,335)	(32,604)
Impairment	—	2,768	—	—	2,768
At 31 December 2025	89	898,945	3,543	22,978	925,555
Net assets					
At 31 December 2025	**11,188**	**857,047**	**1,726**	**7,608**	**877,569**
At 31 December 2024	—	739,611	1,465	3,565	744,641

Note [a] The Department of Defence administers land holdings (approx. 8,300 hectares) and buildings at numerous locations throughout the country, being a mix of operational military facilities, training lands, married quarters and other properties, as set out in Appendix A – Schedule of land and buildings. Building projects completed in 2025 where the expenditure relates to new build structures have been included in building additions, along with the associated depreciation charge.

[b] Military equipment includes horses, whose value is recognised from 1 January 2025.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	26,887	26,887
Additions	1,660	1,660
At 31 December 2025	28,547	28,547
Accumulated amortisation		
At 1 January 2025	23,817	23,817
Amortisation for the year	1,021	1,021
At 31 December 2025	24,838	24,838
Net assets		
At 31 December 2025	**3,709**	**3,709**
At 31 December 2024	3,070	3,070

2.3 Capital assets under development

	Construction contracts
	€000
Amounts brought forward at 1 January 2025	17,749
Cash payments in the year	52,638
Projects completed [a]	
Transferred to property, plant and equipment (note 2.1)	(11,277)
Completed but not transferred	(19,188)
Amounts brought forward at 31 December 2025	**39,922**

Note [a] As projects to develop land and buildings are completed, they are removed from capital assets under development. Commencing 1 January 2025, the capitalised costs of new build structures are transferred to property, plant and equipment when completed and brought into use. The costs of works on land and on other buildings are not included in property, plant and equipment assets.

2.4 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance	16,562	14,379
Other account balances [a]	1,899	2,243
	18,461	**16,622**

Note [a] There are 13 other bank accounts managed by Defence Forces personnel to administer the casual meals system in barracks. No funding from the Vote is issued to these bank accounts. The amount held at the end of 2025 was €35,746 (2024: €26,491). This balance is not included in the 'bank and cash' amount shown above.

2.5 Inventories

at 31 December	2025	2024
	€000	€000
Military inventories [a]	260,546	249,612
Civil Defence	1,225	1,079
	261,771	**250,691**

Note [a] Write-offs and obsolete military inventory in the year amounted to €4.497m

2.6 Prepayments

at 31 December	2025	2024
	€000	€000
Light-utility military helicopters (H145M)	40,000	25,000
Counter-unmanned aerial systems	21,759	—
Software defined radios	20,153	30,425
Modular towed sonar array	11,957	—
General service body armour (IMBAS)	11,434	4,920
Medium reconnaissance vehicle (MRV)	6,474	6,474
Armoured personnel carrier fleet maintenance and upgrade programme	4,344	4,344
Chemical, biological, radiological and nuclear suit replacement project (CBRN)	4,000	—
Aircraft maintenance and training	1,481	1,747
Military transport aircraft	—	57,505
Strategic reach aircraft	—	30,750
Other	21,842	20,971
	143,444	**182,136**

2.7 Accrued income

at 31 December	2025	2024
	€000	€000
Troop/equipment funding due from overseas missions	4,600	2,300
Due for services	287	373
	4,887	**2,673**

2.8 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll	1,068	1,035
Imprests	589	448
Cycle to work scheme	127	132
Travel pass scheme	28	30
Other suspense	173	78
	1,985	**1,723**

2.9 Provisions

At 31 December	2025
	Total
	€000
Opening balance	3,000
Additional provision made	—
Amounts used	(2,553)
Reversed	(447)
Balance as at 31 December	**—**

2.10 Accrued expenses

at 31 December	2025	2024
	€000	€000
Programme accruals – current	15,094	10,879
Programme accruals – capital	7,702	3,157
Administration expenses	256	685
Payroll related accruals	24,211	21,620
	47,263	**36,341**

2.11 Deferred income

at 31 December	2025	2024
	€000	€000
Rental income	56	45
	56	**45**

2.12 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	27	799
Pay related social insurance	8	885
Professional services withholding tax	783	594
Value added tax	15,350	11,304
Pension contributions	367	165
Universal social charge	3	140
Relevant contracts tax	99	19
Local property tax	—	4
	16,637	13,910
Payroll deductions held in suspense	7	147
Other credit suspense items	211	243
	16,855	**14,300**

2.13 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,588	8,967
Exchequer grant undrawn	3	(4,922)
Net Exchequer funding	**3,591**	**4,045**
Represented by:		
Debtors		
Bank and cash	18,461	16,622
Debit balances: suspense	1,985	1,723
	20,446	18,345
Creditors		
Due to the State	(16,637)	(13,910)
Credit balances: suspense	(218)	(390)
	(16,855)	(14,300)
	3,591	**4,045**

2.14 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			1,161,574	1,158,540
Disbursements from the Vote				
Estimate provision	Account	1,014,054		
Surplus to be surrendered	Account	(3,588)		
Net vote			1,010,466	899,206
Expenditure (cash) borne elsewhere	1.1		18,041	17,563
First time recognition of PPE	2.1		2,950	—
Donated assets	2.1		395	—
Capital assets under development completed in the year but not transferred	2.3		(19,188)	(53,140)
Non cash expenditure - notional rents	1		1,911	1,339
Net programme cost	1		(892,166)	(861,934)
Balance at 31 December			**1,283,983**	**1,161,574**

2.15 Commitments

a) Legally enforceable commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	6,113	7,626
Capital projects	221,484	231,965
Total of legally enforceable commitments	**227,597**	**239,591**

b) Major capital projects where the project value exceeds €20 million

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Maintenance and upgrade programme for armoured personnel carriers	93,240	—	4,889	98,129	98,129
Troop carrying vehicles	23,399	75	—	23,474	24,600[a]
Military transport aircraft	57,505	11,820	3,329	72,654	72,654

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Inshore patrol vessels	37,264	200	—	37,464	37,368
Software defined radios	34,933	13,763	27,367	76,063	76,983
Light-utility military helicopters (H145M)	25,000	15,000	72,800	112,800	112,800
Strategic reach aircraft	30,750	35,156	—	65,906	65,000
General service body armour (IMBAS)	4,920	6,514	16,856	28,290	20,910[b]
Modular towed sonar array	—	11,957	36,470	48,427	—
Counter-unmanned aerial systems	—	21,759	21,758	43,517	—
	307,011	**116,244**	**183,469**	**606,724**	**508,444**

Note [a] Expected total spend on this project reduced due to efficiencies achieved through detailed contract management.

[b] The project value variation in 2025 is primarily due to the decision to exercise the contract option for an increased order quantity.

2.16 Operating leases

a) Operating leases (lessor)	2025
	€000
Operating lease revenue for year	250

at 31 December	2025
	€000
The future aggregate minimum lease payments to be received under non-cancellable operating leases are as follows	
Within one year	57
Between 1 and 5 years	98
Later than 5 years	60
Total non-cancellable operating lease receivables	**215**

b) Operating leases (lessee)	2025
	€000
Operating lease expense for year	138

at 31 December	2025
	€000
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows	
Within one year	102
Between 1 and 5 years	192
Later than 5 years	117
Total non-cancellable operating lease commitments	**411**

2.17 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	685	1,608
	685	**1,608**

2.18 Contingent liabilities

The Department is involved in a number of ongoing legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of the potential liabilities is uncertain.

Such legal proceedings arise predominantly in the area of employee personal injuries.

2.19 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introductions. The implementation had the following impact on the State funding balance in the year of account.

	2025 €000	2024 €000
Changes in foreign exchange rates [a]	(412)	—
First time recognition of property, plant and equipment [b]	14,647	—
Provisions [c]	—	(3,000)
Impairment [d]	(2,768)	—
Holiday accrual [e]	—	(21,377)
Payroll accrual [e]	—	(243)
	11,467	**(24,620)**

Note
[a] CGAS 4 The Effects of Changes in Foreign Exchange Rates
[b] CGAS 17 Property, Plant, and Equipment
[c] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
[d] CGAS 21 Impairment of Non-Cash Generating Assets
[e] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	31,750	31,735	27,952
ii	Travel and subsistence	1,100	1,240	1,032
iii	Training and development	400	476	399
iv	Operational services, supplies and sundry equipment	600	351	346
v	Digital capital investment and IT expenses	6,500	7,461	6,500
vi	Premises expenses	2,100	1,744	1,485
vii	Policy reviews, consultancy services and research	1,600	923	511
		44,050	**43,930**	**38,225**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

iv Operational services, supplies and sundry equipment

Estimate provision €600,000; outturn €351,000

The underspend of €249,000 was mainly due to lower than anticipated spend on postal and stationery supplies as these are demand driven and vary year on year.

vii Policy reviews, consultancy services and research

Estimate provision €1.6 million; outturn €923,000

The underspend of €677,000 was due to less of a requirement than anticipated.

Programme A Defence policy and support, military capabilities and operational outputs

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		31,750	31,735	27,952
A.2	Administration − non pay		12,300	12,195	10,273
A.3	Permanent Defence Force: pay				
	Original	469,000			
	Supplementary	(5,100)			
			463,900	457,744	440,369
A.4	Permanent Defence Force: allowances		46,800	47,714	45,188
A.5	Reserve Defence Force: pay, etc.		3,500	3,542	3,213
A.6	Chaplains and officiating clergy: pay and allowances		1,350	1,132	1,169
A.7	Defence Forces civilian support: pay and allowances, etc.		30,500	28,414	25,158
A.8	Defence Forces: capability development				
	Original	140,940			
	Supplementary	19,000			
			159,940	157,570	115,958
A.9	Air Corps: equipment and support		40,050	46,994	40,670
A.10	Military transport		21,190	18,309	19,767
A.11	Naval Service: equipment and support		18,500	21,451	22,063
A.12	Barrack expenses and engineering equipment		21,320	22,400	20,894
A.13	Defence Forces built infrastructure: construction and maintenance		62,500	67,666	57,157
A.14	Defence Forces uniforms, clothing, equipment and catering		22,500	21,269	19,569
A.15	Defence Forces communications and IT		22,000	24,480	22,967
A.16	Military education and training		6,450	5,249	5,641
A.17	Defence Forces logistics and travel		6,200	7,259	6,659
A.18	Defence Forces medical and healthcare support		12,850	13,107	11,244
A.19	Lands		3,600	1,305	1,019
A.20	Equitation		1,200	1,266	1,417
A.21	Litigation and compensation costs				
	Original	8,000			
	Supplementary	3,000			
			11,000	9,145	6,952

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.22	Miscellaneous expenditure (including dormant accounts funding)		8,159	8,443	8,136
A.23	Costs arising directly from Ireland's participation in the EU Common Security and Defence Policy		15,100	13,846	8,135
A.24	Civil Defence (including dormant accounts funding)		6,500	6,347	5,923
A.25	Irish Red Cross Society		1,060	1,060	975
A.26	Independent Review Group implementation				
	Original	6,000			
	Supplementary	2,100			
			8,100	8,407	3,439
A.27	External Oversight Body		1,050	620	—
			1,039,369	**1,038,669**	**931,907**

Significant variations

The following notes outline the reasons for significant variations in non-administration programme expenditures (at least +/- 5% and €100,000). The original estimate was €1,020.369 million. A supplementary estimate of €19 million was obtained.

A.6 Chaplains and officiating clergy: pay and allowances

Estimate provision €1.35 million; outturn €1.132 million

The underspend of €218,000 was due to lower than anticipated recruitment of chaplains in 2025.

A.7 Defence Forces civilian support: pay and allowances, etc.

Estimate provision €30.5 million; outturn €28.414 million

The underspend of €2.086 million was due to lower than anticipated recruitment of civilian employees, and greater than anticipated retirements and resignations.

A.8 Defence Forces: capability development

Estimate provision €140.94 million; outturn €157.57 million

The overspend of €16.63 million was mainly due to the acquisition of counter-unmanned aerial systems capabilities. A supplementary estimate of €19 million was provided to cover this variance.

A.9 Air Corps: equipment and support

Estimate provision €40.05 million; outturn €46.994 million

The overspend of €6.944 million was due to higher than anticipated aircraft maintenance costs, specialist training and outsourced services.

A.10 Military transport

Estimate provision €21.19 million; outturn €18.309 million

The underspend of €2.881 million was due to a reduced requirement for armoured maintenance, and delayed delivery lead in times for vehicles and containers which were expected but not delivered.

A.11 Naval Service: equipment and support

Estimate provision €18.5 million; outturn € 21.451 million

The overspend of €2.951 million was mainly due to increased support services and outsourced maintenance.

A.12 Barrack expenses and engineering equipment

Estimate provision €21.32 million; outturn €22.4 million

The overspend of €1.08 million was mainly due to increased cost of barrack services and cleaning contracts.

A.13 Defence Forces built infrastructure: construction and maintenance

Estimate provision €62.5 million; outturn €67.666 million

The overspend of €5.166 million was primarily due to accelerated infrastructure project delivery, construction sector inflation, storm-related costs in quarter 1 2025, and increased maintenance costs associated with additions to the estate.

A.14 Defence Forces uniforms, clothing, equipment and catering

Estimate provision €22.5 million; outturn €21.269 million

The underspend of €1.231 million was due to the Defence Forces combat clothing tender not proceeding.

A.15 Defence Forces communications and IT

Estimate provision €22 million; outturn €24.48 million

The overspend of €2.48 million was due to the requirement for additional procurement of essential telecommunications equipment and supplies.

A.16 Military education and training

Estimate provision €6.45 million; outturn €5.249 million

The underspend of €1.201 million was due to delays in the supply of training and procurement of gym equipment.

A.17 Defence Forces logistics and travel

Estimate provision €6.2 million; outturn €7.259 million

The overspend of €1.059 million was due to increased travel costs and the withdrawal of equipment from an overseas mission.

A.19 Lands

Estimate provision €3.6 million; outturn €1.305 million

The underspend of €2.295 million was due to land acquisitions not being finalised.

A.21 Litigation and compensation costs

Estimate provision €8 million; outturn €9.145 million

The overspend of €1.145 million was due to a number of unpredictable variables, including the timing of court hearings, the progress of cases, and the number, value and timing of awards and settlements.

A.23 Costs arising directly from Ireland's participation in the EU Common Security and Defence Policy

Estimate provision €15.1 million; outturn €13.846 million

The underspend of €1.254 million was due to a planned spend in support of a European Defence Agency project not progressing in 2025.

A.26 Independent Review Group implementation

Estimate provision €6 million; outturn €8.407 million

The overspend of €2.407 million was due to resourcing costs attributable to the extension of time required to comply with orders for discovery issued by the Defence Forces Tribunal of Inquiry.

A.27 External Oversight Body

Estimate provision €1.05 million; outturn €620,000

The underspend of €430,000 was due to less than anticipated spend on salaries and fees.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimated	Realised	Realised
		€000	€000	€000
1	UN overseas allowances	7,300	5,907	11,981
2	Receipts from EU in respect of fishery protection costs	1	—	—
3	Receipts from banks and other organisations	1,600	1,413	1,622
4	Receipts from occupation of official quarters	120	204	153
5	Receipts from rations on repayment	525	1,178	813
6	Receipts from other issues on repayment	15	19	16
7	Receipts for aviation fuel	40	13	44
8	Receipts on discharge by purchase	50	112	183
9	Lands and premises			
	(a) rents, etc.	462	577	515
	(b) sales	25	—	340
10	Sale of surplus stores	157	109	191
11	Refunds in respect of services of seconded personnel	120	165	88
12	Additional superannuation contributions	13,950	16,246	15,564
13	Dormant accounts receipts	650	947	446
14	Miscellaneous	300	1,313	745
		25,315	**28,203**	**32,701**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Receipts from United Nations in respect of overseas allowances, etc.

Estimate provision €7.3 million; realised €5.907 million

The shortfall of €1.393 million was due to lower than anticipated UN receipts in respect of troop and equipment costs. The timing of receipts from the UN is difficult to predict. See note 6.1.

3 Receipts from banks and other organisations

Estimate provision €1.6 million; realised €1.413 million

The shortfall of €187,000 was due to a reduced requirement for Defence Force personnel on extra security duties in 2025.

5 Receipts from rations on repayment

Estimate provision €525,000; realised €1.178 million

The surplus of €653,000 was due to more than anticipated repayment of rations.

12 Additional superannuation contributions

Estimate provision € 13.95 million; realised € 16.246 million

The surplus of €2.296 million arose as receipts from additional superannuation contributions are difficult to estimate, particularly in the Defence Forces given the range of issues that can impact calculations, including enlistments and retirements.

13 Dormant accounts receipts

Estimate provision €650,000; realised €947,000

The surplus of €297,000 was due to funding, approved in previous years, being utilised for the advancement of veterans' projects in 2025.

14 Miscellaneous

Estimate provision €300,000; realised €1.313 million

The surplus of €1.013 million was due to refunds for services provided in Columb Barracks, Mullingar and Kilbride Camp, Co Wicklow being higher than anticipated.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	1,010,466
UN overseas allowances	8,207
Occupation of official quarters	204
Rations and other issues on repayment	1,197
Discharge by purchase	112
Additional superannuation contributions	16,246
Dormant accounts grant	947
Other non-exchange revenue	1,407
	1,038,786
Exchange transaction revenue	
Land and premises rent	566
Revenue from sale of surplus stores	109
Other exchange transaction revenue	13
	688
Other revenue	
Banks and other organisations	1,413
Seconded personnel	165
Recovery of overpayments	215
Reversal of provision	447
	2,240
Total revenue	**1,041,714**
Represented by	
Total appropriations-in-aid (note 4.1)	28,203
Central Fund grant	1,010,466
Donated assets	395
Reversal of provision	447
Increase in accrued income (note 2.7)	2,214
Increase in deferred income (note 2.11)	(11)
	1,041,714

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Received [a]	—	10,966
Transferred to the Exchequer	—	(10,966)
Balance at 31 December	**—**	**—**

Note [a] In 2024, the Department received €10,965,902 from the Department of Agriculture, Fisheries and the Marine in relation to European Maritime and Fisheries Fund (EMFF) supported projects carried out between 2014 and 2020.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**8,661**	**8,430**

5.2 Pay

Remuneration of all staff

	2025 €000	2024 €000
Pay	463,804	445,037
Higher, special or additional duties allowances	202	197
Overtime	585	634
Shift and roster allowance	308	306
Military and other allowances	33,434	33,539
Employer's PRSI	47,693	45,150
	546,026	**524,863**

Note [a] The overall totals do not include the Office of the Ombudsman for the Defence Forces which accounts for four personnel and total pay of €351,000 or the External Oversight Body which accounts for seven personnel and a total pay of €510,778. These offices produce separate accounts.

[b] Total pay represents the pay elements of subheads A.1, A.3, A.4, A.6 & A.7.

5.3 Civil servants

Full time equivalents	2025	2024
Number of staff at year end [a]	475	434

Note [a] Eleven of these personnel are embedded in Defence Forces' units and are employed full time in providing support to those units.

	2025 €000	2024 €000
Pay	28,959	25,656
Higher, special or additional duties allowances	135	125
Other allowances	63	49
Overtime	171	127
Employer's PRSI	2,407	1,995
	31,735	**27,952**

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Higher, special or additional duties allowances	13	5	39,666	32,540
Other allowances	13	1	10,581	10,183
Overtime	67	3	23,316	15,078
Extra remuneration in more than one category	7	2	16,789	16,106

5.4 Permanent Defence Force (including Army Nursing Service and Chaplaincy)

Full time equivalents	2025	2024
Number of staff at year end	7,771	7,573

	2025 €000	2024 €000
Pay and military service allowance	415,583	400,370
Overseas allowances	15,082	15,750
Security duty allowances	9,278	9,499
Border duty allowance	1,717	1,731
Patrol duty allowance	3,292	2,511
Miscellaneous allowances	3,431	3,375
Employer's PRSI	43,285	41,158
	491,668	**474,394**

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Overseas allowances	1,295	707	45,164	42,590
Security duty allowances	6,110	25	68,560[a]	32,254
Border duty allowance	311	1	12,578[b]	6,822
Patrol duty allowance	430	139	25,798	22,794
Miscellaneous allowances	865	104	19,684	19,028
Extra remuneration in more than one category	2,111	855	45,801	42,703

Note [a] 2025 payment included arrears in respect of 2020 to 2024.

[b] 2025 payment included arrears in respect of 2023 and 2024.

5.5 Civilian employees

Full time equivalents	2025	2024
Number of staff at year end	415	423

	2025 €000	2024 €000
Pay	19,262	19,011
Higher, special or additional duties allowances	67	72
Overtime	414	507
Shift and roster allowances	308	306
Travel time allowance	371	396
Tool and other allowances	200	228
Employer's PRSI	2,001	1,997
	22,623	**22,517**

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	50	—	9,915	9,318
Overtime	124	10	19,204	16,083
Shift and roster allowances	38	9	16,972	16,664
Travel time allowance	41	19	15,557	15,064
Tool and other allowances	223	—	1,867	3,049
Extra remuneration in more than one category	141	40	31,759	30,945

5.6 Department employee pay bands

The number of employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	6,011	6,305
60,000	69,999	1,085	932
70,000	79,999	438	355
80,000	89,999	310	278
90,000	99,999	185	172
100,000	109,999	161	104
110,000	119,999	78	74
120,000	129,999	42	24
130,000	139,999	27	24
140,000	149,999	14	12
150,000	159,999	14	8
160,000	169,999	10	6
170,000	179,999	5	2
180,000	189,999	3	—
190,000	199,999	—	—
200,000	209,999	2	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	1
240,000	249,999	2	1

5.7 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	**245**	**237**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the (post 2013) Single Public Service Pension Scheme and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.8 Other remuneration arrangements

A total of €1,967,792 was paid to 51 retired Defence Force personnel in receipt of Defence Forces pensions, ranging from €12,926 to €84,986, who were re-employed on various duties during 2025. In addition, a total of €84,580 ranging from €130 to €9,500 was paid to 33 retired public servants in receipt of public service pensions, who were re-employed on various duties during 2025. Appropriate procedures are in place with regard to payments to retired personnel in accordance with section 52 of the Public Service Pensions (Single Scheme and other Provisions) Act 2012.

5.9 Seconded staff

This account includes expenditure of €238,344 in respect of three officers who were serving outside the Department for all or part of 2025 and whose salaries were not recouped by the Department.

This account does not include expenditure in respect of one officer who was serving outside the Department for all or part of 2025 in another Government office whose salary was paid by the office in which they were serving.

5.10 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**	**2024 €**
Overpayments	159	238,833	248,167
Recovery plans in place	43	73,894	95,190

5.11 Medical treatment

The Department made payments to the Revenue Commissioners for benefit-in-kind in relation to statutory public hospital charges for dependants of enlisted members of the Defence Forces, covering the period from 1 July 2024 to 31 January 2025, to close this issue. The total amount paid was €22,559 (including interest of €5,194). A fully vouched refund process, which ensures full compliance with all relevant tax obligations, has been in operation since 1 February 2025.

5.12 Severance

No severance or redundancy payments were made in 2025.

5.13 Ex-gratia payments

Payment amounting to €5,412 was made to one individual in relation to a settlement agreement during 2025.

Note 6 Miscellaneous

6.1 Overseas missions

This account includes the sums indicated below in respect of the remuneration of military personnel serving with UN and EU peace support operations and various organisations, together with travel and subsistence and transportation costs.

	2025 €000	2024 €000
UN and EU missions		
UNIFIL (Lebanon)	35,882	34,061
UNDOF (Golan Heights)	455	4,739
KFOR (Kosovo)	1,697	1,483
EUFOR (Bosnia Herzegovina)	703	630
Other UN and EU missions	4,362	2,550
	43,099	43,463
Other		
Military representatives and advisors	2,605	2,652
EU Battlegroup	3,763	2,050
Organisation for Security and Co-operation in Europe	331	227
Mediterranean operations	646	502
Total	**50,444**	**48,894**

Of the sum of €43.1 million for UN and EU missions, €6.8 million relates to missions the full costs of which are borne by the State. The remaining €36.3 million relates to UNIFIL and UNDOF in respect of which arrangements for the re-imbursement of certain costs have been agreed with the UN. The timing of re-imbursements from the UN is dependent on various factors including the funding available to that organisation.

The moneys received by way of appropriations-in-aid in 2025 amounted to €5.9 million, made up of €4.9 million for personnel costs and €1 million for equipment costs. The amount outstanding at year end was €4.6 million (€1.1 million personnel costs and €3.5 million equipment costs).

6.2 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2025	2025	2024
		€000	€000	€000
Independent Review Group on Dignity and Equality Issues in the Defence Forces [a]	2022	1,441	—	195
Defence Forces Tribunal [b]	2024	11,588	8,262	3,326
			8,262	**3,521**

Note [a] The Independent Review Group on Dignity and Equality Issues in the Defence Forces (IRG) was established in January 2022 and the report was presented to An Tánaiste on 2 February 2023. The Group was formally wound-up on 14 July 2024.

[b] The Defence Forces Tribunal was established on 20 June 2024 to examine a range of matters pertaining to the effectiveness of the complaints processes within the Defence Forces. The Tribunal delivered its opening statement at a public hearing on 24 June 2024 and is expected to complete its work within a period of three years.

6.3 Support for Defence Forces' representative associations

This account includes a total of €669,064 in respect of the remuneration of military personnel seconded to representative associations and certain related administrative costs.

6.4 Write-offs

	2025	2024
	€000	€000
Damage to military vehicles	18	29
Loss of, or damage to, stores or equipment	4	28
Debt write-off	10	—
	32	**57**

6.5 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by					Total	Total
	Employees			Members of the public			
	Personal injuries	Breach HR/ employment policies	Other	Personal injuries	Other	2025	2024
Number of cases	195	56	27	11	26	315	605
	€000	€000	€000	€000	€000	€000	€000
Department's own legal costs	1,174	—	235	37	7	1,453	1,502
Payments by/on behalf of Department							
Compensation	3,475	190	12	49	58	3,784	2,595
Legal costs	2,868	1,046	—	74	36	4,024	2,761
2025 Total [a]	**7,517**	**1,236**	**247**	**160**	**101**	**9,261**	**6,858**
2024 Total	5,702	24	920	119	93	6,858	

Note [a] At 31 December 2025, 311 general litigation cases were outstanding.

Cumulative costs of cases completed in 2025

	Claims by					Total
	Employees			Members of the public		
	Personal injuries	Breach HR/ employment policies	Other	Personal injuries	Other	
Number of cases	83	—	—	7	23	113
	€000	€000	€000	€000	€000	€000
Department's own legal costs	961	—	—	249	—	1,210
Payments by/on behalf of Department						
Compensation	1,644	—	—	—	59	1,703
Legal costs	2,659	—	—	—	—	2,659
Other costs	163	—	—	—	2	165
Total	**5,427**	—	—	**249**	**61**	**5,737**

6.6 Arbitration and conciliation

In 2025, costs of €12,676 were incurred (2024: €14,385) in relation to two arbitration and conciliation cases (2024: four cases).

Appendix A Schedule of land and buildings

1. Vested in the Minister for Defence

Property	Area (hectares)[a]
Clare	
Knockalisheen Camp	51.24
Cork	
Murphy Barracks, Ballincollig	0.89
Collins Barracks, Cork	24.22
Portion of Camp Field, Collins Barracks	—
Old Barracks and Graveyard, Fermoy	3.98
Fitzgerald Camp, Fermoy	0.40
RDF premises, Kilcrohane	0.40
Michael Collins Memorial Plot, Béal na Bláth	0.004
RDF premises, Skibbereen	0.20
RDF premises, Mallow	0.03
Dublin	
Casement Aerodrome, Baldonnel including sewage plant on adjacent land	276.93
Esplanade, Collins Barracks	0.20
Site at Islandbridge, Dublin 8	0.26
Galway	
Oranmore Rifle Range	215.35
Springfield water supply to Oranmore Range	—
Dún Uí Mhaoilíosa, Galway	29.95
Kerry	
Ballymullen Barracks, Tralee	6.07
Fort Shannon, Tarbert	0.81
RDF premises, Kilorglin	0.10
Kildare	
Curragh Camp and lands	1,968.12
Curragh Lands – Kildare by-pass	—
Nos. 2, 78 and 96 Orchard Park, Curragh	0.06
Magee Barracks, Kildare	1.99
Lands at Blackrath, Curragh	14.37
Kilkenny	
Stephens Barracks, Kilkenny	5.67
Louth	
Red Barns Rifle Range, Dundalk	5.46

Property	Area (hectares)[a]
Meath	
Gormanstown Camp and Aerodrome	105.62
RDF premises, Navan	0.20
Offaly	
Military Cemetery, Former Crinkill Barracks, Birr	0.20
Roscommon	
Rifle Range, Carna	114.53
Tipperary	
Rifle Range, Kilcoran	5.46
Waterford	
Military Barracks, Waterford	0.28
Westmeath	
Columb Barracks, Mullingar	9.61
Custume Barracks, Athlone	5.26
Garrynafela Lands, Athlone	5.97
Wicklow	
Glen of Imaal Artillery Range	2,698.85
Coolmoney Camp and Lands	97.53
Range Warden's Post, Seskin	0.40

Note [a] Hectares stated are approximate. Most of the properties contain buildings thereon.

2. Vested in the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

Property	Area (hectares)[a]
Clare	
RDF premises, Ennis	0.10
Cork	
Kilworth Camp and Range	1,377.55
Portion at Kilworth Camp for provision of road services to TII	10.69
Bere Island	91.05
Naval Base, Haulbowline	33.99
Fort Davis, Whitegate	22.04
Fort Templebreedy, Crosshaven	14.97
Furious Pier, Castletownbere	—
Landing Pier, Cobh	—
Donegal	
Finner Camp, Bundoran	337.01
Dublin	
Cathal Brugha Barracks, Rathmines, Dublin 6	18.62
Nos. 17-28, Cathal Brugha Apartments, Rathmines, Dublin 6	0.27
McKee Barracks, Blackhorse Avenue, Dublin 7	18.21
64 McKee Park, Dublin 7	0.02
St Bricin's Hospital, Dublin 7	3.24
Old School House, Arbour Hill, Dublin 7	—
2 Tomar Court, Arbour Hill, Dublin 7	0.01
Limerick	
Sarsfield Barracks, Limerick	5.99
Louth	
Aiken Barracks, Dundalk	7.28
Roscommon	
Rifle Range, Cushla	56.25
Military Barracks, Boyle	0.20
Tipperary	
Military Barracks, Nenagh	1.20
Part of McCann Barracks, Templemore	0.16
Wexford	
Military Barracks, Wexford	0.40

Property	Area (hectares)[a]
Wicklow	
Kilbride Camp and Rifle Range	636.98

Note [a] Hectares are approximate. Most of the properties contain buildings thereon.

Appropriation Account 2025

Vote 37

Social Protection

Introduction

As Accounting Officer for Vote 37, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund (SIF) and for certain grants and including payments under cash-limited schemes administered by that Office.

The expenditure outturn is compared with the sums

- granted by Dáil Eireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €86.028 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Provision of agency services

The Department acts as a paying agent of the Department of Finance for the purpose of the discharge of the approved liabilities of the Waterford Crystal pensioners' lump sum payments and Waterford Crystal ongoing pension payments, under section 48B of the Pensions Act 1990 as inserted by section 4 of the Social Welfare and Pensions (No. 2) Act 2014. Administration and funding are managed by the Department on behalf of the Department of Finance. The amounts paid are reported by the Department of Finance in the Finance Accounts.

During 2025 the Department continued to act as a paying agent for the Accommodation Recognition Payment (ARP) for the Department of Justice, Home Affairs and Migration. (The Department of Children, Disability, and Equality was responsible for the scheme until 1 May 2025.) Statutory Instrument 159 of 2025 provided for these payments to be funded from Vote 24 Justice, Home Affairs and Migration and the payments are accounted for in the appropriation account for that Vote.

New State body

The Department supported the establishment in October 2025 of a new State body, the National Automatic Enrolment Retirement Savings Authority (NAERSA), which is a body under the aegis of the Department. NAERSA administers Ireland's auto-enrolment retirement savings system, MyFutureFund, which went live on 1 January 2026, by managing participant savings, collecting contributions, and overseeing investment. In 2025, NAERSA's costs were met by Vote 37.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

In most cases, prior year comparative values have not been re-stated to reflect the changes due to the introduction of CGAS.

Recovery of overpayments

Recovery of debt in respect of general/income-support scheme overpayments is brought to account as follows.

- Cash and deduction recoveries received are brought to account on the date they are matched against the relevant debt holder. Unmatched recovery amounts are held in suspense and are brought to account as income with corresponding reduction in debt on their identification. As Vote 37 is the dominant recipient of overpayments receipts, unmatched receipts are held in a Vote 37 suspense account pending resolution and subsequent posting to Vote 37 or SIF as appropriate.
- Unmatched receipts a year or more old are brought to account on a permanent basis upon the completion of all available matching processes.
- Cash and deduction recoveries in respect of an overpayment on a current year scheme payment are netted off against the expenditure in the current accounting year.
- Cash and deduction recoveries in respect of an overpayment on a prior year scheme payment are treated as income in the current accounting year.
- Cash and deduction recoveries reported in a previous accounting year(s) may be cancelled in the current accounting year. Prior year recoveries cancelled in the current accounting year are charged against current year expenditure. Where the value of an overpayment raised in a prior year is revised, the original overpayment is cancelled and a new overpayment is raised in the current year – when this occurs, the amount that has been recovered is matched to the new overpayment and recorded as income in the current accounting year.

Recognition of payments

Payments consist of those sums which arise in the course of payment during the year. Sums are deemed to have arisen in the course of payment where the liability has been incurred, payment is due and the instruction for the payment (cheque or electronic funds transfer) has been effected on the relevant payment system. Cash welfare payments made through An Post are recognised upon disbursement. Where the normal payment due date falls on a public holiday, it may be necessary to issue payments early. At year-end, payments issued early by electronic funds transfer by banks or early encashment by customers in post offices, which refer to the subsequent year, are normally recognised as prepayments. The Department issues funds to the Danske bank one day in advance of customer payments. These funding payments are also included in scheme prepayments.

Basis of measurement – depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Major operational software	10 years	10% per annum
Other software	5 years	20% per annum
Furniture and fittings	10 years	10% per annum
Office and IT equipment	5 years	20% per annum

Recognition of revenue

Non-exchange transactions

In accordance with CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers), revenue from non-exchange transactions has been recognised on an accruals basis and classified between non-exchange transactions and other revenue.

Exchange transactions

In accordance with CGAS 9 Revenue from Exchange Transactions, such revenue is recognised when earned, measurable and probable.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial control environment

A control environment containing the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit and Risk Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. Both I and the Audit and Risk Committee periodically review the internal audit function. I have established procedures to systematically monitor and ensure the follow-up of internal audit recommendations.

Procurement

The Department ensures that there is a strong focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €568 million in 2025. This includes €389 million on the delivery of programmes.

The Department has provided details of ten non-competitively procured contracts in the annual return for 2025 in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the procurement guidelines in 2025 with the exception of one contract (in excess of €25,000 excluding VAT). This related to a contract for waste management which incurred expenditure of €33,606 (excluding VAT) in 2025. A new contract was tendered and put in place in January 2026.

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

No non-compliant contracts on the 40/2002 annual return for 2024 incurred expenditure in 2025.

Risk and control framework

The Department has implemented a risk management system, which identifies and reports key risks and the management actions being taken to address and, to the greatest extent possible, to mitigate those risks.

An important part of the system is a risk register which identifies the key risks facing the Department and risks are graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes. Any control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely manner. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Blended working

A formal blended working policy has been in operation in the Department since September 2022. This policy, developed in line with the Blended Working Policy Framework for Civil Service Organisations, provides flexibility across a range of attendance patterns depending on the role and business needs.

The Department keeps its blended working policy under continuous review with the primary focus on ensuring that each business area can meet operational demands and maintain high-quality customer service. The importance we place on being available to our customers means that blended working is not always suitable for every role, and in every circumstance. The proportion of the workforce with a blended working arrangement in 2025 was in line with previous years – 61% of the approximate 7,300 staff work remotely for at least one day per week while 39% attend the office on a full-time basis.

To mitigate the risk of data breaches, all staff are issued with encrypted laptops. Staff identity is verified using both a username and password before accessing Departmental systems, which are accessed through an encrypted virtual private network (VPN).

Internal financial control issues

The Social Insurance Fund is required by law to pay or provide for amounts payable to Vote 37 in respect of any customer in receipt of the means-tested State non-contributory pension or Jobseeker's Allowance schemes, who has also applied for and has an underlying entitlement to a benefit scheme, which has been withdrawn or stopped. In these instances, the claimant receives the higher-value means-tested payment, and the corresponding benefit scheme entitlement is payable by the Fund. The aggregate amount that is payable by the Fund is then credited into the non-contributory pension scheme in Vote 37.

The Department had generated an accounting estimate of the aggregate value of such transfers based on a historical analysis, due to the unavailability of specific system generated information.

A reporting tool has been developed to provide the Department with more accurate and timely information to improve the accounting estimate of the aggregate value of such transfers. The Department is currently reviewing the initial results generated by the reporting tool for accuracy and reliability.

