

## **Appropriation Account 2025**

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### **Vote 2**

#### **Department of the Taoiseach**

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## Introduction

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

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

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

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

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

## Statement of Accounting Policies and Principles

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

### ***Depreciation***

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

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

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

## **Statement on Internal Financial Control**

### ***Responsibility for system of internal financial control***

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

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

### ***Shared services***

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

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

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

### ***Financial control environment***

A control environment comprising the following elements is in place.

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

### ***Administrative controls and management reporting***

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

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

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

### ***Internal audit and Audit Committee***

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

### ***Procurement***

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

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

### ***Risk and control framework***

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

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

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

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

### ***Ongoing monitoring and review***

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

***Review of effectiveness***

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

***Internal financial control issues***

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

**John Callinan**

Accounting Officer

Department of the Taoiseach

30 March 2026

## **Comptroller and Auditor General Report for presentation to Dáil Éireann**

### **Vote 2 Department of the Taoiseach Opinion on the appropriation account**

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

In my opinion, the appropriation account

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

#### ***Basis of opinion***

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

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

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

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

I have nothing to report in that regard.

**Seamus McCarthy**  
Comptroller and Auditor General

21 September 2026

## Appendix to the report of the Comptroller and Auditor General

### Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

### Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

**Appendix to the report of the Comptroller and Auditor General (continued)****Reporting on the statement on internal financial control**

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

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

**Reporting on other matters**

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

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

## Vote 2 Department of the Taoiseach

### Appropriation Account 2025

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

### Surplus

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

|                                  | 2025             | 2024             |
|----------------------------------|------------------|------------------|
|                                  | €                | €                |
| <b>Surplus to be surrendered</b> | <b>2,129,760</b> | <b>4,446,021</b> |

**John Callinan**  
Accounting Officer  
Department of the Taoiseach

30 March 2026

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2025

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

### 1.1 Net allied services expenditure

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

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

## Note 2 Statement of Financial Position as at 31 December 2025

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

**2.1 Property, plant and equipment**

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

**2.2 Intangible assets**

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

**2.3 Bank and cash**

| at 31 December             | <b>2025</b>  | <b>2024</b>  |
|----------------------------|--------------|--------------|
|                            | <b>€000</b>  | <b>€000</b>  |
| PMG balances and cash      | (309)        | (294)        |
| Other bank account balance | —            | (1)          |
|                            | <b>(309)</b> | <b>(295)</b> |

**2.4 Prepayments and accrued income**

| at 31 December                                  | <b>2025</b> | <b>2024</b> |
|-------------------------------------------------|-------------|-------------|
|                                                 | <b>€000</b> | <b>€000</b> |
| ICT prepayments                                 | 704         | 491         |
| Programme prepayments                           | 11          | 2           |
| Additional superannuation contributions accrual | 29          | —           |
| Other administration prepayments                | 71          | 69          |
|                                                 | <b>815</b>  | <b>562</b>  |

**2.5 Other debit balances**

| at 31 December                     | <b>2025</b> | <b>2024</b> |
|------------------------------------|-------------|-------------|
|                                    | <b>€000</b> | <b>€000</b> |
| Recoupable travel pass expenditure | 27          | 33          |
| Other debit suspense items         | 453         | 422         |
|                                    | <b>480</b>  | <b>455</b>  |

**2.6 Accrued expenses**

| at 31 December                        | <b>2025</b>  | <b>2024</b>  |
|---------------------------------------|--------------|--------------|
|                                       | <b>€000</b>  | <b>€000</b>  |
| Programme accruals                    | 23           | 81           |
| Administration accruals               | 778          | 171          |
| Payroll related accruals <sup>a</sup> | 1,441        | 1,208        |
|                                       | <b>2,242</b> | <b>1,460</b> |

Note <sup>a</sup> Payroll accruals include €48,150 of invoiced salary recoupments relating to 2025, paid in 2026

**2.7 Other credit balances**

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

**2.8 Net Exchequer funding**

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

## 2.9 State funding account

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

## 2.10 Commitments

|                                   | 2025      | 2024      |
|-----------------------------------|-----------|-----------|
| a) Global commitments             | €000      | €000      |
| at 31 December                    |           |           |
| Procurement of goods and services | <u>31</u> | <u>12</u> |

