

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.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
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
		€000	€000	€000
Programme expenditure				
A	Climate Responsive Flood Risk Management			
	<i>Original</i>	150,867		
	<i>Supplementary</i>	5,943		
			156,810	161,007
				131,568
B	Estate management			
	<i>Original</i>	563,177		
	<i>Supplementary</i>	32,316		
			595,493	581,878
				562,944
Gross expenditure				
	<i>Original</i>	714,044		
	<i>Supplementary</i>	38,259		
			752,303	742,885
				694,512
<i>Deduct</i>				
C	Appropriations-in-aid			
	<i>Original</i>	22,694		
	<i>Supplementary</i>	3,706		
			26,400	29,981
				31,655
Net expenditure				
	<i>Original</i>	691,350		
	<i>Supplementary</i>	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
Programme cost	647,175	607,306
Pay	78,192	70,240
Non pay	17,518	16,966
Gross expenditure	742,885	694,512
<i>Deduct</i>		
Appropriations-in-aid	29,981	31,655
Net expenditure	712,904	662,857
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(18,127)	
Depreciation	8,601	
Disposals cash	2,610	
Gain on disposals	(1,764)	
<i>Intangible assets (note 2.2)</i>		
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	2024
		€000	€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 €000	2024 €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
<i>Less</i>			
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 €000	Assets under development €000	Total €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
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

	2025	2024
a) Global commitments	€000	€000
at 31 December		
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	2024
	€000	€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	2024
	€000	€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	<u>1,104,256</u>

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	<u>8,773</u>

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
i	Salaries, wages and allowances			
	<i>Original</i>	74,914		
	<i>Supplementary</i>	<u>3,120</u>		
			78,034	70,240
ii	Travel and subsistence			
	<i>Original</i>	2,218		
	<i>Supplementary</i>	<u>322</u>		
			2,540	2,439
iii	Training and development			
	<i>Original</i>	806		
	<i>Supplementary</i>	<u>1</u>		
			807	753
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	876		
	<i>Supplementary</i>	<u>420</u>		
			1,296	1,431
v	Digital capital investment and IT expenses			
	<i>Original</i>	11,700		
	<i>Supplementary</i>	<u>(246)</u>		
			11,454	10,782
vi	Premises expenses			
	<i>Original</i>	1,281		
	<i>Supplementary</i>	<u>(2)</u>		
			1,279	1,257
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	150		
	<i>Supplementary</i>	<u>114</u>		
			264	293
viii	Government publication services			
	<i>Original</i>	65		
	<i>Supplementary</i>	<u>(33)</u>		
			32	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
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	21,100		
	<i>Supplementary</i>	879		
			21,979	21,026
A.2	Administration – non pay			18,885
	<i>Original</i>	3,113		
	<i>Supplementary</i>	658		
			3,771	5,015
A.3	Purchase of plant and machinery		9,000	4,601
				9,918
A.4	Hydrometric and hydrological investigation and monitoring			
	<i>Original</i>	1,326		
	<i>Supplementary</i>	(88)		
			1,238	1,244
A.5	Flood risk management			1,170
	<i>Original</i>	93,560		
	<i>Supplementary</i>	4,915		
			98,475	104,445
A.6	Arterial drainage maintenance			74,916
	<i>Original</i>	22,768		
	<i>Supplementary</i>	(421)		
			22,347	22,202
			156,810	161,007
				22,078
				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
B.1	Administration – pay			
	<i>Original</i>	53,814		
	<i>Supplementary</i>	<u>2,241</u>		
			56,055	51,355
B.2	Administration – non pay			
	<i>Original</i>	13,983		
	<i>Supplementary</i>	<u>(82)</u>		
			13,901	12,365
B.3	President's household staff – Áras an Uachtaráin			
	<i>Original</i>	1,282		
	<i>Supplementary</i>	<u>81</u>		
			1,363	1,256
B.4	Grants for works and related services			
	<i>Original</i>	5,000		
	<i>Supplementary</i>	<u>(800)</u>		
			4,200	3,750
B.5	Purchase of sites and buildings			
	<i>Original</i>	13,323		
	<i>Supplementary</i>	<u>24,290</u>		
			37,613	3,517
B.6	New works, alterations and additions		157,050	140,958
B.7	Property maintenance and supplies			
	<i>Original</i>	78,304		
	<i>Supplementary</i>	<u>2,097</u>		
			80,401	82,941
B.8	Rents and miscellaneous fees			
	<i>Original</i>	112,158		
	<i>Supplementary</i>	<u>(1,665)</u>		
			110,493	111,152
B.9	Service charges and utilities			
	<i>Original</i>	17,275		
	<i>Supplementary</i>	<u>794</u>		
			18,069	16,467
B.10	Unitary payments			
	<i>Original</i>	23,504		
	<i>Supplementary</i>	<u>(288)</u>		
			23,216	21,770

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.11	Heritage services			
	<i>Original</i>	57,483		
	<i>Supplementary</i>	1,458		
			58,941	54,453
B.12	National Recovery and Resilience Plan			
	<i>Original</i>	30,000		
	<i>Supplementary</i>	(1,399)		
			28,601	62,960
B.13	EU Presidency			
	<i>Original</i>	1		
	<i>Supplementary</i>	5,589		
			5,590	—
		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
1	Rents, licence fees, etc.		3,256	3,493
2	Heritage – events and conferencing			4,077
	<i>Original</i>	1,769		
	<i>Supplementary</i>	400		
			2,169	2,288
3	Government publication services			1,632
	<i>Original</i>	249		
	<i>Supplementary</i>	300		
			549	659
4	Heritage – general sales			706
	<i>Original</i>	610		
	<i>Supplementary</i>	406		
			1,016	1,135
5	Heritage – admission fees			1,035
	<i>Original</i>	12,100		
	<i>Supplementary</i>	1,300		
			13,400	13,643
6	Additional superannuation contributions		3,010	3,355
7	Miscellaneous			3,020
	<i>Original</i>	1,700		
	<i>Supplementary</i>	1,300		
			3,000	5,408
			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	Total
	Employees	Members of the public		2025	2024
	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