The current value transferred from the Fund and credited to the Vote in 2025 was just under €100 million. Initial findings from the new reporting tool indicates that the revised value to be transferred from the Fund and credited to the Vote in respect of 2025 is in the region of €160 million. Similar underpayments are likely to have occurred in the years 2022 to 2024. (The cumulative effects of any underpayments to the Vote prior to 2022 would have been eliminated through the subvention of the Fund by the Vote in 2021.)

The Department intends, when the reporting tool results are fully tested and reliable to consult with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in accordance with the legislation regarding the accounting treatment of the accumulated value of the underpayments identified.

The combined expenditure of the Fund and of Vote 37 is accurate and complete for all years affected and payments to customers were not affected.

No other weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

John McKeon
Accounting Officer
Social Protection

31 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 37 Social Protection
Opinion on the appropriation account

I have audited the appropriation account for Vote 37 Social Protection for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 37 Social Protection for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Social Protection and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

My *Report on the Accounts of the Public Services* for 2025 includes three chapters dealing with matters that relate to Vote 37 Social Protection.

Regularity of social welfare payments

Chapter 24 reports on social welfare payments in excess of entitlement under schemes operated by the Department of Social Protection. I consider the estimated level of irregular welfare payments to be material to Vote 37, as explained in the chapter.

Controls over payments of the daily expense allowance

Chapter 25 considers whether the controls in place for the payment of the daily expense allowance to international protection applicants are in compliance with the relevant legislation and whether they are effective in the prevention and timely detection of irregular payments.

Procurement of hot school meals

Chapter 26 examines the processes in place within the Department to assess if economy is being achieved through the procurement of hot school meals.

Seamus McCarthy
Comptroller and Auditor General

23 July 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 37 Social Protection

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure:				
Social assistance schemes, services, and payment to the Social Insurance Fund				
Administration				
Original	664,215			
Deferred surrender	1,380			
Supplementary	9,800			
		675,395	664,821	626,532
Pensions				
Original	1,303,473			
Supplementary	32,391			
		1,335,864	1,335,828	1,335,726
Working age – income supports				
Original	2,904,512			
Supplementary	(66,083)			
		2,838,429	2,804,876	2,936,541
Working age – employment supports				
Original	657,225			
Supplementary	31,320			
		688,545	685,011	660,620
Illness, disability and carers				
Original	4,327,333			
Supplementary	189,695			
		4,517,028	4,519,102	4,310,157
Children				
Original	2,965,134			
Supplementary	66,282			
		3,031,416	3,003,481	3,234,994
Supplementary payments, etc				
Original	579,575			
Supplementary	15,088			
		594,663	581,466	622,350
Subvention to the Social Insurance Fund		—	—	—

	Estimate provision		2025 Outturn	2024 Outturn
	€000	€000	€000	€000
Gross expenditure				
Original	13,401,467			
Deferred surrender	1,380			
Supplementary	278,493			
		13,681,340	**13,594,585**	**13,726,920**
Deduct				
Appropriations-in-aid				
Original	301,493			
Supplementary	17,081			
		318,574	**317,847**	**379,004**
Net expenditure				
Original	13,099,974			
Deferred surrender	1,380			
Supplementary	261,412			
		13,362,766	**13,276,738**	**13,347,916**

Surplus

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

	2025	2024
	€	€
Surplus	86,028,379	96,447,577
Deferred surrender	—	1,380,000
Surplus to be surrendered	**86,028,379**	**95,067,577**

John McKeon
Accounting Officer
Social Protection

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		12,929,764	13,100,388
Pay		390,358	370,558
Non pay		274,463	255,974
Gross expenditure		**13,594,585**	**13,726,920**
Deduct			
Appropriations-in-aid		**317,847**	**379,004**
Net expenditure		**13,276,738**	**13,347,916**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(12,995)		
Depreciation	4,009		
Loss on disposals	3		
Intangible assets (note 2.2)			
Purchases	(27,021)		
Amortisation	26,231		
		(9,773)	(6,766)
Changes in net current assets			
Increase in prepayments	(4,282)		
Increase in accrued income	(535)		
Increase in accrued expenses	8,132		
		3,315	14,769
Direct voted expenditure		**13,270,280**	**13,355,919**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		104,968	93,340
Notional rent [a]		19,235	14,201
Net programme cost		**13,394,483**	**13,463,460**

Note [a] Notional rents relate to Vote 37 and the Social Insurance Fund.

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 37 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	205	366
Vote 12	Superannuation and Retired Allowances	86,125	74,940
Vote 13	Office of Public Works	17,038	17,021
Vote 18	National Shared Services Office	1,252	704
Vote 20	Garda Síochána	149	133
Vote 43	Office of the Government Chief Information Officer	52	96
Central Fund – ministerial pensions		147	80
		104,968	**93,340**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Capital assets			
Property, plant and equipment	2.1	19,080	10,097
Intangible assets	2.2	131,584	130,794
		150,664	**140,891**
Current assets			
Prepayments	2.4	75,163	70,881
Other debit balances	2.5	138,699	148,795
Accrued Income	2.6	535	—
		214,397	**219,676**
Less			
Current liabilities			
Bank and cash	2.3	85,719	109,456
Accrued expenses	2.8	88,069	79,937
Other credit balances	2.9	40,264	37,850
Net Exchequer funding	2.10	12,716	1,489
		226,768	**228,732**
Net current liabilities		**(12,371)**	**(9,056)**
Net assets		**138,293**	**131,835**
Represented by:			
State funding account	2.11	**138,293**	**131,835**

2.1 Property, plant and equipment [a]

	Furniture and fittings	Office and IT equipment	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	2,824	20,888	23,712
Additions	—	12,995	12,995
Disposals	(1,496)	(361)	(1,857)
At 31 December 2025	1,328	33,522	34,850
Accumulated depreciation			
At 1 January 2025	2,478	11,137	13,615
Depreciation for the year	133	3,876	4,009
Depreciation on disposals	(1,493)	(361)	(1,854)
At 31 December 2025	1,118	14,652	15,770
Net assets			
At 31 December 2025	**210**	**18,870**	**19,080**
At 31 December 2024	346	9,751	10,097

Note [a] Includes certain assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	232,188	21,909	254,097
Additions	2,359	24,662	27,021
Transfers	32,391	(32,391)	—
At 31 December 2025	266,938	14,180	281,118
Accumulated amortisation			
At 1 January 2025	123,303	—	123,303
Amortisation for the year	26,231	—	26,231
At 31 December 2025	149,534	—	149,534
Net assets			
At 31 December 2025	**117,404**	**14,180**	**131,584**
At 31 December 2024	108,885	21,909	130,794

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
An Post advance balances [a]	169,096	168,715
PMG balances (overdraft)	(255,645)	(279,619)
Commercial bank account balance	830	1,448
	(85,719)	**(109,456)**

Note [a] As scheme paying agent, An Post is prefunded by Vote 37 and the Social Insurance Fund to meet the Department's expenditure liabilities as they fall due. At the end of 2025, the combined balance held by An Post in respect of Vote 37 and the Fund was €287 million. The combined corresponding balance at the end of 2024 was €286 million.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Specific programme prepayments [a]	67,665	65,531
Software support	7,159	5,139
Administration	339	211
	75,163	**70,881**

Note [a] The Department provides advance funding to some organisations delivering schemes. Advances are provided to Community Employment and Job Initiative schemes prior to commencement to cover initial expenses and are generally recouped within 12 months of issue. Floats for cash flow are provided to contracted Public Employment Services (PES) to cover ongoing expenses and are reconciled on an ongoing basis with each payment made. This money relates to organisations as opposed to individual claimants.

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Advances to An Post for postage expenditure	1,072	1,007
Advances to Pobal	7,361	7,062
Advances to OPW	446	525
Revenue Commissioners	—	207
Scheme prepayments [a]	101,123	99,755
Payroll suspense	7,792	5,732
Other debit suspense	1,672	1,861
Due from SIF in respect of [b]		
• Vote-related receipts recovered through SIF	10,813	19,049
• payments by Vote on behalf of SIF	8,402	13,204
• imprest payments receivable from SIF	18	393
	138,699	**148,795**

Note [a] Scheme prepayments are scheme payments made in the year not charged in the current year.

[b] Scheme payments only. Administration costs are not included here.

2.6 Accrued Income

at 31 December	2025	2024
	€000	€000
Recovery of assistance from insurance compensation awards	394	—
Recovery of overpayments from Covid-19 Employment Wage Subsidy Scheme (EWSS)	141	—
	535	**—**

2.7 Contingent asset

The Department is required to transfer amounts from the Social Insurance Fund (SIF) to Vote 37 in respect of any customer in receipt of the State non-contributory pension or jobseeker's allowance, who also applied for and has an underlying entitlement to a benefit scheme which has been withdrawn or stopped. In these instances, the SIF is required to transfer to Vote 37 the value of the benefit that would have been payable. An accounting estimate, using an historical basis, of the 2025 value owed by the SIF has been recorded in both the SIF financial statements and the Vote 37 appropriation account.

A reporting tool has been developed to provide the Department with more accurate and timely information to improve the accounting estimate of the aggregate value of such transfers. The Department is currently reviewing the initial results generated by the reporting tool for accuracy and reliability.

The current value transferred from the Fund and credited to the Vote in 2025 was just under €100 million. Initial findings from the new reporting tool indicates that the revised value to be transferred from the Fund and credited to the Vote in respect of 2025 is in the region of €160 million. Similar underpayments are likely to have occurred in 2022, 2023 and 2024. (The cumulative effects of any underpayments to the Vote prior to 2022 would have been eliminated through the subvention of the Fund by the Vote in 2021.)

The Department intends, when the reporting tool results are fully tested and reliable to consult with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in accordance with the legislation regarding the accounting treatment of the accumulated value of the underpayments identified.

The asset is contingent at this time as the reporting tool results have not been fully tested and cannot be relied upon with sufficient assurance.

2.8 Accrued expenses

at 31 December	**2025**	**2024**
	€000	**€000**
Specific programme accruals [a]	56,123	53,431
Payroll related accruals [b]	18,880	17,106
Other accruals	5,253	4,153
Operational services accruals	3,238	963
IT services and support	2,463	2,252
Administration expenses	2,112	2,032
	88,069	**79,937**

Note [a] Moneys owed to organisations providing Community Employment, Job Initiative and contracted Public Employment Services (PES) on behalf of the Department. This money relates to organisations as opposed to individual claimants.

[b] Payroll and holiday accruals based on CGAS 39A (see note 2.16).

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	3,709	3,616
Pay related social insurance	3,555	3,201
Universal social charge	653	715
Professional services withholding tax	4,930	5,167
Value added tax	177	92
Pension contributions	1,055	1,135
Local property tax	42	32
Extra Exchequer receipts	—	1
	14,121	13,959
Payroll deductions	2,271	2,135
Due to SIF in respect of payments by SIF on behalf of Vote [a]	3,076	2,392
Unmatched overpayment recoveries	4,351	2,297
Debt recovery on behalf of other EU countries	228	169
Vote 24 Justice, Home Affairs and Migration [b]	15,322	15,736
Other credit suspense items	895	1,162
	40,264	**37,850**

Note
[a] Scheme payments only. Administration costs are not included here.
[b] Due to Vote 24 in respect of the Accommodation Recognition Payment Scheme.

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	86,028	95,068
Deferred surrender	—	1,380
Exchequer grant undrawn	(73,312)	(94,959)
Net Exchequer funding	**12,716**	**1,489**
Represented by:		
Debtors		
Other debit balances	138,699	148,795
Creditors		
Bank and cash	(85,719)	(109,456)
Due to the State	(14,121)	(13,959)
Credit balances: suspense	(26,143)	(23,891)
	(125,983)	(147,306)
	12,716	**1,489**

2.11 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			131,835	136,731
Disbursements from the Vote				
Estimate provision	Account	13,362,766		
Deferred surrender	Account	—		
Surplus to be surrendered	Account	(86,028)		
Net vote			13,276,738	13,347,916
Expenditure borne elsewhere	1.1		104,968	93,340
Non-cash items				
Capital asset net adjustments	2.1/2.2	—		
Notional rent	1	19,235		
			19,235	17,308
Net programme cost	1		(13,394,483)	(13,463,460)
Balance at 31 December			**138,293**	**131,835**

2.12 Commitments

at 31 December	2025	2024
a) Global commitments[a]	**€000**	**€000**
Procurement of goods and services	—	—
Non-capital grant expenditure	140,424	140,220
Capital projects	—	—
Total of legally enforceable commitments	**140,424**	**140,220**

Note [a] Non-capital grant expenditure has been restated to include Employment Programme and Information and Welfare Rights grants.

b) Non-capital grant programmes	**€000**	**€000**
Opening balance 1 January	140,220	72,247
Grants paid in year	(207,409)	(187,607)
New grant commitments	208,859	256,687
Grants cancelled	(1,246)	(1,107)
Closing balance 31 December	**140,424**	**140,220**

2.13 Leases

There are no finance or operating leases in existence within the Department during 2025.

2.14 Matured liabilities

at 31 December	2025	2024
	€000	**€000**
Estimate of matured liabilities not discharged at year end	**2,560**	**469**

2.15 Contingent liabilities

The Department is involved in 137 legal cases which may generate liabilities depending on the outcome of the litigation. Any actual amount or the timing of potential liabilities is uncertain.

2.16 Impact of accounting policy changes

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

	2025 €000	2024 €000
Payroll accrual [a]	—	(9,055)
Holiday accrual [a]	—	(8,051)
	—	**(17,106)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All administrative expenditure allocated for Vote 37 is applied towards a single programme.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	381,615			
	Supplementary	9,800			
			391,415	390,358	370,558
ii	Travel and subsistence		3,611	3,601	3,490
iii	Training and development		2,621	2,451	2,275
iv	Operational services, supplies and sundry equipment		34,383	34,239	27,031
v	Digital capital investment and IT expenses		118,331	115,539	107,053
vi	Premises expenses				
	Original	24,746			
	Deferred surrender	1,380			
			26,126	20,173	19,315
vii	Policy reviews, consultancy services and research		2,935	2,188	2,182
viii	Payments for agency services		95,973	96,272	94,628
			675,395	**664,821**	**626,532**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

vi **Premises expenses**

Estimate provision € 26.126 million; outturn €20.173 million

The underspend of €5.953 million relative to the estimate provision can primarily be attributed to lower building costs than initially anticipated. Several projects which were delayed in 2025 are now expected to proceed in 2026.

vii **Policy reviews, consultancy services and research**

Estimate provision € 2.935 million; outturn € 2.188 million

The underspend of €747,000 relative to the estimate provision can primarily be attributed to lower research costs than initially anticipated. For example, demand in 2025 for some customer related surveys was less than expected.

Programme A Social assistance schemes, services, payments to Social Insurance Fund

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	381,615			
	Supplementary	9,800			
			391,415	390,358	370,558
A.2	Administration – non pay				
	Original	282,600			
	Deferred surrender	1,380			
			283,980	274,463	255,974
Pensions					
A.3	State Pension (Non-Contributory)				
	Original	1,303,473			
	Supplementary	32,391			
			1,335,864	1,335,828	1,335,726
Working Age – Income Supports					
A.4	Jobseeker's Allowance				
	Original	1,784,247			
	Supplementary	(19,979)			
			1,764,268	1,752,165	1,852,511
A.5	One Parent Family Payment				
	Original	746,566			
	Supplementary	8,023			
			754,589	755,926	752,835
A.6	Widow(er)s', Surviving Civil Partner's (Non-Contributory) Pension		12,158	12,183	12,856
A.7	Deserted Wife's Allowance		333	276	386
A.8	Basic Supplementary Welfare Allowance Payments				
	Original	136,981			
	Supplementary	(25,545)			
			111,436	91,534	127,908
A.9	Farm Assist				
	Original	46,996			
	Supplementary	622			
			47,618	47,599	52,054
A.10	Additional Needs Payments				
	Original	80,671			
	Supplementary	(18,560)			
			62,111	61,135	72,020

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.11	Other Working-Age – Income Supports				
	Original	57,560			
	Supplementary	6,293			
			63,853	66,663	65,971
A.12	Beneficiaries of Temporary Protection Payment				
	Original	39,000			
	Supplementary	(16,937)			
			22,063	17,395	—
Working Age – Employment Supports					
A.13	Community Employment Programme				
	Original	369,696			
	Supplementary	17,042			
			386,738	385,220	369,219
A.14	Rural Social Scheme				
	Original	52,601			
	Supplementary	(1,671)			
			50,930	50,633	51,399
A.15	Tús				
	Original	84,348			
	Supplementary	718			
			85,066	84,538	84,390
A.16	Job Initiative				
	Original	9,239			
	Supplementary	(329)			
			8,910	8,811	9,751
A.17	Back to Work Enterprise Allowance		30,007	29,608	30,224
A.18	Back to Education Allowance				
	Original	29,296			
	Supplementary	2,736			
			32,032	33,500	32,367
A.19	JobsPlus				
	Original	2,700			
	Supplementary	(177)			
			2,523	2,546	2,597
A.20	Work Placement Experience Programme				
	Original	4,253			
	Supplementary	2,001			
			6,254	5,053	3,314

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
A.21	Other Working-Age Employment Supports		5,685	4,824	5,131
A.22	Contracted Public Employment Service (PES) Schemes				
	Original	69,000			
	Supplementary	11,000			
			80,000	80,082	70,646
A.yy	Covid-19 Temporary Wage Subsidy Scheme (TWSS)		100	64	41
A.zz	Covid-19 Employment Wage Subsidy Scheme (EWSS)		300	132	1,541
Illness, Disability and Carers					
A.23	Disability Allowance				
	Original	2,389,173			
	Supplementary	90,667			
			2,479,840	2,477,346	2,408,096
A.24	Blind Pension		12,576	12,707	13,470
A.25	Carer's Allowance				
	Original	1,240,678			
	Supplementary	58,639			
			1,299,317	1,305,687	1,202,533
A.26	Domiciliary Care Allowance				
	Original	301,268			
	Supplementary	27,283			
			328,551	328,719	288,095
A.27	Carer's Support Grant				
	Original	334,193			
	Supplementary	14,764			
			348,957	349,650	351,215
A.28	Wage Subsidy Scheme				
	Original	22,900			
	Supplementary	(1,158)			
			21,742	22,109	23,465
A.29	Disability Activation Supports				
	Original	26,545			
	Supplementary	(500)			
			26,045	22,884	23,283
Children					
A.30	Child Benefit				
	Original	2,227,356			
	Supplementary	6,534			
			2,233,890	2,229,349	2,555,122

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.31	Working Family Payment				
	Original	363,218			
	Supplementary	109,535			
			472,753	467,941	420,881
A.32	Back to Work Family Dividend		9,502	9,757	9,560
A.33	Back to School Clothing and Footwear Allowance				
	Original	54,357			
	Supplementary	1,038			
			55,395	55,420	57,109
A.34	School Meals				
	Original	300,026			
	Supplementary	(51,066)			
			248,960	230,029	181,431
A.35	Other Child Related Payments				
	Original	10,675			
	Supplementary	241			
			10,916	10,985	10,891
Supplementary Payments, Agencies and Miscellaneous Services					
A.36	Rent Supplement				
	Original	42,828			
	Supplementary	9,133			
			51,961	52,246	57,419
A.37	Telephone Support Allowance				
	Original	8,917			
	Supplementary	(42)			
			8,875	8,918	8,904
A.38	Household Benefits Package				
	Original	106,605			
	Supplementary	1,256			
			107,861	107,922	100,476
A.39	Free Travel				
	Original	107,600			
	Supplementary	(5,600)			
			102,000	102,445	96,622
A.40	Fuel Allowance				
	Original	221,599			
	Supplementary	23,943			
			245,542	233,168	285,593

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.41	Grant to the Citizens Information Board		66,543	64,991	61,718
A.42	Auto-Enrolment State Contribution				
	Original	13,000			
	Supplementary	(13,000)			
			—	—	—
A.43	Miscellaneous services				
	Original	12,483			
	Supplementary	(602)			
			11,881	11,776	11,618
A.44	*Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005*		—	—	—
			13,681,340	**13,594,585**	**13,726,920**

Significant variations

The following notes outline the reasons for significant variations in non-administration programme expenditures (+/- 0.1% of the total gross voted appropriation i.e. subhead variations over €13.4 million in 2025).

A.3 State Pension (Non-Contributory)

Estimate provision €1,303.473 million; outturn €1,335.828 million

The overspend of €32.355 million was primarily due to the Christmas bonus double payment, which was not provided for in the Estimates, at a total estimated cost of €27.074 million.

The other main factor which contributed to the overspend was a higher number of beneficiaries of temporary protection[1] in receipt of a State Pension (Non-Contributory) payment than estimated. This was due to the inherent difficulties in accurately estimating expenditure in respect of this cohort of recipients, which is ultimately dependent on the number and profile of beneficiaries of temporary protection entering and leaving the country.

[1] Beneficiaries of Temporary Protection are those covered by the EU's Temporary Protection Directive, put in place following Russia's invasion of Ukraine in 2022.

A.4 Jobseeker's Allowance

Estimate provision €1,784.247 million; outturn €1,752.165 million

The underspend of €32.082 million was primarily due to a lower number of recipients than estimated. The actual average weekly number of recipients (110,250) was 3,461 less than estimated (113,711). This saved €48.573 million and was due to Jobseeker's Allowance claimants comprising a lower proportion of the overall Live Register than observed in previous years. This suggests that more newly unemployed people have sufficient PRSI contributions to qualify for unemployment benefits, such as the newly introduced Jobseeker's Pay-Related Benefit, than previously.

These savings were partially offset by the Christmas bonus double payment, which was not provided for in the Estimates, at a total estimated cost of €25.202 million.

A.8 Basic Supplementary Welfare Allowance Payments

Estimate provision €136.981 million; outturn €91.534 million

The underspend of €45.447 million was primarily due to fewer recipients than estimated in 2025. The actual average weekly number of recipients (10,202) was 2,341 less than estimated (12,543). The scheme is highly demand-led and the number of claims received has historically fluctuated year-on-year, making expenditure difficult to accurately estimate. There has been no change in the eligibility criteria or operation of the scheme.

A.10 Additional Needs Payment

Estimate provision €80.671 million; outturn €61.135 million

The underspend of €19.536 million was due to a lower number of payments than estimated in 2025.

The scheme is highly demand-led, and the number of applications has historically varied from month to month and from year to year, making expenditure difficult to accurately estimate.

The 2025 estimate was informed by the emerging outturn towards the end of 2024, however the number of applications and subsequent awards in 2025 were lower than expected.

A.12 Beneficiaries of Temporary Protection Payment

Estimate provision €39.000 million; outturn €17.395 million

The underspend of €21.605 million was primarily due to fewer recipients than estimated in 2025.

In September 2024, Government introduced changes to the entitlements of beneficiaries of temporary protection (BoTP). On foot of these changes, the Beneficiaries of Temporary Protection Payment became the primary social protection payment for BoTPs residing in designated State serviced accommodation. The 2025 estimate was finalised shortly thereafter, at which point the full impact of the changes was still uncertain, and this made the average weekly number of recipients difficult to estimate accurately.

A.13 Community Employment Programme

Estimate provision €369.696 million; outturn €385.220 million

The overspend of €15.524 million was primarily due to a higher number of recipients than had been estimated, including a higher number of beneficiaries of temporary protection. Overall, actual average participants (19,603) were 425 higher than estimated (19,178).

The other main factor which contributed to the overspend was the payment of the Christmas Bonus, which was not provided for in the Estimates, at a total estimated cost of €5.785 million.

A.23 Disability Allowance

Estimate provision €2,389.173 million; outturn €2,477.346 million

The overspend of €88.173 million was primarily due to the Christmas bonus double payment, which was not provided for in the estimates, at a total estimated cost of €45.365 million.

The other main factor which contributed to the overspend was a higher than estimated average number of recipients. This cost €42.808 million and is attributed to a higher number of people claiming disability payments, which is associated with population growth, aging, and an increased disability prevalence. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.25 Carer's Allowance

Estimate provision €1,240.678 million; outturn €1,305.687 million

The overspend of €65.009 million was primarily due to a higher than estimated number of recipients at a higher average rate of payment than estimated. This cost €40.061 million and indicates an increasing trend in the number of individuals receiving Carer's Allowance, attributable not only to population growth and aging, but also to a higher prevalence of disability and increased numbers needing care. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

The other main factor which contributed to the overspend was the Christmas bonus double payment, which was not provided for in the estimates, at a total estimated cost of €24.205 million.

A.26 Domiciliary Care Allowance

Estimate provision €301.268 million; outturn €328.719 million

The overspend of €27.451 million was primarily due to a higher number of recipients than estimated in 2025. This cost €12.939 million and reflects an accelerating rate of growth in people claiming caring related payments due primarily, in the case of Domiciliary Care Allowance, to a higher incidence of disability among children. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

The other main factor which contributed to the overspend was the Christmas bonus double payment, which was not provided for in the Estimates, at a total estimated cost of €6.641 million.

A.27 Carer's Support Grant

Estimate provision €334.193 million; outturn €349.650 million

The overspend of €15.457 million was primarily due to a higher than estimated number of recipients. This reflects an accelerating rate of growth in people claiming caring related payments partly due to population growth and aging but also due to a higher incidence of disability. As the scheme is demand led all applicants who meet the criteria of the scheme are entitled to a payment.

A.31 Working Family Payment

Estimate provision €363.218 million; outturn €467.941 million

The overspend of €104.723 million was primarily due to a higher average rate of payment than estimated, which cost €78.392 million. The average payment value in a given year is difficult to estimate. It is influenced by a range factors such as wage growth across the economy, changes in the number of hours worked by scheme recipients and changes to the profile of recipients, in terms of the income and the family size of claimants each year. The rate of payment is set at 60% of the difference between average weekly family income and the income limit, which is determined by the size of the family.

The other main factor which contributed to the overspend was a higher than estimated number of families receiving support. The actual number of recipients (48,062) was 2,487 higher than had been estimated (45,575). This cost €19.581 million and was due to the demand-led nature of the scheme.

On foot of the significant overspend on Working Family Payment in 2025, the Department has since developed a new cost estimation methodology for the scheme, which was implemented during the 2026 Budgetary process.

A.34 School Meals

Estimate provision €300.026 million; outturn €230.029 million

Since April 2025, the final tranche of over 700 primary schools have been eligible to join the hot school meals programme. As a result, the scheme budget for the 2025 calendar year was set at €300.026 million. However, in order to join the scheme, schools have to conduct procurement to engage a school meal provider. Procurement documentation was updated by the Department of Education and Youth in 2025. This resulted in a significant proportion of the eligible schools not applying during the remainder of the 2024 – 2025 academic year, resulting in an underspend of €69.997 million.

A.42 Auto-Enrolment State Contribution

Estimate provision €13 million; realised €0

At the time the 2025 Estimates were finalised, the auto-enrolment savings system, MyFutureFund, was scheduled to launch in September 2025. This was subsequently changed to January 2026, which resulted in no expenditure under this subhead in 2025.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
Social Insurance Fund transfer to Vote 37					
1	Recovery of costs incurred on Vote 37 administering Social Insurance Fund schemes				
	Original	197,900			
	Supplementary	3,187			
			201,087	198,511	189,061
Appropriations-in-aid: other					
2	Recovery of overpayments on Vote 37 schemes raised in previous years				
	Original	58,173			
	Supplementary	6,583			
			64,756	63,464	59,844
3	Repayment from Social Insurance Fund initially made under Vote 37 in previous years				
	Original	2,795			
	Supplementary	4,645			
			7,440	7,728	2,601
4	Receipts under 'Liability to Maintain Family' provisions in Part XII of the SW Act 2005		—	—	69
5	General Register receipts collected by the Department		600	830	627
6	Receipts from additional superannuation contributions				
	Original	9,234			
	Supplementary	170			
			9,404	9,688	8,981
7	Receipts from European Social Fund		620	532	840
8	Receipts from National Training Fund				
	Original	7,900			
	Supplementary	(1,500)			
			6,400	6,459	6,447

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
9	Receipts from Pensions Authority – staff superannuation contributions		645	765	730
10	Receipts from Dormant Accounts				
	Original	1,000			
	Supplementary	(525)			
			475	1,372	599
11	Recovery of assistance from insurance compensation awards				
	Original	2,999			
	Supplementary	660			
			3,659	3,983	2,935
12	Receipts from Food and Material Assistance (part funded from ESF+)		—	523	1,005
13	Recovery of overpayments from Temporary Wage Subsidy Scheme (TWSS)				
	Original	4,000			
	Supplementary	1,449			
			5,449	5,539	12,628
14	Recovery of overpayments from Employment Wage Subsidy Scheme (EWSS)				
	Original	9,300			
	Supplementary	(203)			
			9,097	11,365	35,076
15	Miscellaneous				
	Original	1,000			
	Supplementary	7,942			
			8,942	7,088	9,619
16	Receipts from EU-REACT				
	Original	5,327			
	Supplementary	(5,327)			
			—	—	47,942
			318,574	**317,847**	**379,004**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

2 Recovery of overpayments on Vote 37 schemes raised in previous years

Estimate provision €58.173 million; realised €63.464 million

Receipts under this subhead are in respect of overpayment recoveries on Vote 37 schemes and services where the recovery takes place after the end of the year in which the overpayment occurred and includes two elements:

- Cash recoveries
- Recovery deductions

Receipts are ultimately determined by the number and value of recoveries made, which has historically varied significantly in percentage terms, both month-on-month and year-on-year.

Receipts in 2025 were €5.291 million higher than had been estimated. This reflects both the increased recovery activity and the difficulty in accurately forecasting receipts 12 months in advance.

3 Repayment from Social Insurance Fund initially made under Vote 37 in previous years

Estimate provision €2.795 million; realised €7.728 million

This subhead is used to record the recovery of social assistance payments from the Social Insurance Fund (SIF), where an inter-scheme adjustment in respect of payments that should properly have issued from the SIF is affected after the close of the financial year. This typically arises where a person claims supplementary welfare allowance pending a decision or appeal on a claim in respect of a social insurance benefit.

Receipts are ultimately determined by the number and nature of decisions made with respect to the claims/appeals in question. This has, historically, varied significantly in percentage terms, both month-on-month and year-on-year.

5 General Register receipts collected by the Department

Estimate provision €600,000; realised €830,000

Receipts in this subhead are driven by fee payments by customers paid to GRO in respect of certificates and services provided. More certificates were issued than had been anticipated in 2025.

8 Receipts from National Training Fund

Estimate provision €7.900 million; realised €6.459 million

Actual receipts from the National Training Fund were €1.441 million lower than estimated, due primarily to anticipated income in respect of the Work Placement Experience Programme not being realised, following a Government decision in respect of changes to the composition of the National Recovery and Resilience Plan.

9 Receipts from Pensions Authority – staff superannuation contributions

Estimate provision €645,000; realised €765,000

The excess of receipts in 2025 on this subhead of €120,000 is primarily driven by a slight increase in receipts on a month-by-month basis throughout the year and a timing issue in the provision of receipts from the Pensions Authority in respect of the end of 2024.

10 Receipts from Dormant Accounts

Estimate provision €1.000 million; realised €1.372 million

The primary reason for the excess of receipts in this subhead in 2025 relates to a refund provided to the Department from Pobal in respect of a number of measures, now closed, which Pobal operated on behalf of, and funded by, the Department.

11 Recovery of assistance from insurance compensation awards

Estimate provision €2.999 million; realised €3.983 million

The Recovery of Benefits and Assistance scheme recovers the value of certain illness-related social welfare payments from compensation awards made to a person as a consequence of a personal injuries claim. As such, the Department is dependent on the resolution of personal injury claims to recover the relevant benefits. The timing of the resolution of these claims is dependent on the parties involved in the personal injury claim, the Personal Injuries Resolution Board and/or the courts and therefore can be difficult to predict. Accordingly, the amount can vary from year to year reflected in the fact that actual receipts were €984,000 higher than estimated.

12 Receipts from Food and Material Assistance (part funded from ESF+)

Estimate provision €0; realised €523,000

The 2025 outturn was €523,000 more than estimated due to the prefunding of the programme which was received from the Department of Further and Higher Education, Research, Innovation and Science who are the Managing Authority for the ESF+ Programme in Ireland.

13 Recovery of overpayments from the Temporary Wage Subsidy Scheme (TWSS)

Estimate provision €4.000 million; realised €5.539 million

Since the closure of the Temporary Wage Subsidy Scheme in 2020, the Revenue Commissioners have been recovering outstanding overpayments from employers. The estimate was based on the expectation that the level of overpayments recovered would decline more in comparison to 2024. Actual receipts were €1.539 million higher than estimated.

14 Recovery of overpayments from the Employment Wage Subsidy Scheme (EWSS)

Estimate provision €9.300 million; realised €11.365 million

Since the closure of the Employment Wage Subsidy Scheme in May 2022, the Revenue Commissioners have been recovering outstanding overpayments from employers. The estimate was based on the expectation that the level of overpayments recovered would decline more in comparison to 2024.Actual receipts were €2.065 million higher than estimated.

15 Miscellaneous

Estimate provision €1.000 million; realised €7.088 million

This subhead is used to record receipts, which were not envisaged when the estimates were finalised, as well as small receipts such as the return of cancelled cheques.

Receipts were €6.088 million higher than estimated, primarily due to the following recoupments

- €2.338 million surplus from the Citizens Information Board (CIB) in respect of 2024.
- €1.847 million in operating floats from Pobal; in respect of the WorkAbility projects.
- €1.140 million of advances and fees from the Intreo Partners Local Area Employment Service providers.

16 Receipts from EU-REACT

Estimate provision €5.327 million; realised €0

Estimated receipts of €5.327 million represent the 10% retention amount, held back as standard by the European Commission pending completion of audits by the Audit Authority/European Commission on the substantive claim which the department made in this area in 2024, in addition to the official closure by the European Commission of the relevant EU Funding programme, in this case being the Programme for Employability, Inclusion and Learning (PEIL). The closure of the PEIL programme is expected in 2026 and thus the Department still awaits receipt of the funds, hopefully in the latter half of 2026.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote is income related to the activity of the year, based on the accrual principle. The detail is as follows:

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	13,276,738
Additional superannuation contributions	10,453
Receipts from National Training Fund	6,459
Receipts from Dormant Accounts	1,372
EU funding	1,055
General Register receipts	830
	13,296,907
Exchange transaction revenue	
Administration charge to Social Insurance Fund	198,511
Interest income	57
	198,568
Other revenue	
Recovery of overpayments on Vote 37 schemes raised in previous years	63,464
Recovery of overpayments from Employment and Temporary Wage Subsidy Schemes	17,045
Repayment from Social Insurance Fund initially made under Vote 37 in previous years	7,728
Recoupment of advances, fees and floats	6,138
Recovery of assistance from insurance compensation awards	4,377
Miscellaneous income	893
	99,645
Total revenue	**13,595,120**
Represented by	
Total appropriations-in-aid (note 4.1)	317,847
Central Fund grant	13,276,738
Increase in accrued income	535
	13,595,120

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	1	—
Conscience money	2	4
Witness expenses	—	—
Transferred to the Exchequer	(3)	(3)
Balance at 31 December	**—**	**1**

4.4 Recovery of welfare assistance overpayments

The Central Debt Unit (CDU) is responsible for the management of recorded individual customer overpayments and debt recovery. [a]

The summary position on recorded welfare assistance overpayments and debt managed by CDU at 31 December 2025 was as follows.

		2025 Outturn		2024 Outturn
	€000	€000	€000	€000
Overpayments outstanding at 1 January		415,974		397,533
Net overpayments recorded				
Suspected fraud	25,132		20,530	
Customer error	45,923		47,180	
Official error	1,425		1,123	
Estate cases	25,208		23,698	
		97,688		92,531
		513,662		490,064
Less:				
Debt recovered [b]	(69,625)		(65,624)	
Recoveries adjustment [c]	655		484	
		(68,970)		(65,140)
Prior year debts cancelled [d]		(4,771)		(4,355)
Debt written off as irrecoverable [e]		(6,668)		(4,595)
Overpayments outstanding at 31 December		**433,253**		**415,974**

Note [a] The management of overpayments and debt recoveries that arise from contractual relationship or service level agreements with corporate entities delivering group schemes such as Community Employment are administered by the respective scheme area and are not stated here. Total 2025 recoveries for these schemes were €1.1 million (2024: €650,000).

In 2025 the Revenue Commissioners administered debt recoveries for the Temporary Wage Subsidy Scheme (TWSS) and Employment Wage Subsidy Scheme (EWSS) which are not reported here. Recoveries of €3,000 for 2025 overpayments are netted off 2025 TWSS and EWSS scheme expenditure (2024: €35,000). Recoveries of €16.9 million for prior years overpayments are included in appropriations-in-aid, Note 4.1 (2024: €47.7 million).

[b] The amount of debt recovered in 2025 is analysed as follows: (a) €64 million posted to income in respect of previous years debt (b) €5.6 million posted against expenditure in respect of the current year's debt.

[c] The adjustment is in respect of recorded recoveries in prior years which were cancelled during the year.