## 2.11 Contingent liabilities

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

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

## 2.12 Impact of accounting policy changes

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

|                                                                 | 2025      | 2024           |
|-----------------------------------------------------------------|-----------|----------------|
|                                                                 | €000      | €000           |
| Payroll accrual <sup>a</sup>                                    | —         | (564)          |
| Holiday accrual <sup>a</sup>                                    | —         | (644)          |
| Additional superannuation contributions receivable <sup>b</sup> | 29        | —              |
|                                                                 | <b>29</b> | <b>(1,208)</b> |

Note <sup>a</sup> CGAS 39A Employee Benefits Part A

<sup>b</sup> CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

### Note 3 Vote Expenditure

#### Analysis of administration expenditure

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

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

#### Significant variations

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

#### iv Operational services, supplies and sundry equipment

*Estimate provision €2.137 million; outturn €1.286 million*

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

#### v Digital capital investment and IT expenses

*Estimate provision €1.965 million; outturn €1.355 million*

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

**vii Policy reviews, consultancy services and research**

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

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

**Programme A Supporting the work of the Taoiseach and Government**

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

**Significant variations**

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

**A.4 Tribunals of Inquiry**

*Estimate provision €3.31 million; outturn €6.552 million*

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

**A.5 Commissions of Investigation**

*Estimate provision €2 million; outturn €2.704 million*

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

**A.6 Citizens' assembly**

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

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

**A.7 COVID-19 Evaluation**

*Estimate provision €1 million; outturn €511,000*

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

## Note 4 Receipts and Revenue

### 4.1 Appropriations-in-aid

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

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

### 4.3 Extra receipts payable to the Exchequer

|                                          | 2025<br>€000 | 2024<br>€000 |
|------------------------------------------|--------------|--------------|
| Balance at 1 January                     | 80           | 91           |
| Receipts from voluntary salary surrender | —            | 80           |
| Transferred to the Exchequer             | (80)         | (91)         |
| <b>Balance at 31 December</b>            | <b>—</b>     | <b>80</b>    |

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers (full time equivalents)

| At 31 December                                           | 2025       | 2024       |
|----------------------------------------------------------|------------|------------|
| Department                                               | 276        | 253        |
| Agency – National Economic and Social Development Office | 17         | 17         |
|                                                          | <b>293</b> | <b>270</b> |

### 5.2 Pay

#### Remuneration of Department staff

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

#### Remuneration of Agency staff

|                 | 2025         | 2024         |
|-----------------|--------------|--------------|
|                 | €000         | €000         |
| Pay             | 1,836        | 1,549        |
| Employer's PRSI | 180          | 164          |
|                 | <b>2,016</b> | <b>1,713</b> |

### 5.3 Allowances and overtime payments

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

### 5.4 Department employee pay bands

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

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

### 5.5 Remuneration and benefits of Accounting Officer

|           | 2025       | 2024       |
|-----------|------------|------------|
|           | €000       | €000       |
| Basic pay | <u>261</u> | <u>252</u> |

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

## 5.6 Other remuneration arrangements

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

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

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

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

## 5.7 Severance and redundancy

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

## 5.8 Payroll overpayments

| at 31 December                       | Number of recipients | 2025<br>€ | 2024<br>€ |
|--------------------------------------|----------------------|-----------|-----------|
| Overpayments                         | 10                   | 19,546    | 19,863    |
| Recovery plans in place <sup>a</sup> | 3                    | 5,946     | 6,822     |

Note <sup>a</sup> Since end 2025, a further two recipients have recovery plans in place.

## Note 6 Miscellaneous

### 6.1 Committees, commissions and special inquiries

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

- Note <sup>a</sup> There will be further payments associated with the Tribunal of Inquiry (payments to Messrs Haughey and Lowry) which is at the stage of final wind down and deconstruction procedure. Final costs cannot be determined at this point. The Tribunal is independent of the Department of the Taoiseach. The Department has no control over timing of payment or amount of third-party legal costs incurred by the Tribunal.
- <sup>b</sup> The Commission of Investigation (Cregan) related to certain transactions carried out by Irish Bank Resolution Corporation. The Commission was fully independent, and the Department of the Taoiseach had no control over its investigations or the amount of the third-party legal costs the Commission would direct the Office of the Taoiseach to pay.
- <sup>c</sup> The Commission of Investigation (Cooke) related to the sale by the National Asset Management Agency of its Project Eagle portfolio. The Commission was fully independent, and the Department of the Taoiseach had no control over its investigations or the amount of the third-party legal costs the Commission would direct the Office of the Taoiseach to pay.

### 6.2 Official gifts

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

**6.3 Compensation and legal costs****Payments/costs paid by the Department in the year**

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

**Cumulative costs of cases completed in 2025**

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