

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.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
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
Programme expenditure				
A	Civil and public service – redeployment/recruitment/selection			
	<i>Original</i>	25,164		
	<i>Deferred surrender</i>	200		
	<i>Supplementary</i>	51		
		25,415	24,647	22,811
	Gross expenditure	25,415	24,647	22,811
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	206		
	<i>Supplementary</i>	50		
		256	470	1,077
	Net expenditure			
	<i>Original</i>	24,958		
	<i>Deferred surrender</i>	200		
	<i>Supplementary</i>	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
<i>Deduct</i>		
Appropriations-in-aid	470	1,077
Net expenditure	24,177	21,734
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	131	
<i>Intangible assets (note 2.2)</i>		
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 €000	2024 €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
<i>Less</i>			
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 €000	Other office equipment €000	Total €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 €000	Intangible assets under development €000	Total €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
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

	2025	2024
	€000	€000
at 31 December		
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	2024
	€000	€000
Payroll accrual ^a	—	(395)
Holiday accrual ^a	—	(294)
	<u>—</u>	<u>(689)</u>

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
i	Salaries, wages and allowances			
	<i>Original</i>	16,194		
	<i>Supplementary</i>	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			
	<i>Original</i>	400		
	<i>Deferred surrender</i>	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			
	<i>Original</i>	2,715		
	<i>Supplementary</i>	(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

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid			
	<i>Original</i>	30		
	<i>Supplementary</i>	50		
			80	819
2	Additional superannuation contributions		175	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	<u>293</u>	<u>296</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	14,834	13,699
Higher, special or additional duties allowances	52	128
Overtime	7	12
Employer's PRSI	1,513	1,402
	<u>16,406</u>	<u>15,241</u>

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	2024
	€000	€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 €000	2024 €000
A Civil and public service – redeployment/recruitment/ selection	150	200
	150	200