[d] The prior year debts cancelled relate to overpayments raised in prior years that were cancelled in 2025. Any subsequent new overpayment raised as a result of an appeal, or a revised decision is reported under net overpayments recorded.

[e] During 2025 debts totalling €6.7 million were written off. €5.4 million represented write offs performed under the Department's annual policy of reviewing existing debts in terms of whether they are economical to pursue or are irrecoverable. The remainder of the write offs were performed in the normal course of business. The 2025 debt write off figure includes 194 customers who had individual debts greater than €10,000 written off with a total value of €6.8 million (Vote: €5.3 million; SIF: €1.5 million).

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	6,937	7,037
Agencies [a]	183	162
Total	**7,120**	**7,199**

Note [a] The Citizens Information Board, the Pensions Authority and the National Automatic Enrolment Retirement Savings Authority

5.2 Pay

	2025 €000	2024 €000
Pay	377,948	360,641
Higher, special or additional duties allowances	1,573	1,388
Other allowances	1,721	1,831
Overtime	4,920	4,132
Employer's PRSI	33,333	30,438
Total pay[a]	**419,495**	**398,430**

Remuneration of Department staff

	2025 €000	2024 €000
Pay	365,572	349,556
Higher, special or additional duties allowances	1,444	1,312
Other allowances	1,721	1,831
Overtime	4,920	4,132
Employer's PRSI	32,010	29,293
Total pay [b]	**405,667**	**386,124**

Note [a] The total pay figure is distributed across pay elements of administration subheads A.i and A. viii.

[b] Total pay includes the cost of individuals undertaking National Automatic Enrolment Retirement Savings Authority activities.

Remuneration of agency staff

	2025 €000	2024 €000
Pay	12,376	11,085
Higher, special or additional duties allowances	129	76
Employer's PRSI	1,323	1,145
Total pay	**13,828**	**12,306**

5.3 Allowances and overtime payments [a]

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	415	34	30,644	26,701
Overtime	2,129	87	26,004	24,086
Shift and roster allowances	25	20	19,152	17,384
Miscellaneous	346	7	34,879	37,660
Extra remuneration in more than one category	325	108	34,271	38,708
Agency staff				
Higher, special or additional duties allowances	16	6	16,282	15,034

Note [a] The allowances, overtime and other remuneration details in this note relate to employees of the Department and employees of the agencies specified in note 5.1 above.

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	5,423	5,594
60,000	69,999	800	736
70,000	79,999	459	347
80,000	89,999	212	143
90,000	99,999	112	100
100,000	109,999	49	40
110,000	119,999	41	34
120,000	129,999	22	13
130,000	139,999	6	5
140,000	149,999	2	1
150,000	159,999	—	—
160,000	169,999	1	3
170,000	179,999	1	3
180,000	189,999	7	4
190,000	199,999	—	1
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.5 Other remuneration arrangements

This account includes expenditure of €797,716 in respect of 12 officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department. These costs are recouped by the Department from other organisations.

5.6 Severance/redundancy

During 2025, four staff members whose employment was terminated, were paid redundancy payments totalling €34,164 and severance payments totalling €48,808. Included in the above amounts is €43,373 for two former staff members that is being recouped from their parent Departments.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €000	2024 €000
Overpayments	1,070	2,564	2,282
Recovery plans in place	157	562	1,031

Note [a] Overpayment recovery plans to the value of €61,087 transferred to various government departments/offices in 2025.

5.8 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**245**	**238**

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

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by				Total	Total
	Employees	Members of the public			2025	2024
	Personal injuries [a]	Personal injuries [b]	Department schemes	Other [c]		
Number of cases	5	3	3	19	30	39
	€000	€000	€000	€000	€000	€000
Department's own legal costs	77	15	22	—	114	58
Payments by/on behalf of Department/Office						
Compensation	5	19	10	—	34	289
Legal costs	—	—	—	618	618	860
Other costs	2	2	—	8	12	18
2025 Total	**84**	**36**	**32**	**626**	**778**	**1,225**
2024 Total	181	2	132	910	1,225	

Note [a] Total cases 5. Amounts paid in respect of individuals ranged from €45 to €76,195.

[b] Total cases 3. Amounts paid in respect of individuals ranged from €738 to €33,412.

[c] Total cases 19. Total individual costs ranged from €768 to €85,067. 17 cases relate to legal costs to other parties. 2 cases relate to stenography costs to other parties.

Cumulative costs of cases completed in 2025

	Claims by				Total
	Employees	Members of the public			2025
	Personal injuries	Personal injuries	Department schemes	Other	
Number of cases	2	1	2	17	22
	€000	€000	€000	€000	€000
Department's own legal costs	133	15	22	—	170
Payments by/on behalf of Department/Office					
Compensation	111	19	—	—	130
Legal costs	—	—	—	618	618
Other costs	17	1	—	—	18
2025 Total	**261**	**35**	**22**	**618**	**936**

6.2 Ex-gratia payments

Ex-gratia payments amounting to €3.109 million (€3.36 million in 2024) were paid to survivors of the Magdalen laundries and other institutions in 2025.

Ex-gratia payments to Community Employment (CE) supervisors amounting to €957,000 (€682,000 in 2024) were paid in respect of 67 ex-CE supervisors and CE assistant supervisors in 2025.

6.3 EU funding

The outturn shown in subheads A.1 to A.43 includes payments in respect of activities which are co-financed by the EU.

Subhead description:	Estimate €000	2025 Outturn €000	2024 Outturn €000
Food and Material Assistance (part funded from ESF+)	6,170	6,390	5,586
WorkAbility (part funded by ESF)	10,073	10,819	—
JobsPlus (part funded by ESF)	240	684	739
Back to Work Enterprise Allowance (BTWEA) (part funded by ESF)	2,600	3,022	2,008

6.4 Late interest payments

	2025 €	2024 €
Interest payments	**15**	**7**

6.5 Deferred surrender

There was no deferred surrender of capital expenditure in 2025.

6.6 Fraud and suspected fraud

	Number of cases	2025 €000	2024 €000
Fraud	—	—	—
Suspected fraud	2	—	—

Note [a] Two cases of suspected fraud in 2025 are currently under review with the value of the suspected frauds to be determined.

6.7 Write offs

The following sums were written off in the year	2025	2024
	€	€
Debt Receipts Accounting System (DRAS) suspense account balances	322	—
Bank clearing suspense account balances	186	—
	508	**—**

Appendix A Summary of Social Protection Scheme Expenditure [a]

	2025 €million	2024 €million
Vote 37		
Gross expenditure	13,595	13,727
Less non-scheme expenditure		
Administration	(665)	(627)
SIF subvention	—	—
Grant to Citizens Information Board	(65)	(62)
Miscellaneous services	(2)	(2)
Vote 37 scheme expenditure (A)	**12,863**	**13,036**
Social Insurance Fund		
Gross expenditure	**15,247**	**14,603**
Less non-scheme expenditure		
Administration	(297)	(294)
National Training Levy	(1,248)	(1,155)
Social Insurance Fund scheme expenditure (B)	**13,702**	**13,154**
Total Department scheme expenditure (A+B)	**26,565**	**26,190**

Note [a] Any inconsistent totals are due to rounding

Scheme expenditure breakdown

Payments by scheme and category	2025 €million	2024 €million
Pensions		
State Pensions (Contributory)	8,174	7,858
State Pensions (Non-Contributory)	1,336	1,336
Widows'/Widowers'/Surviving Civil Partners' Pension	1,987	1,954
Total	**11,497**	**11,148**
Working Age Income Supports		
Jobseeker's Allowance	1,752	1,852
One Parent Family Payment	756	753
Jobseeker's Benefit	403	504
Jobseeker's Pay Related Benefit	297	—
Jobseeker's Benefit Self-employed	10	10
Redundancy and Insolvency Benefit	29	31
Maternity Benefit	297	285
Paternity Benefit, Parents Benefit and Adoptive Benefit	134	111
Basic Supplementary Welfare Allowance	91	128
Farm Assist	48	52
Deserted Wife's Benefit	58	61
Other Working-Age - Income Supports	67	66
Additional Needs Payments	61	72
Treatment Benefits and Health and Safety Benefit	170	160
Widows'/Widowers'/Surviving Civil Partners' Pension (Non-Contributory)	12	13
Deserted Wife's Allowance	1	1
Beneficiaries of Temporary Protection Payment	17	—
Total	**4,203**	**4,099**
Supplementary Payments		
Food and Material Assistance	6	6
Magdalen Laundries and other Institutions Payments	3	3
Rent Supplement and Rent Allowance	52	57
Household Benefits Package	314	291
Telephone Support Allowance	22	21
Fuel Allowance	410	511
Free Travel	103	97
Total	**910**	**986**

Payments by scheme and category	2025 €million	2024 €million
Working Age Employment Supports		
Community Employment	385	369
Back to Education Allowance	34	32
Back to Work Enterprise Allowance	30	30
Tús	84	84
JobsPlus	2	3
Other Working-Age – Employment Supports	5	5
Rural Social Scheme	51	51
Job Initiative	9	10
Work Placement Experience Programme	5	3
Partial Capacity Benefit	28	26
Contracted Public Employment Service (PES) Schemes	80	71
Covid-19 Temporary Wage Subsidy Scheme (TWSS) and Covid-19 Employment Wage Subsidy Scheme (EWSS)	—	2
Total	**713**	**686**
Illness, Disability and Carers		
Disability Allowance	2,477	2,408
Illness Benefit	707	686
Invalidity Pension	818	853
Carer's Payment	1,377	1,267
Carer's Support Grant	349	351
Domiciliary Care Allowance	329	288
Wage Subsidy Scheme	22	23
Disablement Benefit	75	76
Blind Pension	13	14
Death Benefit	11	11
Injury Benefit and Medical Care	6	7
Disability Activation Supports	23	23
Total	**6,207**	**6,007**
Children		
Child Benefit	2,229	2,555
Working Family Payment	468	421
Back to Work Family Dividend	10	10
Back to School Clothing and Footwear Allowance	56	57
School Meals	230	181
Other Child Related Payments	42	40
Total	**3,035**	**3,264**
Net expenditure on all schemes	**26,565**	**26,190**

Appropriation Account 2025

Vote 38

Health

Introduction

As Accounting Officer for Vote 38, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Health, and certain other services administered by that Office, including grants to the Health Service Executive and miscellaneous grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €54.507 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Transfer of functions

On 24 July 2024, the Government approved the transfer of local authority veterinary services function from the Department of Health to the Department of Agriculture, Food and the Marine (DAFM). This decision provided for the phased transfer of official food safety controls, the permanent transfer of associated funding, and the transfer of relevant staff resources to DAFM.

As part of the implementation of this decision, funding previously provided from Vote 38 (Health) for delivery of these veterinary controls was permanently reassigned to DAFM. For 2025, €7.7 million was transferred to DAFM to support the full operation of the service.

Responsibility for all operational, staffing and expenditure commitments relating to local authority veterinary services now rests fully with DAFM, and no residual liabilities remain on Vote 38.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Payments to the Health Service Executive

Funds are advanced to the Health Service Executive (HSE) in relation to the provision of services on a grant basis, in line with funding set out in the annual letter of determination which issues to the HSE setting out its approved level of expenditure. Grant funding paid to the HSE in 2025 amounted to €25.483 billion (2024: €24.111 billion) and was charged to the relevant subheads. This is accounted for across 18 subheads – each subhead from subhead I to subhead T.1, excluding subhead M.1, which relate to the capital expenditure of agencies under the aegis of the Department other than the HSE.

Regional subheads were introduced in 2025, which reduced the funding allocated under subhead J.1 and redistributed that funding to the new health regions in line with the Sláintecare reform programme.

The Department made an advance payment of €80.913 million to the HSE for payrolls dated 2 January 2026. This amount was charged to a debit account on the statement of financial position.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
IT equipment	5 years	20%
Software licenses	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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

This assurance is a combination of:

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

Financial control environment

A control environment comprising of the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function which operates in accordance with a written charter which I have approved, and which is led by a qualified member of the Chartered Institute of Internal Auditors. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. Further internal audit services in 2025 were broadly delivered in compliance with the *Internal Audit Standards for Government Departments and Offices* (updated 2025), as issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

I confirm that the Department has an independent and qualified Audit Committee in situ, and it has operated satisfactorily throughout the year. I can also confirm that the Audit Committee operated in accordance with a charter which was approved by me.

The internal audit function is reviewed periodically by me and the Audit Committee and is subject to independent quality assessment at least once every five years. Further, I have put procedures in place to ensure that the internal audit reports are appropriately followed up.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €10.2 million in 2025 (VAT inclusive).

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

No contracts in 2025 were considered non-compliant with procurement guidelines.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

Significant progress has been made in embedding the Department's risk management framework. A quarterly risk reporting cycle has been implemented, increasing engagement with e-Risk (risk register) across the Department. September 2025 was designated as 'Spotlight on Risk Month', focusing on key elements of the risk management process. Risk management training was provided to all staff on embedding risk management, as well as tailored training to line units responsible for risk governance oversight of bodies under the Department's aegis. These initiatives aim to embed a risk-aware culture within the Department.

The Risk Committee met regularly to ensure effective oversight and assurance on risk management. Regular updates on risk management were presented to the Department's Corporate Governance Committee, a sub-committee of the Management Board, which provides assurance to the Accounting Officer regarding the suitability and robustness of the Department's corporate governance systems, processes and procedures.

The focus during 2026 will be on reviewing and updating the risk management framework to optimise internal risk management capabilities.

Governance in the health sector

The Department's approach to managing governance across the health sector in 2025 is based on the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation *Code of Practice for the Governance of State Bodies (2016)*. Oversight of aegis bodies is undertaken by the designated units within the Department led at Principal Officer level with input and support from the Department's Governance and Risk Unit and other relevant units.

Responsibility for delivery on the mandate and functions of aegis bodies rests in the first instance with each board, and each chair of the board.

The relationship between the Department and the bodies under its aegis is determined primarily by the underpinning legislation establishing the body, and the requirements set out in the *Code of Practice*.

Under the *Code of Practice*, oversight agreements and performance delivery agreements were in place with aegis bodies during 2025. This approach focuses on outputs and outcomes and includes performance indicators to ensure that resources are used both in an effective and efficient manner to deliver quality services.

A corporate plan covering a three-year period is prepared by the HSE and approved by the Minister for Health. The current HSE Corporate Plan 2025-2027 was published by the HSE on the 10 July 2025. Each year, the HSE continues to prepare a *National Service Plan* setting out the type and volume of services it intends to provide for the funding available. This *National Service Plan* complies with section 9.5.2 of the oversight agreement with regard to the requirements of a performance delivery agreement. The *National Service Plan 2025* was approved by the Minister for Health on 3 January 2025, subject to the HSE making a number of agreed amendments. The updated revised plan was subsequently laid before both Houses of the Oireachtas as per the legislative requirement in section 31(13) of the Health Act 2004 (as amended) and published by the HSE on the 14 January 2025.

Performance reports are submitted monthly by the HSE during the course of the year, and monthly meetings take place at various levels between the two organisations to discuss ongoing or emerging performance issues and determine actions to improve areas of concern.

In relation to other aegis bodies, legislation generally provides for a multi-annual corporate plan and an annual business plan. These plans allow, respectively for overall corporate strategy and annual priorities to be developed and agreed with the Department.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the management board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

Late payment of taxes

The Department made a voluntary disclosure to Revenue about the late payment of VAT on a foreign invoice. The invoice was received by the Department in 2023 but was not submitted to the Accounts Unit for payment until January 2025. Although the VAT due was paid when the invoice was settled in 2025, the Value-Added Tax Consolidation Act 2010 requires VAT to be accounted for in the period in which the service was received. As a result, Revenue calculated interest of €23,560 in respect of the period between the date the VAT became due and the date of payment.

The Department also undertook a review of professional memberships and subscriptions paid on behalf of employees. The review found that certain memberships did not qualify for a benefit in kind (BIK) exemption. While these memberships were beneficial to employees in carrying out their roles, they were not considered essential to the performance of their duties. As a result, outstanding BIK, together with related interest, of €4,819 became payable.

A penalty of €8,846 was applied by Revenue, resulting in a total liability of €37,225. The Department made one payment in November 2025 of €16,810 at the time of disclosure and the remaining amounts were settled in 2026.

Unsanctioned ex-gratia payment

During 2025, a payment totalling €75,000 was made to Organisation Anticonvulsant Syndromes Ireland (OACS Ireland) as part of its work on the Sodium Valproate Inquiry. Payment was made on foot of a government decision which allowed the chair of the Inquiry to advise on necessary supports for participation by patients in the inquiry.

In this instance, the required sanction from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation was not sought as prescribed under that Department's *Public Financial Procedures*.

Management has reviewed the circumstances surrounding this transaction and are taking corrective action to prevent recurrence. This includes: (i) issuing guidance to staff on sanction requirements; (ii) strengthening pre-payment review controls; and (iii) updating internal procedures to ensure all payments requiring external sanction are subject to an additional compliance check.

No further internal control weaknesses were identified in relation to 2025, that require disclosure in the appropriation account.

Robert Watt
Accounting Officer
Health

24 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 38 Health
Opinion on the appropriation account

I have audited the appropriation account for Vote 38 Health for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 38 Health for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Health and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Allocation of mental health beds

Chapter 27 of my *Report on the Accounts of the Public Services* for 2025 reviews issues relating to the allocation of acute adult inpatient HSE-registered general mental health beds.

Repayment to the EU Solidarity Fund

The statement of financial position includes a provision in respect of a probable refund of €14 million due to the EU, arising from a 2025 audit of Covid-related grant funding from the EU Solidarity Fund. Chapter 10 of my *Report on the Accounts of the Public Services* for 2025 sets out the details of the case.

Seamus McCarthy
Comptroller and Auditor General

11 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 38 Health

Appropriation Account 2025

Service		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Administration				
A.1	Salaries, wages and allowances	56,357	54,605	50,488
A.2	Travel and subsistence	800	550	566
A.3	Training and development	770	711	651
A.4	Operational services, supplies and sundry equipment	1,949	1,313	1,313
A.5	Digital capital investment and IT expenses	2,560	2,130	1,751
A.6	Premises expenses	1,339	1,038	1,044
A.7	Policy reviews, consultancy services and research	1,834	716	513
Grants				
B.1	Grants to research bodies	58,070	56,701	51,951
B.2	Healthy Ireland fund	16,969	16,617	15,384
B.3	Drugs initiative	11,626	6,936	5,757
Other services				
C	Expenses re WHO and other international bodies	4,703	4,816	4,535
D	Statutory and non-statutory inquiries and miscellaneous legal fees and settlements	11,073	4,404	7,142
E.1	Developmental, consultative, supervisory and advisory bodies	138,337	110,874	109,692
E.2	The Food Safety Promotion Board	6,335	6,333	5,691
E.3	The National Treatment Purchase Fund	230,022	240,000	100,000
E.4	Ireland/Northern Ireland INTERREG	1,662	1,650	—
—	*Agency Covid actions*	—	—	*139,000*
F.2	Payments in respect of persons claiming vaccination damage	1	—	—
F.3	Payments to a special account established under Section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002	15,500	14,374	12,721

Service				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
Other services (continued)					
F.4	Payments to a reparation fund established under Section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002		2,500	2,456	2,186
G	Information, conferences and publication for health and health services		3,463	3,381	2,532
H	Sláintecare		8,300	5,548	5,945
Corporate administrative					
I	Net pension costs				
	Original	887,215			
	Supplementary	2,316			
			889,531	881,027	833,091
HSE health and social care services					
J.1	HSE core services – national				
	Original	2,315,110			
	Supplementary	(47,519)			
			2,267,591	2,370,102	15,057,642
—	*HSE Covid-19 actions*			—	*850,666*
Other HSE services					
K.1	Health agencies and similar organisations (National Lottery)		4,513	—	—
K.2	Payments to Special Account – Health (Repayment) Act 2006		1,700	—	—
K.3	Payment to special account established under Section 4 of the Hepatitis C Compensation Tribunal (Amendment) Act 2006 – Insurance Scheme		1,000	762	1,043
K.4	Payments to State Claims Agency re clinical negligence				
	Original	510,000			
	Supplementary	(83,239)			
			426,761	405,253	417,046
K.5	Economic and social disadvantage (dormant account funding)		1,985	—	710

Service			2025		2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
Care programme					
L.1	Primary care reimbursement services				
	Original	4,075,084			
	Supplementary	143,037			
			4,218,121	4,160,000	4,216,125
L.2	Local demand led schemes				
	Original	364,424			
	Supplementary	14,979			
			379,403	385,000	—
L.3	Long term residential care				
	Original	1,231,357			
	Supplementary	23,468			
			1,254,825	1,274,270	1,169,878
Capital services					
M.1	Grants in respect of building, equipment (including ICT)		19,927	15,865	14,426
M.2	Building and equipment (health facilities)				
	Original	1,250,000			
	Supplementary	(55,903)			
			1,194,097	1,198,102	1,139,742
M.3	Information systems for health agencies				
	Original	562,318			
	Supplementary	58,000			
			620,318	623,970	425,188
HSE core services — regional health areas					
O.1	RHA 1 Dublin and North East				
	Original	3,083,971			
	Supplementary	54,289			
			3,138,260	3,113,923	—
P.1	RHA 2 Dublin and Midlands				
	Original	3,281,209			
	Supplementary	58,790			
			3,339,999	3,374,206	—

Service			2025		2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
Q.1	RHA 3 Dublin and South East				
	Original	2,407,246			
	Supplementary	42,663			
			2,449,909	2,447,242	—
R.1	RHA 4 Mid West				
	Original	1,060,299			
	Supplementary	19,003			
			1,079,302	1,101,179	—
S.1	RHA 5 South West				
	Original	1,811,963			
	Supplementary	32,045			
			1,844,008	1,841,546	—
T.1	RHA 6 West and Northwest				
	Original	2,309,910			
	Supplementary	40,168			
			2,350,078	2,306,643	—
Gross expenditure					
	Original	25,753,401			
	Supplementary	302,097			
			26,055,498	**26,034,243**	**24,644,419**
Deduct					
Appropriations-in-aid			**416,417**	**449,669**	**449,414**
Net expenditure					
	Original	25,336,984			
	Supplementary	302,097			
			25,639,081	**25,584,574**	**24,195,005**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**54,506,851**	**28,203,497**

Robert Watt
Accounting Officer
Health

24 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Expenditure on Department administration		61,063	56,326
Expenditure on services and programmes		25,973,180	24,588,093
Gross expenditure		**26,034,243**	**24,644,419**
Deduct			
Appropriations-in-aid		**449,669**	**449,414**
Net expenditure		**25,584,574**	**24,195,005**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(130)		
Depreciation	64		
Intangible assets (note 2.2)			
Purchases	(177)		
Amortisation in year	5		
		(238)	(12)
Changes in non-current provisions (note 2.5)		(6,267)	37,795
Changes in net current assets			
Increase in prepayments	(4,930)		
Decrease in accrued income	69		
Increase in provisions	13,999		
Increase in accrued expenses	82		
		9,220	19,658
Direct expenditure		**25,587,289**	**24,252,446**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		21,901	21,635
Net programme cost		**25,609,190**	**24,274,081**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 38 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	41	41
Vote 12	Superannuation and Retired Allowances	13,364	13,029
Vote 13	Office of Public Works	7,494	7,643
Vote 18	National Shared Services Office	111	62
Vote 20	Garda Síochána	448	400
Vote 43	Office of the Government Chief Information Officer	138	138
Central Fund – ministerial pensions		305	322
		21,901	**21,635**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	178	112
Intangible assets	2.2	174	2
		352	**114**
Current assets			
Prepayments	2.3	6,258	1,328
Accrued income		223	292
Other debit balances	2.4	83,651	82,844
Net Exchequer funding	2.8	4,836	4,302
		94,968	**88,766**
Less			
Current liabilities			
Provisions	2.5	25,952	11,953
Accrued expenses	2.6	7,423	7,341
Bank overdraft	2.8	81,214	81,490
Other credit balances	2.7	7,273	5,656
		121,862	**106,440**
Net current liabilities		**(26,894)**	**(17,674)**
Non-current liabilities			
Provisions	2.5	31,528	37,795
Net liabilities		**(58,070)**	**(55,355)**
Represented by:			
State funding account	2.9	**(58,070)**	**(55,355)**

2.1 Property, plant and equipment

	Office and IT equipment	Total
	€000	€000
Cost or valuation		
At 1 January 2025	358	358
Additions	130	130
Adjustment [a]	18	18
At 31 December 2025	506	506
Accumulated depreciation		
At 1 January 2025	246	246
Depreciation for the year	64	64
Adjustment [a]	18	18
At 31 December 2025	328	328
Net assets		
At 31 December 2025	**178**	**178**
At 31 December 2024	112	112

Note [a] A fully depreciated but still in use asset was added to the register.

2.2 Intangible assets

	Acquired software licences	Total
	€000	€000
Cost or valuation		
At 1 January 2025	119	119
Additions	177	177
At 31 December 2025	296	296
Accumulated depreciation		
At 1 January 2025	117	117
Amortisation for the year	5	5
At 31 December 2025	122	122
Net assets		
At 31 December 2025	**174**	**174**
At 31 December 2024	2	2

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
Healthy Ireland fund	2,805	703
Sláintecare integration fund	1,572	276
HSE Corporate	600	—
Institute of Public Health	492	—
Irish Red Cross	300	—
Queens University Belfast	255	113
Other prepayments	116	174
Training	93	62
Bord Bia	25	—
	6,258	**1,328**

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
HSE debtor (funding advance)	80,913	78,109
Hepatitis C Compensation Tribunal	1,375	3,532
Department salaries (funding advance)	1,142	1,069
Other debit suspense items	127	77
Recoupable travel pass scheme expenditure	59	50
Recoupable travel expenditure	31	7
Recoupable salary	4	—
	83,651	**82,844**

2.5 Provisions

at 31 December	2025	2024
	€000	€000
Hepatitis C Tribunal awards and reparations	29,988	35,603
Other legal provisions	13,492	14,145
Other [a]	14,000	—
Total	**57,480**	**49,748**
Current liabilities	25,952	11,953
Non-current liabilities	31,528	37,795

Movement of each class of provision in 2025

	Hepatitis C Tribunal awards and reparations	Other legal provisions	Other [a]
	€000	€000	€000
Opening balance	35,603	14,145	—
Additional provision made	5,029	—	14,000
Amounts used	(11,579)	(978)	—
Interest expense	935	325	—
Balance as at 31 December	**29,988**	**13,492**	**14,000**

Note [a] A 2025 audit of the Department's management and control of an EU Solidarity Fund (EUSF) grant resulted in a calculation of a probable refund due to the EU estimated at €14 million.

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Administration expenses	2,270	1,548
Payroll accrual	1,849	973
Hepatitis C awards	1,606	2,129
Holiday pay accrual	1,194	1,016
Sláintecare	197	—
Healthy Ireland fund	152	55
Other accruals	115	273
Irish Blood Transfusion Service	—	88
Legal fees	27	46
National Advisory Service	13	8
International horizon scanning initiative	—	1,205
	7,423	**7,341**

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	688	630
Pay related social insurance	523	475
Universal social charge/income levy	124	126
Local property tax	3	2
Value added tax	139	118
Professional services withholding tax	220	38
	1,697	1,389
Suspense		
Payroll deductions held in suspense	396	321
EU funding	5,180	3,945
Other credit suspense items	—	1
	5,576	4,267
	7,273	**5,656**

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	54,507	28,203
Exchequer grant undrawn	(59,343)	(32,505)
Net Exchequer funding	**(4,836)**	**(4,302)**
Represented by:		
Debtors		
HSE debtor (advance)	80,913	78,109
Debit balances: suspense	2,738	4,735
	83,651	82,844
Creditors		
Due to the State	(1,697)	(1,389)
Bank overdraft	(81,214)	(81,490)
Credit balances: EU	(5,180)	(3,945)
Credit balances: suspense	(396)	(322)
	(88,487)	(87,146)
	(4,836)	**(4,302)**

2.9 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(55,355)	2,082
Disbursements from the Vote				
Estimate provision	Account	25,639,081		
Surplus to be surrendered	Account	(54,507)		
Net vote			25,584,574	24,195,005
Expenditure borne elsewhere	1.1		21,901	21,635
Intangible asset net adjustment			—	4
Net programme cost	1		(25,609,190)	(24,274,081)
Balance at 31 December			**(58,070)**	**(55,355)**

2.10 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Non-capital grant programmes	33,775	34,965
Capital grant programmes	25,351	33,899
Total of legally enforceable commitments	**59,126**	**68,864**

b) Non-capital grant programmes	€000	€000
Opening balance 1 January	34,965	34,567
New grant commitments	27,081	43,225
Grants paid in the year	(25,274)	(32,301)
Grants cancelled	(2,997)	(10,526)
Closing balance 31 December	**33,775**	**34,965**

c) Capital grant programmes	€000	€000
Opening balance	33,899	37,164
Grants paid in the year	(9,484)	(9,561)
New grant commitments	1,309	6,339
Grants cancelled	(373)	(43)
Closing balance	**25,351**	**33,899**

2.11 Matured liabilities

at 31 December	2025 €000	2024 €000
Estimates of matured liabilities not discharged at year end	**147**	**473**

2.12 Contingent liabilities

The Department is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation.

As provided for in section 109 of CGAS 19 *Provisions, Contingent Liabilities and Contingent Assets,* the Department has decided not to disclose specific details of open cases involving contingent liabilities, in order to avoid prejudicing its position in ongoing litigation.

2.13 Contingent asset: bonded payments by the NPHDB

In 2021 and 2024, the standing conciliator on the National Children's Hospital Ireland (NCHI) capital project made a number of recommendations in relation to claims from the principal contractor for the project for adjustments to the contract sum which were disputed by the National Paediatric Hospital Development Board (NPHDB – the employer) under the terms of the public works contract.

The NPHDB subsequently issued a 'notice of dissatisfaction' to the conciliator's recommendations.

The main contractor initiated court proceedings in respect of the claims and provided bonds against the value of the conciliator's recommendations. The NPHDB was contractually required to make payment on foot of these bonds along with the payment of the RCT liability.

The NPHDB is delivering the NCHI capital project under a modified PW-CF1 public works contract. Payments under bond are made as part of the dispute resolution process as outlined in the public works contract. A bond is taken out only when a conciliator's recommendation has been rejected, and the matter has been referred to arbitration or the High Court.

As of end December 2025 bonded payments total €164.7 million (including RCT), but this does not represent a contractual liability increase. The interest risk associated with bonded payments is borne by the contractor. (2024: €164.7 million)

A bonded payment allows the recommended payment to be reclaimed if a subsequent decision reverses the payment, in this case the High Court.

In line with the dispute resolution process, the NPHDB was required to pay the recommended amount to the contractor, with the bond providing security for the payment until the dispute is resolved in the courts. The RCT was paid directly to Revenue Commissioners by the NPHDB.

The NPHDB has complied with all of its payment obligations as determined under the contract's dispute resolution mechanisms. The conciliation process in relation to these claims is now closed and conciliator's recommendation cannot inform the High Court proceedings.

An adjudication decision on the project, from March 2025, makes clear that the recommendation of the standing conciliator is only temporarily binding, in respect of the monies recommended and which are paid subject to the contractor raising a bond.

Vote drawdown process and treatment of the bonded payments in financial statements

The basics of the grant drawdown process for the National Children's Hospital Ireland capital project is that NPHDB submits its drawdown requests to the HSE. The HSE in turn include these amounts in its drawdown requests from the Department of Health. These payments are drawn down from the health capital subhead (M.2).

The substance and legal form of the bonded payments is that they are 'payable' items rather than 'expense' items as they are not a certified payment against the contract.

In light of this, the amount of the bond payments to the value of €164.7 million (RCT inclusive) is disclosed by way of note as a contingent asset (per paragraph 39 and 105 of *CGAS 19 Provisions, Contingent Liabilities and Contingent Assets*) in the appropriation account of the health vote, as, in the event that this payment is not certified against the contract, this amount will be repayable by the NPHDB to the HSE and in turn by the HSE to the Department of Health.

This treatment is in line with that applied in the NPHDB financial statements (audited by the Office of the Comptroller and Auditor General) where the bonded payments to the contractor are not recorded in the value of capital commitments contracted for and the amount relating to the bond is carried by the NPHDB as a balance due to the HSE as in the event that this payment is not certified against the contract, this amount will be repayable to the HSE.

2.14 HSE balance

at 31 December	**2025**	**2024**
	€000	**€000**
Opening liability 1 January	(277,937)	(417,950)
Adjustment to prior year closing figure	(8)	—
Determination	(25,483,227)	(24,111,124)
Grants issued [a]	25,483,227	24,111,130
HSE debtor advanced payment 2026 [b]	80,913	
HSE debtor advanced payment 2025	(78,109)	78,109
Capital first surplus retraction	—	61,897
Closing liability 31 December	(275,141)	(277,937)
Net balance with HSE	**(275,141)**	**(277,937)**

Note [a] Grants issued include an amount of €214,000 that was refunded at year end to the Department via appropriations-in-aid for unspent capital.

[b] In 2025, total payments issued from the Health Vote to the HSE were more than the amount set out in the Minister's annual letter of determination. €80.9 million of this was advance funding for 2026.

2.15 Impact of accounting policy changes

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024 and six new central government accounting standards (CGAS) were implemented with effect from 1 January 2025. The impact of the new policy or policies may span a number of years. The implementation had the following impact on the State funding balance:

	2025 €000	2024 €000
Provisions [a]	—	(49,748)
Holiday accrual [b]	—	(1,016)
Payroll accrual [b]	—	(973)
	—	**(51,737)**

Note [a] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

[b] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Expenditure variances

The following outlines the reasons for significant variations in expenditure from the amount provided. A significant variation is +/- €100,000 and +/- 5% of the amount provided (administration subheads +/- 25%).

Administration expenditure

A.2 Travel and subsistence

Estimate provision €800,000; outturn €550,000

The underspend arose primarily because business units adopted alternative meeting arrangements, reducing the requirement for travel. While additional provision had been made for EU Presidency–related travel, many planned activities were deferred or did not proceed, resulting in lower expenditure than estimated. The variance is therefore attributable to reduced operational demand and non-materialisation of anticipated Presidency commitments. The underspend was surrendered at year end.

A.4 Operational services, supplies and sundry equipment

Estimate provision €1.949 million; outturn €1.313 million

The variance chiefly reflects the non-occurrence of expected hosting costs for incoming delegations related to Presidency preparations. These activities were either scaled back, deferred, or replaced by virtual engagements, resulting in lower operational expenditure. The underspend was surrendered at year end.

A.7 Policy reviews, consultancy services and research

Estimate provision €1.834 million; outturn €716,000

Of the €1.834 million allocation, €1.17 million related to projects scheduled to commence in 2025. Expenditure of €715,410 was incurred on these projects, while €223,874 remained committed but unspent due to timing differences in project delivery. A further €231,282 related to cancelled or completed-under-budget projects, resulting in lower-than-estimated outturns. The variance therefore reflects project timing, cancellations, and efficiency savings. The underspend was surrendered at year end.

Grants

B.3 Drugs initiative

Estimate provision €11.626 million; outturn €6.936 million

The underspend occurred because of the amount of €3.9 million earmarked for transfer to the HSE under the virement process. This was a funding transfer and not an actual payment made directly from B.3. These funds were ring-fenced for specific initiatives, and release was contingent on HSE approved requests. The remaining underspend was surrendered at year end.

Other services

D Statutory and non-statutory inquiries and miscellaneous legal fees and settlements

Estimate provision €11.073 million; outturn €4.404 million

A substantial settlement expected to fall due in 2025 did not materialise, owing to ongoing legal negotiations. This resulted in a significant favourable variance reflecting case-timing unpredictability. The underspend was surrendered at year end.

E.1 Developmental, consultative, supervisory and advisory bodies

Estimate provision €138.337 million; outturn €110.874 million

The Department advances funds to health agencies up to an approved level of expenditure or actual expenditure whichever is the lesser amount. Spend on non-HSE agencies such as the Health Information and Quality Authority, the Mental Health Commission, Food Safety Authority of Ireland, and other bodies was lower than expected due to slower than expected expansion of services and deferral of expenditure to next year.

Other miscellaneous items of underspend under this subhead, due to the postponement of certain programmes and timing of payments, include health data access bodies, Patient Safety Office initiatives, National Immunisation Advisory Committee, National Screening Advisory Committee and Commission on Care for Older People. A virement in the amount of €10 million was made to subhead E.3 in 2025 and the remaining underspend was subject to surrender at the end of the year.

F.3 Payments to a special account established under Section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002

Estimate provision €15.5 million; outturn € 14.374 million

Expenditure was lower than expected due to fewer-than-forecast awards by the independent Tribunal. Award volumes and values cannot be reliably predicted, resulting in lower in-year expenditure. The underspend was surrendered at year end.

H Sláintecare

Estimate provision €8.3 million; outturn €5.548 million

The underspend in expenditure on Sláintecare (SIIF) in 2025 related primarily to fewer than expected applications for Round 4 funding: an extended period of appraisal for some projects in Round 4 to enable appropriate decision making and a reduced number of successful projects following the appraisal process. As a result, the amount of funding which could be disbursed to Round 4 projects in 2025 was reduced, compared to the amount expected to be disbursed. The underspend was surrendered at year end.

