

Appropriation Account 2025

Vote 36

Defence

Introduction

As Accounting Officer for Vote 36, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

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

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

A surplus of €3.588 million is liable for surrender to the Exchequer.

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

Statement of accounting policies and principles

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

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of CGAS 17: Property, Plant, and Equipment.

Certain items of property, plant and equipment have not been recognised as required under CGAS 17:14, as outlined below. Where this has resulted in exceptions to other requirements of CGAS 17, these are also identified.

With the exception of building projects completed in 2025 where the expenditure relates to new build structures, property assets comprising land and buildings have not been recognised in the financial statements. These property assets are listed in appendix A of the appropriation account.

Other than in the case of the new build projects referred to above, expenditure on additions to buildings is not recognised when the enhancement is completed and becomes available for use. This expenditure, initially recorded in capital assets under development, is de-recognised on completion even though the Department expects to receive future service potential and no disposal has taken place (see CGAS 17:82 and note 2.3 Capital assets under development).

Significant spare parts which meet the requirements for recognition as property, plant and equipment are recorded in inventory until brought into use. Where these components have a different useful life to the primary asset, they are not depreciated (as required under CGAS 17:59) and are not de-recognised (as required under CGAS 17:82) when they are replaced.

The Department continues to record additions to capital assets where the individual cost is less than €10,000, which does not meet the recognition requirements.

Inventory measurement

The costs of military inventories are assigned using the weighted average cost method. The costs of Civil Defence inventories are assigned using the first in first out (FIFO) method.

Depreciation of capital assets

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

The useful lives and associated rates of depreciation/amortisation for major classes of property, plant and equipment are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Buildings	25 - 50 years	2% - 4%
Military equipment	5 - 30 years	3% - 20%
Civil Defence equipment	5 - 10 years	10% - 20%
Office furniture and IT equipment	3 - 10 years	10% - 33%
Software licences	5 years	20%
Acquired/developed software	5 - 10 years	10% - 20%

Statement on internal financial control

Responsibility for system of internal financial control

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

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

Shared services

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

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

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

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

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to €456 million in 2025.

The Department has provided details of 67 non-competitive procurement contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts in excess of €25,000 (exclusive of VAT), totalling €182,947 (exclusive of VAT). In each case, the contracts were awarded without the required approval from the Independent Reviewer under circular 40/2002.

Each of these five procurements have been reviewed by the Department, and steps are being taken to bring them into compliance with the relevant procurement rules as quickly as possible. These contracts are included in the 40/2002 annual return referenced above.

Risk and control framework

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

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The Department risk register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. Any risks where the risk score has increased to a significant degree in the intervening months are then brought to the Management Board.

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

A strategic risk management process is also in place between the Department and the Defence Forces. This process follows the same principles as the Departmental risk process. Risks are documented in the strategic risk register, which is reviewed three times a year. This review is coordinated by the Strategic Risk Working Group, reviewed by the Strategic Risk Committee and respective management boards, and approved at the Strategic Management Committee.

The Audit Committee also exercise an oversight role in relation to the effectiveness of the risk management framework and processes.

Ongoing monitoring and review

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

Review of effectiveness

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

Internal financial control issues

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

Jacqui McCrum

Accounting Officer

Defence

31 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 36 Defence

Opinion on the appropriation account

I have audited the appropriation account for Vote 36 Defence for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 36 Defence for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion

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

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

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

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

Obsolescence of light tactical armoured vehicles

Note 2.1 to the Account shows an impairment of €2.8 million in respect of military equipment. Chapter 23 of my *Report on the Accounts of the Public Services* for 2025 provides more details on this issue.

Seamus McCarthy

Comptroller and Auditor General

10 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

I report by exception if, in my opinion,

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

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

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

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

Reporting on other matters

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

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

Vote 36 Defence

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Defence policy and support, military capabilities and operational outputs			
	<i>Original</i>	1,020,369		
	<i>Supplementary</i>	19,000		
		1,039,369	1,038,669	931,907
Gross expenditure		1,039,369	1,038,669	931,907
<i>Deduct</i>				
B	Appropriations-in-aid	25,315	28,203	32,701
Net expenditure				
	<i>Original</i>	995,054		
	<i>Supplementary</i>	19,000		
		1,014,054	1,010,466	899,206

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	3,588,025	8,967,069

Jacqui McCrum
Accounting Officer
Defence

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		994,739	893,682
Administration pay		31,735	27,952
Administration non pay		12,195	10,273
Gross expenditure		1,038,669	931,907
<i>Deduct</i>			
Appropriations-in-aid		28,203	32,701
Net expenditure		1,010,466	899,206
Changes in capital assets			
<i>Property, plant and equipment</i>			
<i>(note 2.1)</i>			
Purchases	(151,162)		
Depreciation	73,792		
Disposals cash	60		
Loss on disposals	4,056		
Impairment	2,768		
<i>Intangible assets (note 2.2)</i>			
Purchases	(1,660)		
Amortisation	1,021		
<i>Assets under development</i>			
<i>(note 2.3)</i>			
Cash payments	(52,638)		
		(123,763)	(89,251)
Changes in net current assets			
Increase in inventories	(11,080)		
Increase in prepayments	(4,577)		
Increase in accrued income	(2,214)		
Increase in accrued expenses	6,371		
Decrease in provisions	(3,000)		
Increase in deferred income	11		
		(14,489)	33,077
Direct voted expenditure		872,214	843,032
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		18,041	17,563
Notional rent		1,911	1,339
Net programme cost		892,166	861,934

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 36 borne elsewhere, net of expenditure incurred in respect of other votes.

