

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.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Buildings	50 years	2%
IT/lab equipment	5 years	20%
Vehicles and plant	10 years	10%

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
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	€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	<u>31,861,000</u>	<u>83,933,405</u>

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
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
<i>Deduct</i>		
Appropriations-in-aid	418,329	476,437
Net expenditure	1,802,253	1,647,400
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(5,740)	
Depreciation	4,679	
Disposals cash	127	
Profit on disposals	(124)	
Impairment loss	20	
<i>Intangible assets (note 2.2)</i>		
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	2024
		€000	€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 €000	2024 €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
<i>Less</i>			
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 €000	Assets under development €000	Total €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 €000	2024 €000
PMG balances	60,016	104,741
Commercial bank account balances	674	651
	60,690	105,392

2.4 Inventories

at 31 December	2025 €000	2024 €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
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

	2025	2024
a) Global commitments	€000	€000
at 31 December		
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
	€000	€000	€000
Grants to the organic sector	58,500	169,699	228,199
Locally led schemes – current	335,248	511,613	846,861
World Food Programme	35,000	35,000	70,000
Food research	23,773	72,707	96,480
Sheep Improvement Scheme	20,451	20,452	40,903
European Maritime and Fisheries Fund	6,156	1,308	7,464
European Maritime and Fisheries Fund – new round	10,447	—	10,447
SCEP and SCEP training	49,000	48,683	97,683
Sheep welfare	—	—	—
CSP Dairy Beef Welfare Scheme	6,000	13,820	19,820
Land annuity payments	76	950	1,026
School milk and fruit	3,500	—	3,500
Knowledge transfer	997	—	997
Teagasc's Agricultural Catchments Programme	3,300	3,300	6,600
LIFE projects	—	—	—
Total of legally enforceable commitments	552,448	877,532	1,429,980
			1,790,340

	2025	2024
	€000	€000
c) Capital grant programme commitments		
at 31 December		
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

	2025		2024
	Due 2026	Subsequent years	Total
	€000	€000	€000
Afforestation	46,913	559,179	606,092
Targeted agriculture modernisation schemes	164,047	—	164,047
Fishery Harbour Centres capital programme	9,461	13,817	23,278
SBCI – loan schemes	16,396	33,700	50,096
Horticulture scheme	4,760	—	4,760
National Agricultural Sustainability Research and Innovation Centre (NASRIC)	—	—	—
Ballyhaise student accommodation refurbishment	1,300	1,400	2,700
Locally led schemes - capital	—	—	—
European Maritime and Fisheries Fund - capital	1,265	—	1,265
LEADER food initiative	—	—	—
Capital investment grants	11,515	16,890	28,405
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	2024
	€000	€000
Operating lease expense for year	19	19
at 31 December	2025	2024
	€000	€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	2025	2026-2033	Total
	€000	€000	€000	€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	2025	2026-2036	Total
	€000	€000	€000	€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
i	Salaries, wages and allowances			
	<i>Original</i>	274,340		
	<i>Supplementary</i>	(5,564)		
			268,776	266,913
ii	Travel and subsistence			251,918
	<i>Original</i>	7,440		
	<i>Supplementary</i>	1,530		
			8,970	9,331
iii	Training and development			8,183
	<i>Original</i>	2,749		
	<i>Supplementary</i>	(441)		
			2,308	2,098
iv	Operational services, supplies and sundry equipment			2,351
	<i>Original</i>	10,499		
	<i>Supplementary</i>	591		
			11,090	9,819
v	Digital capital investment and IT expenses			7,779
	<i>Original</i>	84,201		
	<i>Supplementary</i>	863		
			85,064	82,486
vi	Premises expenses			78,401
	<i>Original</i>	30,582		
	<i>Deferred surrender</i>	1,000		
	<i>Supplementary</i>	(1,831)		
			29,751	26,931
vii	Policy reviews, consultancy services and research			20,013
	<i>Original</i>	272		
	<i>Supplementary</i>	(48)		
			224	138
		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			
	<i>Original</i>	162,263		
	<i>Supplementary</i>	(5,189)		
			157,074	147,222
A.2	Administration – non pay			
	<i>Original</i>	84,694		
	<i>Deferred surrender</i>	1,000		
	<i>Supplementary</i>	(977)		
			84,717	69,602 ^a
A.3	Food safety, animal and plant health and animal welfare			
	<i>Original</i>	102,564		
	<i>Deferred surrender</i>	1,000		
	<i>Supplementary</i>	(4,694)		
			98,870	87,856
A.4	Bovine TB and brucellosis eradication			
	<i>Original</i>	73,500		
	<i>Supplementary</i>	63,000		
			136,500	100,618
A.5	Laboratory services			
	<i>Original</i>	20,633		
	<i>Deferred surrender</i>	3,000		
	<i>Supplementary</i>	(99)		
			23,534	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
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	77,115		
	<i>Supplementary</i>	(254)		
			76,861	72,040
B.2	Administration – non pay			
	<i>Original</i>	35,499		
	<i>Supplementary</i>	1,166		
			36,665	32,903
B.3	Agri-environmental schemes			
	<i>Original</i>	62,488		
	<i>Supplementary</i>	1,235		
			63,723	83,261
B.4	Areas of natural constraint scheme			
	<i>Original</i>	247,000		
	<i>Supplementary</i>	2,000		
			249,000	249,338
B.5	Development of agriculture and food (farm)			
	<i>Original</i>	59,300		
	<i>Deferred surrender</i>	21,500		
	<i>Supplementary</i>	3,650		
			84,450	46,854
B.6	Beef sustainability schemes			
	<i>Original</i>	92,761		
	<i>Supplementary</i>	2,000		
			94,761	84,728
B.7	Knowledge transfer			
	<i>Original</i>	4,000		
	<i>Supplementary</i>	3,532		
			7,532	9
B.8	Animal welfare scheme for sheep		20,000	20,171
B.9	Early retirement scheme		—	(12)
B.10	Forestry and bio energy		91,007	73,271
B.11	Control and other support scheme costs			
	<i>Original</i>	23,395		
	<i>Supplementary</i>	(8,828)		
			14,567	18,227