Other HSE services

K.1 Health agencies and similar organisations (National Lottery)

Estimate provision €4.513 million; outturn €nil

Subhead K.1 provides grant support to eligible voluntary organisations subject to scheme criteria and verification. The variance arises because the HSE did not draw down funds in year, reflecting the timing and eligibility conditions of the scheme and the completion of sponsor requirements prior to payment. The underspend was subject to virement at the end of the year.

K.2 Payments to special account - Health (Repayment) Act 2006

Estimate provision €1.7 million; outturn €nil

Subhead K.2 meets statutory repayments due under the Health (Repayment Scheme) Act 2006. The variance is due to the inherent unpredictability in the timing and verification of claims; where eligible repayments did not fall due within the year, the associated drawdown was lower than the provision. The underspend was subject to virement at the end of the year.

K.3 Payment to special account established under Section 4 of the Hepatitis C Compensation Tribunal (Amendment) Act 2006 – insurance scheme

Estimate provision €1 million; outturn €762,000

Subhead K.3 provides for payments to the special insurance scheme account associated with the Hepatitis C Compensation Tribunal. The variance reflects lower than anticipated in year requirements and case timing, resulting in a reduced drawdown relative to the estimate. The underspend was subject to virement at the end of the year.

K.4 Payments to State Claims Agency re clinical negligence

Estimate provision €510 million; outturn €405.253 million

Subhead K.4 funds reimbursements to the State Claims Agency for health-related clinical negligence costs. The variance reflects a lower annual cash requirement than profiled due to fewer very high value catastrophic injury and maternity settlements completing in year and a settlement profile that has shifted from once off lump sums to interim or periodic payment structures, reducing the in year charge relative to the estimate. €83.2 million was transferred from this subhead via the supplementary process and the remaining underspend was subject to virement at year end.

K.5 Economic and social disadvantage (dormant account funding)

Estimate provision €1.985 million; outturn €nil

Subhead K.5 provides Dormant Accounts funding for health-related projects targeted at disadvantaged groups, allocated annually under the Government approved Dormant Accounts Action Plan. All projects under earlier action plans had been completed, mainstreamed or de committed by the start of 2025; no new applications were submitted for the 2025 cycle and no projects were approved, so no drawdown arose during the year. A new action plan has now been approved for the coming year, under which two health related projects — the Community and Health Development Programme and the Carer's Needs Assessment Tool pilot — will proceed, and drawdown will resume accordingly. The underspend was subject to virement at the end of the year.

Care programme

L.2 Local demand led schemes

Estimate provision €364.424 million; outturn €385 million

Subhead L.2 provides funding for Local Demand Led Schemes administered through community services, covering patient specific clinical supports such as home oxygen, medical and surgical appliances and consumables, and other locally commissioned, demand driven items outside the core PCRS schemes. The variance reflects caseload changes, case mix shifts, supplier pricing and contractual factors, and the timing of claims processing across regions, resulting in an outturn below the original estimate. €14.9 million was transferred to this subhead via the supplementary process.

Capital services

M.1 Grants in respect of building equipment (Including ICT)

Estimate provision €19.927 million; outturn €15.865 million

Expenditure was lower than expected due to lower-than-forecast expenditure by non-HSE agencies on capital projects. Expenditure on capital programmes may not be uniform, resulting in lower in-year expenditure. The underspend was subsequently subject to virement within the overall capital vote where €57k virement transferred to capital subhead A.5 and €4.005 million virement transferred to subhead M.2.

M.3 Information systems for health agencies

Estimate provision €562.3 million (capital €190 million; current €372.3 million); outturn €623.97 million (capital €201.5 million; current €422.4 million)

Subhead M.3 provides current funding for technology, digital health and transformation programmes across the health system, including support, maintenance, licensing, hosting, cyber security and programme delivery costs associated with national systems. The variance reflects higher than anticipated expenditure on digital enablement and technology support activities during the year as several national digital programmes, platforms and associated operational supports progressed more rapidly than originally profiled, resulting in an outturn above the estimate.

Subhead M.3 provides capital funding for technology, digital health and transformation infrastructure programmes across the health system, including development and upgrading of national systems. The variance reflects a reallocation from capital subhead M.2 under the supplementary estimates process to assist in meeting commitments on digital infrastructure activities under the Programme for Government.

This reallocation enabled delivery in this area at a rate faster than initially planned and led to a higher than anticipated expenditure on digital infrastructure activities during the year as national digital programmes and platforms progressed more rapidly than originally profiled, resulting in an outturn above the estimate. €11.5 million transferred to subhead M.3 capital from subhead M.2 capital in the supplementary estimates process. €46.5 million transferred from subhead M.2 capital to subhead M.3 current in the supplementary estimates process.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Recovery of EU health costs	230,700	260,000	260,000
2	Receipts from certain excise duties on tobacco products	167,605	167,605	167,605
3	Optical benefit	6,400	6,990	6,645
4	Dental benefit	3,700	7,237	5,648
5	Dormant accounts	250	—	710
6	Additional superannuation contributions	5,150	5,856	5,149
7	Receipts in respect of the European Social Fund and European Regional Development Fund	1,912	650	2,663
8	Miscellaneous	700	1,331	994
		416,417	**449,669**	**449,414**

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000).

1. Recovery of EU health costs

Estimate provision €230.7 million; realised €260 million

The variance of €29.3 million is largely due to a higher than anticipated payment from the UK in respect of European Economic Area (EEA) claims. The UK administration have committed to reviewing this payment, we had anticipated more progress than had happened with the re-negotiation of the reciprocal formula with the UK and the estimate reflected an expected decrease in the net payment. Due to a variety of factors such as the lack of easily available matching data between both jurisdictions limited progress was made. As such the UK agreed to maintain the net payment at the prior year level.

3. Optical benefit

Estimate provision €6.4 million; realised €7 million

This is demand led and therefore difficult to predict. The actual figures are only provided by the Department of Social Protection (DSP) in December.

4. Dental benefit

Estimate provision €3.7 million; realised €7.2 million

This is demand led and therefore difficult to predict. The actual figures are only provided by DSP in December.

5. Dormant accounts

Estimate provision €250,000; realised €nil

An anticipated application for dormant accounts funding did not materialise.

6. Additional superannuation contributions

Estimate provision €5.2 million; realised €5.8 million

The variance was as a result of increased staffing in the Agencies.

7. Receipts in respect of the European Social Fund and European Regional Development Fund

Estimate provision €1.9 million; realised €650,000

The Special EU Programmes Body provides a forecast of receipts to the Department as part of the estimates process but with that caveat there can be a material change. Ultimately, the forecasted receipts did not match the amount received.

8. Miscellaneous

Estimate provision €700,000; realised €1.3 million

The variance was caused by a refund from Meath County Council of €732,000 in respect of unspent funding. The Office of Public Works (OPW) via the HSE returned an amount of €213,000 in relation to funding received from the supplementary process. These amounts were not included in the estimate provision.

4.2 Revenue from exchange and non-exchange transactions

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	25,584,574
Recovery of EU health costs	260,000
Receipts from excise duties on tobacco products	167,605
Dental benefit	7,237
Optical benefit	6,990
Additional superannuation contributions	5,856
EU funding from co-financing	650
Accrued income decrease - ASC	(69)
Exchange transaction revenue	
Misuse of Drugs Acts license fees	46
Other revenue	
Refund of grant schemes (prior years)	1,285
Total revenue	**26,034,174**
Represented by	
Total appropriations-in-aid	449,669
Central Fund grant	25,584,574
Decrease in accrued income	(69)
	26,034,174

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Voluntary surrender of pay	—	48
Transferred to the Exchequer	—	(48)
Balance at 31 December	**—**	**—**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	688	670
HSE direct employees [a]	95,763	93,793
Voluntary (section 38) acute and non-acute services employees	55,898	54,475
Other agencies [b]	2,469	2,300
	154,818	**151,238**

Note [a] These figures include employees funded by both the Department of Health and the Department of Children, Disability and Equality.

[b] 'Other agencies' includes all agencies operating under the Department's aegis including those that do not receive direct Exchequer funding.

5.2 Pay [a]

Department remuneration	**2025**	**2024**
	€000	**€000**
Pay	49,644	46,091
Higher, special or additional duties allowances	398	281
Other allowances	5	3
Overtime	109	104
Employer's PRSI	4,542	4,092
Severance pay	58	—
Total pay	**54,756**	**50,571**

Note [a] Salaries as recorded in subhead A.1 and H.1

HSE remuneration	2025 €000	2024 €000
Pay	6,063,941	5,779,957
Higher, special or additional duties allowances	711,422	679,833
Arrears	18,710	28,388
Overtime	369,270	355,469
Employer's PRSI	738,832	698,840
Pandemic special recognition payment	—	45
Superannuation	1,133,158	1,034,660
Total pay of HSE direct employees	9,035,333	8,577,192
Agency staff costs	833,216	725,980
Total pay [a]	**9,868,549**	**9,303,172**

Note [a] Total pay costs above relate to HSE services only. Pay costs for employees in the voluntary sector are accounted for under non-pay expenditure (revenue grants to outside agencies) in the annual financial statements of the HSE.

These figures include employees funded by both the Department of Health and the Department of Children, Disability and Equality.

Remuneration of other agencies staff [a]	2025 €000	2024 €000
Pay	106,511	95,205
Higher, special or additional duties allowances	319	373
Other allowances	86	92
Overtime	44	27
Employer's PRSI	11,331	9,970
Total pay	**118,291**	**105,667**

Note [a] Other agencies include agencies operating under the Department's aegis that receive direct Exchequer funding, other than the HSE.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	36	16	35,941	27,563
Other allowances	6	—	1,489	1,685
Overtime	18	2	21,527	21,980
Extra remuneration in more than one category	5	4	26,834	27,184
Agency staff [a]				
Higher, special or additional duties allowances	80	8	46,677	17,690
Other allowances	20	—	6,394	6,394
Overtime	25	—	5,581	3,541
Extra remuneration in more than one category	1	—	825	—

Note [a] Agencies operating under the Department's aegis that receive direct Exchequer funding, other than the HSE.

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	335	324
60,000	69,999	74	73
70,000	79,999	53	70
80,000	89,999	87	63
90,000	99,999	48	51
100,000	109,999	35	28
110,000	119,999	29	20
120,000	129,999	12	14
130,000	139,999	9	2
140,000	159,999	—	—
160,000	169,999	—	1
170,000	179,999	1	2
180,000	189,999	5	3
190,000	199,999	—	—
200,000	209,999	—	1
210,000	299,999	—	—
300,000	309,999	—	1
310,000	319,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**316**	**305**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Established New Entrants Post 2004 Pension Scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

5.6 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	86	222,939	222,670
Recovery plans in place	8	35,144	11,746

Overpayments to the value of €10,888 were transferred to other public service bodies.

5.7 Ex-gratia payment

A total payment amounting to €75,000 was made to a charity OACS Ireland (Organisation Anticonvulsant Syndromes Ireland) during 2025.

The sanction of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation was not sought, as required in the Department's *Public Financial Procedures* guidelines.

5.8 Severance and redundancy

In 2025, four staff members whose employment was terminated received redundancy and severance payments totalling €58,450.

Grade	Number of recipients	Severance Payment €	Redundancy €
Principal officer grade	1	6,012	31,992
Civilian driver	3	5,796	14,650
Total		**11,808**	**46,642**

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2025	Expenditure in 2025	Expenditure in 2024
		€000	€000	€000
Sodium Valproate Inquiry	2024	1,020	647	373
Cervical Check Tribunal	2020	4,203	5	424
		5,223	**652**	**797**

6.2 EU funding

The amount of €650,000 received in 2025 from the ERDF/INTERREG and shown as appropriations-in-aid was received to co-finance recorded expenditure from subhead E.4 in previous years.

The amount of €1.649 million paid out of subhead E.4 in 2025 was in relation to Peace Plus.

The Department of Health operates an EU suspense account to record receipts and expenditure not borne of the Vote. In 2025, €9.029 million was received into the EU suspense account from the EU and €7.794 million was paid out to recipients.

6.3 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
Number of cases	2	18	20	21
	€000	€000	€000	€000
Department's own legal costs	12	1,264	1,276	742
Payments by/on behalf of Department				
Compensation	55	1,121	1,176	3,825
Legal costs	2	623	625	725
Other costs	—	32	32	40
2025 Total	**69**	**3,040**	**3,109**	**5,332**
2024 Total	38	5,294	5,332	

6.4 Special Obstetrics Investment Fund (SOIS)

In 2008, the Minister for Health established a Special Obstetrics Indemnity Scheme. Under the scheme, the Minister agreed to indemnify Bon Secours Hospital (Cork) and Mount Carmel Hospital in respect of specified obstetric claims. A fund was established with contributions from the two hospitals, the Medical Protection Society and the Department of Health. Claims are paid by the State Claims Agency as they arise. The Minister for Health has authorised the State Claims Agency to draw down moneys from the fund to cover the cost of claims.

In 2024, the Mount Carmel SOIS fund was fully utilised and, as per the participation agreement, the balance requiring reimbursement was charged to the Clinical Indemnity Scheme.

At 31 December 2025, the balance on the fund (Bon Secours only) totalled €2.962 million (2024: €2.958 million). The fund is managed by the National Treasury Management Agency and the related income and expenditure is reflected in the annual financial statements of the State Claims Agency.

6.5 Late interest payments and compensation payments

	2025 €000	2024 €000
Total of interest payments paid	**3**	**7**

6.6 Write-offs

	2025 €000	2024 €000
Suspense account write offs	**1**	**29**

Appropriation Account 2025

Vote 39

Office of Government Procurement

Introduction

The Office of Government Procurement is a division of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. As Accounting Officer for Vote 39, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of Government Procurement.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.414 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account from 1 January 2025.

Change in Vote structure

The Office of Government Procurement Vote (previously Vote 39) and the Office of the Government Chief Information Officer Vote (previously Vote 43) were disestablished at end 2025 and merged with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation Vote (Vote 11). This reflects the Department's integrated approach to driving public service reform and transformation, including in the areas of digitalisation and public procurement. All assets, liabilities and balances from Vote 39 and Vote 43 will be included in Vote 11 from 1 January 2026 onwards.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of amortisation*
Office and IT equipment	5 years	20%
Acquired/developed software	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resources, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.
- The Statement on Internal Financial Control for the National Shared Service Office is also relevant given that the National Shared Service Office provides certain services on a shared basis to Vote 39.

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Office has an internal audit function with appropriately trained personnel, located within the Department, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and services, including the cost of contracted-in staff, amounted to a total of €3.4 million in 2025.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated, and graded according to their significance. The high-level risks facing the Department are reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office’s monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

David Moloney
Accounting Officer
Office of Government Procurement

6 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 39 Office of Government Procurement
Opinion on the appropriation account

I have audited the appropriation account for Vote 39 Office of Government Procurement for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 39 Office of Government Procurement for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of Government Procurement and of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

19 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 39 Office of Government Procurement

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Delivery of central procurement service	21,096	18,624	19,508
Gross expenditure		**21,096**	**18,624**	**19,508**
Deduct				
B	**Appropriations-in-aid**	**615**	**557**	**531**
Net expenditure		**20,481**	**18,067**	**18,977**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**2,414,316**	**2,931,066**

David Moloney
Accounting Officer
Office of Government Procurement

6 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		2,666	2,686
Pay		15,234	15,646
Non pay		724	1,176
Gross expenditure		**18,624**	**19,508**
Deduct			
Appropriations-in-aid		**557**	**531**
Net expenditure		**18,067**	**18,977**
Changes in capital assets			
Intangible assets (note 2.2)			
Purchases	(195)		
Amortisation	224		
		29	(280)
Changes in net current assets			
Increase in prepayments	(78)		
Increase in accrued expenses	78		
		—	560
Direct voted expenditure		**18,096**	**19,257**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		2,204	3,314
Notional rent		44	50
Net programme cost		**20,344**	**22,621**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 39 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	525	699
Vote 13	Office of Public Works	1,248	1,549
Vote 18	National Shared Services Office	170	735
Vote 43	Office of the Government Chief Information Officer	261	331
		2,204	**3,314**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	1,138	1,167
		1,138	**1,167**
Current assets			
Bank and cash		629	182
Prepayments	2.3	567	489
Other debit balances	2.4	25	387
		1,221	**1,058**
Less			
Current liabilities			
Accrued expenses	2.5	793	715
Other credit balances	2.6	603	565
Net Exchequer funding	2.7	51	4
		1,447	**1,284**
Net current liabilities		**(226)**	**(226)**
Net assets		**912**	**941**
Represented by:			
State funding account	2.8	**912**	**941**

2.1 Property, plant and equipment

	Office and IT equipment	Total
	€000	€000
Cost or valuation		
At 1 January 2025	414	414
Additions	—	—
Disposals	(76)	(76)
At 31 December 2025	338	338
Accumulated depreciation		
At 1 January 2025	414	414
Depreciation for the year	—	—
Depreciation on disposals	(76)	(76)
At 31 December 2025	338	338
Net assets		
At 31 December 2025	**—**	**—**
At 31 December 2024	—	—

2.2 Intangible assets

	Acquired software licences and developed software	Intangible assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	1,263	500	1,763
Additions	—	195	195
Brought into use	695	(695)	—
At 31 December 2025	1,958	—	1,958
Accumulated amortisation			
At 1 January 2025	596	—	596
Amortisation for the year	224	—	224
At 31 December 2025	820	—	820
Net assets			
At 31 December 2025	**1,138**	**—**	**1,138**
At 31 December 2024	667	500	1,167

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
Software licences	250	136
Subscriptions	123	172
Training and development	47	146
IT support	128	21
Other	19	14
	567	**489**

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll debtors	—	358
Recoupable travel pass scheme expenditure	22	21
OPW advances	—	1
Other debit suspense items	3	7
	25	**387**

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual	504	481
Holiday pay accrual	278	206
Administration expenses	11	28
	793	**715**

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	166	189
Pay related social insurance	147	162
Professional services withholding tax	5	25
Value added tax	135	40
Pension contributions	50	54
Local property tax	1	1
Universal social charge	30	38
	534	509
Payroll deductions held in suspense	69	56
	603	**565**

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	2,414	2,931
Exchequer grant undrawn	(2,363)	(2,927)
Net Exchequer funding	**51**	**4**
Represented by:		
Debtors		
Bank and cash	629	182
Debit balances: suspense	25	387
	654	569
Creditors		
Due to the State	(534)	(509)
Credit balances: suspense	(69)	(56)
	(603)	(565)
	51	**4**

2.8 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			941	1,221
Disbursements from the Vote				
Estimate provision	Account	20,481		
Surplus to be surrendered	Account	(2,414)		
Net vote			18,067	18,977
Expenditure (cash) borne elsewhere	1.1		2,204	3,314
Non-cash expenditure – notional rent	1		44	50
Net programme cost	1		(20,344)	(22,621)
Balance at 31 December			**912**	**941**

2.9 Commitments

	2025	2024
Global commitments	€000	€000
at 31 December		
Procurement of goods and services	**356**	**89**

2.10 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Holiday accrual [a]	—	(481)
Payroll accrual [a]	—	(206)
	—	**(687)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 39 Office of Government Procurement is classified as administration expenditure applied towards a single programme: Delivery of central procurement service.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	16,465	15,234	15,646
ii	Travel and subsistence	153	136	127
iii	Training and development	125	68	375
iv	Operational services, supplies and sundry equipment	118	104	159
v	Digital capital investment and IT expenses	384	227	296
vi	Premises expenses	245	185	154
vii	Policy reviews, consultancy services and research	50	4	66
		17,540	**15,958**	**16,823**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

v Digital capital investment and IT expenses

Estimate provision €384,000; outturn €227,000.

The saving of €157,000 in 2025 is due to lower than expected costs for the provision of software licences and savings due to the move of Office of Government Procurement staff to divisions of the Department in early 2025.

Programme A Delivery of Central Procurement Service

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	16,465	15,234	15,646
A.2	Administration – non pay	1,075	724	1,176
A.3	Procurement consultancy and other costs	3,556	2,666	2,686
		21,096	**18,624**	**19,508**

Significant variations

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

A.3 Procurement consultancy and other costs

Estimate provision €3.556 million; outturn €2.666 million

The saving of €890,000 in 2025 was driven by delays and tendering on a training services contract.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contributions	465	382	412
2	Miscellaneous	150	175	119
		615	**557**	**531**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	18,067
Additional superannuation contributions	382
Exchange transaction revenue	
Rendering of services	23
Other revenue	
Miscellaneous	152
Total revenue	**18,624**
Represented by	
Total appropriation-in-aid (note 4.1)	557
Central Fund grant	18,067
	18,624

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	—	—
Purchasing card rebates	30	22
Transferred to the Exchequer	(30)	(22)
Balance at 31 December	**—**	**—**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**210**	**230**

5.2 Pay

	2025	2024
	€000	€000
Pay	13,827	14,153
Higher, special or additional duties allowances	7	52
Employer's PRSI	1,400	1,441
	15,234	**15,646**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances	4	—	6,152	20,524

5.4 Office of Government Procurement employee pay bands

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	**To**	**2025**	**2024**
20,000	59,999	131	157
60,000	69,999	31	22
70,000	79,999	20	17
80,000	89,999	17	13
90,000	99,999	8	13
100,000	109,999	7	5
110,000	119,999	2	2
120,000	129,999	3	5
130,000	139,999	2	1
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	2
170,000	179,999	—	1
180,000	189,999	2	—

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 39 Office of Government Procurement is also the Accounting Officer for Vote 11 Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. His salary and benefits are disclosed in the appropriation account for Vote 11.

5.6 Payroll overpayments

at 31 December	**Number of recipients**	**2025** **€**	**2024** **€**
Overpayments	21	30,671	20,306
Recovery plans in place	5	15,398	5,378

Note 6 Miscellaneous

6.1 Compensation and legal costs

In 2025, there was one legal case for which the Office of Government Procurement was the respondent in relation to procurement competitions. On 28 February 2025, the Court of Appeal ruled in favour of the Office and included cost orders in favour of the Office. No legal fees were paid in 2025 in relation to these open proceedings.

Appropriation Account 2025

Vote 40

Children, Disability and Equality

Introduction

As Accounting Officer for Vote 40, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister of Children, Disability and Equality, for certain services administered by that Office, and for payment of grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €38.294 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Transfer of function

On 1 May 2025, functions related to international protection and Ukraine accommodation services, refugee and migrant integration and the management of related funds transferred to the Department of Justice, Home Affairs and Migration. This took place under the Integration and Reception (Transfer of Departmental Administration and Ministerial Functions) Order 2025 (SI 159/2025).

At the same date, functions and duties related to youth services and programmes transferred to the Department of Education and Youth. This took place under the Youth (Transfer of Departmental Administration and Ministerial Functions) Order 2025 (SI 181/2025).

On 2 May 2025, the Department of Children, Equality, Disability, Integration and Youth was renamed the Department of Children, Disability and Equality. This took place under the Children, Equality, Disability, Integration and Youth (Alteration of Name of Department and Title of Minister) Order 2025 (SI 180/2025).

A further revised estimate for the Department, reflecting the changes arising from the transfer of functions, was passed by Dáil Éireann on 21 May 2025.

Impact of transfer of functions on appropriation account

The appropriation account, which must follow the form and format of the relevant estimate, reflects the above transfer of functions on a full-year basis.

Prior year figures included in the appropriation account and notes reflect the structure of the Department as at 31 December 2024. Notes that wholly relate to transferred areas are not presented in the 2025 Vote 40 account. These include the following note reference numbers as per the 2024 account.

- Note 2.9 Asylum, Migration and Integration Fund
- Note 2.13 Operating lease
- Note 6.4 National Lottery funding

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS), brought into effect for periods of account commencing from 01 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Buildings	50 years	2%
Furniture and fittings	10 years	10%
Office and IT equipment	5 years	20%
Software	5 years	20%

Valuation of land and buildings

Tailte Éireann valued land and buildings comprising the Children's Detention Centre, Oberstown. The basis of fair value has been derived as follows.

- Land was valued using market-based evidence with reference to comparable land. The land value is reflective of the cost of a site suitable for the modern equivalent asset.
- Property was valued based on market cost data, having regard to the existing use of each property. These are specialist assets, held for the delivery of public services. The valuation reflects the costs of replacing the service potential of the asset rather than its exchange value.

Three assets related to flood and arson defence were excluded from the valuation due to their very specialised nature and the absence of reliable replacement cost information. Commissioning specialist reports was not considered an efficient use of public funds at this time.

Payments to Pobal

Funds are advanced to Pobal in relation to the provision of certain services on an agency basis. Funds not required (e.g. due to lower than anticipated demand) are returned by Pobal to the Department. The net amount advanced to Pobal in the year is charged against the relevant vote subheads in the year (see note 6.1).

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Certain services are provided to the Department on a shared services basis.

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of HR and payroll shared services. I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

I have fulfilled my responsibilities in relation to the requirements of the engagement framework in place between the Office of the Government Chief Information Office and this Department for the provision of ICT shared services.

Agency services

In 2025, Pobal administered several programmes on behalf of the Department across a range of early years programmes, as well as the provision of certain other services on its behalf. Net funding of €1.312 billion was advanced to Pobal in this regard (note 6.1).

The relationship between the Department's Early Years Division and Pobal continues to be governed by an overarching service level agreement (SLA), supported where required by further agreements between the Department and Pobal, including memorandum of understanding, performance delivery agreement (PDA) or programme of work.

The Early Years SLA sets out the purpose, objectives, governance framework and terms of engagement between both parties. Further programme specific detail is included in dedicated PDAs or programmes of work where required. Under the SLA, Pobal remains subject to the *Revised Code of Practice for the Governance of State Bodies*, with the SLA noting that any conflict between the Code and legislation is resolved in favour of statutory provisions. The SLA requires Pobal to furnish the Department with monthly management accounts, monthly activity reporting, and three annual budget reforecasts, as well as copies of audits and risk appetite statements.

An independent review of the Early Learning and Care (ELC) and School-Age Childcare (SAC) operating model was undertaken by Indecon Economic Consultants in 2021. The review, published on 29 March 2022, concluded that a new dedicated State agency under the remit of the Minister for Children, Disability and Equality (the Minister) is the optimal operating model for the ELC and SAC sector for the years ahead. Subsequently, the Department commenced a design and implementation planning phase of this reform project. In December 2023, the Department contracted Indecon Economic Consultants to carry out a phase of research, analysis and stakeholder engagement to inform the design of a dedicated early learning and childcare agency. The Department is consulting and engaging with key Government departments on the findings of the report and the range of matters related to reforming the operating model.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.
- The senior management of the Department sign off on financial control assurance statements in relation to their individual areas of responsibility. These statements are available to me as Accounting Officer in finalising the appropriation account.

Administrative controls and management reporting

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

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

Internal audit and the Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel and operates in accordance with a written charter which is approved by the Accounting Officer. The function's work is informed by analysis of the risks to which the Department is exposed. Its annual audit plans, which are approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period.

On a periodic basis, I meet with the Head of Internal Audit and with the Chair of the Audit Committee. The Audit Committee meeting minutes and annual report of the Audit Committee are considered by the Department's Management Board.

The Head of Internal Audit is a professional accountant and has a staffing complement of two professional accountants, a higher executive officer and an executive officer. In addition to the permanent staffing, the internal audit function is supported by audit services provided by an external contractor.

Audits are conducted to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and Institute of Internal Auditors standards. The internal audit function is reviewed periodically by me and by the Audit Committee.

The internal audit plan for 2025 was approved by me in February 2025. During 2025, internal audit issued eleven reports. On no occasion was a 'no assurance' audit opinion issued. A 'limited assurance' audit opinion was issued on three occasions.

I confirm that there are procedures in place to ensure that the reports and the recommendations of the internal audit function are appropriately pursued.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €21.45 million in 2025.

The Department has provided details to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation of seven non-competitively procured contracts in excess of €25,000 (exclusive of VAT) in the annual return in respect of circular 40/2002.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of four contracts in excess of €25,000 (exclusive of VAT) totalling €349,348 (exclusive of VAT) as set out below.

- Three contracts, totalling €266,789, were awarded for additional IT development work. This work formed part of ongoing system development and was delivered by the existing provider, who had originally been appointed through a competitive process.
- One contract with a value of €82,559 related to the software and support for the Department's current financial management system. As the Department will move to the NSSO Financial Management Shared Services, it is not in a position to tender for a replacement system.

The above contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Department has a comprehensive risk management policy and framework in place to manage risk. Risk is overseen by the Risk Management Committee. The Committee is chaired by the Assistant Secretary leading the Organisation and Strategy Development Division and includes nominees from all other Divisions either at Assistant Secretary or Principal Officer level. Risk is formally reviewed on a quarterly basis by the Committee and on a monthly basis at individual unit level. The Management Board and Minister are briefed on corporate risks on a regular basis.

The risk management system involves the identification of risk across the Department and the management actions being taken to address and, to the extent possible, to mitigate those risks.

The system is supported by a risk register which identifies key corporate and unit level risks facing the Department, each of which is identified, evaluated and graded according to their significance. The register details the controls and actions in place or to be taken to mitigate risk and is reviewed and updated by the Risk Management Committee on a quarterly basis.

The system is also supported by a risk appetite statement which is in place for the Department. The Department is prepared to take controlled risks to capitalise on new opportunities so that it can meet its responsibilities and find innovative ways of furthering its objectives. It recognises that its appetite for risk varies according to the activity undertaken across the Department's broad range of functions. It will have no tolerance for risks that

- affect the protection, safety and welfare of children
- impact on the application of sound financial controls or
- compromise the delivery of legislative or regulatory requirements.

It has a high-risk appetite for areas of our work involving (i) the development and implementation of new services or (ii) the management of emergency or crisis events.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that risk management is in operation in the Department, key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial controls is informed by the work of the Internal Audit Unit and the external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework. The Department actively implements recommendations from internal audits. The risk management and risk registers are a standing item on the Audit Committee's agenda.

Internal financial control issues

Early learning and childcare: Core Funding controls

Core Funding is a major grant scheme, initially introduced in the 2022/23 programme year, for Early Learning and Childcare (ELC) and School-Age Childcare (SAC) providers, designed to support affordability, accessibility, quality, sustainability, transparency and evidence-based policy development across the sector.

As the only supply-side funding scheme in the system, it operates under a discrete governance framework, which is administered by Pobal on the Department's behalf. Both the scheme and its control environment have evolved annually since introduction. Key controls include fee management controls and reviews, system-based application and payment validations, annual accountant-certified financial reporting, and compliance and recovery processes in respect of payment irregularities.

During the 2024/25 programme year, 30 pilot onsite inspections were conducted in services receiving the Graduate Lead Educator Premium (GLEP) to test and refine compliance monitoring and inform future assurance activity. Providers must comply with the terms of the Core Funding Agreement, including fee management rules, financial reporting requirements and quality obligations.

In February 2026, alleged irregularities involving a number of specified organisations in receipt of Core Funding were brought to the Department's attention. Following an initial assessment by the Early Years Division, supported by Pobal, the matter was escalated to a formal administrative review as well as being reported to the relevant authorities. Core Funding payments to the organisations concerned were suspended in June 2026. Following consultation with the Department, Pobal's Compliance Audit and Risk Directorate (Pobal CAR) undertook onsite compliance inspections of a number of sites belonging to the organisations concerned. An independent forensic review covering the 2022/23 to 2025/26 programme years was commissioned to validate claims, identify any overpayments, quantify any losses, support findings with evidence and recommend control improvements.

The Department is strengthening governance and controls through enhanced Core Funding Agreement provisions, improved analytics and system controls, and expanded provider compliance support, while also working with Pobal to expand Core Funding validations and verifications. In 2026, Pobal CAR commenced unannounced onsite verification visits to SAC services operating on school grounds outside term time, with 166 services visited to date. New SAC regulations will introduce independent Tusla verification of service capacity and operational elements, including maximum operating hours and weeks, providing additional independent assurance. Together, these measures will strengthen compliance, oversight and assurance arrangements, helping to safeguard public funds and maintain the integrity of the Core Funding scheme.

Debt management

At the end of 2025, Pobal’s debt management process recorded a debtor balance of over €5 million against Departmental programmes. This resulted from historic issues, largely associated with closed schemes. Approximately €3 million of this related to historical capital projects dating back to the period 2000-2015. Strengthened controls have been put in place for a number of years and Pobal Integrated Funding Management system is continuously balancing allocations and payments, which includes offsetting amounts due from services against future payments and recording refunds received from services. This debtor balance will be reviewed during 2026 to determine whether any provision or write-off is required.

No further internal control weaknesses were identified in relation to 2025, that require disclosure in the appropriation account.

Kevin McCarthy
Accounting Officer
Department of Children, Disability and Equality

22 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 40 Children, Disability and Equality
Opinion on the appropriation account

I have audited the appropriation account for Vote 40 Children, Disability and Equality for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 40 Children, Disability and Equality for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Children, Disability and Equality and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Control of core funding for childcare

The Accounting Officer has disclosed in the statement on internal financial control that alleged irregularities involving a number of organisations in receipt of core funding were brought to the Department's attention in February 2026. The statement sets out the actions taken by the Department in response.

Loss due to late transposition of EU Directive

Note 6.6 to the appropriation account discloses the payment in 2025 of a fine arising from the late transposition into Irish law of the 2019 EU Directive on work-life balance for parents and carers. Under article 20(1) of the Directive, full transposition by member states was required by August 2022. Ireland completed the transposition in March 2024 – around 19 months after the deadline.

The EU Commission had commenced infringement proceedings against Ireland in the European Court of Justice in September 2022 arising from the delay. Proceedings before the Court of Justice commenced in January 2024. On 1 August 2025, the Court issued its judgement and imposed a lump-sum fine of €1.54 million on Ireland for the failure to transpose the Directive on time.

Seamus McCarthy
Comptroller and Auditor General

23 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 40 Children, Disability and Equality

Appropriation Account 2025

			2025		2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
Programme expenditure					
A	Children and family support programme				
	Original	1,238,977			
	Supplementary	59,003			
			1,297,980	1,297,529	1,100,684
B	Sectoral programmes for children and young people				
	Original	1,404,179			
	Supplementary	(28,105)			
			1,376,074	1,345,594	1,237,012
C	Policy and legislation programme				
	Original	179,784			
	Supplementary	(80,752)			
			99,032	90,289	106,685
D	An equal and inclusive society				
	Original	3,304,926			
	Supplementary	263,560			
			3,568,486	3,563,948	3,120,434
—	*A fair and efficient support system for international protection seekers*		—	—	*2,301,366*
Gross expenditure					
	Original	6,127,866			
	Supplementary	213,706			
			6,341,572	**6,297,360**	**7,866,181**
Deduct					
F	**Appropriations-in-aid**		**25,994**	**27,766**	**30,863**
Net expenditure					
	Original	6,101,872			
	Supplementary	213,706			
			6,315,578	**6,269,594**	**7,835,318**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €7.69 million of unspent allocations in respect of the capital elements of Subhead B.5 was carried forward to 2026 (see note 6.8).

	2025 €	2024 €
Surplus	45,984,030	122,972,205
Deferred surrender	(7,690,000)	—
Surplus to be surrendered	**38,294,030**	**122,972,205**

Kevin McCarthy
Accounting Officer
Children, Disability and Equality

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		6,246,476	7,800,066
Pay		43,456	57,407
Non pay		7,428	8,708
Gross expenditure		**6,297,360**	**7,866,181**
Deduct			
Appropriations-in-aid		**27,766**	**30,863**
Net expenditure		**6,269,594**	**7,835,318**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(1,176)		
Depreciation	1,522		
Intangible assets (note 2.2)			
Purchases	(1,755)		
Amortisation	1,774		
		365	(65,905)
Changes in net current assets			
Decrease in prepayments (note 2.4)	33,072		
Decrease in provisions (note 2.6)	(278)		
Decrease in accrued expenses (note 2.7)	(42,382)		
		(9,588)	8,933
Direct voted expenditure		**6,260,371**	**7,778,346**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		8,752	8,857
Net programme cost		**6,269,123**	**7,787,203**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 40 borne elsewhere.