		2025	2024
		€000	€000
Vote 1	President's Establishment	(560)	(535)
Vote 2	Department of the Taoiseach	(93)	(96)
Vote 12	Superannuation and Retired Allowances	17,453	17,081
Vote 13	Office of Public Works	1,012	1,454
Vote 18	National Shared Services Office	1,486	870
Vote 20	Garda Síochána	112	89
Vote 35	Army Pensions	(2,252)	(2,115)
Vote 43	Office of the Government Chief Information Officer	704	674
Central Fund – ministerial pensions		179	141
		18,041	17,563

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	877,569	744,641
Intangible assets	2.2	3,709	3,070
Capital assets under development	2.3	39,922	17,749
		921,200	765,460
Current assets			
Bank and cash	2.4	18,461	16,622
Inventories	2.5	261,771	250,691
Prepayments	2.6	143,444	182,136
Accrued income	2.7	4,887	2,673
Other debit balances	2.8	1,985	1,723
		430,548	453,845
<i>Less</i>			
Current liabilities			
Provisions	2.9	—	3,000
Accrued expenses	2.10	47,263	36,341
Deferred income	2.11	56	45
Other credit balances	2.12	16,855	14,300
Net Exchequer funding	2.13	3,591	4,045
		67,765	57,731
Net current assets		362,783	396,114
Net assets		1,283,983	1,161,574
Represented by:			
State funding account	2.14	1,283,983	1,161,574

2.1 Property, plant and equipment ^{a, b}

	Buildings	Military equipment	Civil Defence equipment	Office furniture and IT equipment	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	—	1,593,971	4,910	27,359	1,626,240
Additions	—	194,987	638	6,702	202,327
Assets brought into use (note 2.3)	11,277	—	—	—	11,277
Disposals	—	(32,966)	(279)	(3,475)	(36,720)
At 31 December 2025	11,277	1,755,992	5,269	30,586	1,803,124
Accumulated depreciation and impairment					
At 1 January 2025	—	854,360	3,445	23,794	881,599
Depreciation for the year	89	70,857	327	2,519	73,792
Depreciation on disposals	—	(29,040)	(229)	(3,335)	(32,604)
Impairment	—	2,768	—	—	2,768
At 31 December 2025	89	898,945	3,543	22,978	925,555
Net assets					
At 31 December 2025	11,188	857,047	1,726	7,608	877,569
At 31 December 2024	—	739,611	1,465	3,565	744,641

Note ^a The Department of Defence administers land holdings (approx. 8,300 hectares) and buildings at numerous locations throughout the country, being a mix of operational military facilities, training lands, married quarters and other properties, as set out in Appendix A – Schedule of land and buildings. Building projects completed in 2025 where the expenditure relates to new build structures have been included in building additions, along with the associated depreciation charge.

^b Military equipment includes horses, whose value is recognised from 1 January 2025.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	26,887	26,887
Additions	1,660	1,660
At 31 December 2025	28,547	28,547
Accumulated amortisation		
At 1 January 2025	23,817	23,817
Amortisation for the year	1,021	1,021
At 31 December 2025	24,838	24,838
Net assets		
At 31 December 2025	3,709	3,709
At 31 December 2024	3,070	3,070

2.3 Capital assets under development

	Construction contracts €000
Amounts brought forward at 1 January 2025	17,749
Cash payments in the year	52,638
Projects completed ^a	
Transferred to property, plant and equipment (note 2.1)	(11,277)
Completed but not transferred	(19,188)
Amounts brought forward at 31 December 2025	39,922

Note ^a As projects to develop land and buildings are completed, they are removed from capital assets under development. Commencing 1 January 2025, the capitalised costs of new build structures are transferred to property, plant and equipment when completed and brought into use. The costs of works on land and on other buildings are not included in property, plant and equipment assets.

2.4 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance	16,562	14,379
Other account balances ^a	1,899	2,243
	18,461	16,622

Note ^a There are 13 other bank accounts managed by Defence Forces personnel to administer the casual meals system in barracks. No funding from the Vote is issued to these bank accounts. The amount held at the end of 2025 was €35,746 (2024: €26,491). This balance is not included in the 'bank and cash' amount shown above.