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.12	Other schemes		22,138	22,202
B.13	Carbon tax measures and Just Transition Fund		3,000	2,397
B.14	Agri-Climate Rural Environment Scheme			
	Original	260,000		
	Supplementary	35,000		
			295,000	304,239
B.15	Organic Farming Scheme			
	Original	56,000		
	Supplementary	4,798		
			60,798	60,237
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 Forestry 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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay			
	<i>Original</i>	21,990		
	<i>Supplementary</i>	(86)		
			21,904	21,752
				20,530
C.2	Administration – non pay			
	<i>Original</i>	7,464		
	<i>Supplementary</i>	195		
			7,659	7,341
				6,905
C.3	Research, quality and certification			
	<i>Original</i>	29,257		
	<i>Deferred surrender</i>	3,000		
	<i>Supplementary</i>	10,638		
			42,895	38,956
				44,223
C.4	Development and promotion of agriculture and food (non-farm)			
	<i>Original</i>	11,897		
	<i>Deferred surrender</i>	1,000		
	<i>Supplementary</i>	(170)		
			12,727	10,444
				10,757
C.5	Teagasc grant		175,437	172,309
C.6	An Bord Bia grant			167,163
	<i>Original</i>	59,998		
	<i>Supplementary</i>	(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			
	<i>Original</i>	2,000		
	<i>Supplementary</i>	(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			
	<i>Original</i>	12,600		
	<i>Supplementary</i>	(556)		
			12,044	11,445
				10,930
C.12	Other equine supports			
	<i>Original</i>	8,600		
	<i>Supplementary</i>	(3,400)		
			5,200	5,600
				5,228

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.13	An Rialálaí Agraibhia/the Agri-Food Regulator			
	<i>Original</i>	1,960		
	<i>Supplementary</i>	(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
D.1	Administration – pay			
	<i>Original</i>	12,972		
	<i>Supplementary</i>	(35)		
			12,937	12,847
D.2	Administration – non pay			12,125
	<i>Original</i>	8,086		
	<i>Supplementary</i>	280		
			8,366	8,052
D.3	Fisheries			7,498
	<i>Original</i>	38,070		
	<i>Deferred surrender</i>	1,300		
	<i>Supplementary</i>	(945)		
			38,425	37,152
D.4	Marine Institute grant			49,252
	<i>Original</i>	44,393		
	<i>Supplementary</i>	(300)		
			44,093	44,093
D.5	Bord Iascaigh Mhara grant			43,131
	<i>Original</i>	47,410		
	<i>Supplementary</i>	(1,895)		
			45,515	43,875
D.6	Sea Fisheries Protection Authority			34,388
	<i>Original</i>	26,027		
	<i>Supplementary</i>	(493)		
			25,534	24,182
			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
	<u>2,285,353</u>
Exchange transaction revenue	
Seed testing	3,697
Rent	25
Sale of vaccines	558
Pet passports	220
	<u>4,500</u>
Other revenue	
Gains on disposal of assets	3
Recovery of costs	973
Legal settlements	215
Forfeiture securities	82
Miscellaneous income	1,070
Total revenue	<u><u>2,292,196</u></u>
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)
	<u><u>2,292,196</u></u>

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€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	2024
	€000	€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	2024
	€000	€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	2024
	€000	€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	2024
	€million	€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	2024
	€000	€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.

		2025
Description of subhead		€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	
Rosbeg	79.0
Mayo	
Ballymacraha	12.1
Offaly	
Annaghmore	69.4
Ballyegan	30.8
Clorhane	8.5
Killananny	0.4
Rathlumber	7.2
Roscommon	
Ballynahouna/Ballaghacullia	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, Cummerly 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, Rows	9.5
Forest plot, Cummerly 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, Derreenamucka	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.