		2025 €000	2024 €000
Vote 9	Office of the Revenue Commissioners	41	41
Vote 12	Superannuation and Retired Allowances	3,129	3,559
Vote 13	Office of Public Works	3,540	3,370
Vote 18	National Shared Services Office	187	111
Vote 20	Garda Síochána	619	257
Vote 43	Office of the Government Chief Information Officer	1,153	1,439
Central Fund – ministerial pensions		83	80
		8,752	**8,857**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Capital assets			
Property, plant and equipment	2.1	60,683	328,614
Intangible assets	2.2	3,907	6,576
		64,590	**335,190**
Current assets			
Bank and cash	2.3	—	36,134
Prepayments	2.4	17,320	50,392
Other debit balances	2.5	90,129	18,377
Payments recoverable		—	3,979
		107,449	**108,882**
Less			
Current liabilities			
Bank and cash	2.3	76,480	—
Provisions	2.6	2,127	2,405
Accrued expenses	2.7	3,922	46,304
Other credit balances	2.8	3,454	6,071
Net Exchequer funding	2.9	10,195	13,963
Asylum, Migration and Integration Fund		—	*34,477*
		96,178	**103,220**
Net current assets		**11,271**	**5,662**
Net assets		**75,861**	**340,852**
Represented by:			
State funding account	2.10	**75,861**	**340,852**

2.1 Property, plant and equipment

	Land and buildings	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	319,041	73	1,969	26,853	347,936
Additions	1,090	86	—	—	1,176
Transfer [a]	(254,712)	(30)	(1,909)	(26,853)	(283,504)
Revaluation	(5,344)	—	—	—	(5,344)
Adjustment [b]	—	949	—	—	949
Disposals	—	—	(23)	—	(23)
At 31 December 2025	60,075	1,078	37	—	61,190
Accumulated depreciation					
At 1 January 2025	19,012	34	276	—	19,322
Depreciation for the year	1,308	210	4	—	1,522
Depreciation on transfer	(8,079)	(2)	(227)	—	(8,308)
Revaluation adjustment	(12,241)	—	—	—	(12,241)
Depreciation adjustment	—	235	—	—	235
Depreciation on disposal	—	—	(23)	—	(23)
At 31 December 2025	—	477	30	—	507
Net assets					
At 31 December 2025	**60,075**	**601**	**7**	**—**	**60,683**
At 31 December 2024	300,029	39	1,693	26,853	328,614

Note [a] Assets with a cost of €283.5 million transferred to the Department of Justice, Home Affairs and Migration.

[b] A review of Early Years IT costs resulted in a reclassification of €949,000 of infrastructure costs, related to the Early Years Platform Customer Relationship Management system (Pobal), from intangible assets.

2.2 Intangible assets

	Acquired and developed software	Assets under development [a]	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	24,416	895	25,311
Additions	1,586	169	1,755
Transfer to use	566	(566)	—
Transfer out [b]	(2,454)	(274)	(2,728)
Adjustment [c]	(1,036)	—	(1,036)
At 31 December 2025	23,078	224	23,302
Accumulated amortisation			
At 1 January 2025	18,735	—	18,735
Amortisation for the year	1,774	—	1,774
Amortisation on transfers out	(862)	—	(862)
Amortisation adjustment	(252)	—	(252)
At 31 December 2025	19,395	—	19,395
Net assets			
At 31 December 2025	**3,683**	**224**	**3,907**
At 31 December 2024	5,681	895	6,576

Note
[a] The balance in intangible assets under development primarily relates to a contracts management system.
[b] Intangible assets with a cost of €2.73 million transferred to the Department of Justice, Home Affairs and Migration.
[c] A review of Early Years IT costs resulted in a reclass of €949,000 of infrastructure costs, related to the Early Years Platform Customer Relationship Management system (Pobal), to property, plant and equipment, and a correction of €87,000, previously capitalised in 2024, related to Early Years IT software.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances [a]	(76,480)	36,134
Commercial bank balances [b]	—	—
	(76,480)	**36,134**

Note
[a] €87 million funding was advanced before year-end to meet critical expenditure obligations falling due on 2 January 2026. This is reflected in other debit balances (note 2.5).
[b] The prior year figures have been restated as PMG (Danske) accounts and commercial bank accounts.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Pobal	15,822	21,904
Administration/operational	1,335	1,692
Childcare programmes	126	46
Research	37	120
Disability related expenditure	—	18
International protection seekers costs	—	*26,532*
Ukrainian accommodation and certain related expenditure	—	*80*
	17,320	**50,392**

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Other debit suspense items [a]	87,739	2,440
Advances to OPW	2,325	79
Recoupable salaries	65	122
Ukrainian recognition scheme	—	*15,736*
	90,129	**18,377**

Note [a] Other debit suspense items include €87 million advanced before year-end to meet critical expenditure obligations falling due on 2 January 2026.

2.6 Provisions

at 31 December	2025	2024
	€000	€000
Legal proceedings	**2,127**	**2,405**
Represented by		
Current liabilities	2,127	2,405
Non-current liabilities	—	—
Total	**2,127**	**2,405**

Movement for each class of provision	**Legal proceedings**	**Total**
	€000	€000
Opening balance	2,405	2,405
Additional provision made	1,857	1,857
Amounts used	(1,068)	(1,068)
Reversed	(1,067)	(1,067)
Balance as at 31 December	**2,127**	**2,127**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals	2,576	3,137
Other programme accruals	931	1,011
Administration/operational	406	518
Disability related expenditure	9	16
International protection seekers costs	—	*27,125*
Ukrainian accommodation and certain related expenditure	—	*14,181*
Refugee and migrant integration	—	*316*
	3,922	**46,304**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	859	1,046
Pay related social insurance	713	865
Professional services withholding tax	292	539
Value added tax	174	597
Universal social charge	151	204
Local property tax	4	7
Tax on refund of superannuation	—	16
Other	—	2
	2,193	3,276
Other credit suspense items	1,083	1,349
Extra exchequer receipts	178	1,446
	3,454	**6,071**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	38,294	122,972
Deferred surrender	7,690	—
Exchequer grant undrawn	(35,789)	(109,009)
Net Exchequer funding	**10,195**	**13,963**
Represented by		
Debtors		
Bank and cash	—	36,134
Debit balances: suspense	90,129	18,377
	90,129	54,511
Creditors		
Bank and cash	(76,480)	—
Due to the State	(2,193)	(3,276)
Credit balances: suspense	(1,261)	(2,795)
Asylum, Migration and Integration Fund	—	*(34,477)*
	(79,934)	(40,548)
	10,195	**13,963**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			340,852	283,880
Disbursements from the Vote				
Estimate provision	Account	6,315,578		
Deferred surrender	Account	(7,690)		
Surplus to be surrendered	Account	(38,294)		
Net vote			6,269,594	7,835,318
Expenditure borne elsewhere	1.1		8,752	8,857
Non-cash items:				
Property, plant and equipment				
Transfer out	2.1		(275,196)	
Revaluation	2.1		6,897	
Adjustment	2.1		714	
Intangible assets				
Transfer out	2.2		(1,866)	
Adjustment	2.2		(784)	
Payments recoverable				
Transfer out			(3,979)	
Net programme cost	1		(6,269,123)	(7,787,203)
Balance at 31 December			**75,861**	**340,852**
General reserve			68,964	340,852
Revaluation reserve			6,897	—
State funding account			**75,861**	**340,852**

2.11 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	82	110
Capital [a]	4,491	31,440
Non-capital grant programmes [a]	1,280	50,478
Total of legally enforceable commitments	**5,853**	**82,028**

Note [a] The decrease in capital projects and non-capital grant programme commitments is a result of the transfer of functions to the Department of Justice, Home Affairs and Migration.

2.12 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimates of matured liabilities not discharged at year end	**120**	**13,516**

2.13 Contingent liabilities

The Department is involved in a number of legal cases that could generate liabilities, depending on the outcome of the litigation. The amounts and timing of any liabilities is uncertain. In legal cases where decisions have been made resulting in a quantifiable liability, the amount of the liabilities is disclosed in note 2.6 Provisions.

2.14 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Revaluation of land and buildings [a]	6,897	—
Provisions [b]	—	(2,405)
Holiday accrual [c]	—	(1,193)
Payroll accrual [c]	—	(1,944)
	6,897	**(5,542)**

Note
[a] CGAS 17 Property, Plant and Equipment
[b] CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
[c] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	49,196			
	Supplementary	(4,750)			
			44,446	43,456	57,407
ii	Travel and subsistence				
	Original	1,020			
	Supplementary	(373)			
			647	379	699
iii	Training and development				
	Original	939			
	Supplementary	(36)			
			903	673	859
iv	Operational services, supplies and sundry equipment				
	Original	2,844			
	Supplementary	(615)			
			2,229	1,360	2,603
v	Digital capital investment and IT expenses				
	Original	4,276			
	Supplementary	(181)			
			4,095	4,217	2,542
vi	Premises expenses				
	Original	1,109			
	Supplementary	(268)			
			841	624	1,821
vii	Policy reviews, consultancy services and research				
	Original	930			
	Supplementary	(527)			
			403	175	184
			53,564	**50,884**	**66,115**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

ii Travel and subsistence

Estimate provision €1.02 million; outturn €379,000

The underspend of €641,000 resulted from lower travel requirements across the Department, notwithstanding Ireland's upcoming Presidency of the EU. More generally, the subclassification of non-pay administrative expenditure across different categories can be challenging due to the timing of the REV profiling process. This may limit the full interpretation of variances between original provision and outturn.

iii Training and development

Estimate provision €939,000; outturn €673,000

The underspend of €266,000 was primarily driven by lower than anticipated expenditure on specialist training and learning and development related consultancy services.

iv Operational services, supplies and sundry equipment

Estimate provision €2.844 million; outturn €1.36 million

The underspend of €1.484 million arose from several factors, as this category covers multiple operational services. Recruitment related costs were lower than expected due to hiring constraints and no direct recruitment taking place during the year. Other operational costs, such as room hire, translation services, stationery and postage, also came in below expectations following the transfer of functions. In addition, some costs anticipated for 2025 were delayed to 2026 due to activities not being completed as planned or delays in receiving invoices.

vi Premises expenses

Estimate provision €1.109 million; outturn €624,000

The underspend of €485,000 resulted from lower building maintenance and rental costs, primarily related to the Guardian ad Litem (GAL) Executive Office relocation. The planned relocation of this Office has been delayed due to health and safety issues and outstanding remedial works at the new premises. The Department is working with the OPW to advance this relocation project.

vii Policy reviews, consultancy services and research

Estimate provision €930,000; outturn €175,000

The underspend of €755,000 largely resulted from lower consultancy costs in the disability area, due to delays in research projects related to policy development in specialist disability services. This work will progress in 2026. There were further savings in consultancy costs in areas such as data protection and communications.

As noted in category ii, the timing of the REV profiling process and the demand-led nature of these expenditure categories limits the full interpretation of variances between estimate and outturn.

Programme A Children and family support

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
A.1	Administration – pay				
	Original	6,500			
	Supplementary	(722)			
			5,778	5,650	6,889
A.2	Administration – non pay				
	Original	1,446			
	Supplementary	(262)			
			1,184	966	1,045
A.3	Child and Family Agency				
	Original	1,097,551			
	Supplementary	38,172			
			1,135,723	1,135,723	1,063,148
A.4	Youth justice – including Oberstown Children Detention Campus		31,048	31,014	29,538
A.5	Guardian ad Litem Executive Office		400	330	64
A.6	Child and Family Agency contingency related supports				
	Original	102,032			
	Supplementary	21,815			
			123,847	123,846	—
			1,297,980	**1,297,529**	**1,100,684**

Significant variations

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

A.6 Child and Family Agency contingency related supports

Estimate provision €102 million; outturn €123.8 million

The overspend of €21.8 million was driven by significant increases in demand-led private residential care for unaccompanied Ukrainian minors and separated children seeking international protection (SCSIP), throughout 2025.

Programme B Sectoral programmes for children and young people

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay				
	Original	10,561			
	Supplementary	(1,226)			
			9,335	9,125	10,333
B.2	Administration – non pay				
	Original	2,334			
	Supplementary	(418)			
			1,916	1,560	1,567
B.3	ECCE and AIM pre-school programmes				
	Original	350,113			
	Supplementary	(3,005)			
			347,108	342,466	326,010
B.4	National Childcare Scheme and other childcare programmes				
	Original	533,985			
	Supplementary	(189)			
			533,796	524,739	418,627
B.5	Childcare programmes: delivery supports and other initiatives				
	Original	490,349			
	Supplementary	(25,031)			
			465,318	450,187	394,975
B.6	Play and recreation		500	500	450
B.7	Creative Ireland		225	225	177
B.8	Economic and social disadvantage measures (Dormant Accounts funded)		5,484	5,262	6,976
—	*Programme for Peace and Reconciliation*		—	—	*1,126*
B.10	Early Learning and Care/ School Age Childcare contingency supports				
	Original	10,628			
	Supplementary	1,764			
			12,392	11,530	—
—	*Youth organisations and services*		—	—	*76,771*
			1,376,074	**1,345,594**	**1,237,012**

Significant variations

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

B.5 Childcare programmes: delivery supports and other initiatives

Estimate provision €490 million; outturn €450 million

The underspend of €40 million largely results from underspend on the Building Blocks Capital Scheme, due to a longer than anticipated legal process involving the service providers approved for grant funding. Core funding underspends arose due to a lower early uptake rate, a change in the composition of service providers during the year, and a delay in the introduction of the Employment Regulation Orders until October 2025. An underspend in Equal Start resulted from the slower than anticipated development of the Community Partnership Co-Ordinator and the staggered rollout of Bia Blasta.

B.10 Early Learning and Care/School Age Childcare contingency supports

Estimate provision €10.628 million; outturn €11.53 million

The overspend of €902,000 was due to higher than projected uptake of early learning and childcare schemes by Ukrainian beneficiaries of temporary protection and international protection minors.

Programme C Policy and legislation

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay				
	Original	19,530			
	Supplementary	(1,752)			
			17,778	17,382	13,204
C.2	Administration – non pay				
	Original	4,448			
	Supplementary	(801)			
			3,647	2,971	2,003
C.3	Miscellaneous legal fees and settlements				
	Original	330			
	Supplementary	813			
			1,143	1,256	52
C.4	Research, data and analytics		2,150	2,058	1,893
C.5	Children and young people's policy framework and other programmes				
	Original	14,339			
	Supplementary	(1,981)			
			12,358	11,978	10,452
C.6	Adoption Authority of Ireland				
	Original	8,747			
	Supplementary	(1,500)			
			7,247	6,996	7,332
C.7	Office of the Ombudsman for Children		5,026	5,026	4,032
C.8	Response to legacy of mother and baby institutions				
	Original	21,495			
	Supplementary	(6,752)			
			14,743	10,213	4,415
C.9	Mother and Baby Institutions Payment Scheme				
	Original	103,419			
	Supplementary	(68,529)			
			34,890	32,373	63,119
C.10	Magdalen Fund				
	Original	300			
	Supplementary	(250)			
			50	36	183
			99,032	**90,289**	**106,685**

Significant variations

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

C.3 Miscellaneous legal fees and settlements

Estimate provision €330,000; outturn €1.256 million

The overspend of €926,000 was due to legal discovery costs incurred in the area of special care. The Department contracted an eDiscovery service to assist with an extensive and wide-ranging discovery related to this litigation.

C.5 Children and young people's policy framework and other programmes

Estimate provision €14.339 million; outturn €11.978 million

The €2.361 million underspend was mainly due to recruitment delays for 30 Parenting Support Advisor posts, funded through Tusla. Savings were made in delivering two research projects under an established workplan and through the Department's Knowledge Synthesis programme, and due to reduced costs for hosting Seanad na nÓg.

C.6 Adoption Authority of Ireland

Estimate provision €8.747 million; outturn €6.996 million

The underspend of €1.751 million was largely due to lower staffing costs in the AAI. This resulted from vacancies in senior positions for a portion of the year, together with some staff leave on an unpaid basis. There were also lower than anticipated legal costs in the year.

C.8 Response to legacy of mother and baby institutions

Estimate provision €21.495 million; outturn €10.213 million

The underspend of €11.282 million was largely related to the National Centre for Research and Remembrance (NCRR) development project and Office of the Director of Authorised Intervention, Tuam (ODAIT). In the case of the NCRR, an archaeological planning condition increased the timeframe required for site preparatory and enabling works, to be completed prior to progressing to tender for the main project contractor. ODAIT underspends resulted from the excavation and construction works at the site starting later in 2025 than originally planned, as well as delays in the development of the laboratory and mortuary.

C.9 Mother and Baby Institutions Payment Scheme

Estimate provision €103.419 million; outturn €32.373 million

The underspend of €71.046 million was mainly due to the lower than anticipated level of applications. The scheme is demand-led in nature and therefore difficult to predict expenditure in any given year. There was also an underspend due to the revised timing of the longitudinal study of care leavers under the Care Experiences Programme, as detailed preparatory work was undertaken in the year.

C.10 Magdalen Fund

Estimate provision €300,000; outturn €36,000

The underspend of €264,000 was due to the payment scheme being demand-led in nature and therefore difficult to predict in any given year.

Programme D An equal and inclusive society

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
D.1	Administration – pay				
	Original	12,605			
	Supplementary	(1,050)			
			11,555	11,299	8,611
D.2	Administration – non pay				
	Original	2,890			
	Supplementary	(519)			
			2,371	1,931	1,306
D.3	National Disability Authority		7,501	7,333	6,607
—	*Refugee and migrant integration*		—	—	*7,807*
D.5	Grants to national women's organisations		720	720	678
D.6	Traveller and Roma initiatives		6,500	6,025	5,866
D.7	Positive action for gender equality				
	Original	6,000			
	Supplementary	(500)			
			5,500	4,723	2,911
D.8	Equality and LGBTI initiatives		1,850	1,813	1,139
D.9	Decision Support Service		10,438	10,438	9,075
D.10	Disability equality				
	Original	7,100			
	Supplementary	(682)			
			6,418	4,437	4,080
D.11	Specialist disability services				
	Original	3,221,369			
	Supplementary	267,000			
			3,488,369	3,488,209	3,050,118
D.12	Specialist disability services Covid-19		18,028	18,028	18,028
D.13	Farrelly Commission of Investigation		2,000	2,555	589
D.14	Disability programmes and regulatory bodies				
	Original	7,555			
	Supplementary	(689)			
			6,866	6,096	3,260
D.15	Payments in respect of Thalidomide		370	341	359
			3,568,486	**3,563,948**	**3,120,434**

Significant variations

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

D.6 Traveller and Roma initiatives

Estimate provision €6.5 million; outturn €6.025 million

The underspend of €475,000 was largely due to delays in delivering new projects under the National Traveller and Roma Inclusion Strategy II 2024-2028 (NTRIS II), which are expected to progress in 2026. Further underspends related to recruitment difficulties in a number of projects, with positions expected to be filled in 2026.

D.7 Positive action for gender equality

Estimate provision €6 million; outturn €4.723 million

The underspend of €1.277 million was due to underspends in the Gender Pay Gap Portal project resulting from cost savings and timing.

D.10 Disability equality

Estimate provision €7.1 million; outturn €4.437 million

The underspend of €2.663 million was largely related to the underspend of the Autism Innovation Fund due to capacity constraints within the Department. The Department is making the necessary preparations for the management of this Fund in-house in 2026. The later than anticipated publication of the National Human Rights Strategy for Disabled People 2025-2030 also contributed to the underspend.

D.11 Specialist disability services

Estimate provision €3.22 billion; outturn €3.49 billion

The overspend of €267 million was due to increased HSE funding requirements, resulting from service demands and increased costs. Primary drivers of the overspend were residential placements, agency costs and sustainability of Section 38 and Section 39 voluntary service providers.

D.13 Farrelly Commission of Investigation

Estimate provision €2 million; outturn €2.555 million

The overspend of €555,000 resulted from the timing of expenditure. Reimbursements of third-party liabilities were paid to the State Claims Agency at the end of 2025, rather than early 2026 as originally expected. No further expenditure related to this is due in 2026.

D.14 Disability programmes and regulatory bodies

Estimate provision €7.555 million; outturn €6.096 million

The underspend of €1.459 million was primarily related to the demand led nature of Thalidomide supports, one of the main projects in this regard being housing adaptations for 16 individuals. This work began in 2025 but uptake of this programme was slow and further expenditure is expected in 2026. There was an offsetting overspend within this subhead related to the reimbursement of court ordered costs, negotiated by the State Claims Agency on behalf of the Office of the Disability Appeals Officer.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Superannuation scheme – Child and Family Agency	9,000	8,887	10,600
2	Superannuation scheme – non-teaching staff of children detention schools	650	748	689
3	Dormant Accounts receipts	5,485	5,275	7,013
—	*Programme for Peace and Reconciliation*	—	—	*196*
—	*EU receipts*	—	—	*1,530*
6	Additional superannuation contributions	10,513	12,727	10,236
7	Miscellaneous	346	129	599
		25,994	**27,766**	**30,863**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

6 Additional superannuation contributions

Estimate provision €10.513 million; realised €12.727 million
The increase of €2.214 million was driven by increased contributions from Child and Family agency staff and related agencies.

7 Miscellaneous

Estimate provision €346,000; realised €129,000
The shortfall of €217,000 relates to the nature of miscellaneous receipts, which by their nature are difficult to estimate.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transactions revenue	
Central Fund grant	6,269,594
Additional superannuation contributions	12,727
Superannuation schemes aegis bodies	9,635
Dormant account receipts	5,275
Other revenue	
Miscellaneous income	129
Total revenue	**6,297,360**
Represented by	
Central Fund grant	6,269,594
Total appropriations-in-aid	27,766
	6,297,360

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	1,446	352
Adjustment to opening balance	12	(1)
Refunds of grant funding: Pobal	2,616	5,990
Refunds of grant funding: Child and Family Agency	1,075	—
Other	517	1,019
Refunds of grant funding: ETBs	—	1,258
Oberstown Children Detention Campus	—	4
Transferred to the Exchequer	(5,488)	(7,176)
Balance at 31 December	**178**	**1,446**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	619	982
Agencies of the Department	5,817	5,515
	6,436	**6,497**

5.2 Pay

Remuneration of Department staff

	2025 €000	2024 €000
Pay [a]	38,463	50,582
Higher, special or additional duties allowances	126	161
Other allowances	97	139
Overtime	79	414
Employer's PRSI	3,892	5,043
	42,657	**56,339**

Note [a] The total pay figure is distributed across subheads A.1, B.1, C.1 and D.1

Remuneration of agency staff

	2025 €000	2024 €000
Pay [a]	369,885	339,065
Higher, special or additional duties allowances	2,990	2,950
Other allowances	1,155	1,091
Overtime	4,142	3,991
Employer's PRSI	39,433	35,820
	417,605	**382,917**

Note [a] The pay expenditure of agencies is not a direct financial transaction of the Department. Further information in relation to employee numbers and pay in respect of the Department's agencies is available from the relevant annual financial statements or directly from the agencies concerned.

The agencies are National Disability Authority (NDA), Adoption Authority of Ireland (AAI), Child and Family Agency (Tusla), Office of the Ombudsman for Children (OCO) and Oberstown Children Detention Campus.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	18	7	20,582	32,176
Other allowances	4	2	60,224	49,473
Overtime	53	—	9,584	26,572
Extra remuneration in more than one category	1	—	4,626	19,176
Agency staff				
Higher, special or additional duties allowances	592	71	30,561	28,854
Other allowances	393	4	11,276	9,492
Overtime	993	117	73,686	67,906
Extra remuneration in more than one category	606	91	89,640	34,448

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	367	617
60,000	69,999	62	64
70,000	79,999	43	64
80,000	89,999	59	58
90,000	99,999	29	25
100,000	109,999	26	39
110,000	119,999	18	21
120,000	129,999	7	11
130,000	139,999	7	5
140,000	149,999	2	—
150,000	159,999	—	1
160,000	169,999	1	2
170,000	179,999	—	4
180,000	189,999	6	1
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.5 Other remuneration arrangements

Twelve retired civil/public servants in receipt of a civil/public service pension were re-engaged at a total cost of €43,831. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €106,027 (inclusive of salary, employee's superannuation and employer's PRSI) in respect of one officer who was serving outside the Department for all or part of 2025 and whose salary was paid by the Department. The recoupable amount is included in the figure for recoupable salaries within note 2.5 other debit balances.

5.6 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	120	184,302	95,506
Recovery plans in place	11	12,096	13,906

Twenty overpayment recovery plans in respect of twenty individuals to the value of €26,004 were transferred to six government departments in 2025.

Note [a] In 2025, 63 overpayments were recouped in full. The National Shared Services Office (NSSO) implements and manages the recovery plans for overpayments.

5.7 Severance/redundancy

During 2025, five staff members whose employment was terminated, were paid redundancy payments totalling €29,200 and severance payments totalling €78,175.

Grade	Number of recipients	Payment €	Added years of notional service	Early payment of pension with no actuarial reduction (years)
Special Adviser (Principal Officer)	2	76,004	—	—
Civilian Driver	3	31,371	—	—
Total		**107,375**	**—**	**—**

5.8 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**245**	**238**

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

Note 6 Miscellaneous

6.1 Payments to Pobal

In accordance with the Department's accounting policy, the net funds provided to Pobal for the year of €1.312 billion were charged to the relevant subheads as set out below.

During 2025, Pobal returned funds totalling €3.885 million to the Department, of which €2.616 million related to prior years and forms part of Exchequer receipts (note 4.3). As at 31 December 2025, €172,000 of this was held by the Department, to be returned to the Exchequer in 2026.

		2025	2024
		€000	€000
Subhead			
B.3	ECCE and AIM pre-school programmes	340,146	323,542
B.4	National childcare scheme and other childcare programmes	524,739	418,627
B.5	Childcare programmes: delivery supports and other initiatives	434,130	381,779
B.7	Creative Ireland	15	—
B.8	Economic and social disadvantage measures (Dormant Accounts funded)	332	308
B.10	Early Learning and Care/School Age Childcare contingency supports	11,390	—
C.5	Children and young people's policy framework and other programmes	990	2,581
C.8	Response to legacy of mother and baby institutions	439	376
—	*Youth organisations and services (part funded by the National Lottery)*	—	*15,726*
—	*Ukraine accommodation and related costs*	—	*14,092*
	Total paid to Pobal	**1,312,181**	**1,157,031**

Note [a] Pobal administers a large number of grant programmes on behalf of the Department. At 31 December 2025, Pobal had grant commitments totalling €15.82 million relating to programmes administered on behalf of the Department.

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
Number of cases	20	134	154	108
	€000	€000	€000	€000
Department's own legal costs	—	51	51	135
Payments by/on behalf of Department				
Compensation	564	728	1,292	1,428
Legal costs	77	2,134	2,211	528
Other costs	24	2,198	2,222	174
2025 Total	**665**	**5,111**	**5,776**	**2,265**
2024 Total	359	1,906	2,265	

Note [a] At 31 December 2025, the Department has included in accrued expenses €718,030 (2024: €265,653) being the total outstanding legal costs due to the State Claims Agency.

Cumulative costs of cases completed in 2025

	Claims by		Total
	Employees	Members of the public	
Number of cases	1	27	28
	€000	€000	€000
Department's own legal costs	—	—	—
Payments by/on behalf of Department			
Compensation	55	22	77
Legal costs	—	1,076	1,076
Other costs	—	5	5
Total	**55**	**1,103**	**1,158**

6.3 Suspected fraud

The Department received a report of an alleged fraud which may have occurred in a service provider in receipt of grant funding during 2025. This case is under investigation by the appropriate authorities, and the Department awaits the outcome.

6.4 Committees, commissions and special inquiries

In March 2017, a commission of investigation was established into certain matters relative to a disability service in the South East and related matters. Commission expenditure is accounted for in subhead D.13 Farrelly Commission of Investigation.

	Year of appointment	Cumulative expenditure to the end of 2025	2025 €000	2024 €000
Farrelly Commission of Investigation	2017	10,708 [a]	2,555	589

Note [a] The cumulative expenditure to the end of 2025 includes €6.789 million of expenditure incurred in the Department of Health, prior to the transfer of function of the Specialist Community Based Disability Services (SCBDS) to the Department in 2023.

Certain support costs related to the Commission's operations were recorded in the Department's administration costs.

6.5 EU funding

The outturn shown in subheads B.5 Childcare programmes: delivery supports and other initiatives and C.5 Children and young people's policy framework and other programmes, include payments in respect of activities which are eligible for co-financing under the European Social Fund Plus (ESF+) Employment, Inclusion, Skills and Training (EIST) programme 2021-2027.

The Department of Further and Higher Education, Research, Innovation and Science, as the Managing Authority for the ESF+, will be responsible for managing any claims. Under the ESF+ programme, any disbursement of funds will be sent to the original Department as appropriations-in-aid.

6.6 EU Court of Justice penalty

Directive (EU) 2019/1158, on work-life balance for parents and carers, required Member States to give full legal effect to its provisions by August 2022. The Directive was transposed primarily through the Work Life Balance and Miscellaneous Provisions Act 2023, which was enacted on 4 April 2023. The Act introduced a range of employment rights, including the right for parents and carers to request flexible working and a separate right for all employees to request remote working. However, before these provisions could commence, a statutory Code of Practice was required to be prepared by the Workplace Relations Commission to provide guidance to employers and employees on the operation of these rights. The Code of Practice was finalised and provided to the relevant Departments in January 2024. Following its completion, the outstanding provisions of the Act commenced on 6 March 2024. As a result, full transposition of the Directive was completed on that date.

As Ireland had not fully transposed all elements of the Directive by August 2022, the European Commission initiated infringement proceedings in September 2022. Proceedings before the Court of Justice of the European Union commenced on 31 January 2024 with the Court delivering its judgment on 1 August 2025.

The Court found against Ireland, imposing a lump-sum financial penalty of €1.54 million, which represented the minimum penalty available to the Court in the circumstances of the case. This was paid in the year and charged to subhead D.7 of Vote 40.

The infringement proceedings are now concluded and there is no further exposure to penalties arising from this matter.

6.7 Late payment interest

	2025 €000	2024 €000
Total of interest and compensation payments	**15**	**309**

6.8 Deferred surrender

Subhead		Unspent €000	Deferred €000
B.5	Childcare programmes: delivery supports and other initiatives	**8,999**	**7,690**

The Finance Act 2004 provides for capital funding unspent at the year-end to be carried into the following year, subject to a ceiling of 10% of the voted capital allocation in the year of account.

While the original 2025 further revised estimate capital allocation for the Department was €99.5 million, the Department reallocated almost €22.6 million to current expenditure when agreeing the supplementary estimate of €213.7 million. The revised voted capital allocation for 2025 was therefore €76.9 million, allowing for the carryover of €7.69 million of capital underspend to 2026.

Appropriation Account 2025

Vote 41

An tÚdaras Póilíneachta agus Sábháilteachta Pobail

Introduction

As Chief Executive of An tÚdarás Póilíneachta agus Sábháilteachta Pobail (the Authority), I am the Accounting Officer for Vote 41. I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of An tÚdarás Póilíneachta agus Sábháilteachta Pobail and for the payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.704 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Establishment of the Authority

The Authority was established on 2 April 2025 as an independent, statutory agency responsible for the oversight of An Garda Síochána. It is a successor organisation to the Policing Authority and the Garda Síochána Inspectorate.

On 2 April 2025, the Minister for Justice, Home Affairs and Migration signed the establishment order for the Authority merging the functions of the two legacy organisations, the Policing Authority and the Garda Síochána Inspectorate, under the current structure of Vote 41. On 1 April, the Dáil passed a motion to withdraw the 2025 revised estimate for the Policing Authority and to approve the allocation of funds through a ‘further revised estimate’ to Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail. The Authority’s further revised estimate is a consolidation of the Policing Authority and Garda Síochána Inspectorate 2025 estimates for the financial year 1 January to 31 December 2025.

The 2025 appropriation account reflects the full-year estimate for Vote 41 as voted by the Dail on 1 April 2025. The account consolidates the Policing Authority and Garda Síochána Inspectorate budget and expenditure for the period 1 January to 31 December 2025. The prior year (2024) figures included within the account relate to the Policing Authority only. The outturn for the Garda Inspectorate for 2024 was €1.2 million, charged to Vote 24, subhead A.5.

The Authority comprises a Chairperson and eight ordinary members, supported by an Executive team under a CEO.

The core objective of the Authority is to oversee and assess the performance of An Garda Síochána in providing policing services to communities across Ireland and its work with partner organisations to ensure the safety of those communities.

The Authority is additionally responsible for

- leading and directing the Authority’s activities
- compliance and all applicable statutory obligations
- holding the CEO and senior management to account for the effective performance of their responsibilities
- matters relating to audit, governance and risk management

- ensuring that there are effective systems of internal control in place and implemented
- the adoption of a strategic plan, and
- the approval of the annual report of the Authority.

The Authority has adhered to the general principles of the *Code of Practice for the Governance of State Bodies*, and in accordance with provision 2.6 of the code, the Chairperson of the Authority will submit a comprehensive report to the Minister for Justice, Home Affairs and Migration annually. The annual report of the Authority for 2025 will be submitted to the Minister by 31 March 2026.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively. The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Equipment	5 years	20%
Furniture and fittings	10 years	10%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Authority.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Financial services are provided to the Authority under a service level agreement by Financial Shared Services in the Department of Justice, Home Affairs and Migration and a memorandum of understanding by the National Shared Services Office (NSSO). Payroll and HR services are provided to the Authority by the NSSO under a memorandum of understanding. Standard corporate ICT services (Build to Share Suite (BTS)) are provided to the Authority by the Office of the Government Chief Information Office (OGCIO) under the provision of a BTS Engagement Framework. I have fulfilled my responsibilities in relation to the requirements of these agreements.

The Accounting Officers of the Department of Justice, Home Affairs and Migration and of the National Shared Services Office are responsible for the operation of the internal control systems in relation to financial shared services, and payroll and HR services, respectively. I rely on letters of assurance from both of the Accounting Officers that appropriate systems of governance and internal control are exercised over the services that they provide to the Authority.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Authority.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Authority has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which is approved by the Audit and Risk Committee in consultation with the Accounting Officer. Due to the size of the Authority, this function is outsourced to a professional service firm, whose services are subject to normal re-tendering in accordance with procurement procedures. Its work is informed by analysis of the risks, including financial risks, to which the Authority is exposed and its annual internal audit plans, approved by the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Authority's Audit and Risk Committee, who provides me with independent and objective advice. I have put procedures in place to ensure that the recommendations from reports of the internal audit function are followed up and implemented. The Audit and Risk Committee met four times in 2025.

Procurement

The Authority ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €565,000 in 2025.

No non-competitive contracts over €25,000 were entered into by the Authority during 2025 and, as required by circular 40/2002, a nil return was submitted to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Authority has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk and opportunities register is in place which identifies the key risks and opportunities facing the Authority and these have been identified, evaluated and graded according to their significance. The register is a living document and is reviewed and updated as necessary by the Authority and the Senior Management Team on a monthly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks and opportunities are managed to an acceptable level. The results of the risk management activities are reported to the Audit and Risk Committee.

The risk and opportunities register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Senior Management Team, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Authority has procedures to monitor the effectiveness of its risk management and control procedures. The Authority's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee and the senior management within the Authority responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Helen Hall
Accounting Officer
An tÚdarás Póilíneachta agus Sábháilteachta Pobail

11 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail
Opinion on the appropriation account

I have audited the appropriation account for Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of An tÚdarás Póilíneachta agus Sábháilteachta Pobail and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

24 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of independent oversight and inspection of the policing functions of An Garda Síochána	6,284	4,572	3,636
Gross expenditure		**6,284**	**4,572**	**3,636**
Deduct				
B	**Appropriations-in-aid**	**126**	**118**	**76**
Net expenditure		**6,158**	**4,454**	**3,560**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**1,704,313**	**808,338**

Helen Hall
Accounting Officer
An tÚdarás Póilíneachta agus Sábháilteachta Pobail

11 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Administration pay		3,759	2,562
Administration non-pay		813	1,074
Gross expenditure		**4,572**	**3,636**
Deduct			
Appropriations-in-aid		**118**	**76**
Net expenditure		**4,454**	**3,560**
Changes in capital assets			
Property, plant and equipment			
Depreciation (note 2.1)		—	—
Changes in net current assets			
Decrease in prepayments	39		
Increase in accrued expenses	64		
		103	(2)
Direct voted expenditure		**4,557**	**3,558**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		432	452
Net programme cost		**4,989**	**4,010**

1.1 Net allied services expenditure

The net allied services expenditure is made up of the following amounts in relation to Vote 41, borne elsewhere.