2.5 Inventories

at 31 December	2025	2024
	€000	€000
Military inventories ^a	260,546	249,612
Civil Defence	1,225	1,079
	261,771	250,691

Note ^a Write-offs and obsolete military inventory in the year amounted to €4.497m

2.6 Prepayments

at 31 December	2025	2024
	€000	€000
Light-utility military helicopters (H145M)	40,000	25,000
Counter-unmanned aerial systems	21,759	—
Software defined radios	20,153	30,425
Modular towed sonar array	11,957	—
General service body armour (IMBAS)	11,434	4,920
Medium reconnaissance vehicle (MRV)	6,474	6,474
Armoured personnel carrier fleet maintenance and upgrade programme	4,344	4,344
Chemical, biological, radiological and nuclear suit replacement project (CBRN)	4,000	—
Aircraft maintenance and training	1,481	1,747
Military transport aircraft	—	57,505
Strategic reach aircraft	—	30,750
Other	21,842	20,971
	143,444	182,136

2.7 Accrued income

at 31 December	2025	2024
	€000	€000
Troop/equipment funding due from overseas missions	4,600	2,300
Due for services	287	373
	4,887	2,673

2.8 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll	1,068	1,035
Imprests	589	448
Cycle to work scheme	127	132
Travel pass scheme	28	30
Other suspense	173	78
	1,985	1,723

2.9 Provisions

At 31 December	2025
	Total
	€000
Opening balance	3,000
Additional provision made	—
Amounts used	(2,553)
Reversed	(447)
Balance as at 31 December	—

2.10 Accrued expenses

at 31 December	2025	2024
	€000	€000
Programme accruals – current	15,094	10,879
Programme accruals – capital	7,702	3,157
Administration expenses	256	685
Payroll related accruals	24,211	21,620
	47,263	36,341

2.11 Deferred income

at 31 December	2025	2024
	€000	€000
Rental income	56	45
	56	45

2.12 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	27	799
Pay related social insurance	8	885
Professional services withholding tax	783	594
Value added tax	15,350	11,304
Pension contributions	367	165
Universal social charge	3	140
Relevant contracts tax	99	19
Local property tax	—	4
	16,637	13,910
Payroll deductions held in suspense	7	147
Other credit suspense items	211	243
	16,855	14,300

2.13 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,588	8,967
Exchequer grant undrawn	3	(4,922)
Net Exchequer funding	3,591	4,045
Represented by:		
Debtors		
Bank and cash	18,461	16,622
Debit balances: suspense	1,985	1,723
	20,446	18,345
Creditors		
Due to the State	(16,637)	(13,910)
Credit balances: suspense	(218)	(390)
	(16,855)	(14,300)
	3,591	4,045

2.14 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		1,161,574	1,158,540
Disbursements from the Vote			
Estimate provision	Account	1,014,054	
Surplus to be surrendered	Account	(3,588)	
Net vote		1,010,466	899,206
Expenditure (cash) borne elsewhere	1.1	18,041	17,563
First time recognition of PPE	2.1	2,950	—
Donated assets	2.1	395	—
Capital assets under development completed in the year but not transferred	2.3	(19,188)	(53,140)
Non cash expenditure - notional rents	1	1,911	1,339
Net programme cost	1	(892,166)	(861,934)
Balance at 31 December		1,283,983	1,161,574

2.15 Commitments

	2025	2024
	€000	€000
a) Legally enforceable commitments at 31 December		
Procurement of goods and services	6,113	7,626
Capital projects	221,484	231,965
Total of legally enforceable commitments	227,597	239,591

b) Major capital projects where the project value exceeds €20 million

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Maintenance and upgrade programme for armoured personnel carriers	93,240	—	4,889	98,129	98,129
Troop carrying vehicles	23,399	75	—	23,474	24,600 ^a
Military transport aircraft	57,505	11,820	3,329	72,654	72,654

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Inshore patrol vessels	37,264	200	—	37,464	37,368
Software defined radios	34,933	13,763	27,367	76,063	76,983
Light-utility military helicopters (H145M)	25,000	15,000	72,800	112,800	112,800
Strategic reach aircraft	30,750	35,156	—	65,906	65,000
General service body armour (IMBAS)	4,920	6,514	16,856	28,290	20,910 ^b
Modular towed sonar array	—	11,957	36,470	48,427	—
Counter-unmanned aerial systems	—	21,759	21,758	43,517	—
	307,011	116,244	183,469	606,724	508,444

Note ^a Expected total spend on this project reduced due to efficiencies achieved through detailed contract management.

^b The project value variation in 2025 is primarily due to the decision to exercise the contract option for an increased order quantity.

2.16 Operating leases

a) Operating leases (lessor)	2025
	€000
Operating lease revenue for year	250
at 31 December	2025
	€000
The future aggregate minimum lease payments to be received under non-cancellable operating leases are as follows	
Within one year	57
Between 1 and 5 years	98
Later than 5 years	60
Total non-cancellable operating lease receivables	215

b) Operating leases (lessee)	2025
	€000
Operating lease expense for year	138
at 31 December	2025
	€000
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows	
Within one year	102
Between 1 and 5 years	192
Later than 5 years	117
Total non-cancellable operating lease commitments	411

2.17 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	685	1,608
	685	1,608

2.18 Contingent liabilities

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

Such legal proceedings arise predominantly in the area of employee personal injuries.

2.19 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introductions. The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	€000
Changes in foreign exchange rates ^a	(412)	—
First time recognition of property, plant and equipment ^b	14,647	—
Provisions ^c	—	(3,000)
Impairment ^d	(2,768)	—
Holiday accrual ^e	—	(21,377)
Payroll accrual ^e	—	(243)
	<u>11,467</u>	<u>(24,620)</u>

Note ^a CGAS 4 The Effects of Changes in Foreign Exchange Rates

^b CGAS 17 Property, Plant, and Equipment

^c CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

^d CGAS 21 Impairment of Non-Cash Generating Assets

^e CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	31,750	31,735	27,952
ii	Travel and subsistence	1,100	1,240	1,032
iii	Training and development	400	476	399
iv	Operational services, supplies and sundry equipment	600	351	346
v	Digital capital investment and IT expenses	6,500	7,461	6,500
vi	Premises expenses	2,100	1,744	1,485
vii	Policy reviews, consultancy services and research	1,600	923	511
		44,050	43,930	38,225

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €600,000; outturn €351,000

The underspend of €249,000 was mainly due to lower than anticipated spend on postal and stationery supplies as these are demand driven and vary year on year.

vii Policy reviews, consultancy services and research

Estimate provision €1.6 million; outturn €923,000

The underspend of €677,000 was due to less of a requirement than anticipated.

Programme A Defence policy and support, military capabilities and operational outputs

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		31,735	27,952
A.2	Administration – non pay		12,195	10,273
A.3	Permanent Defence Force: pay			
	<i>Original</i>	469,000		
	<i>Supplementary</i>	<u>(5,100)</u>		
		463,900	457,744	440,369
A.4	Permanent Defence Force: allowances	46,800	47,714	45,188
A.5	Reserve Defence Force: pay, etc.	3,500	3,542	3,213
A.6	Chaplains and officiating clergy: pay and allowances	1,350	1,132	1,169
A.7	Defence Forces civilian support: pay and allowances, etc.	30,500	28,414	25,158
A.8	Defence Forces: capability development			
	<i>Original</i>	140,940		
	<i>Supplementary</i>	<u>19,000</u>		
		159,940	157,570	115,958
A.9	Air Corps: equipment and support	40,050	46,994	40,670
A.10	Military transport	21,190	18,309	19,767
A.11	Naval Service: equipment and support	18,500	21,451	22,063
A.12	Barrack expenses and engineering equipment	21,320	22,400	20,894
A.13	Defence Forces built infrastructure: construction and maintenance	62,500	67,666	57,157
A.14	Defence Forces uniforms, clothing, equipment and catering	22,500	21,269	19,569
A.15	Defence Forces communications and IT	22,000	24,480	22,967
A.16	Military education and training	6,450	5,249	5,641
A.17	Defence Forces logistics and travel	6,200	7,259	6,659
A.18	Defence Forces medical and healthcare support	12,850	13,107	11,244
A.19	Lands	3,600	1,305	1,019
A.20	Equitation	1,200	1,266	1,417
A.21	Litigation and compensation costs			
	<i>Original</i>	8,000		
	<i>Supplementary</i>	<u>3,000</u>		
		11,000	9,145	6,952

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
A.22	Miscellaneous expenditure (including dormant accounts funding)		8,159	8,443
A.23	Costs arising directly from Ireland's participation in the EU Common Security and Defence Policy		15,100	13,846
A.24	Civil Defence (including dormant accounts funding)		6,500	6,347
A.25	Irish Red Cross Society		1,060	1,060
A.26	Independent Review Group implementation			
		Original	6,000	
		Supplementary	2,100	
			8,100	8,407
A.27	External Oversight Body		1,050	620
			1,039,369	1,038,669
				931,907

Significant variations

The following notes outline the reasons for significant variations in non-administration programme expenditures (at least +/- 5% and €100,000). The original estimate was €1,020.369 million. A supplementary estimate of €19 million was obtained.

A.6 Chaplains and officiating clergy: pay and allowances

Estimate provision €1.35 million; outturn €1.132 million

The underspend of €218,000 was due to lower than anticipated recruitment of chaplains in 2025.

A.7 Defence Forces civilian support: pay and allowances, etc.

Estimate provision €30.5 million; outturn €28.414 million

The underspend of €2.086 million was due to lower than anticipated recruitment of civilian employees, and greater than anticipated retirements and resignations.

A.8 Defence Forces: capability development

Estimate provision €140.94 million; outturn €157.57 million

The overspend of €16.63 million was mainly due to the acquisition of counter-unmanned aerial systems capabilities. A supplementary estimate of €19 million was provided to cover this variance.