		2025	2024
		€000	€000
Vote 13	Office of Public Works	295	329
Vote 18	National Shared Services Office	37	4
Vote 24	Department of Justice, Home Affairs and Migration	30	60
Vote 43	Office of the Government Chief Information Officer	70	59
		432	**452**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
		—	**—**
Current assets			
Bank and cash		—	8
Prepayments	2.2	63	102
Other debit balances	2.3	684	59
Net Exchequer funding	2.6	11	47
		758	**216**
Less			
Current liabilities			
Bank and cash		259	—
Accrued expenses	2.4	174	111
Other credit balances	2.5	436	114
		869	**225**
Net current liabilities		**(111)**	**(9)**
Net liabilities		**(111)**	**(9)**
Represented by:			
State funding account	2.7	**(111)**	**(9)**

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2025	—	19	19
Additions	—	—	—
Disposals	—	—	—
At 31 December 2025	—	19	19
Accumulated depreciation			
At 1 January 2025	—	19	19
Depreciation for the year	—	—	—
At 31 December 2025	—	19	19
Net assets			
At 31 December 2025	**—**	**—**	**—**
At 31 December 2024	—	—	—

2.2 Prepayments

at 31 December	2025 €000	2024 €000
Administration	12	44
Software support	51	58
	63	**102**

2.3 Other debit balances

at 31 December	2025 €000	2024 €000
Advance to OPW for building works	592	**—**
Payroll distribution account	84	57
Recoupable cycle to work scheme	1	2
Other debit balances	7	**—**
	684	**59**

2.4 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual	90	55
Holiday accrual	62	36
Administration	22	20
	174	**111**

2.5 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax and USC	86	64
Pay related social insurance	42	27
Professional services withholding tax	—	7
Value added tax	8	9
	136	107
Other credit suspense items	289	—
Payroll deductions held in suspense	9	7
Recoupment of payroll overpayments	2	—
	436	**114**

2.6 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	1,704	808
Exchequer grant undrawn	(1,715)	(855)
Net Exchequer funding	**(11)**	**(47)**
Represented by:		
Debtors		
Bank and cash	—	8
Debit balances: suspense	684	59
	684	67
Creditors		
Bank and cash	(259)	—
Due to the State	(136)	(107)
Credit balances: suspense	(300)	(7)
	(695)	(114)
	(11)	**(47)**

2.7 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(9)	(11)
Disbursements from the Vote				
Estimate provision		6,158		
Surplus to be surrendered		(1,704)		
Net vote			4,454	3,560
Expenditure (cash) borne elsewhere	1.1		432	452
Net programme cost	1		(4,989)	(4,010)
Balance at 31 December			**(111)**	**(9)**

2.8 Commitments

at 31 December	2025	2024
	€000	€000
Research	9	10
Procurement of goods and services	—	11
	9	**21**

2.9 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Holiday accrual [a]	—	(55)
Payroll accrual [a]	—	(36)
	—	**(91)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail is classified as administration expenditure applied towards a single programme: Provision of independent oversight of the policing functions of An Garda Síochána.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	4,320	3,759	2,562
ii	Travel and subsistence	88	72	43
iii	Training and development and incidental expenses	106	53	87
iv	Operational services, supplies and sundry equipment [a]	1,154	423	239
v	Digital capital investment and IT expenses [a]	237	172	546
vi	Premises expenses	299	81	159
vii	Consultancy and other services	80	12	—
		6,284	**4,572**	**3,636**

Note [a] The 2025 estimate for Vote 41 incorrectly labelled subhead (iv) as 'IT external services' and swapped the estimate provision amounts for subheads (iv) and (v). The descriptions shown above reflect the nature of the expenditure incurred under the subheads and is consistent with the classification used in prior years. The estimate provision amounts shown here are correct.

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

iv Operational services, supplies and sundry equipment

Estimate provision €1.154 million; outturn € 423,000

The underspend can be attributed primarily to the delay in commencement of the Policing, Security and Community Safety Act 2024 and the establishment of the Authority. In the second half of 2025, the Authority scaled up work programmes, including engaging in a nation-wide campaign to identify and set three-year policing priorities, drawing up a three-year Authority strategic plan and finalising the Inspections MOU and work programme with An Garda Síochána.

v Digital capital investment and IT expenses

Estimate provision €237,000; outturn € 172,000

The delay in commencing the Policing, Security and Community Safety Act 2024 until the second half of 2025 meant that several ICT projects originally scheduled for 2025 were postponed to 2026.

vi Premises expenses

Estimate provision €299,000; outturn €81,000

The tender for the ground floor refurbishment and fit-out at 90 North King Street, with a total cost of €740,105 (of which 20% is funded by the OPW), experienced significant delays during 2025. Contracts were ultimately signed in December 2025 and works commenced in early February 2026.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contribution receipts	118	110	76
2	DSP illness benefits	8	8	—
		126	**118**	**76**

4.2 Revenue of the Vote

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	4,454
Additional superannuation contributions	110
Other revenue	
Miscellaneous income	8
Total revenue	**4,572**
Represented by	
Total appropriations-in-aid (note 4.1)	118
Central Fund grant	4,454
	4,572

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**53**	**38**

5.2 Pay

	2025 €000	2024 €000
Pay	3,401	2,323
Employer's PRSI	358	239
	3,759	**2,562**

5.3 Authority members' fees and expenses

On commencement of the Policing, Security and Community Safety Act 2024 on the 2 April 2025, the Policing Authority was dissolved and the Authority established.

During 2025, there were a total of six members of the Policing Authority including the Chairperson up to 1 April, the date of dissolution. There were a total of nine members of the Authority, including Chairperson from 2 April to 31 December 2025.

The two Authorities met in plenary a total of thirteen times (five in public) (2024: 13 (four in public)) and a total of four subcommittee meetings were held (2024: nine).

Fees totalling €136,827 were paid to members of the two Authorities during 2025 (2024: €92,302). Expenses paid to or on behalf of members in 2025 were €29,313 (2024: €36,421) (inclusive of benefit in kind tax).

5.4 Authority's staffing by pay bands

The number of Authority employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	29	21
60,000	69,999	3	5
70,000	79,999	3	—
80,000	89,999	4	2
90,000	99,999	5	4
100,000	109,999	3	3
110,000	119,999	1	1
120,000	129,999	1	1
130,000	139,999	3	—
140,000	189,999	—	1
190,000	199,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**190**	**183**

The value of retirement benefits earned in the period is not included above. There is ongoing engagement with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to clarify the appropriate pension arrangements, including pension contributions given the previous service of the Accounting Officer.

5.6 Other remuneration arrangements

Eleven retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €11,048. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

Appropriation Account 2025

Vote 42

Rural and Community Development and the Gaeltacht

Introduction

As Accounting Officer for Vote 42, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Rural and Community Development and the Gaeltacht, including certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €31.028 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Transfer of functions

The Department of Rural and Community Development was renamed the Department of Rural and Community Development and the Gaeltacht following the transfer of functions on 2 June 2025 under SI 173/2025.

The Department retained all existing responsibilities and assumed additional functions in relation to the Gaeltacht.

Having regard to the transfer of functions and the restructured Department, the estimate for the Vote for Rural and Community Development and the Gaeltacht were for the full year 2025 and the account is presented on that basis in accordance with Section 24 of the Exchequer and Audit Department Act 1866.

Due to the transfer of functions, the resources to the Department have increased in terms of funding, staffing and accommodation.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Software licenses	Licence term 2-10 years	10%-50%
Acquired/developed software	10 years	10%
Buildings	50 years	2%
Furniture and fittings	10 years	10%
Office and IT equipment	5 years	20%

Payments to Pobal

Funds are advanced to Pobal in relation to the delivery of certain programmes on an agency basis. The total amount paid to Pobal in the year was charged against the relevant subheads in the year (note 6.3).

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

Payroll and human resource function are being provided on a shared services basis by the National Shared Services Office (Vote 18). In September 2025, the NSSO Financial Shared Services (FSS) system went live for wave 2.1 clients, including this vote. FSS replaced the existing financial system in use in the Department, and this meant that there were two separate accounting systems in place during the accounting year 2025.

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office (NSSO) for the provision of HR, finance and payroll shared service.

I rely on a letter of assurance from the Accounting Officer of the Vote for the NSSO that the appropriate controls are exercised in the provision of shared services, including financial shared services, to this Department.

For the period to September 2025, financial shared services were provided by the Financial Shared Service Centre in the Department of Justice, Home Affairs and Migration (Vote 24). I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department and the Financial Shared Service Centre. I rely on a letter of assurance from the Accounting Officer for Vote 24 that the appropriate controls were exercised in the provision of financial shared services to my Department.

The transition to the new NSSO Financial Shared Services represented a significant change management project for the Department. This was carefully planned and managed in terms of ensuring the ongoing effectiveness of the financial control environment. The Department continues to work with NSSO on the transition.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets of the Department.

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines in place.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee.

The activity of both the Internal Audit Unit and Audit Committee was limited in 2025 due to the absence of the Head of Internal Audit for a significant portion of the year. A new Head of Internal Audit was subsequently appointed in November 2025. The Internal Audit Unit is now fully operational, and a budget has been made available to co-source audits in 2026 to support completion of the 2026 programme.

At the Audit Committee meeting on 10 December 2025, it was agreed that the audits from the 2025 annual audit plan would be brought forward to 2026 with some minor modifications.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and on professional and other contracted services, amounted to a total of €1.675 million in 2025.

It is Department policy to utilise the central frameworks insofar as possible, and to engage with the OGP in relation to more specific requirements when such instances arise.

The Department had no non-competitive contracts in excess of €25,000 to report in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

The register is reviewed and updated by the Risk Committee on a quarterly basis. In addition, an external review of the Department's risk management framework was undertaken during 2025. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

As noted, the transition to the new NSSO FMSS represented a significant change management process within the Department. Extensive staff training was a core part of this process. However, two payments were impacted by errors in selecting suppliers within the new system. As a result of this, payments of €9,071 and €26,048 meant for one entity were issued to a different supplier on the system. This was a result of human error and a strong focus is being placed on ongoing training.

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

Mary Hurley
Accounting Officer
Rural and Community Development and the Gaeltacht

15 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 42 Rural and Community Development and the Gaeltacht
Opinion on the appropriation account

I have audited the appropriation account for Vote 42 Rural and Community Development and the Gaeltacht for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 42 Rural and Community Development and the Gaeltacht for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Rural and Community Development and the Gaeltacht and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that respect.

Seamus McCarthy
Comptroller and Auditor General

16 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 42 Rural and Community Development and the Gaeltacht

Appropriation Account 2025

				2025	2024
			Estimate provision	Outturn	Outturn
			€000	€000	€000
Programme expenditure					
A	Rural Development and Regional Affairs				
		Original	212,714		
		Supplementary	1		
			212,715	208,172	210,607
B	Community Development		249,533	235,412	243,204
C	Charities Regulatory Authority		6,076	5,922	5,114
D	Gaeltacht				
		Original	106,730		
		Deferred surrender	2,200		
			108,930	98,544	—
Gross expenditure					
		Original	575,053		
		Deferred surrender	2,200		
		Supplementary	1		
			577,254	**548,050**	**458,925**
Deduct					
D	**Appropriations-in-aid**		**39,609**	**63,233**	**41,252**
Net expenditure					
		Original	535,444		
		Deferred surrender	2,200		
		Supplementary	1		
			537,645	**484,817**	**417,673**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year (see note 6.8).

	2025 €	2024 €
Surplus	52,828,000	3,235,482
Deferred surrender	(21,800,000)	—
Surplus to be surrendered	**31,028,000**	**3,235,482**

Mary Hurley
Accounting Officer
Rural and Community Development and the Gaeltacht

25 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		525,646	443,871
Pay		19,952	13,560
Non pay		2,452	1,494
Gross expenditure		**548,050**	**458,925**
Deduct			
Appropriations-in-aid		**63,233**	**41,252**
Net expenditure		**484,817**	**417,673**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	—		
Depreciation	332		
Loss on disposals	13		
		345	172
Changes in net current assets			
Increase in prepayments	(3,508)		
Increase in accrued income	(7,750)		
Increase in accrued expenses	60		
		(11,198)	13,349
Direct voted expenditure		**473,964**	**431,194**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		1,892	1,239
Notional rent		742	—
Net programme cost		**476,598**	**432,433**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 42 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	239	285
Vote 13	Office of Public Works	164	158
Vote 18	National Shared Services Office	634	24
Vote 20	Garda Síochána	149	134
Vote 24	Justice, Home Affairs and Migration	256	379
Vote 43	Office of the Government Chief Information Officer	374	259
Central Fund ministerial pensions		76	—
		1,892	**1,239**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	11,112	11,457
Intangible assets	2.2	—	—
		11,112	**11,457**
Current assets			
Bank and cash		30,215	3,466
Prepayments	2.3	9,059	5,551
Accrued income	2.4	26,884	19,134
Other debit balances	2.5	579	373
		66,737	**28,524**
Less			
Current liabilities			
Accrued expenses	2.6	1,686	1,626
Deferred Income	2.7	779	779
Other credit balances	2.8	2,492	1,252
Net Exchequer funding	2.9	28,302	2,587
		33,259	**6,244**
Net current assets		**33,478**	**22,280**
Net assets		**44,590**	**33,737**
Represented by:			
State funding account	2.10	**44,590**	**33,737**

2.1 Property, plant and equipment [a]

	Buildings	Land	Office and IT equipment	Equipment	Furniture and fittings	IT hardware and software	Total
	€000	€000	€000	€000	€000	€000	€000
Cost or valuation							
At 1 January 2025	13,352	—	783	—	188	—	14,323
Reclassifications	(9,162)	9,162	(678)	443	—	235	—
Additions	—	—	—	—	—	—	—
Transfers in	—	—	—	—	4	—	4
Disposals	—	—	(105)	—	(32)	—	(137)
At 31 December 2025	4,190	9,162	—	443	160	235	14,190
Accumulated depreciation							
At 1 January 2025	2,327	—	425	—	114	—	2,866
Depreciation on reclassifications [b]	(2,108)	2,108	(396)	203	—	193	—
Depreciation for the year [b]	85	122	76	29	16	4	332
Depreciation on transfers	—	—	—	—	4	—	4
Depreciation on disposals	—	—	(105)	—	(19)	—	(124)
At 31 December 2025	304	2,230	—	232	115	197	3,078
Net assets							
At 31 December 2025	**3,886**	**6,932**	**—**	**211**	**45**	**38**	**11,112**
At 31 December 2024	11,025	—	358	—	74	—	11,457

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

[b] Land assets, previously included with buildings, were reclassified during the Department's migration to NSSO FMSS in 2025. Accumulated depreciation associated with these assets was brought forward and charged until the date of data migration. As land assets are not depreciated, no further depreciation has been charged on these assets following reclassification.

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	585	585
Additions	—	—
Disposals	(585)	(585)
At 31 December 2025	—	—
Accumulated amortisation		
At 1 January 2025	585	585
Amortisation for the year	—	—
Disposals	(585)	(585)
At 31 December 2025	—	—
Net assets		
At 31 December 2025	**—**	**—**
At 31 December 2024	—	—

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
Outdoor Recreation Infrastructure Scheme	106	116
Community services programme	3,048	3,028
Rural supports	1,006	961
Rural regeneration and development	1,166	—
LEADER – rural economy sub programme	2,039	1,371
Administration	175	36
Islands	1,470	39
Public service initiatives	49	—
	9,059	**5,551**

2.4 Accrued income

at 31 December		2025	2024
		€000	€000
A.5	LEADER – rural economy sub programme	6,935	2,170
B.8	Programme for Peace and Reconciliation	19,760	16,748
—	Grant funding for recovery [a]	189	216
		26,884	**19,134**

Note [a] Repayments recoverable in relation to the Covid-19 Stability Fund 2020 and 2021.

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Travel pass schemes	26	17
LEADER food initiative	—	17
Payroll suspense	542	335
Other debit suspense items	11	4
	579	**373**

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll related accruals	1,067	604
IT services and support	—	124
Specific programme accruals	619	859
Administration expenses	—	29
Other accruals	—	10
	1,686	**1,626**

2.7 Deferred income

at 31 December	2025	2024
	€000	€000
EU advance for the 2023-2027 LEADER Programme	**779**	**779**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	292	260
Pay related social insurance	230	145
Professional services withholding tax	153	51
Value added tax	70	10
Local property tax	1	—
Universal social charge	52	—
Pension contributions	76	—
	874	466
Suspense		
Suspense control payables	1,509	—
Payroll deductions held in suspense	107	—
Tidy Towns	—	698
Other	2	88
	2,492	**1,252**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	31,028	3,235
Deferred surrender	21,800	—
Exchequer grant undrawn	(24,526)	(648)
Net Exchequer funding	**28,302**	**2,587**
Represented by:		
Debtors		
Bank and cash	30,215	3,466
Debit balances: suspense	579	373
	30,794	3,839
Creditors		
Credit balances: suspense	(2,492)	(1,252)
	28,302	**2,587**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			33,737	47,258
Disbursements from the Vote				
Estimate provision	Account	537,645		
Deferred Surrender	Account	(21,800)		
Surplus to be surrendered	Account	(31,028)		
Net vote			484,817	417,673
Expenditure borne elsewhere	1.1		1,892	1,239
Non-cash expenditure – notional rent	1		742	—
Net programme cost	1		(476,598)	(432,433)
Balance at 31 December			**44,590**	**33,737**

2.11 Commitments

	2025	2024
a) Global commitments at 31 December	**€000**	**€000**
Procurement of goods and services	—	—
Non-capital grant programmes	231,159	285,453
Capital grant programmes	363,885	264,923
Total of legally enforceable commitments	**595,044**	**550,376**
b) Non-capital grant programmes	**€000**	**€000**
Opening balance	285,453	231,701
Grants paid in the year	(237,568)	(198,201)
New grant commitments	183,274	251,953
Closing balance 31 December	**231,159**	**285,453**
c) Capital grant programmes	**€000**	**€000**
Opening balance	264,923	256,915
Grants paid in the year	(234,228)	(236,037)
New grant commitments	333,190	244,045
Closing balance	**363,885**	**264,923**

2.12 Contingent liabilities

There were no legal cases in 2025.

2.13 Impact of accounting policy changes

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

	2025 €000	2024 €000
Holiday accrual [a]	—	(221)
Payroll accrual [a]	—	(383)
	—	**(604)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	22,310	19,952	13,560
ii	Travel and subsistence	588	609	334
iii	Training and development	288	168	151
iv	Operational services, supplies and sundry equipment	690	515	487
v	Digital capital investment and IT expenses	1,233	600	243
vi	Premises expenses	687	426	173
vii	Policy reviews, consultancy services and research	279	134	106
viii	EU Presidency	117	—	—
		26,192	**22,404**	**15,054**

The comparative figures have been re-analysed to reflect the 2025 reorganisation of administration subheads.

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

i Salaries, wages and allowances

Estimate provision €22.31 million; outturn €19.952 million

The shortfall in expenditure of €2.358 million was mainly due to the transfer of functions that occurred during 2025. The Gaeltacht division carried a large number of vacancies at the time of transfer. There is also some variation in these costs for each programme area. How we assess the apportionment of costs the programmes has been re-assessed for 2026 given these variations.

iii Training and development

Estimate provision €288,000; outturn €168,000

The shortfall in expenditure of €120,000 was due to lower than expected levels of demand, and the vacancy level within the area transferred to the Department.

iv Operational services, supplies and sundry equipment

Estimate provision €690,000; outturn €515,000

The shortfall in expenditure of €175,000 was due to less spend than anticipated on a number of expenditure items including entertainment, postal services, office supplies and external providers.

v Digital capital investment and IT expenses

Estimate provision €1.233 million; outturn €600,000

The shortfall in expenditure of €633,000 was primarily driven by increased internal/in house IT development which resulted in reduced expenditure on external digital capital investment.

vi Premises expenses

Estimate provision €687,000; outturn €426,000

The shortfall in expenditure of €261,000 relative to the estimate provision was due to expenditure on office premises and facilities in both Ballina and Na Forbacha sites being less than anticipated due to delays in planned upgrades.

vii Policy reviews, consultancy services and research

Estimate provision €279,000; outturn €134,000

The underspend of €145,000 is due to less demand for consultancy services in 2025 than anticipated.

viii EU Presidency

Estimate provision €117,000; outturn €nil

As part of the transfer of functions in 2025, this subhead was assigned to this Department. There was no requirement to draw from this subhead in 2025.

Programme A Rural Development and Regional Affairs

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration - pay		8,674	9,991	7,831
A.2	Administration – non pay		1,112	1,305	839
A.3	Western Development Commission		2,858	2,977	2,752
A.4	Rural supports [a]				
	Original	46,031			
	Supplementary	15,001			
			61,032	58,582	47,621
A.5	LEADER – rural economy sub programme				
	Original	42,000			
	Supplementary	(15,000)			
			27,000	23,098	45,447
A.6	Rural regeneration and development [b]		96,000	95,465	91,519
A.7	Islands		16,039	16,754	14,598
			212,715	**208,172**	**210,607**

Note [a] A.4 Rural supports, includes the CLÁR programme, the Local Improvement Scheme (LIS) and the Walks Scheme.

[b] A.6 Rural regeneration and development, consists of the Rural Regeneration and Development Fund (RRDF), the Town and Village Renewal Scheme (TVRS), and the Outdoor Recreation Infrastructure Scheme (ORIS).

Significant variations

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

A.4 Rural supports

Estimate provision €46.031 million; outturn €58.582 million

The additional expenditure over the estimate provision was due to increased demand under the Local Improvement Scheme.

A.5 LEADER – rural economy sub programme

Estimate provision €42 million; outturn €23.098 million

LEADER is a multi-annual programme with grants approved in one year generally not falling due until subsequent years. The shortfall of almost €19 million was due to project approvals by local action groups under the new 2023-2027 LEADER programme being lower than expected.

Programme B Community Development

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	5,953	6,477	5,654
B.2	Administration – non pay	927	768	641
B.3	Supports for community and voluntary sector (part funded by the National Lottery)	23,872	23,767	21,110
B.4	SICAP, local/regional development supports (part funded by the National Lottery)	72,475	71,974	71,865
B.5	Local community development committees (support)	3,405	3,202	2,885
B.6	Supports for disadvantaged communities	7,500	7,500	7,500
B.7	Dormant account measures	11,570	10,543	11,639
B.8	Programme for Peace and Reconciliation	7,337	9,737	6,282
B.9	Water Safety Ireland	2,492	2,492	1,855
B.10	Library development and archive service	8,101	5,352	5,166
B.11	Community Enhancement Programme	22,001	10,000	28,594
B.12	Community Services Programme	55,400	58,100	52,390
B.13	ESF social innovation supports	3,500	3,500	2,500
B.14	Ukraine supports – community fund	25,000	22,000	25,123
		249,533	**235,412**	**243,204**

Significant variations

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

B.5 Local community development committees (support)

Estimate provision €3.405 million; outturn €3.202 million

The shortfall in expenditure of €203,000 relative to the estimate provision was due to delays in the implementation of recommendations arising from reviews of the training needs of the community and voluntary sector. These have not progressed as anticipated in 2025 but will do so in 2026.

B.7 Dormant account measures

Estimate provision €11.57 million; outturn €10.543 million

The shortfall in expenditure of €1.027 million relative to the estimate provision was due to reduced demand for expenditure from measures previously approved in Dormant Account Fund Action Plans.

B.8 Programme for Peace and Reconciliation

Estimate provision €7.337 million; outturn €9.737 million

The increase in expenditure of €2.4 million relative to the estimate provision was due to additional capital requirements of the SEUPB under the PEACE Programme. The increased resource was provided from savings within the capital element of libraries development.

B.10 Library development and archive service

Estimate provision €8.101 million; outturn €5.352 million

The shortfall in expenditure of €2.749 million relative to the estimate provision was due to delays by local authorities in commencing or progressing capital works on library projects.

B.11 Community Enhancement Programme

Estimate provision €22.001 million; outturn €10 million

The shortfall in expenditure of €12.001 million relative to the estimate provision was due to project commencements and subsequent completions taking longer than anticipated. Funding of €11 million was carried forward for use in 2026 with the remaining €1 million allocated to ORIS though virement.

B.14Ukraine supports – community fund

Estimate provision €25 million; outturn €22 million

The shortfall in expenditure of €3 million relative to the estimate provision was due to later than anticipated approvals in 2025. Further ramp-up is forecast by local authorities in 2026. Funding of €3 million was carried forward for use in 2026.

Programme C Charities Regulatory Authority

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	76	142	75
C.2	Administration − non pay	32	18	14
C.3	Charities Regulatory Authority	5,943	5,749	4,999
C.4	Charities Appeal Tribunal	25	13	26
		6,076	**5,922**	**5,114**

Significant variations

There are no significant variations (more than+/- 5% and €100,000) for this programme area.

Programme D Gaeltacht

				2025	2024 [a]
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
D.1	Administration – pay		7,607	3,342	—
D.2	Administration – non pay		1,811	360	—
D.3	Gaeltacht support schemes				
	Original	13,199			
	Deferred surrender	*385*			
			13,584	12,289	—
D.4	Irish language support schemes (part funded by National Lottery)				
	Original	15,450			
	Supplementary	(700)			
			14,750	11,240	—
D.5	An Coimisinéar Teanga		1,677	1,637	—
D.6	Údarás na Gaeltachta - administration		16,453	16,453	—
D.7	Údarás na Gaeltachta – current programme expenditure		7,000	7,000	—
D.8	Údarás na Gaeltachta – grants for projects and capital expenditure				
	Original	15,204			
	Deferred surrender	1,200			
			16,404	17,554	—
D.9	Cross border cooperation/ comhoibriú thuaidh theas				
	Original	20,129			
	Deferred surrender	615			
			20,744	19,200	—
D.10	Language planning process				
	Original	6,700			
	Supplementary	700			
			7,400	8,810	—
D.11	Tionscnaimh seirbhíse poiblí/public service initiatives		1,500	659	—
			108,930	**98,544**	—

Note [a] 2024 outturn figures were accounted for in 2024 Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media.

Significant variations

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

D.3 Gaeltacht support schemes

Estimate provision €13.199 million; outturn €12.289 million

The shortfall in expenditure of €910,000 relative to the estimate provision was due to delays in larger capital projects going ahead. The increased cost of construction and the percentage of costs that the organisation must cover themselves is a factor in the reduction of applications received.

D.4 Irish language support schemes (part funded by National Lottery)

Estimate provision €15.45 million; outturn €11.24 million

The shortfall in expenditure of €4.21 million relative to the estimate provision was due to envisaged capital projects which did not materialise during 2025 and other applicant capital projects which have not reached drawdown stage yet. Funding of €3.5 million was carried forward for use in 2026 with the remaining €700,000 allocated to subhead D.10 Language planning process though virement.

D.8 Údarás Na Gaeltachta – grants for projects and capital expenditure

Estimate provision €15.204 million; outturn €17.554 million

The increase in expenditure of €2.35 million relative to the estimate provision was due to faster progression of the capital works programme. The increased resource was provided from savings within the capital element of Gaeltacht support schemes.

D.10 Language planning process

Estimate provision €6.7 million; outturn €8.81 million

The increase in expenditure of €2.11 million relative to the estimate provision was due to a number of strategic projects related to the implementation of the *Straitéis 20-Bliain don Ghaeilge*. Funding to meet the additional demand was provided through savings from public service initiatives and Gaeltacht support schemes.

D.11 Tionscnaimh seirbhíse poiblí/public service initiatives

Estimate provision €1.5 million; outturn €659,000

The shortfall in expenditure of €841,000 relative to the estimate provision was due to an underspend in a project providing research services to the Department owing to issues with the recruitment of staff and the delayed commencement of a largescale awareness campaign which will now take place in 2026.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	LEADER – rural economy sub programme	17,320	7,564	18,874
2	Programme for Peace and Reconciliation	8,000	4,778	7,006
3	Dormant accounts – programme expenditure	11,570	9,930	11,639
4	ESF Social Inclusion and Community Activation Programme	465	38,784	2,400
5	Additional superannuation contributions	602	1,154	519
6	Miscellaneous contributions	1,652	1,023	814
		39,609	**63,233**	**41,252**

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 LEADER – rural economy sub programme

Estimate provision €17.32 million; realised € 7.564 million

The shortfall in receipts of €9.756 million was due to reduced level of payments under the EU LEADER programme during 2025, which resulted in a corresponding reduction in the level of EU receipts received by the Department.

2 Programme for Peace and Reconciliation

Estimate provision €8 million; realised €4.778 million

The shortfall in receipts of €3.222 million was due to receipts anticipated in 2025 not being issued until 2026.

3 Dormant accounts – programme expenditure

Estimate provision €11.57 million; realised €9.93 million

The shortfall in receipts of €1.64 million relative to the estimate provision was due to reduced demand for expenditure from measures previously approved in Dormant Account Fund Action Plans. The dormant accounts receipts generally reflect the expenditure within the area for the year.

4 ESF Social Inclusion and Community Activation Programme

Estimate provision €465,000; realised €38.784 million

The excess receipts of €38.319 million arose mainly because funding under the Social Inclusion and Community Activation Programme was received from the EU in September 2025.This receipt could not form part of the Department's Revised Estimate for 2025, which was published in September 2024, as the EU approval process was not complete at that time, and the recoupment of the funds was not certain.

5 Additional superannuation contributions

Estimate provision €602,000; realised €1.154 million

The excess receipts of €552,000 relative to the estimate provision was due to higher than anticipated contribution receipts from the Department and agencies.

6 Miscellaneous contributions

Estimate provision €1.652 million; realised €1.023 million

The shortfall in receipts of €629,000 relative to the estimate provision was due to a number of refunds anticipated in 2025 not being received until 2026. These receipts are, by their nature, difficult to estimate.

4.2 Revenue for the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	484,817
European funding received	46,348
Dormant accounts funding	9,930
Additional superannuation contributions	1,154
Other revenue	
Miscellaneous income	13,551
Total revenue	**555,800**
Represented by	
Total appropriation-in-aid (note 4.1)	63,233
Central Fund grant	484,817
Increase in accrued income	7,750
	555,800

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	16	16
Voluntary surrender of ministerial salaries	—	16
Údarás na Gaeltachta – disposal of shares	596	—
Transferred to the Exchequer	(612)	(16)
Balance at 31 December	**—**	**16**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	278	210
Agencies [a]	306	87
	584	**297**

Note [a] Comprises staffing of the following agencies: Charities Regulatory Authority, Western Development Commission, Water Safety Ireland. Due to the transfer of functions during 2025 the following bodies were integrated: An Coimisinéir Teanga, Údarás na Gaeltachta, and An Foras Teanga/the Language Body.

5.2 Pay

Remuneration of Department staff [a]

	2025 €000	2024 €000
Pay	18,182	12,460
Higher, special or additional duties allowances	117	76
Overtime	9	1
Employer's PRSI	1,644	1,023
	19,952	**13,560**

Note [a] The total pay figure is distributed across subheads A.1, B.1, C.1. and D.1.

Remuneration of agency staff [a]

	2025 €000	2024 €000
Pay	18,140	5,176
Higher, special or additional duties allowances	55	25
Overtime	1	—
Employer's PRSI	1,847	518
	20,043	**5,719**

Note [a] The total pay figure is distributed across subheads A.3, B.9, C.3, D.5, D.6 and D.9.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	8	—	4,713	24,551
Overtime	1	—	2,481	421
Extra remuneration in more than one category	1	—	—	11,597
Agency staff				
Higher, special or additional duties allowances	6	4	24,962	17,421

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	131	112
60,000	69,999	49	28
70,000	79,999	28	14
80,000	89,999	16	8
90,000	99,999	22	15
100,000	109,999	8	4
110,000	119,999	8	4
120,000	129,999	7	4
130,000	139,999	4	—
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	1	1
170,000	179,999	—	1
180,000	189,999	2	1
190,000	199,999	1	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	**236**	**225**

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the civil service pre 95 pension scheme and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	36	28,591	20,554
Recovery plans in place	1	1,659	3,655

In addition to the one recovery plan in place, there were twenty overpayments fully recouped in 2025, with the remaining number in progress/to be progressed during 2026.

Note 6 Miscellaneous

6.1 National Lottery funding

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
B.3	Supports for community and voluntary sector (part funded by the National Lottery) [a]	15,655	15,921	13,746
B.4	SICAP local/regional development supports (part funded by the National Lottery)	3,006	2,911	3,045
D.4	Irish language support schemes (part funded by National Lottery) [b]	10,700	9,990	—
		29,361	**28,822**	**16,791**

Note [a] The schemes part-funded by National Lottery funding within the B.3 subhead are the Volunteering Supports, Scheme to Support National Organisations, and the Senior Alert Scheme. The total outturn for these in 2025 was €6.532 million, €3.7 million and €7.669 million respectively.

The Senior Alerts Scheme is also part funded by the Dormant Accounts Fund, given the level of demand for the scheme, and the outturn for both 2024 and 2025 includes €2.7 million and €1.98 million respectively which is funded through the Dormant Accounts Fund, with the remainder (i.e. €1.72 million in 2025) part-funded by the National Lottery.

The grants part-funded by National Lottery funding within the B.4 sub-head are for work or projects that are outside of the Department's Social Inclusion and Community Activation Programme but within its ethos, with a focus on organisations that provide supports to those who are disadvantaged.

[b] Gaeltacht 2024 outturn amounts were accounted for in Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media.

6.2 EU funding

Expenditure under subheads A.5 LEADER – rural economy sub programme, B.4 SICAP local/regional development supports (part funded by the National Lottery), B.8 Programme for Peace and Reconciliation and B.13 ESF social innovation supports are co-financed by the EU.

6.3 Payments to Pobal

Pobal administers or supports a number of grant programmes on behalf of the Department. In 2025, the Department transferred amounts totalling €85.744 million to support these programmes as outlined below.

		2025 Realised €000	2024 Realised €000
A.1	Human resources – POBAL secondment	76	—
A.4	Rural supports	1,580	2,630
A.5	LEADER – rural economy sub programme	1,761	2,622
A.7	Islands	—	65
B.3	Supports for community and voluntary sector (part funded by the National Lottery)	11,364	10,849
B.4	SICAP, local/regional development supports (part funded by the National Lottery)	3,728	3,178
B.6	Supports for disadvantaged communities	1,422	1,395
B.7	Dormant account measures	4,063	4,761
B.11	Community enhancement programme	1,316	22,563
B.12	Community services programme	58,100	52,390
B.13	ESF – social innovation supports	2,334	2,500
		85,744	**102,953**

Note [a] Pobal has identified amounts totalling €15.862 million which remain unspent in relation to 2025 payments from the Department (€25.437 million in 2024 and €13.93 million in 2023). In line with circular 13/2014, any such balances are taken into account when making subsequent payments to Pobal. These amounts exclude payments in respect of Pobal's administration costs related to services provided on behalf of the Department.

6.4 Write-offs

The following sums were written off in the year	2025 €000	2024 €000
LEADER programme	115	—
Community services programme	39	—
	154	**—**

6.5 Compensation and legal costs

Payments/costs paid by the Department in the year

	Total 2025	Total 2024
Number of cases	—	1
	€000	**€000**
Department's own legal costs	—	—
Payments by/on behalf of Department		
Compensation	—	—
Legal costs	—	88
Total	—	**88**

6.6 Fraud and suspected fraud

at 31 December	Number of cases	2025 €000	2024 €000
Suspected fraud	—	—	18

6.7 Statement of loans for Gaeltacht housing

at 31 December	2025 €000	2024 €000
Opening balance on 1 January	174	170
Interest written off	—	—
Annual penal interest accrued	3	4
Repayment of principal	—	—
Payments of interest	—	—
Closing balance on 31 December	**177**	**174**

6.8 Deferred surrender

Deferred surrender comprises savings in 2025 of €21,800,000 in capital expenditure in the following subheads that were carried over to 2026.

		2025	2024 [a]
		€000	€000
A.5	LEADER – Rural economy sub programme	4,300	—
B.11	Community Enhancement Programme	5,000	—
B.14	Ukraine supports – Community Fund	9,000	—
D.4	Irish language support schemes (part funded by National Lottery)	3,500	—
		21,800	**—**

Note [a] 2024 deferred surrender of €2,200,000 in respect of Programme D Gaeltacht was previously accounted for in 2024 Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media.

Appropriation Account 2025

Vote 43

Office of the Government Chief Information Officer

Introduction

The Office of the Government Chief Information Officer (the Office) is a division of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (the Department). As Accounting Officer for Vote 43, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Government Chief Information Officer.

The expenditure outturn is compared with the sums:

- granted by Dáil Eireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004, and

A surplus of €3.938 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Vote 39 Office of Government Procurement and Vote 43 Office of the Government Chief Information Officer were disestablished at end 2025 and merged with Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation Vote. This reflects the Department's integrated approach to driving public service reform and transformation, including in the areas of digitalisation and public procurement. All assets, liabilities and balances from Vote 39 and Vote 43 will be included in Vote 11 from 1 January 2026 onwards.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated amortisation and depreciation rates of major classes of capital assets are as follows.

Asset class	*Useful life*	*Rate of amortisation/ depreciation*
Office IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of HR, finance and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

- The Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Data security

The Office in its role as a service provider to a number of public sector bodies implements a multi-layered defence-in-depth approach to cybersecurity and to protecting ICT systems, infrastructures, and services and has achieved ISO 27001 certification through the internationally accredited certification body, Certification Europe. This information security management system provides an overall governance framework for information security and sets out security policies, objectives, management oversight, practices and governance and ensures continual improvement of information security management.

The Office's defence-in-depth security strategy is achieved by utilisation of people, processes and technology to support the implementation of ICT security services.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

The Office ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €48.47 million in 2025.

The Office has provided details of five non-competitively procured but compliant contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The high-level risks facing the Department are reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

David Moloney
Accounting Officer
Office of the Government Chief Information Officer

24 June 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 43 Office of the Government Chief Information Officer

Opinion on the appropriation account

I have audited the appropriation account for Vote 43 Office of the Government Chief Information Officer for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 43 Office of the Government Chief Information Officer for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Office of the Government Chief Information Officer and of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

26 June 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 43 Office of the Government Chief Information Officer

Appropriation Account 2025

			2025	2024
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Government ICT services				
Original	57,691			
Deferred surrender	900			
		58,591	54,113	50,030
Gross expenditure		**58,591**	**54,113**	**50,030**
Deduct				
B **Appropriations-in-aid**		**205**	**265**	**237**
Net expenditure				
Original	57,486			
Deferred surrender	900			
		58,386	**53,848**	**49,793**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year (see note 6.3).