A.9 Air Corps: equipment and support

Estimate provision €40.05 million; outturn €46.994 million

The overspend of €6.944 million was due to higher than anticipated aircraft maintenance costs, specialist training and outsourced services.

A.10 Military transport

Estimate provision €21.19 million; outturn €18.309 million

The underspend of €2.881 million was due to a reduced requirement for armoured maintenance, and delayed delivery lead in times for vehicles and containers which were expected but not delivered.

A.11 Naval Service: equipment and support

Estimate provision €18.5 million; outturn € 21.451 million

The overspend of €2.951 million was mainly due to increased support services and outsourced maintenance.

A.12 Barrack expenses and engineering equipment

Estimate provision €21.32 million; outturn €22.4 million

The overspend of €1.08 million was mainly due to increased cost of barrack services and cleaning contracts.

A.13 Defence Forces built infrastructure: construction and maintenance

Estimate provision €62.5 million; outturn €67.666 million

The overspend of €5.166 million was primarily due to accelerated infrastructure project delivery, construction sector inflation, storm-related costs in quarter 1 2025, and increased maintenance costs associated with additions to the estate.

A.14 Defence Forces uniforms, clothing, equipment and catering

Estimate provision €22.5 million; outturn €21.269 million

The underspend of €1.231 million was due to the Defence Forces combat clothing tender not proceeding.

A.15 Defence Forces communications and IT

Estimate provision €22 million; outturn €24.48 million

The overspend of €2.48 million was due to the requirement for additional procurement of essential telecommunications equipment and supplies.

A.16 Military education and training

Estimate provision €6.45 million; outturn €5.249 million

The underspend of €1.201 million was due to delays in the supply of training and procurement of gym equipment.

A.17 Defence Forces logistics and travel

Estimate provision €6.2 million; outturn €7.259 million

The overspend of €1.059 million was due to increased travel costs and the withdrawal of equipment from an overseas mission.

A.19 Lands

Estimate provision €3.6 million; outturn €1.305 million

The underspend of €2.295 million was due to land acquisitions not being finalised.

A.21 Litigation and compensation costs

Estimate provision €8 million; outturn €9.145 million

The overspend of €1.145 million was due to a number of unpredictable variables, including the timing of court hearings, the progress of cases, and the number, value and timing of awards and settlements.

A.23 Costs arising directly from Ireland's participation in the EU Common Security and Defence Policy

Estimate provision €15.1 million; outturn €13.846 million

The underspend of €1.254 million was due to a planned spend in support of a European Defence Agency project not progressing in 2025.

A.26 Independent Review Group implementation

Estimate provision €6 million; outturn €8.407 million

The overspend of €2.407 million was due to resourcing costs attributable to the extension of time required to comply with orders for discovery issued by the Defence Forces Tribunal of Inquiry.

A.27 External Oversight Body

Estimate provision €1.05 million; outturn €620,000

The underspend of €430,000 was due to less than anticipated spend on salaries and fees.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimated	Realised	Realised
		€000	€000	€000
1	UN overseas allowances	7,300	5,907	11,981
2	Receipts from EU in respect of fishery protection costs	1	—	—
3	Receipts from banks and other organisations	1,600	1,413	1,622
4	Receipts from occupation of official quarters	120	204	153
5	Receipts from rations on repayment	525	1,178	813
6	Receipts from other issues on repayment	15	19	16
7	Receipts for aviation fuel	40	13	44
8	Receipts on discharge by purchase	50	112	183
9	Lands and premises			
	(a) rents, etc.	462	577	515
	(b) sales	25	—	340
10	Sale of surplus stores	157	109	191
11	Refunds in respect of services of seconded personnel	120	165	88
12	Additional superannuation contributions	13,950	16,246	15,564
13	Dormant accounts receipts	650	947	446
14	Miscellaneous	300	1,313	745
		25,315	28,203	32,701

Significant variations

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

1 Receipts from United Nations in respect of overseas allowances, etc.

Estimate provision €7.3 million; realised €5.907 million

The shortfall of €1.393 million was due to lower than anticipated UN receipts in respect of troop and equipment costs. The timing of receipts from the UN is difficult to predict. See note 6.1.

3 Receipts from banks and other organisations

Estimate provision €1.6 million; realised €1.413 million

The shortfall of €187,000 was due to a reduced requirement for Defence Force personnel on extra security duties in 2025.

5 Receipts from rations on repayment

Estimate provision €525,000; realised €1.178 million

The surplus of €653,000 was due to more than anticipated repayment of rations.

12 Additional superannuation contributions

Estimate provision € 13.95 million; realised € 16.246 million

The surplus of €2.296 million arose as receipts from additional superannuation contributions are difficult to estimate, particularly in the Defence Forces given the range of issues that can impact calculations, including enlistments and retirements.

13 Dormant accounts receipts

Estimate provision €650,000; realised €947,000

The surplus of €297,000 was due to funding, approved in previous years, being utilised for the advancement of veterans' projects in 2025.

14 Miscellaneous

Estimate provision €300,000; realised €1.313 million

The surplus of €1.013 million was due to refunds for services provided in Columb Barracks, Mullingar and Kilbride Camp, Co Wicklow being higher than anticipated.

4.2 Revenue of the Vote

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

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	1,010,466
UN overseas allowances	8,207
Occupation of official quarters	204
Rations and other issues on repayment	1,197
Discharge by purchase	112
Additional superannuation contributions	16,246
Dormant accounts grant	947
Other non-exchange revenue	1,407
	1,038,786
Exchange transaction revenue	
Land and premises rent	566
Revenue from sale of surplus stores	109
Other exchange transaction revenue	13
	688
Other revenue	
Banks and other organisations	1,413
Seconded personnel	165
Recovery of overpayments	215
Reversal of provision	447
	2,240
Total revenue	1,041,714
Represented by	
Total appropriations-in-aid (note 4.1)	28,203
Central Fund grant	1,010,466
Donated assets	395
Reversal of provision	447
Increase in accrued income (note 2.7)	2,214
Increase in deferred income (note 2.11)	(11)
	1,041,714

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	—	—
Received ^a	—	10,966
Transferred to the Exchequer	—	(10,966)
Balance at 31 December	—	—

Note ^a In 2024, the Department received €10,965,902 from the Department of Agriculture, Fisheries and the Marine in relation to European Maritime and Fisheries Fund (EMFF) supported projects carried out between 2014 and 2020.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>8,661</u>	<u>8,430</u>

5.2 Pay

Remuneration of all staff		
	2025	2024
	€000	€000
Pay	463,804	445,037
Higher, special or additional duties allowances	202	197
Overtime	585	634
Shift and roster allowance	308	306
Military and other allowances	33,434	33,539
Employer's PRSI	47,693	45,150
	<u>546,026</u>	<u>524,863</u>

- Note ^a The overall totals do not include the Office of the Ombudsman for the Defence Forces which accounts for four personnel and total pay of €351,000 or the External Oversight Body which accounts for seven personnel and a total pay of €510,778. These offices produce separate accounts.
- ^b Total pay represents the pay elements of subheads A.1, A.3, A.4, A.6 & A.7.

5.3 Civil servants

Full time equivalents	2025	2024
Number of staff at year end ^a	475	434

Note ^a Eleven of these personnel are embedded in Defence Forces' units and are employed full time in providing support to those units.

	2025	2024
	€000	€000
Pay	28,959	25,656
Higher, special or additional duties allowances	135	125
Other allowances	63	49
Overtime	171	127
Employer's PRSI	2,407	1,995
	31,735	27,952

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	13	5	39,666	32,540
Other allowances	13	1	10,581	10,183
Overtime	67	3	23,316	15,078
Extra remuneration in more than one category	7	2	16,789	16,106

5.4 Permanent Defence Force (including Army Nursing Service and Chaplaincy)

Full time equivalents	2025	2024
Number of staff at year end	7,771	7,573
	2025	2024
	€000	€000
Pay and military service allowance	415,583	400,370
Overseas allowances	15,082	15,750
Security duty allowances	9,278	9,499
Border duty allowance	1,717	1,731
Patrol duty allowance	3,292	2,511
Miscellaneous allowances	3,431	3,375
Employer's PRSI	43,285	41,158
	491,668	474,394

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Overseas allowances	1,295	707	45,164	42,590
Security duty allowances	6,110	25	68,560 ^a	32,254
Border duty allowance	311	1	12,578 ^b	6,822
Patrol duty allowance	430	139	25,798	22,794
Miscellaneous allowances	865	104	19,684	19,028
Extra remuneration in more than one category	2,111	855	45,801	42,703

Note ^a 2025 payment included arrears in respect of 2020 to 2024.

^b 2025 payment included arrears in respect of 2023 and 2024.

5.5 Civilian employees

Full time equivalents	2025	2024
Number of staff at year end	415	423
	2025	2024
	€000	€000
Pay	19,262	19,011
Higher, special or additional duties allowances	67	72
Overtime	414	507
Shift and roster allowances	308	306
Travel time allowance	371	396
Tool and other allowances	200	228
Employer's PRSI	2,001	1,997
	22,623	22,517

Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Higher, special or additional duties allowances	50	—	9,915	9,318
Overtime	124	10	19,204	16,083
Shift and roster allowances	38	9	16,972	16,664
Travel time allowance	41	19	15,557	15,064
Tool and other allowances	223	—	1,867	3,049
Extra remuneration in more than one category	141	40	31,759	30,945