	2025	2024
	€	€
Surplus	4,538,338	2,994,612
Deferred surrender	(600,000)	(900,000)
Surplus to be surrendered	**3,938,338**	**2,094,612**

David Moloney
Accounting Officer
Office of the Government Chief Information Officer

24 June 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		44,586	41,244
Pay		7,977	7,325
Non pay		1,550	1,461
Gross expenditure		**54,113**	**50,030**
Deduct			
Appropriations-in-aid		**265**	**237**
Net expenditure		**53,848**	**49,793**
Changes in capital assets			
Property, plant and equipment (note 2.1)			
Purchases	(2,666)		
Depreciation	4,898		
Intangible assets (note 2.2)			
Purchases	(8,833)		
Amortisation	841		
		(5,760)	(13,006)
Changes in net current assets			
Increase in prepayments	(974)		
Decrease in accrued expenses	(89)		
		(1,063)	(12)
Direct voted expenditure		**47,025**	**36,775**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		(10,599)	(11,198)
Net programme cost		**36,426**	**25,577**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 43 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	451	513
Vote 12	Superannuation and Retired Allowances	35	35
Vote 13	Office of Public Works	778	996
Vote 18	National Shared Services Office	291	1,014
Cost of shared services provided to other votes		(12,154)	(13,756)
		(10,599)	**(11,198)**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	15,226	17,458
Intangible assets	2.2	35,965	27,973
		51,191	**45,431**
Current assets			
Bank and cash		1,910	1,027
Prepayments	2.3	3,888	2,914
Other debit balances	2.4	2,556	1,275
		8,354	**5,216**
Less current liabilities			
Accrued expenses	2.5	717	806
Other credit balances	2.6	1,232	1,068
Net Exchequer funding	2.7	3,234	1,234
		5,183	**3,108**
Net current assets		**3,171**	**2,108**
Net assets		**54,362**	**47,539**
Represented by:			
State funding account	2.8	**54,362**	**47,539**

2.1 Property, plant and equipment

	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	37,462	17	37,479
Additions	2,666	—	2,666
Transfers from other Departments	60	—	60
At 31 December 2025	40,188	17	40,205
Accumulated depreciation			
At 1 January 2025	20,004	17	20,021
Depreciation for the year	4,898	—	4,898
Depreciation on transfers	60	—	60
At 31 December 2025	24,962	17	24,979
Net assets			
At 31 December 2025	**15,226**	—	**15,226**
At 31 December 2024	17,458	—	17,458

2.2 Intangible assets

	Acquired software licences and developed software	Intangible assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	1,949	27,200	29,149
Additions	5,641	3,192	8,833
Brought into use [a]	6,880	(6,880)	—
At 31 December 2025	14,470	23,512	37,982
Accumulated amortisation			
At 1 January 2025	1,176	—	1,176
Amortisation for the year	841	—	841
At 31 December 2025	2,017	—	2,017
Net assets			
At 31 December 2025	**12,453**	**23,512**	**35,965**
At 31 December 2024	773	27,200	27,973

Note [a] Seven assets under the Digital Transformation Fund life events went live during 2025.

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
IT services	718	460
Licences	1,870	1,456
Software maintenance	1,094	903
Telecom services	206	95
	3,888	**2,914**

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Government networks	151	1,033
Agency services	14	10
OPW Suspense account	2,332	—
Payroll debtors	—	180
Other debit suspense accounts	8	8
Recoupment of secondment	51	44
	2,556	**1,275**

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual	300	249
Holiday accrual	212	324
IT costs	197	227
Telecom services	5	4
Other administration	3	2
	717	**806**

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	131	121
Pay related social insurance	85	74
Professional services withholding tax	576	706
Value added tax	382	106
Pension contributions	26	23
	1,200	1,030
Suspense		
Purchase card	6	14
Payroll deductions held in suspense	26	24
	32	38
	1,232	**1,068**

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,938	2,095
Deferred surrender	600	900
Exchequer grant undrawn	(1,304)	(1,761)
Net Exchequer funding	**3,234**	**1,234**
Represented by:		
Debtors		
Bank and cash	1,910	1,027
Debit balances: suspense	2,556	1,275
	4,466	2,302
Creditors		
Due to the State	(1,200)	(1,030)
Credit balances: suspense	(32)	(38)
	(1,232)	(1,068)
	3,234	**1,234**

2.8 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			47,539	33,978
Disbursements from the Vote				
Estimate provision	Account	58,386		
Deferred surrender	Account	(600)		
Surplus to be surrendered	Account	(3,938)		
Net vote			53,848	49,793
Expenditure borne elsewhere	1.1		(10,599)	(11,198)
Net programme cost	1		(36,426)	(25,577)
Adjustment	2.2		—	543
Balance at 31 December			**54,362**	**47,539**

2.9 Commitments

	2025	2024
at 31 December	€000	€000
Procurement of goods and services	**442**	**865**

2.10 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Holiday accrual [a]	—	(324)
Payroll accrual [a]	—	(249)
	—	**(573)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	8,700	7,977	7,325
ii	Travel and subsistence	75	116	73
iii	Training and development	100	64	63
iv	Operational services, supplies and sundry equipment	123	83	137
v	Digital capital investment and IT expenses	1,250	1,205	1,111
vi	Premises expenses	140	82	77
vii	Policy review, consultancy services and research	150	—	—
		10,538	**9,527**	**8,786**

Significant variations

The following outlines the reasons for significant variations in administration programme expenditures (+/- 25% and €100,000).

vii Policy review, consultancy services and research

Estimate provision €150,000; outturn €nil

There was a saving of €150,000. The use of consultancy services was budgeted for in 2025 but did not progress as planned.

Programme A Government ICT Services

				2025	2024
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
A.1	Administration – pay		8,700	7,977	7,325
A.2	Administration – non pay		1,838	1,550	1,461
A.3	Government ICT services		31,653	31,131	28,149
A.4	Public Service Transformation Fund				
	Original	10,500			
	Deferred surrender	900			
			11,400	10,787	13,095
A.5	Data centre		5,000	2,668	—
			58,591	**54,113**	**50,030**

Significant variations

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

A.4 Public Service Transformation Fund

Estimate provision €11.4 million; outturn €10.8 million

The capital saving of €600,000 has been carried forward to 2026. This programme provides for the delivery of citizen-facing digital services under the life events programme, and some building blocks originally expected to progress in 2025 will now be developed in 2026.

A.5 Data Centre

Estimate provision €5 million; outturn €2.67 million

The Office of the Government Chief Information Officer paid €5 million to the Office of Public Works (OPW) to install server racking in the Government data centre in 2025. Given the current market for this type of complex infrastructure, there were delays in the supply chain for the required equipment, which has pushed the completion date for the internal fit out into 2026. Work was ongoing at year end 31 December 2025 with a balance of funds remaining of €2.3 million. A further €753,672 was spent by 30 April 2026. Any savings from this project will be returned by the OPW to the Department.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contribution receipts	188	239	222
2	Miscellaneous	17	26	15
		205	**265**	**237**

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	53,848
Additional superannuation contributions	239
Other revenue	
Miscellaneous	26
Total revenue	**54,113**
Represented by	
Total appropriation-in-aid (note 4.1)	265
Central Fund grant	53,848
	54,113

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**115**	**108**

5.2 Pay

	2025 €000	2024 €000
Pay	7,134	6,582
Other allowances	88	80
Overtime	45	45
Employer's PRSI	710	618
	7,977	**7,325**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	17	1	14,687	14,216
Overtime	18	—	6,372	7,894
Extra remuneration in more than one category	—	—	—	—

5.4 Office employee pay bands

The number of Office employees paid from Vote 43, whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	**To**	**2025**	**2024**
20,000	59,999	66	64
60,000	69,999	23	11
70,000	79,999	8	9
80,000	89,999	8	9
90,000	99,999	7	4
100,000	109,999	5	6
110,000	119,999	1	1
120,000	129,999	2	4
130,000	139,999	3	—
140,000	149,999	1	1
190,000	199,999	—	—
200,000	209,999	1	1

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 43 Office of the Government Chief Information Officer is also the Accounting Officer for Vote 11 Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. His salary level is disclosed in the appropriation account for Vote 11.

5.6 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**	**2024 €**
Overpayments	9	22,771	4,313
Recovery plans in place	1	6,375	—

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year established	2025 €000	2024 €000
Data Governance Board	2021	36	36

The Data Sharing and Governance Act 2019 established the Data Governance Board. The Board plays a key role in implementing the provisions of the Act.

Under the legislation, the Board has a clearly defined set of legal powers and obligations and will advise the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation on

- the designation and operation of base registries (to store citizens' data)
- advise the Minister on the introduction of data management standards and guidelines
- promote and report on public sector bodies' compliance with the above standards and guidelines
- advise the Minister on the prohibition of collection of certain data by public sector bodies
- advise the Minister on directing public sector bodies to share data under the Act
- advise the Minister on the designation and operation of base registries, and
- review all data sharing agreements under the Act.

Remuneration for eligible Board members is paid through the salary subhead.

6.2 Government ICT services

This programme subhead provides for the delivery and development of a wide range of ICT services across Government including the Build to Share (BTS) suite of services, which are outlined in the table below.

Programme deliverables	2025 €000
BTS Managed Desktop, Private Cloud and other infrastructure services to over 10,000 users across 30 public service bodies in 40 locations	11,350
BTS common applications to over 58,000 users in 55+ public service bodies, gov.ie and other websites to Government departments and agencies	10,924
Government network services to over 160 public service bodies in 1,200 locations	2,648
Public Service Enterprise Project and Portfolio Management Solution; ISO standards	1,793
Virtual data rooms, Data Governance Board and Department specific applications	1,869

6.3 Deferred surrender

Deferred surrender comprises savings in 2025 of €600,000 in capital expenditure in the following subhead that was carried over to 2026.

	2025 €000	2024 €000
A.4 Public Service Transformation Fund	**600**	**900**

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Appropriation Account 2025

Vote 44

Data Protection Commission

Introduction

As Accounting Officer for Vote 44, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Data Protection Commission.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.467 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows:

Asset class	*Useful life*	*Rate of depreciation/ amortisation*
Software licences	Licence term 2-10 years	10-50%
Acquired/developed software	10 years	10%
Property, plant and equipment	5-10 years	10-20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Data Protection Commission.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Data Protection Commission and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to the Data Protection Commission.

Financial control environment

A control environment comprising the following elements is in place.

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

The Commission uses the Performance Management and Development System, inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate.

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Data Protection Commission.
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

The Data Protection Commission has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Data Protection Commission is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

The Audit and Risk Committee for the Data Protection Commission held five meetings for the period 1 January to 31 December 2025.

Procurement

The Data Protection Commission ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €8.328 million in 2025.

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

Risk and control framework

The Data Protection Commission has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Data Protection Commission and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Senior Management Committee on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

In 2025 the Data Protection Commission’s risk management process was subject to regular and ongoing review at Senior Management Committee and Commissioner level to ensure that priorities, resources and people are appropriately aligned.

Key regulatory actions (KRAs) to support the delivery of the Data Protection Commission’s priorities are identified annually through business plans and signed off at Senior Management Committee level. In addition to setting out deliverables, these business plans specify risks to delivery, mitigations and issues. The risks to the delivery of the KRAs, emerging issues, mitigations and supports are actively considered as part of the KRA reporting to the Senior Management Committee and Commissioners.

Review of effectiveness

The Data Protection Commission has procedures to monitor the effectiveness of its risk management and control procedures. The Data Protection Commission's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and senior management within the Data Protection Commission responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the appropriation account.

Dr Des Hogan
Accounting Officer
Data Protection Commission

17 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 44 Data Protection Commission
Opinion on the appropriation account

I have audited the appropriation account for Vote 44 Data Protection Commission for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 44 Data Protection Commission for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Data Protection Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

21 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

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

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

Reporting on other matters

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

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

Vote 44 Data Protection Commission

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Data Protection Regulation	29,411	27,166	19,722
Gross expenditure		**29,411**	**27,166**	**19,722**
Deduct				
B	**Appropriations-in-aid**	**291**	**513**	**320**
Net expenditure		**29,120**	**26,653**	**19,402**

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	**2,467,170**	**8,723,639**

Dr Des Hogan
Accounting Officer
Data Protection Commission

17 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Pay		18,838	14,830
Non pay		8,328	4,892
Gross expenditure		**27,166**	**19,722**
Deduct			
Appropriations-in-aid		**513**	**320**
Net expenditure		**26,653**	**19,402**
Changes in capital assets			
Intangible assets (note 2.2)			
Amortisation		237	237
Changes in net current assets			
Decrease in prepayments	111		
Increase in accrued receivables	(18)		
Increase in accrued expenses	350		
		443	576
Direct voted expenditure		**27,333**	**20,215**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		479	7,442
Net programme cost		**27,812**	**27,657**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 44 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	201	75
Vote 13	Office of Public Works	118	7,284
Vote 18	National Shared Services Office	120	23
Vote 24	Justice, Home Affairs and Migration	40	60
		479	**7,442**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	—	—
Intangible assets	2.2	455	692
		455	**692**
Current assets			
Bank and cash	2.3	409	172
Prepayments	2.4	110	221
Accrued receivables	2.5	18	—
Other debit balances	2.6	476	488
Net Exchequer funding	2.9	164	(108)
		1,177	**773**
Less			
Current liabilities			
Accrued expenses	2.7	1,308	958
Other credit balances	2.8	1,049	552
		2,357	**1,510**
Net current liabilities		**(1,180)**	**(737)**
Net liabilities		**(725)**	**(45)**
Represented by:			
State funding account	2.10	**(725)**	**(45)**

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation [a]			
At 1 January 2025	37	2	39
Additions	—	—	—
At 31 December 2025	37	2	39
Accumulated depreciation			
At 1 January 2025	37	2	39
Depreciation for the year	—	—	—
At 31 December 2025	37	2	39
Net assets			
At 31 December 2025	**—**	**—**	**—**
At 31 December 2024	—	—	—

Note [a] Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	1,333	1,333
Additions	—	—
At 31 December 2025	1,333	1,333
Accumulated amortisation		
At 1 January 2025	641	641
Amortisation for the year	237	237
At 31 December 2025	878	878
Net assets		
At 31 December 2025	**455**	**455**
At 31 December 2024	692	692

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	282	169
Commercial bank accounts [a]	127	3
	409	**172**

Note [a] In addition to the Danske Bank PMG account, the Commission held two other commercial bank accounts. One dormant bank account was closed in 2025. The Commission also closed its petty cash account in 2025.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Office premises expenses	—	179
Communications	64	20
Other	46	22
	110	**221**

2.5 Accrued receivables

at 31 December	2025	2024
	€000	€000
Additional superannuation contributions receivable	18	—
	18	**—**

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Advances to OPW	—	101
Other debit suspense	476	387
	476	**488**

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
IT services and support	136	42
Administration expenses	68	149
Legal costs	197	50
Payroll accrual	645	504
Holiday accrual	262	213
	1,308	**958**

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	240	193
Pay related social insurance	217	167
Universal social charge	42	38
Local property tax	—	1
Value added tax on foreign invoices	16	12
Professional services withholding tax	265	105
	780	516
Suspense		
Amounts due to the Office of Public Works	3	36
Other credit suspense items	266	—
	1,049	**552**

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	2,467	8,724
Exchequer grant undrawn	(2,631)	(8,616)
Net Exchequer funding	**(164)**	**108**
Represented by:		
Debtors		
Bank and cash	409	172
Debit balances: suspense	476	488
	885	660
Creditors		
Due to the State	(780)	(516)
Credit balances: suspense	(269)	(36)
	(1,049)	(552)
	(164)	**108**

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			(45)	768
Disbursements from the Vote				
Estimate provision	Account	29,120		
Surplus to be surrendered	Account	(2,467)		
Net vote			26,653	19,402
Expenditure borne elsewhere	1.1		479	7,442
Net programme cost	1		(27,812)	(27,657)
Balance at 31 December			**(725)**	**(45)**

2.11 Commitments

at 31 December	2025	2024
	€000	€000
Procurement of goods and services	—	—

2.12 Contingent liabilities

The Data Protection Commission is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. The actual amount or timing of potential liabilities is uncertain.

2.13 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024 and six new CGAS were implemented with effect from 1 January 2025. The implementation had the following impact on the State funding balance:

	2025 €000	2024 €000
Holiday accrual [a]	—	(213)
Payroll accrual [a]	—	(504)
Additional superannuation contributions receivable [b]	18	—
	18	**(717)**

Note
[a] CGAS 39A Employee Benefits Part A
[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 44 Data Protection Commission is classified as administrative expenditure applied towards a single programme: provision of data protection regulation.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	19,647	18,838	14,830
ii	Travel and subsistence	141	76	60
iii	Training and development	450	447	274
iv	Operational services and sundry equipment	4,012	3,636	2,460
v	Digital capital investment and IT expenses	2,677	2,147	1,454
vi	Premises expenses	1,909	1,828	538
vii	Policy reviews, consultancy services and research	575	194	106
		29,411	**27,166**	**19,722**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

vii Policy reviews, consultancy services and research

Estimate provision €575,000; outturn €194,000

The shortfall in expenditure of €381,000 relative to the estimate provision was primarily driven by a lower-than-anticipated requirement for consultancy services.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contributions	290	429	316
2	Miscellaneous	1	84	4
		291	**513**	**320**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

1 Additional superannuation contributions

Estimate provision €290,000; realised €429,000

The increase of €139,000 was due to higher-than-expected receipts in line with an increase in the number of staff during the year. Alongside this, a significant number of staff was hired at senior management level which drove increases in the additional superannuation contribution amounts receivable. The increase was also driven by annual rising pay increments for staff already serving.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	26,653
Additional superannuation contributions	447
Miscellaneous receipts	84
Total revenue	**27,184**
Represented by	
Total appropriations-in-aid (note 4.1)	513
Central Fund grant	26,653
Increase in accrued receivables	18
	27,184

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	—
Administrative fines receipts	125	583
Interest	—	7
Transferred to the Exchequer	—	(590)
Balance at 31 December	**125**	**—**

4.4 Fines

The Data Protection Commission's statutory remit allows for the imposition of administrative fines. No fine imposed by the Data Protection Commission is collectable until confirmed by court order (whether on appeal or by confirmation application). Fines imposed by the Data Protection Commission as part of its regulatory activities are not categorised as income for the Data Protection Commission and are instead remitted to the Central Exchequer. The Data Protection Commission derives no financial benefit from the fines it imposes when exercising the sanctioning powers of its regulatory role.

	2025 €000	2024 €000
Opening balance	3,487,569	2,836,082
Fines imposed in the year	530,783	652,070
Fines collected (see note 4.3)	(125)	(583)
Fines adjusted/written off	—	—
Closing balance	**4,018,227**	**3,487,569**

There were four fines imposed by the Data Protection Commission in 2025 with a total value of €530,783,000. Two of these fines, with a value of €530,500,000, are subject to appeal before the courts. One fine, with a value of €108,000, was imposed on one body which had not decided whether to appeal that fine at end of 2025. One fine, with a value of €125,000, was confirmed by the Circuit Court in December 2025, collected in December 2025 and transferred to the Exchequer in January 2026.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	**294**	**252**

5.2 Pay

Remuneration of all staff

	2025 €000	2024 €000
Pay	16,877	13,310
Higher, special or additional duties allowances	132	119
Overtime	32	—
Employer's PRSI	1,797	1,401
	18,838	**14,830**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2025 €	Highest individual payment 2024 €
Commission staff				
Higher, special or additional duties allowances	8	4	55,056	27,700
Overtime	44	—	2,662	—

The highest individual payment refers to the Brussels-based Attaché.

5.4 Commission employee pay bands

The number of Commission employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	170	164
60,000	69,999	41	19
70,000	79,999	9	13
80,000	89,999	25	21
90,000	99,999	13	4
100,000	109,999	7	9
110,000	119,999	8	1
120,000	129,999	1	1
130,000	139,999	2	2
140,000	149,999	1	—
150,000	189,999	—	—
190,000	199,999	—	2
200,000	209,999	—	—
210,000	219,999	1	—
220,000	239,999	—	—
240,000	249,999	1	—

5.5 Remuneration and benefits of Accounting Officer

Dr Des Hogan occupies the role of Accounting Officer for the Data Protection Commission in his capacity as Chairperson of the Commission – Section 16(1) of the Data Protection Act 2018 provides for the appointment of one Commissioner as Chairperson where there is more than one Commissioner for Data Protection appointed.

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

	2025 €000	2024 €000
Ms Helen Dixon	—	28
Dr Des Hogan	245	199
	245	**227**

Dr Hogan is paid at Deputy Secretary level. In line with the sanction from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, arising from the provisions of the Data Protection Act 2018, as Chairperson he is also paid an allowance to bring his pay up to the equivalent of Secretary General Level III. This allowance has been included in the pay figure above for Dr Hogan.

The Accounting Officer is a member of the post 1995 pension scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**	**2024 €**
Overpayments	31	70,662	56,118
Recovery plans in place	1	12,840	6,411

Note 6 Miscellaneous

6.1 Compensation and legal costs

	Total 2025 [a]	Total 2024 [a]
Number of cases	30	41
	€000	**€000**
Commission's own legal costs	1,945	1,405
Payments by/on behalf of Commission		
Compensation	—	—
Legal costs payable/(recoverable) [c]	(12)	100
Total	**1,933**	**1,505**

Note
[a] Claims by members of the public.
[b] At 31 December 2025, there were 48 general litigation cases outstanding.
[c] The amount of €12,000 in 2025 represents legal costs awarded to the Commission in respect of legal proceedings and recoverable from the relevant parties. The €100,000 in 2024 represents legal costs payable by the Commission in respect of legal proceedings.

Cumulative costs of cases completed in 2025

	Total
Number of cases	5
	€000
Commission's own legal costs	196
Payments by/on behalf of the Commission	
Compensation	—
Legal costs	(13)
Other costs	—
Total	**183**

6.2 Legal fees

Total legal costs of €2.321 million includes costs of €1.933 million which were incurred in respect of 30 sets of proceedings against the Data Protection Commission (to include judicial reviews, plenary proceedings and statutory appeals which were taken against the Data Protection Commission).

In addition, the total figure of €2.321 million also includes the Data Protection Commission's legal costs in respect of a further eight sets of proceedings which were commenced by the Data Protection Commission itself, including two marketing prosecutions and three administrative fines. The two marketing prosecutions were taken by the Data Protection Commission before the District Court under SI 336/2011[a] and the three confirmation applications were made by the Data Protection Commission before the Circuit Court under Section 143 of the Data Protection Act 2018 to confirm administrative fines which were imposed on organisations by the Data Protection Commission. The legal costs in respect of all eight sets of proceedings totalled €43,070. However, one of these marketing prosecutions resulted in the prosecution costs being awarded to the Data Protection Commission, which totalled €615. This reduced the overall legal costs associated with the proceedings taken by the Data Protection Commission in 2025 to €42,455.

The remaining €346,343 of total legal costs were for general legal advice and outlay.

Note [a] SI 336/2011 — European Communities (Electronic Communications Networks and Services) (Privacy and Electronic Communications) Regulations 2011 [known as the E-Privacy Regulations]

Appropriation Account 2025

Vote 45
Further and Higher Education, Research, Innovation and Science

Introduction

As Accounting Officer for Vote 45, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of the Office of the Minister for Further and Higher Education, Research, Innovation and Science, for certain services administered by that Office, and for the payments of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €15.733 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Statement of accounting policies and principles

The standard accounting policies and principles for the preparation of Appropriation Accounts are set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025. These policies include the application of Central Government Accounting Standards (CGAS), which are being introduced on a phased basis, with certain standards already effective in the prior accounting period and further standards coming into effect in the current period.

Allocation of costs

The Department of Education and Youth provides a shared service to this Department for a number of corporate functions for which an agreed allocation of costs has been applied. This Department does not hold fixed assets and assets used by this Department are owned and controlled by the Department of Education and Youth and recorded in the appropriation account for Vote 26. A notional depreciation charge has been applied in the net allied services expenditure note to reflect the use of these assets.

Recognition of property assets

The Department received a temporary derogation from the full application of CGAS 32 Service Concession Arrangements: Grantor for the 2025 appropriation account in respect of accounting for certain public private partnership (PPP) arrangements.

The Department is completing the control assessments required to determine the appropriate recognition of PPP assets and related liabilities under CGAS 32. Pending completion of these assessments, the relevant PPP assets and liabilities have not been recognised in the 2025 appropriation account. Commitments under these PPP arrangements continue to be disclosed in the notes to the account.

The Department intends to undertake the outstanding assessments during 2026. Where the Department concludes that it controls an asset for CGAS 32 purposes, the asset and related liability will be recognised in accordance with the applicable CGAS requirements. Where it is determined that the asset is controlled by another entity, the Department will take the necessary actions to support appropriate recognition by that entity.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

This Department avails of a shared service arrangement with the Department of Education and Youth in respect of a number of corporate areas. The specific details for each area are outlined in separate memoranda of understanding.

Human resources and payroll shared services are provided through a shared service arrangement with the National Shared Services Office.

I rely on letters of assurance from the Accounting Officer of the Department of Education and Youth and the Accounting Officer of the National Shared Services Office confirming that the appropriate controls are exercised in the provision of shared services to this Department.

Aegis bodies

Oversight of aegis bodies is undertaken by designated units within the Department led by Principal Officers with support from the Corporate and Sectoral Governance Unit.

The relationship with the aegis bodies is determined by

- the legislative underpinning of the body, and
- the requirements set out in the *Code of Practice for the Governance of State Bodies* as published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The Department works with its aegis bodies to ensure that the oversight conditions laid out in the Code of Practice are satisfied and that robust performance delivery agreements, or equivalent, are in place with each body. As appropriate, the Department ensures that time-limited or full derogations from aspects of the Code of Practice have been agreed and documented to satisfy its ‘comply or explain’ requirements. The Code of Practice provides for a multi-annual corporate plan and an annual business plan. These plans allow, respectively, for overall corporate strategy and annual priorities to be developed and agreed with the Department.

During 2025, the Department maintained its formal review process which included the completion of a 'compliance assurance return' (CAR). This review was undertaken to aid assurance as to the extent to which the Department's non-commercial aegis bodies adhere to the core components of the Code of Practice while also providing assurances with regard to the extent to which the bodies are complying with evolving governance and statutory obligations. The governance material gathered from CAR is also utilised to enable the Department to consider approaches to future governance work programmes and to strengthen practices within aegis bodies, where potential weaknesses are identified.

Within the wider higher education sector, sectoral codes of practice aligned to the specific legislative and regulatory frameworks of universities and institutes of technology are in place. The reform of institutional governance arrangements within the higher education sector is set out in the Higher Education Authority Act 2022.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place including segregation of duties along with a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with relevant guidelines.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, supported by an external service provider, which operates in accordance with a written charter. Its work is informed by analysis of the risks to which the Department is exposed and its annual audit plan, approved by me, is based on this analysis. The internal audit plan, overseen by the Internal Audit Committee and approved by the Secretary General aims to cover the Department's key controls on a rolling basis over a reasonable period. Four audits were completed in 2025 and one further audit commenced. Arising from the reviews conducted, several audit recommendations were implemented to strengthen controls and provide greater assurance on the governance framework and the system of internal control in operation within the Department.

The role of the Audit Committee is to provide an ongoing systematic review of the control environment and governance procedures across all areas of activity for which the Department has responsibility. This Department supports the Audit Committee in discharging its responsibilities, respects its independence and undertakes to provide adequate resources to enable the Audit Committee to properly discharge its functions.

European Social Fund

The European Social Fund and European Globalisation Fund Policy and Operations Unit is responsible for the policy and management of the European Social Fund (ESF) 2014-2020 and the European Social Fund Plus (ESF+) 2021-2027 in Ireland including processing of claims.

The ESF/ESF+ Audit Authority (AA), within the Department of Education and Youth's Internal and EU Audit Unit, is responsible for auditing these funds and is functionally independent of this Department's ESF and EGF Policy and Operations Unit, and the ESF/ESF+ Managing Authority and Certifying Authority/Accounting Function.

The auditors operate with the direct authority of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in line with the terms of SI 681/2023 and SI 694/2023 and in accordance with the AA's own written charter. The AA reports to this Department's Audit Committee and to the European Commission on the conduct of its audit programme.

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €3.94 million in 2025.

The Department has provided details of four non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT). The five-year contract was put in place for a shared service payroll solution for the ETB sector, with two permitted two-year extensions. Although the contract remains compliant with its original timeline, it has exceeded its contract value by €788,203. This occurred due to limited scope for change control in the contract and the subsequent expansion of services to include additional payee cohorts within the ETB sector. Competitive tendering arrangements are in preparation to secure a replacement contract.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, mitigate those risks.

A risk register is in place which identifies key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is updated by risk owners and reviewed by the Risk Committee on a regular basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed at an acceptable level. The risk register was formally reviewed by the Management Board during 2025.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the management board, where relevant, in a timely manner. I confirm that key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and senior management within the department responsible for the development and maintenance of the internal financial control framework.

ICT security

ICT is part of a shared service arrangement with the Department of Education and Youth and an agreement setting out the framework for the delivery of ICT services, signed by both Departments, is in place. The Department of Education and Youth confirms its strong commitment to the security of ICT systems and implements multiple cybersecurity protocols to protect the security of its IT systems and infrastructure. These measures are reviewed and updated on a regular basis.

The cyber-security protocols and measures are supported by the work of the National Cyber Security Centre (NCSC) and the National Computer Security Incident Response Team, which provides early warnings, alerts, announcements and dissemination of information in respect of risk and incidents. In addition, the Department of Education and Youth is supported by security expertise from multiple third-party organisations. As part of the National Cyber Security Strategy 2019-2024, the NCSC, in conjunction with the Office of the Government Chief Information Officer, has developed a cyber-security baseline standard for Government ICT. The Department is implementing this standard and developing a cyber-security strategy based on advice and guidance from the NCSC and other cyber security advisors.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2025 that require disclosure in the Appropriation Account.

Colm O'Reardon
Accounting Officer
Further and Higher Education, Research, Innovation and Science

18 September 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 45 Further and Higher Education, Research, Innovation and Science

Opinion on the appropriation account

I have audited the appropriation account for Vote 45 Further and Higher Education, Research, Innovation and Science for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 45 Further and Higher Education, Research, Innovation and Science for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Further and Higher Education, Research, Innovation and Science and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025.

Delivery of effective further education and training

Chapter 28 of my *Report on the Accounts of the Public Services* for 2025 examines the system for allocating and managing further education and training funding to ensure its effectiveness.

Seamus McCarthy
Comptroller and Auditor General

18 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 45 Further and Higher Education, Research, Innovation and Science

Appropriation Account 2025

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A Skills development				
	Original	676,813		
	Supplementary	(12,864)		
		663,949	648,394	617,176
B Higher education				
	Original	2,505,777		
	Supplementary	115,192		
		2,620,969	2,631,469	2,693,377
C Research, innovation and science				
	Original	379,088		
	Supplementary	13,984		
		393,072	392,427	281,704
Gross expenditure				
	Original	3,561,678		
	Supplementary	116,312		
		3,677,990	**3,672,290**	**3,592,257**
Deduct				
D **Appropriations-in-aid**				
	Original	77,746		
	Supplementary	25,000		
		102,746	**112,779**	**107,869**
Net expenditure				
	Original	3,483,932		
	Supplementary	91,312		
		3,575,244	**3,559,511**	**3,484,388**

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2025	2024
	€	€
Surplus to be surrendered	**15,732,577**	**16,252,055**

Colm O'Reardon
Accounting Officer
Further and Higher Education, Research, Innovation and Science

18 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		3,646,167	3,570,438
Pay		23,025	19,381
Non pay		3,098	2,438
Gross expenditure		**3,672,290**	**3,592,257**
Deduct			
Appropriations-in-aid		**112,779**	**107,869**
Net expenditure		**3,559,511**	**3,484,388**
Changes in net current assets			
Decrease in prepayments	788		
Increase in accrued income	(425)		
Increase in accrued expenses	2,697		
		3,060	2,799
Direct voted expenditure		**3,562,571**	**3,487,187**
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		7,956	7,102
Notional rent		614	614
Net programme cost		**3,571,141**	**3,494,903**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 45 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	20	19
Vote 12	Superannuation and Retired Allowances	4,426	3,979
Vote 13	Office of Public Works	82	250
Vote 18	National Shared Services Office	51	27
Vote 20	Garda Síochána	294	265
Vote 26	Education and Youth	3,013	2,498
Vote 43	Office of the Government Chief Information Officer	31	29
Central Fund – ministerial pensions		39	35
		7,956	**7,102**

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025	2024
		€000	€000
Current assets			
Bank and cash	2.1	39,506	38,872
Prepayments	2.2	3,515	4,303
Accrued income	2.3	1,311	886
Other debit balances	2.4	540	487
		44,872	**44,548**
Less			
Current liabilities			
Accrued expenses	2.5	5,665	2,968
EU moneys for distribution	2.6	31,258	34,986
Other credit balances	2.7	1,315	983
Net Exchequer funding	2.8	7,473	3,390
		45,711	**42,327**
Net current (liabilities)/assets		**(839)**	**2,221**
Net (liabilities)/assets		**(839)**	**2,221**
Represented by:			
State funding account	2.9	**(839)**	**2,221**

2.1 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	39,506	38,872
	39,506	**38,872**

2.2 Prepayments

at 31 December	2025	2024
	€000	€000
South East Technological University (Waterford campus)	3,311	4,214
Shared services	136	31
ESF eCohesion	28	29
Other	40	29
	3,515	**4,303**

2.3 Accrued income

at 31 December	2025	2024
	€000	€000
Additional superannuation contributions from higher education institutions	1,305	872
Shared services	6	14
	1,311	**886**

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Staff salary suspense	516	446
Travel pass scheme	8	14
Transfer of functions	—	12
Cycle to work scheme	6	7
Travel and subsistence	5	4
Agency payments	5	4
	540	**487**

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Capital programmes	3,873	1,768
Payroll accrual	846	630
Holiday pay accrual	499	353
Shared services	125	153
Other	322	64
	5,665	**2,968**

2.6 EU moneys for distribution

at 31 December	2025	2024
	€000	€000
ESF PEIL 2014 – 2020	31,258	31,258
ESF EIST 2021 – 2027	—	3,728
	31,258	**34,986**

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	317	267
Pay related social insurance	240	200
Value added tax	146	68
Universal social charge	58	54
Professional services withholding tax	42	114
Relevant contracts tax	11	278
Local property tax	1	1
Salary recoupment to other departments and agencies	—	1
	815	983
Suspense		
Modern Methods of Construction Demonstration Park	500	—
	1,315	**983**

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	15,733	16,252
Exchequer grant undrawn	(8,260)	(12,862)
Net Exchequer funding	**7,473**	**3,390**
Represented by:		
Debtors		
Bank and cash	39,506	38,872
Debit balances: suspense	540	487
	40,046	39,359
Creditors		
EU moneys for distribution	(31,258)	(34,986)
Other credit balances	(1,315)	(983)
	(32,573)	(35,969)
	7,473	**3,390**

2.9 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			2,221	5,020
Disbursements from the Vote				
Estimate provision	Account	3,575,244		
Surplus to be surrendered	Account	(15,733)		
Net vote			3,559,511	3,484,388
Expenditure borne elsewhere	1.1		7,956	7,102
Non-cash items - notional rent	1		614	614
Net programme cost	1		(3,571,141)	(3,494,903)
Balance at 31 December			**(839)**	**2,221**

2.10 Commitments

a) Global commitments at 31 December	2025 €000	2024 €000
Procurement of goods and services	800	333
Major capital grant programmes [a]	244,743	259,372
Public private partnership projects	2,235,555	1,257,622
Total of legally enforceable commitments [b]	**2,481,098**	**1,517,327**

Note [a] Major capital projects are those managed and overseen by the Department.

[b] The Department revised its methodology for the calculation of non-capital and capital grant programme commitments in 2025. In previous years, commitments were calculated based on the revised estimate provision. Following review, and on foot of guidance for the 2025 appropriation accounts, the Department concluded that payments expected to be made in the following calendar year do not constitute a contractual obligation to pay a specific organisation or body at the end of the current year. The comparative figures for 2024 of non-capital and capital grant programme commitments have been removed due to this revised methodology.

b) Major capital grant programmes

Capital grant programmes involving total expenditure of €20 million or more

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent year	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Agency commitments: capital - buildings					
B.16 TUS (Coonagh) fitout phase 1	21,493	2,779	—	24,272	24,544
C.5 European Southern Observatory	28,049	9,293	4,151	41,493	38,210
C.3 Taighde Éireann	343,536	81,515	196,592	621,643	587,363 [a]
C.5 University of Ulster, Derry [b]	—	—	44,000	44,000	—
	393,078	**93,587**	**244,743**	**731,408**	**650,117**

Note [a] Expected total spend lifetime of the project 2024 figure revised from prior year accounts to now exclude three projects which were completed in 2024.

[b] A Shared Island Fund initiative. No expenditure in 2025 as project is at planning stage.