5.6 Department employee pay bands

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

Pay bands (€)		Number of employees	
From	To	2025	2024
20,000	59,999	6,011	6,305
60,000	69,999	1,085	932
70,000	79,999	438	355
80,000	89,999	310	278
90,000	99,999	185	172
100,000	109,999	161	104
110,000	119,999	78	74
120,000	129,999	42	24
130,000	139,999	27	24
140,000	149,999	14	12
150,000	159,999	14	8
160,000	169,999	10	6
170,000	179,999	5	2
180,000	189,999	3	—
190,000	199,999	—	—
200,000	209,999	2	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	1
240,000	249,999	2	1

5.7 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	<u>245</u>	<u>237</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the (post 2013) Single Public Service Pension Scheme and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.8 Other remuneration arrangements

A total of €1,967,792 was paid to 51 retired Defence Force personnel in receipt of Defence Forces pensions, ranging from €12,926 to €84,986, who were re-employed on various duties during 2025. In addition, a total of €84,580 ranging from €130 to €9,500 was paid to 33 retired public servants in receipt of public service pensions, who were re-employed on various duties during 2025. Appropriate procedures are in place with regard to payments to retired personnel in accordance with section 52 of the Public Service Pensions (Single Scheme and other Provisions) Act 2012.

5.9 Seconded staff

This account includes expenditure of €238,344 in respect of three officers who were serving outside the Department for all or part of 2025 and whose salaries were not recouped by the Department.

This account does not include expenditure in respect of one officer who was serving outside the Department for all or part of 2025 in another Government office whose salary was paid by the office in which they were serving.

5.10 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	159	238,833	248,167
Recovery plans in place	43	73,894	95,190

5.11 Medical treatment

The Department made payments to the Revenue Commissioners for benefit-in-kind in relation to statutory public hospital charges for dependants of enlisted members of the Defence Forces, covering the period from 1 July 2024 to 31 January 2025, to close this issue. The total amount paid was €22,559 (including interest of €5,194). A fully vouched refund process, which ensures full compliance with all relevant tax obligations, has been in operation since 1 February 2025.

5.12 Severance

No severance or redundancy payments were made in 2025.

5.13 Ex-gratia payments

Payment amounting to €5,412 was made to one individual in relation to a settlement agreement during 2025.

Note 6 Miscellaneous

6.1 Overseas missions

This account includes the sums indicated below in respect of the remuneration of military personnel serving with UN and EU peace support operations and various organisations, together with travel and subsistence and transportation costs.

	2025	2024
	€000	€000
UN and EU missions		
UNIFIL (Lebanon)	35,882	34,061
UNDOF (Golan Heights)	455	4,739
KFOR (Kosovo)	1,697	1,483
EUFOR (Bosnia Herzegovina)	703	630
Other UN and EU missions	4,362	2,550
	<u>43,099</u>	<u>43,463</u>
Other		
Military representatives and advisors	2,605	2,652
EU Battlegroup	3,763	2,050
Organisation for Security and Co-operation in Europe	331	227
Mediterranean operations	646	502
Total	<u>50,444</u>	<u>48,894</u>

Of the sum of €43.1 million for UN and EU missions, €6.8 million relates to missions the full costs of which are borne by the State. The remaining €36.3 million relates to UNIFIL and UNDOF in respect of which arrangements for the re-imbursement of certain costs have been agreed with the UN. The timing of re-imbursements from the UN is dependent on various factors including the funding available to that organisation.

The moneys received by way of appropriations-in-aid in 2025 amounted to €5.9 million, made up of €4.9 million for personnel costs and €1 million for equipment costs. The amount outstanding at year end was €4.6 million (€1.1 million personnel costs and €3.5 million equipment costs).

6.2 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2025 €000	2025 €000	2024 €000
Independent Review Group on Dignity and Equality Issues in the Defence Forces ^a	2022	1,441	—	195
Defence Forces Tribunal ^b	2024	11,588	8,262	3,326
			8,262	3,521

Note ^a The Independent Review Group on Dignity and Equality Issues in the Defence Forces (IRG) was established in January 2022 and the report was presented to An Tánaiste on 2 February 2023. The Group was formally wound-up on 14 July 2024.

^b The Defence Forces Tribunal was established on 20 June 2024 to examine a range of matters pertaining to the effectiveness of the complaints processes within the Defence Forces. The Tribunal delivered its opening statement at a public hearing on 24 June 2024 and is expected to complete its work within a period of three years.

6.3 Support for Defence Forces' representative associations

This account includes a total of €669,064 in respect of the remuneration of military personnel seconded to representative associations and certain related administrative costs.

6.4 Write-offs

	2025 €000	2024 €000
Damage to military vehicles	18	29
Loss of, or damage to, stores or equipment	4	28
Debt write-off	10	—
	32	57

6.5 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by					Total	Total
	Employees			Members of the public		2025	2024
	Personal injuries	Breach HR/ employment policies	Other	Personal injuries	Other		
Number of cases	195	56	27	11	26	315	605
	€000	€000	€000	€000	€000	€000	€000
Department's own legal costs	1,174	—	235	37	7	1,453	1,502
Payments by/on behalf of Department							
Compensation	3,475	190	12	49	58	3,784	2,595
Legal costs	2,868	1,046	—	74	36	4,024	2,761
2025 Total ^a	7,517	1,236	247	160	101	9,261	6,858
2024 Total	5,702	24	920	119	93	6,858	

Note ^a At 31 December 2025, 311 general litigation cases were outstanding.

Cumulative costs of cases completed in 2025

	Claims by					Total
	Employees			Members of the public		
	Personal injuries	Breach HR/ employment policies	Other	Personal injuries	Other	
Number of cases	83	—	—	7	23	113
	€000	€000	€000	€000	€000	€000
Department's own legal costs	961	—	—	249	—	1,210
Payments by/on behalf of Department						
Compensation	1,644	—	—	—	59	1,703
Legal costs	2,659	—	—	—	—	2,659
Other costs	163	—	—	—	2	165
Total	5,427	—	—	249	61	5,737

6.6 Arbitration and conciliation

In 2025, costs of €12,676 were incurred (2024: €14,385) in relation to two arbitration and conciliation cases (2024: four cases).

Appendix A Schedule of land and buildings

1. Vested in the Minister for Defence

Property	Area (hectares) ^a
Clare	
Knockalisheen Camp	51.24
Cork	
Murphy Barracks, Ballincollig	0.89
Collins Barracks, Cork	24.22
Portion of Camp Field, Collins Barracks	—
Old Barracks and Graveyard, Fermoy	3.98
Fitzgerald Camp, Fermoy	0.40
RDF premises, Kilcrohane	0.40
Michael Collins Memorial Plot, Béal na Bláth	0.004
RDF premises, Skibbereen	0.20
RDF premises, Mallow	0.03
Dublin	
Casement Aerodrome, Baldonnell including sewage plant on adjacent land	276.93
Esplanade, Collins Barracks	0.20
Site at Islandbridge, Dublin 8	0.26
Galway	
Oranmore Rifle Range	215.35
Springfield water supply to Oranmore Range	—
Dún Uí Mhaoilíosa, Galway	29.95
Kerry	
Ballymullen Barracks, Tralee	6.07
Fort Shannon, Tarbert	0.81
RDF premises, Kilorglin	0.10
Kildare	
Curragh Camp and lands	1,968.12
Curragh Lands – Kildare by-pass	—
Nos. 2, 78 and 96 Orchard Park, Curragh	0.06
Magee Barracks, Kildare	1.99
Lands at Blackrath, Curragh	14.37
Kilkenny	
Stephens Barracks, Kilkenny	5.67
Louth	
Red Barns Rifle Range, Dundalk	5.46

Property	Area (hectares)^a
Meath	
Gormanstown Camp and Aerodrome	105.62
RDF premises, Navan	0.20
Offaly	
Military Cemetery, Former Crinkill Barracks, Birr	0.20
Roscommon	
Rifle Range, Carna	114.53
Tipperary	
Rifle Range, Kilcoran	5.46
Waterford	
Military Barracks, Waterford	0.28
Westmeath	
Columb Barracks, Mullingar	9.61
Custume Barracks, Athlone	5.26
Garrynafela Lands, Athlone	5.97
Wicklow	
Glen of Imaal Artillery Range	2,698.85
Coolmoney Camp and Lands	97.53
Range Warden's Post, Seskin	0.40

Note ^a Hectares stated are approximate. Most of the properties contain buildings thereon.

2. Vested in the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

Property	Area (hectares)^a
Clare	
RDF premises, Ennis	0.10
Cork	
Kilworth Camp and Range	1,377.55
Portion at Kilworth Camp for provision of road services to TII	10.69
Bere Island	91.05
Naval Base, Haulbowline	33.99
Fort Davis, Whitegate	22.04
Fort Templebreedy, Crosshaven	14.97
Furious Pier, Castletownbere	—
Landing Pier, Cobh	—
Donegal	
Finner Camp, Bundoran	337.01
Dublin	
Cathal Brugha Barracks, Rathmines, Dublin 6	18.62
Nos. 17-28, Cathal Brugha Apartments, Rathmines, Dublin 6	0.27
McKee Barracks, Blackhorse Avenue, Dublin 7	18.21
64 McKee Park, Dublin 7	0.02
St Bricin's Hospital, Dublin 7	3.24
Old School House, Arbour Hill, Dublin 7	—
2 Tomar Court, Arbour Hill, Dublin 7	0.01
Limerick	
Sarsfield Barracks, Limerick	5.99
Louth	
Aiken Barracks, Dundalk	7.28
Roscommon	
Rifle Range, Cushla	56.25
Military Barracks, Boyle	0.20
Tipperary	
Military Barracks, Nenagh	1.20
Part of McCann Barracks, Templemore	0.16
Wexford	
Military Barracks, Wexford	0.40

Property	Area (hectares)^a
Wicklow	
Kilbride Camp and Rifle Range	636.98

Note ^a Hectares are approximate. Most of the properties contain buildings thereon.