Significant variations

An explanation is provided below in relation to any major capital project where the expected total lifetime project cost changed by more than €1 million compared to 2024.

C.5 European Southern Observatory

Increase in expected total spend: €3.283 million

This increase reflects the annual membership fee to the European Southern Observatory which is recognised as a commitment each year when the revised estimates are published. The increase is also due to indexation which adjusts the fee based on inflation.

C.3 Taighde Éireann

Increase in expected total spend: €34.28 million

This increase reflects an award made under the Accelerating Research to Commercialisation Hubs programme, funded through the European Regional Development Fund, which commenced in May 2025.

Unitary payments of public private partnership projects

The Department has obligations under four separate contracts to design, build, finance, maintain and operate educational infrastructure under the Public Private Partnership (PPP) model.

PPPs are structured arrangements between public sector bodies and private sector investors for the purpose of delivering infrastructure projects that would otherwise be managed through traditional procurement mechanisms with all construction expenditure paid up front. The costs are paid by the Department through monthly unitary charges over 25 years, starting when construction is completed.

The Department makes monthly unitary charge payments to the investor on all operational PPP projects. The unitary charge payment is made up of two elements, a fixed cost element and a variable (indexed) element which changes in line with the Consumer Price All Item Index (CPI) or the Harmonised Index of Consumer Prices (HCPI) as appropriate.

An indexation review date is specified in each contract. Once the indexation factor is determined, the annual unitary charge is calculated by adding the fixed and adjusted variable values.

Name of PPP project	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Legally enforceable commitments to be met in subsequent years	Project total in 2025	Project total in 2024
	€000	€000	€000	€000	€000
Grangegorman quads	113,233	18,752	452,625	584,610	585,369
HEIPPP Bundle I	34,919	24,804	672,023	731,746	728,281
HEIPPP Bundle II [a, b]	—	—	1,034,025	1,034,025	—
MTU Cork School of Music	152,687	8,831	60,860	222,378	222,326
MTU National Maritime College of Ireland	167,676	6,412	16,022	190,110	190,161
	468,515	**58,799**	**2,235,555**	**2,762,869**	**1,726,137**

Note [a] Contracts were signed in Q2 2025. Unitary payments become due mid-2027.

[b] PPP for Carlow Institute of Further Education is included in Bundle 5 PPP for Vote 26 and the unitary charge of €1.648 million is sent to them from Vote 45.

Significant variations

An explanation is provided below in relation to any unitary payments where the expected total lifetime spend has changed by more than €1 million compared to 2024.

HEIPPP Bundle I

The increase in unitary payments under HEIPPP Bundle 1 (€3.465m) is due to the indexation review resulting in a revision to the calculation projections. Assumed inflation was 2% but actual inflation was 3.1% resulting in an increase in the cost of the project over time due to compounding.

2.11 Matured liabilities

at 31 December	2025 €000	2024 €000
Estimate of matured liabilities not discharged at year end	**198**	**113**

2.12 Contingent liabilities

The Department has no contingent liabilities in 2025 (2024: €162,000).

2.13 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, a derogation has been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction.

The implementation had the following impact on the State funding balance in the year of account.

	Note	2025 €000	2024 €000
Payroll accrual [a]	2.5	—	(630)
Holiday accrual [a]	2.5	—	(353)
		—	**(983)**

Note [a] CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	24,728	23,025	19,381
ii	Travel and subsistence	602	586	388
iii	Training and development	231	292	184
iv	Operational services, supplies and sundry equipment	990	1,163	840
v	Digital capital investment and IT expenses	349	94	540
vi	Premises expenses	138	249	136
vii	Policy reviews, consultancy service and research	366	714	350
		27,404	**26,123**	**21,819**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

v Digital capital investment and IT expenses

Estimate provision €349,000; outturn €94,000

The decrease of €255,000 compared to the estimated provision was mainly due to an over provision for IT current expenditure. ICT services are provided to this Department by the Department of Education and Youth through a shared service arrangement. An allocation is included in the revised estimates to meet the costs of these services, with a further allocation available should additional demands arise. This additional allocation was not required.

vi Premises expenses

Estimate provision €138,000; outturn €249,000

The increase of €111,000 is due to an increase in rent and ancillary costs for staff posted overseas.

Vii Policy reviews, consultancy service and research

Estimate provision €366,000; outturn €714,000

The increase of €348,000 is due to higher than anticipated demand for consultancy services across a number of programmes in 2025.

Programme A Skills Development

		Estimate provision		2025 Outturn	2024 Outturn
		€000	€000	€000	€000
A.1	Administration – pay		10,097	9,279	7,952
A.2	Administration – non pay		1,089	1,248	1,001
A.3	SOLAS admin, capital and general expenses				
	Original	30,164			
	Supplementary	(82)			
			30,082	29,839	25,082
A.4	European Social Fund (ESF) and European Globalisation Adjustment Fund (EGF) enterprise supports		600	254	740
A.5	Grants to SOLAS in respect of further education and training activities				
	Original	589,221			
	Supplementary	(12,422)			
			576,799	562,492	538,147
A.6	Grant to Quality and Qualifications Ireland (QQI)				
	Original	8,183			
	Supplementary	500			
			8,683	8,683	8,079
A.7	Superannuation for former ETB (further education), FÁS, SOLAS and AnCO staff				
	Original	37,459			
	Supplementary	(860)			
			36,599	36,599	36,175
			663,949	**648,394**	**617,176**

Significant variations

The following notes outline the reasons for significant variations in non-administration programme expenditures (at least +/- 5% and €100,000).

A.4 European Social Fund (ESF) and European Globalisation Fund (EGF) enterprise supports

Estimate provision €600,000; outturn €254,000

The decrease of €346,000 between the original estimate and the outturn is mainly due to

- Lower expenditure on the evaluation of the EIST programme which has been rescheduled to 2026.
- Reduced costs associated with the eCohesion system, reflecting lower licensing and support charges as the system is being wound down.

- Lower expenditure on information and communication activities, as less branded promotional material was procured

A.6 Grant to Quality and Qualifications Ireland (QQI)

Estimate provision €8.183 million; outturn €8.683 million

The €500,000 increase between the original estimate and the actual expenditure is primarily due to

- higher than anticipated retirements among senior staff resulting in additional costs €300,000.
- The International Education Mark (IEM) process commenced in September 2024. With 2025 being the first year of implementation with newly appointed reviewers, the associated costs were higher than planned, amounting to €200,000.

A supplementary estimate of €500,000 was approved to cover the increase in expenditure on this subhead.

Programme B Higher Education

				2025	2024 [a]
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay		11,558	11,165	9,090
B.2	Administration – non pay		1,260	1,502	1,143
B.3	Grants for general expenses of the Higher Education Authority				
	Original	18,162			
	Supplementary	(8)			
			18,154	18,037	13,400
B.4	General current grants to universities, institutes of technology and other designated institutions of higher education				
	Original	1,468,309			
	Supplementary	79,000			
			1,547,309	1,556,309	1,621,131
B.5	Shared services				
	Original	44,260			
	Supplementary	(1,509)			
			42,751	39,135	35,990
B.6	Dublin Dental Hospital (grant)				
	Original	15,439			
	Supplementary	1,000			
			16,439	16,434	15,381
B.7	Dublin Institute for Advanced Studies (grant)				
	Original	9,244			
	Supplementary	503			
			9,747	9,747	8,861
B.8	Royal Irish Academy of Music (grant)		4,997	4,997	4,513
B.9	Grants to certain third level institutions		9,444	8,544	10,184
B.10	Superannuation for former staff of universities and institutes of technology				
	Original	261,450			
	Supplementary	38,600			
			300,050	299,194	255,021

				2025	2024 [a]
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.11	Student supports and related expenses				
	Original	409,721			
	Supplementary	(8,470)			
			401,251	404,052	363,885
B.12	Public private partnership costs				
	Original	70,000			
	Supplementary	(6,019)			
			63,981	64,200	74,713
B.13	EU, international, north/south activities				
	Original	8,599			
	Supplementary	8,200			
			16,799	15,941	12,854
B.14	Grangegorman Development Agency		5,226	4,555	4,953
B.15	Miscellaneous grants and services				
	Original	7,807			
	Supplementary	(500)			
			7,307	6,051	3,020
B.16	Third level infrastructure				
	Original	160,301			
	Supplementary	4,395			
			164,696	171,606	194,517
			2,620,969	**2,631,469**	**2,628,656**

Note [a] Former subhead B.12 Research activities (2024: €64.721 million) was transferred in 2025 to Programme C. The 2024 total expenditure has been restated here, excluding the B.12 expenditure.

Significant variations

The following notes outline the reasons for significant variations in non-administration programme expenditures (at least +/- 5% and €100,000).

B.4 General current grants to universities, institutes of technology and other designated institutions of higher education

Estimate provision €1.468 billion; outturn €1.556 billion

The increase of €88 million relative to the estimate provision was primarily due to costs associated with the following.

- €61.5 million for pay costs arising from the Building Momentum pay agreement.
- €11.6 million to provide additional higher education tuition fee supports.

- €9 million towards 2025/26 free fees first instalment.
- €3.1 million towards public only consultant contract costs.
- €2.8 million to fund additional health and social care places.

A supplementary estimate of €79 million in addition to virement of €9 million from current expenditure savings provided for increases in expenditure on this subhead.

B.5 Shared services

Estimate provision €44.260 million; outturn €39.135 million

The decrease of €5.125 million relative to the estimate provision was primarily due to ICT capital projects not progressing as originally forecast. In addition, a review of the approach to deliver SUSI's grant system upgrade resulted in reduced final expenditure in 2025.

A supplementary estimate of €1.509 million in addition to €3.616 million virement were reallocated within the Vote.

B.6 Dublin Dental Hospital

Estimate provision €15.439 million; outturn €16.434 million

The increase of €995,000 between the original estimate and the outturn is primarily due to superannuation costs relating to once off lump sums in 2025, and additional pay costs related to public only consultant contracts.

A supplementary estimate of €1 million provided for increases in expenditure on this subhead.

B.7 Dublin Institute for Advanced Studies (grant)

Estimate provision €9.244 million; outturn €9.747 million

The increase of €503,000 between the original estimate and the outturn is primarily due a higher than anticipated number of retirements during 2025.

A supplementary estimate of €503,000 provided for increases in expenditure on this subhead.

B.9 Grants to certain third level institutions

Estimate provision €9.444 million; outturn €8.544 million

The decrease of €900,000 between the original estimate and the outturn arose because only 82% of the approved allocation for 2025 was required to meet the cost of students eligible for free fees. This lower-than-expected uptake of grants resulted in a saving of €900,000 within the 2025 allocation.

B.10 Superannuation for former staff of universities and institutes of technology

Estimate provision €261.450 million; outturn €299.194 million

The increase of €37.744 million relative to the estimate provision is due to

- Additional funding required to meet in year university pension commitments, resulting in a supplementary allocation of €33.5 million; and
- €4.2 million increase in pension costs for the technological universities due to higher number of retirements than forecast along with increases in the average cost of pension and lump sum payments.

A supplementary estimate of €38.6 million provided for increases in expected expenditure on this subhead.

B.12 Public private partnerships costs

Estimate provision €70 million; outturn €64.2 million

The decrease of €5.8 million relative to the estimate provision was mainly due to unitary charge deductions being higher than expected. These deductions arise when space is unavailable for use or when service performance falls below contracted standards, both of which reduce the amount payable under the unitary charge. In addition, there was an underspend of €2.65 million on the estimated cost of the HEIPPP Bundle 2 as development and Uisce Éireann charges did not materialise as anticipated.

B.13 EU, international, north/south activities

Estimate provision €8.599 million; outturn €15.941 million

The increase of €7.342 million relative to the estimate provision was mainly due to additional funding required for supports provided to Beneficiaries of Temporary Protection in Irish higher education institutions.

A supplementary estimate of €8.2 million provided for increases in expenditure on this subhead.

B.14 Grangegorman Development Agency

Estimate provision €5.226 million; outturn €4.555 million

The decrease of €671,000 relative to the estimate provision is mainly due to recruitment taking longer than anticipated, as well as the impact of staff departures. The full non-pay allocation was expended.

B.15 Miscellaneous grants and services

Estimate provision €7.807 million; outturn €6.051 million

The decrease of €1.756 million relative to the estimated provision reflects €2.2 million in savings due to contingency funding not being required, offset by increased expenditure of €444,000 across two items: additional medicine places in universities in Northern Ireland and the build-digital project which is managed by the Grangegorman Development Agency.

B.16 Third level infrastructure

Estimate provision €160.301 million; outturn €171.606 million

The €11.305 million increase relative to the estimated provision was due to a reallocation and re-profiling of planned capital expenditure from other capital subheads to meet the demands under the Healthcare Education Activation Programme and the Student Accommodation Programme under Subhead B.16 Third level infrastructure, when it became apparent that capital projects under other subheads were not progressing quickly enough to disburse funding in 2025.

Programme C Research, Innovation and Science

				2025	2024
			Estimate provision	Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay		3,073	2,581	2,339
C.2	Administration – non pay		327	347	294
C.3	Science and technology development programme				
	Original	324,199			
	Supplementary	6,129			
			330,328	330,327	299,426 [a]
C.4	Programme for research in third level institutions		44,142	46,541	35,303 [a]
C.5	Subscriptions to international organisations				
	Original	7,297			
	Supplementary	7,855			
			15,152	12,625	9,057
C.6	Legal costs and other services (including Global Science Forum)		50	6	6
			393,072	**392,427**	**346,425**

Note [a] The previous subhead B.12 Research activities expenditure has been transferred to subheads C.3 Science and technology development programme and C.4 Programme for research in third level institutions for 2025. For comparative purposes, the 2024 B.12 expenditure of €64.721 million was split to allocate €49.35 million (76%) to C.3 and €15.371 million (24%) to C.4.

Significant variations

The following notes outline the reasons for significant variations in non-administration programme expenditures (at least +/- 5% and €100,000).

C.4 Programme for research in third level institutions

Estimate provision €44.142 million; outturn €46.541 million

The increase of €2.399 million relative to the estimate provision is due to the need to fund an interim service to maintain computing and data resources following the expiry of the high-performance computer's warranty. This temporary arrangement requires Irish innovators to access Luxembourg's supercomputer. A virement of €2.399 million from savings provided for increases in expenditure on this subhead.

C.5 Subscriptions to international organisations

Estimate provision €7.297 million; outturn €12.625 million

The increase of €5.328 million relative to the estimate provision is mainly due to additional costs related to Ireland's membership of the European Southern Observatory (ESO), including advance payments of the special contribution committed to on joining. A supplementary estimate of €7.855 million provided for the increased expenditure on this subhead. There was an underspend of €2.5 million which related to ringfenced funding on a Shared Island Fund project for the University of Ulster, Derry that remained at the planning stage with no expenditure in 2025.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

				2025	2024
		Estimate provision		Realised	Realised
		€000	€000	€000	€000
D.1	Superannuation contributions		570	830	822
D.2	ESF, EGF and other EU receipts		1,637	1,637	1,637
D.3	Additional superannuation contributions				
	Original	70,589			
	Supplementary	21,000			
			91,589	98,586	93,327
D.4	Miscellaneous				
	Original	4,950			
	Supplementary	4,000			
			8,950	11,726	12,083
			102,746	**112,779**	**107,869**

Significant variations

The following notes outline the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

D.1 Superannuation contributions

Estimate provision €570,000; realised €830,000

The increase of €260,000 relative to the estimate provision arose due to increase in staff numbers and the impact of pay awards in 2025.

D.3 Additional superannuation contributions

Estimate provision €70.589 million; realised €98.586 million

The increase of €27.997 million relative to the estimate provision arose due to increases in staff numbers and the impact of building momentum pay agreements on pay. The estimate provision has been adjusted in 2026.

A supplementary estimate of €21 million was provided to this subhead to provide for an increase in appropriations received.

D.4 Miscellaneous

Estimate provision €4.950 million; realised €11.726 million

The increase of €6.776 million relative to the estimate provision primarily arose from a higher than profiled contribution of €4.1 million from TU Dublin towards Grangegorman PPP unitary charges. In addition, there was a refund from the HEA and an increase in dormant account receipts.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	3,559,511
EU funding	1,637
Dormant accounts funding	1,421
Superannuation contributions	99,849
Exchange transaction revenue	
Interest income	6
Other revenue	
TU Dublin contribution to PPP costs	7,701
HEA grant refund	1,197
Miscellaneous	1,407
Total revenue	**3,672,729**
Represented by	
Total appropriations-in-aid (note 4.1)	112,779
Central Fund grant	3,559,511
Increase in accrued income	425
Bank interest received	14
	3,672,729

4.3 Extra receipts payable to the Exchequer

	2025 €000	2024 €000
Balance at 1 January	—	75
Recoupment of unspent funding	523	1,855
Transferred to the Exchequer	(523)	(1,930)
Balance at 31 December	**—**	**—**

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	316	285
Tertiary level [a]	30,340	29,285
Other agencies	761	742
Number of staff at year end	**31,417**	**30,312**

Note [a] Reflects core-funded posts only.

5.2 Pay [a]

Remuneration of Department staff

	2025 €000	2024 €000
Pay	20,685	17,499
Higher, special or additional duties allowances	233	184
Other allowances	2	2
Overtime	36	27
Employer's PRSI	2,069	1,669
	23,025	**19,381**

Note [a] The total pay figure is reflected under Note 3 and is also distributed across subheads A1, B1 and C1.

Remuneration of agency staff

	2025 €000	2024 €000
Pay	65,156	60,923
Higher, special or additional duties allowances	359	368
Other allowances	82	77
Overtime	8	10
Employer's PRSI	6,553	5,985
	72,158	**67,363**

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	25	8	21,494	29,596
Other allowances	1	—	2,154	2,384
Overtime	9	—	9,265	7,507
Extra remuneration in more than one category	2	1	10,627	12,597
Agency staff [a]				
Higher, special or additional duties allowances	41	12	27,299	25,334
Other allowances	101	—	1,260	1,216
Overtime	5	—	3,159	3,464
Extra remuneration in more than one category	20	8	28,047	26,068

Note [a] The details of allowances and overtime payments in this table relate to staff employed by agencies in receipt of funding from this Department.

5.4 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €6,000. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €89,864 in respect of one officer who served outside the Department for all of 2025 and whose salary was paid by the Department.

This account does not include expenditure in respect of five officers who were serving outside the Department for all or part of 2025 and whose salary was paid by the relevant body. This account does not include expenditure in respect of one officer who was serving within the Department for part of 2025 and whose salary was paid by the organisation they were seconded from.

5.5 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	20	41,855	45,498
Recovery plans in place	3	7,444	7,451

Five overpayment recovery plans in respect of five individuals to the value of €4,751 were transferred to the Department in 2025.

5.6 Severance/redundancy

During 2025, one staff member received a severance payment of €18,238.

5.7 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	156	150
60,000	69,999	52	45
70,000	79,999	25	22
80,000	89,999	28	21
90,000	99,999	19	14
100,000	109,999	10	11
110,000	119,999	17	9
120,000	129,999	6	2
130,000	139,999	4	2
140,000	149,999	—	1
150,000	159,999	—	—
160,000	169,999	1	1
170,000	179,999	—	1
180,000	189,999	3	2
190,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.8 Remuneration and benefits of Accounting Officer

	2025 €000	2024 €000
Basic pay	245	237
	245	**237**

The value of retirement benefits is not included above. The Accounting Officer is a member of the Single Public Service Pension Scheme for public servants appointed after 1 January 2013. His entitlement to pension benefits does not extend beyond the standard terms of that scheme.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department

Total legal costs incurred by the Department in 2025 were €361,737.

Compensation and legal costs paid during 2025 in respect of cases in which the Department is or was involved are included in the total figure above.

Cumulative costs completed cases – costs paid by the Department

Cumulative costs of completed legal cases paid by the Department in 2025 was €76,347.

Payments made by the Chief State Solicitor's Office

During the period, no legal costs/fees with respect to legal cases involving the Department were paid by the Chief State Solicitor's Office.

6.2 Fraud and suspected fraud

There were no instances of Departmental fraud, suspected fraud or suspected irregularity identified in 2025 or 2024.

6.3 Write-offs

No write offs arose in 2025 or 2024.

6.4 Arbitration and conciliation costs

No arbitration and conciliation costs arose in 2025 or 2024.

6.5 EU funding

2025 European Social Fund (ESF) receipts

EU funding received during 2025 to appropriations-in-aid are detailed in the table below.

	2025 €000	2024 €000
EU funding category		
D2.1 ESF pay	1,423	1,423
D2.1 ESF non pay	214	214
	1,637	**1,637**

There were no receipts into the Vote arising from the Programme for Employability, Inclusion and Learning (PEIL) 2014-2020, which is a European Social Fund co-funded programme, because 97% of the allocation had previously been received. The remaining balance will be distributed when formal closure of the programme is completed.

The European Social Fund Plus (ESF+) co-funded programme for the 2021-2027 period, Employment, Inclusion, Skills and Training (EIST) was approved by the European Commission and the Cabinet during Q4 2022. The EIST Monitoring Committee approved the implementation plan for the first tranche of actions, enabling the distribution of pre-financing receipts. This includes €1.637m for DFHERIS based on pre-financing receipts received from the European Commission.

Overview of ESF Programme for Employability, Inclusion and Learning 2014-2020: position at year end 2025

	European Social Fund (ESF)	Youth Employment Initiative (YEI)	React EU	Total
	€000	€000	€000	€000
Allocation 2014-2020	**484,516**	**68,145**	**141,604**	**694,265**
Receipts up to end 2024	484,516	68,145	140,693	693,354
Receipts in 2025	—	—	—	—
Receipts up to end 2025	**484,516**	**68,145**	**140,693**	**693,354**
As % of 2014-2020 allocation	100%	100%	99.5%	99.8%

Overview of ESF+ Employment, Inclusion, Skills and Training Programme 2021-2027: position at year end 2025

	€000
Allocation 2021-2027	**508,380**
Receipts up to end 2024	**25,365**
2025 receipts	
Pre-financing receipts	2,542
Payment applications	39,531
Balance in respect of 2021-2024	—
Total receipts in 2025	**42,073**
Receipts up to end 2025	**67,438**
As % of 2021/2027 allocation	13%

Distribution of EIST Programme receipts	**2025**	**2024**
	€000	**€000**
Department of Further and Higher Education, Research, Innovation and Science	2,300	2,265
Department of Justice, Home Affairs and Migration	3,492	14,337
Department of Rural and Community Development and the Gaeltacht	38,784	2,400
Department of Social Protection	1,055	1,700
Department of Education and Youth	171	163
Total	**45,802**	**20,865**

6.6 Direct EU funding to bodies under the Department's aegis

In addition to the funding of grants from the Vote, direct EU aid to bodies under the aegis of the Department are shown below.

	2025	2024
	€000	€000
Aegis body		
Higher Education Authority	21,392	16,230
Irish Research Council	—	240
Léargas	37,500	33,617
Quality and Qualifications Ireland	32	390
SOLAS	21	30
	58,945	**50,507**

Aegis body	Purpose of funding
Higher Education Authority	Promotion and administration of the Erasmus+ programme.
Irish Research Council	HERA and the Dorothy Programme.
Léargas	Erasmus+, ESC, NCGE, management fees and project funding.
Quality and Qualifications Ireland	QQI is the national contact point for NARIC and EUROPASS and receives funding for its contribution to its initiatives.
SOLAS	CEDEFOP EU Agency.

6.7 Late payment interest

	2025	2024
	€000	€000
Total net interest paid	**1**	**1**

Appropriation Account 2025

Vote 46

Fiosrú

Introduction

As Accounting Officer for Vote 46, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2025 for the salaries and expenses of Fiosrú.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.803 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Establishment of Vote 46

Following commencement of the Policing, Security and Community Safety Act 2024 on 2 April 2025, Fiosrú, the Office of the Police Ombudsman has taken on the role of dealing with complaints from the public where they have concerns about how they have been treated by Gardaí, a role which was previously undertaken by the Garda Síochána Ombudsman Commission (GSOC).

The Police Ombudsman's Office – to be known as Fiosrú, the Office of the Police Ombudsman – will support the Police Ombudsman's work and will comprise a Chief Executive Officer and staff who are delegated by the Ombudsman to carry out their functions.

Fiosrú will, in addition to receiving complaints from members of the public, continue to investigate the cases which were already underway in GSOC. Fiosrú is fortunate to be in a position to learn from the experience of GSOC's work over the past 17 years, and the expertise of its dedicated staff. This will underpin the organisation's work to build and enhance its future capability to deal with the evolving nature and increasing complexity of complaints and other matters of concern being brought to our attention, and to provide more efficient, effective, timely and transparent outcomes for the public. In turn, this work will contribute to improving standards in An Garda Síochána and engendering greater public trust and confidence in policing in Ireland.

After the establishment of Vote 46 Fiosrú, expenditure of €5 million incurred by Vote 24 Justice, Home Affairs and Migration in the period 1 January to 1 April 2025 in respect of GSOC transferred to Fiosrú. This expenditure is also included in the final accounts for GSOC.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Basis of measurement

Depreciation of capital assets

Depreciation of property, plant and equipment is calculated and charged in accordance with CGAS 17.

The useful lives and associated rates of depreciation for major classes of property, plant and equipment are as follows.

Asset class	*Useful life*	*Rate of depreciation*
Leasehold improvements	Over lease term of 25 years	4% per annum
IT/computer equipment	5 years	20% per annum
Office equipment	5 years	20% per annum
Furniture, fixture & fittings	10 years	10% per annum
Motor vehicles	5 years	20% per annum

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by Fiosrú.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between Fiosrú and the National Shared Services Office for the provision of human resources, payroll and finance shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to Fiosrú.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within Fiosrú.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit and Risk Committee

Fiosrú has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which Fiosrú is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

Fiosrú ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €5.862 million in 2025.

There were no non-competitively procured contracts in excess of €25,000 that were required to be disclosed in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Fiosrú's case management system project

Fiosrú is in the process of procuring and implementing a new case management system (CMS). The organisational current CMS was implemented in 2008 and while the system has continued to serve GSOC/Fiosrú reliably, it does not offer the same modern functionality, efficiencies, or advanced information analysis capabilities now required to meet the evolving business needs of the organisation. In 2022, a project was mobilised to provide a modern CMS with enhanced features for Fiosrú. A full procurement process was held in 2023 and a vendor was onboarded in May 2024. The project experienced a number of issues and setbacks with the vendor which resulted in the vendor implementation standing down in 2024, and ultimately the termination of the vendor contract in August 2025 after a three-month notice period. This was funded through the Department of Justice Vote. A capital budget of €6 million is provided for in the National Development Plan across 2026 and 2027 to deliver the CMS project and key resources are in place. Fiosrú is evaluating options to progress the project and a decision will be taken in early 2026. To mitigate the risks associated with continuation with the existing CMS, an interim modified CMS was developed by the original vendor and this system went live in April 2025 to ensure Fiosrú fulfils all statutory requirements. Voluntary ex-ante transparency (VEAT) notices have been published with respect to our ongoing contractual relationship with the original vendor.

Risk and control framework

Fiosrú has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing Fiosrú and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Audit and Risk Committee and Fiosrú Executive Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Fiosrú Executive Board/Audit and Risk Committee, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

Fiosrú has procedures to monitor the effectiveness of its risk management and control procedures. Fiosrú's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within Fiosrú responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No internal control weaknesses were identified in relation to 2025 that require disclosure in the appropriation account.

Sheila McClelland
Accounting Officer
Fiosrú

10 March 2026

Comptroller and Auditor General
Report for presentation to Dáil Éireann

Vote 46 Fiosrú
Opinion on the appropriation account

I have audited the appropriation account for Vote 46 Fiosrú for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 46 Fiosrú for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion.

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Fiosrú and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

25 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 46 Fiosrú

Appropriation Account 2025

		2025	
		Estimate provision	Outturn
		€000	€000
Programme expenditure			
A	Fiosrú	21,118	19,261
Gross expenditure		**21,118**	**19,261**
Deduct			
B	**Appropriations-in-aid**	**451**	**397**
Net expenditure		**20,667**	**18,864**

Note [a] 2025 is the first year Fiosrú has been a separate Vote and prior year comparative figures are not included.

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2025
	€
Surplus to be surrendered	**1,803,185**

Sheila McClelland
Accounting Officer
Fiosrú

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025
	€000	**€000**
Programme cost		
Pay		13,231
Non pay		6,030
Gross expenditure		**19,261**
Deduct		
Appropriations-in-aid		**397**
Net expenditure		**18,864**
Changes in capital assets		
Property, plant and equipment (note 2.1)		
Purchases	—	
Depreciation	148	
		148
Changes in net current assets		
Increase in inventories	(10)	
Increase in prepayments	(661)	
Increase in accrued receivables	(9)	
Increase in accrued expenses	1,248	
		568
Direct voted expenditure		**19,580**
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)		116
Net programme cost		**19,696**

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 46 borne elsewhere.

		2025 €000
Vote 18	National Shared Services Office	84
Vote 24	Justice, Home Affairs and Migration	32
		116

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025
		€000
Capital assets		
Property, plant and equipment	2.1	574
		574
Current assets		
Bank and cash	2.2	106
Inventories	2.3	10
Prepayments	2.4	661
Accrued receivables	2.5	9
Other debit balances	2.6	301
Net Exchequer funding	2.9	39
		1,126
Less		
Current liabilities		
Accrued expenses	2.7	1,248
Other credit balances	2.8	446
		1,694
Net current liabilities		**568**
Net assets		**6**
Represented by:		
State funding account	2.10	**6**

2.1 Property, plant and equipment

	Leasehold improvements	IT equipment	Office equipment	Furniture and fittings	Motor Vehicles	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation						
At 1 January 2025	—	—	—	—	—	—
Transferred from GSOC	1,420	3,346	164	4,399	515	9,844
At 31 December 2025	1,420	3,346	164	4,399	515	9,844
Accumulated depreciation						
At 1 January 2025	—	—	—	—	—	—
Transferred from GSOC	1,036	3,167	164	4,286	469	9,122
Depreciation for the year	43	61	—	25	19	148
At 31 December 2025	1,079	3,228	164	4,311	488	9,270
Net assets						
At 31 December 2025	**341**	**118**	**—**	**88**	**27**	**574**
At 31 December 2024	—	—	—	—	—	—

2.2 Bank and cash

at 31 December	2025
	€000
PMG balance and cash	95
Commercial bank account	11
	106

2.3 Inventories

at 31 December	2025
	€000
Equipment	2
IT Consumables	8
	10

2.4 Prepayments

at 31 December	2025
	€000
Administration	508
IT services and supports	153
	661

2.5 Accrued receivables

at 31 December	2025
	€000
Additional superannuation contributions receivable	9
	9

2.6 Other debit balances

at 31 December	2025
	€000
Other debit suspense	301
	301

2.7 Accrued expenses

at 31 December	2025
	€000
IT services and supports	60
Administration	214
Specific programme accrual	87
Payroll related accrual	326
Holiday pay accrual	561
	1,248

2.8 Other credit balances

at 31 December	2025
	€000
Amounts due to the State	
Income tax	175
Pay related social insurance	144
Universal service charge	30
Professional services withholding tax	7
Value added tax	3
	359
Suspense	
Payroll deductions held in suspense	87
	446

2.9 Net Exchequer funding

at 31 December	2025
	€000
Surplus to be surrendered	1,803
Exchequer grant undrawn	(1,842)
Net Exchequer funding	**(39)**
Represented by:	
Debtors	
Bank and cash	106
Debit balances: suspense	301
	407
Creditors	
Due to the State	(359)
Credit balances: suspense	(87)
	(446)
	(39)

2.10 State funding account

	Note		2025
		€000	€000
Balance at 1 January			—
Disbursements from the Vote			
Estimate provision	Account	20,667	
Surplus to be surrendered	Account	(1,803)	
Net vote			18,864
Expenditure borne elsewhere	1.1		116
Non-cash items			
Transfer in of assets	2.1		722
Net programme cost	1		(19,696)
Balance at 31 December			**6**

2.11 Commitments

	2025
a) Global commitments	**€000**
at 31 December	
Procurement of goods and services [a]	1,885
Total of legally enforceable commitments	**1,885**

Note [a] These were commitments for rental and operation of office premises, phone usage and IT contracts.

2.12 Operating leases

at 31 December	2025
	€000
Property lease expense [a]	**1,211**

Note [a] This is the cost for rental of office premises.

2.13 Contingent liabilities

Fiosrú is involved in a number of legal proceedings which may generate liabilities, depending on the outcome of the litigation. The actual amount or timing of potential liabilities is uncertain.

2.14 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State funding balance in the year of account.

	2025 €000
Payroll accrual [a]	(326)
Holiday accrual [a]	(561)
Additional superannuation contributions receivable [b]	9
	(878)

Note [a] CGAS 39A Employee Benefits Part A

[b] CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 46 Fiosru is classified as administrative expenditure applied towards a single programme: provision of independent policing oversight.

		2025	
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	15,094	13,231
ii	Travel and subsistence	165	167
iii	Training and development	430	379
iv	Operational, services, supplies and sundry equipment	1,785	1,657
v	Digital capital investment and IT expenses	1,529	1,604
vi	Premises expenses	1,995	2,223
vii	Policy reviews, consultancy services and research	120	—
		21,118	**19,261**

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

vii Policy reviews, consultancy services and research

Estimate provision €120,000; outturn €nil

The shortfall in expenditure of €120,000 relative to the estimate provision was driven by a number of factors. There was lower than anticipated requirement for policy consultancy related to transition, as internal resources were available to accomplish this work. In relation to research expenditure, this was impacted by the delay in commencement of the Policing, Security and Community Safety Act 2024. The statutory mandate for the office to commission and publish research is provided for in the 2024 Act and so was only in place from 2 April 2025. Thereafter Fiosrú established a review unit with a dedicated resource to develop our research function. In December of 2025, Fiosrú published its first research paper – concerning referrals from the Gardaí following death or serious harm. Due to delays with invoicing and processing of payments, the costs associated with the publication and launch of the research paper were not paid until January 2026.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025	
		Estimate provision	Realised
		€000	€000
1	Additional superannuation contributions	449	380
2	DSP Illness Benefit	1	15
3	Miscellaneous	1	2
		451	**397**

Significant variations

There were no significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	18,864
Additional superannuation contributions	389
Other revenue	
DSP Illness Benefit	15
Miscellaneous	2
Total revenue	**19,270**
Represented by	
Total appropriations-in-aid (note 4.1)	397
Central Fund grant	18,864
Increase in accrued income	9
	19,270

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	**2025**
Number of staff at year end	184
	184

5.2 Pay

	2025
	€000
Pay	11,294
Higher, special or additional duties allowances	701
Overtime	18
Employer's PRSI	1,218
	13,231

5.3 Allowances and overtime payments

	Number of recipients	**Recipients of €10,000 or more**	**Highest individual payment**
			2025
			€
Fiosrú staff			
Higher, special or additional duties allowances	10	2	12,227
Other allowances [a]	64	44	25,745
Overtime	12	—	6,501
Extra remuneration in more than one category	1	—	5,913

Note [a] Fiosrú has an on-call team of investigators available 24/7 to respond to any incidents of death and serious harm that may occur.

5.4 Fiosrú employee pay bands

The number of Fiosrú employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees
From	To	2025
20,000	59,999	78
60,000	69,999	28
70,000	79,999	35
80,000	89,999	14
90,000	99,999	12
100,000	109,999	7
110,000	119,999	2
120,000	129,999	4
130,000	139,999	1
140,000	149,999	—
150,000	159,999	—
160,000	169,999	1
170,000	179,999	—
180,000	189,999	—
190,000	199,999	—
200,000	209,999	1
210,000	219,999	—-

5.5 Remuneration and benefits of Accounting Officer

	2025 €000
Basic pay	165
Benefit in kind (BIK)	—
Allowances	—
	165

The value of retirement benefits earned in the year are not included above. The Accounting Officer is a member of the post-1995 superannuation scheme for established civil servants and her entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

5.6 Other remuneration arrangements

This account does not include expenditure in respect of one officer who was serving outside Fiosrú for part of 2025 in another Government Department whose salary was paid by that Government Department.

5.7 Severance and redundancy

There was no staff member whose employment was terminated, or who was paid a redundancy payment or severance payment during 2025.

5.8 Payroll overpayments

at 31 December	**Number of recipients**	**2025 €**
Overpayments	8	14,704
Recovery plans in place	—	—

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by Fiosrú in the year

	Claims by		Total
	Employees	Members of the public	2025
Number of cases	—	46	46
	€000	€000	€000
Fiosrú's own legal costs	—	267	267
Payments by/on behalf of Fiosrú			
Compensation	—	—	—
Legal costs	—	28	28
2025 Total	**—**	**295**	**295**

Cumulative costs of cases completed in 2025

	Claims by			Total
	Employees	Members of the public	Loss or damage	
Number of cases	—	15	—	15
	€000	€000	€000	€000
Fiosrú's own legal costs	—	102	—	102
Payments by/on behalf of Fiosrú				
Compensation	—	—	—	—
Legal costs	—	28	—	28
Other costs	—	—	—	—
Total	**—**	**130**	**—**	**130**