

Appropriation Account 2025

Vote 24

Justice, Home Affairs and Migration

Introduction

As Accounting Officer for Vote 24, 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 Justice, Home Affairs and Migration, of Probation Service staff and of certain other services, including payments under cash-limited schemes administered by that Office, and payments 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 €16.896 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.

Transfers of functions in 2025

Effective 5 June 2025, under SI 242/2025, the name of the department changed from an Roinn Dlí agus Cirt in Irish and the Department of Justice in English to an Roinn Dlí agus Cirt, Gnóthaí Baile agus Imirce in Irish and, the Department of Justice, Home Affairs and Migration in English.

The following amendments to the Vote including transfer of functions took place over the course of 2025:

- The transfer of functions relating to integration policy, international protection and Ukraine accommodation, from the Department of Children, Equality, Disability, Integration and Youth, as it was then known, came into effect on 1 May 2025 under SI159/2025, resulting in €2.044 billion net budget allocation being transferred from Vote 40 to Vote 24 Justice, Home Affairs and Migration along with 344.5 staff (WTE).
- The transfer of functions relating to cyber security transferred from the Department of Environment, Climate and Communications, as it was then known, came into effect on 1 June 2025, under SI 234/2025, resulting in €22.6 million net budget allocation being transferred was from Vote 29 to Vote 24 Justice, Home Affairs and Migration, along with 123.3 staff (WTE).
- The transfer of functions relating to property services, including the Property Services Regulatory Authority (PSRA); and the Property Services Appeals Board, to the Department of Housing, Local Government and Heritage, came into effect on 1 August 2025, under SI 392/2025, resulting in the transfer of €1.8 million net budget allocation, comprising €4.2 million in expenditure and €2.4 million in revenue (appropriations in aid), from Vote 24 to Vote 34 Housing, Local Government and Heritage, along with 45 staff.
- The transfer of functions relating to the censorship of films and of publications, including the Irish Film Classification Office (IFCO) to the Department of Culture, Communications and Sport, came into effect on 1 August 2025, under SI 393/2025, resulting in the transfer of €8,000 net receipts, comprising €832,000 in expenditure and €840,000 in receipts (appropriations in aid), from Vote 24 to Vote 33 Culture, Communications and Sport, along with 5 staff.

- The transfer of the Judicial Appointments Commission and Judicial Council from Vote 24 Justice, Home Affairs and Migration to Vote 22 Courts Service effective 1 January 2025 with expenditure allocations totalling €712,000 and €1.795 million respectively.
- Following the commencement of the Policing, Security and Community Safety Act 2024 the following changes were made to Vote 24. The Garda Síochána Inspectorate (GSI) moved to Vote 41, which was renamed An tÚdarás Póilíneachta agus Sábháilteachta Pobail (the Policing and Community Safety Authority), and the Garda Síochána Ombudsman Commission (GSOC) moved to the newly formed Vote, Fiosrú- the Office of the Police Ombudsman, Vote 46. Both changes were effective from 2 April 2025.

As a result of the transfers outlined above, a number of changes were made to the structure of the programmes within the Vote. A new expenditure programme, Programme C Immigration, was established, incorporating the following subheads: C3 Refugee and migrant integration, C4 Asylum, migration and integration fund, C5 International protection seekers accommodation, and C6 – Ukraine accommodation and related costs.

In addition, a new subhead, A31 National Cyber Security Centre, was introduced under Programme A Criminal justice pillar. A small number of subheads no longer required were retired in 2025. Subheads A4 and A5 were removed from Programme A, and the following subheads were discontinued from Programme B Civil justice pillar: B.5, B.8, B9, B.15 and B.16.

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 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 assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Leasehold improvement	50 years	2%
Property	50 years	2%
Equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	5 years	20%
Developed software	10 years	10%
Rapid build homes	35 years	3%
Modular homes	25 years	4%

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 human resources and payroll shared services.

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

Financial control environment

A control environment comprising the following elements is in place.

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

- A governance framework is in place to provide oversight of the Department's aegis bodies.

Internal Audit and Audit Committee

I confirm 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. The plans aim to cover the key controls on a rolling basis over a reasonable time period.

The internal audit function is reviewed periodically by the Audit Committee. I am satisfied that these procedures are in place to ensure that the reports of the internal audit function are followed up.

Procurement

I confirm that 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 a total of €2,181,602,000 in 2025.

This level of expenditure on goods, professional and other contracted services in Vote 24 for 2025 reflects the transfer of functions in 2025, namely international protection and Ukraine accommodation functions and the National Cyber Security Centre (NCSC).

Non-competitive contracts

The Department has provided details of 628 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. It is important to note that these non-competitive contracts are compliant with public procurement law under certain specified exemptions, details of which are included in the Department's circular 40/2002 return.

Ukraine accommodation – The Department is claiming a derogation under the EU procurement Directive 2014/24 for the provision of these accommodation and related services. Details of these contracts and derogations claimed are provided in the Department's circular 40/2002 return under the 'compliant but non-competitive' heading.

International Protection accommodation – The Department is claiming a derogation under the EU procurement Directive 2014/24 for particular and named contracts in this area of spend. Details of these contracts and derogations claimed are provided in the Department's circular 40/2002 return under the 'compliant but non-competitive' heading.

Non-compliant contracts

The Department complied with the guidelines with the exception of 47 contracts in excess of €25,000 (exclusive of VAT) totalling €72,550,522 (exclusive of VAT) broken down as set out further below.

- 29 contracts with a value of €65,634,080 relate to transferred-in functions, including both accommodation and NCSC, and
- 18 contracts with a value of €6,916,442 relate to Vote 24 pre-transfer of functions.

Of the 47 contracts

- five contracts with a combined value of €11,683,951 for the provision of services that had previously been non-compliant have now had contracts awarded so are now compliant.
- 13 contracts with a combined value of €15,249,537 for the provision of services that were direct awarded or extended, are currently the subject of ongoing tender processes.
- three contracts with a combined value of €9,387,261 have now expired and will not be renewed as they relate to accommodation centres now closed.
- one contract with a value of €801,376 will expire in 2026 and will not be renewed.
- 11 contracts with a combined value of €14,480,132 are planned to go to tender in 2026.
- seven contracts with a combined value of €4,077,782 are being transitioned to compliant contracts or will go to market as soon as possible.
- seven contracts with an aggregate value of €16,870,482 for the provision of services that were direct awarded due to urgent and unforeseen circumstances will be reviewed by the Department in 2026.

The above contracts have been included in the 40/2002 annual return referenced above. The Department has strengthened its central procurement unit including its procurement structures, planning, training and resources to provide procurement support and guidance across the organisation. This is aimed at improving compliance and supporting business units deliver on their business objectives.

The Department continued to work towards resolving instances of non-compliance throughout 2025 and will continue to proactively address instances of non-compliance throughout 2026 and 2027.

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 risk register is reviewed quarterly by the Risk Committee, the Management Board and the Secretary General. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the appropriate level of management, 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.

Cyber security

The Cyber Security Programme continued throughout 2025 with activities progressed on a number of projects and initiatives to protect and proactively monitor the data and systems on our networks. There was an increased focus on supports which would enable the Department in meeting the requirements set out in NIS 2 such as regular reporting directly to management board, raising user awareness and education.

ICT strategy

In 2025, work completed on the IT Strategy 2022-2024 and work on drafting the new Digital Strategy commenced to cover the next 4 years.

Under the ICT Strategy significant progress was made in all the following areas:

- ICT capability development
- process standardisation
- enhanced governance
- cyber security and resilience
- move to cloud

Specifically in 2025, The following systems went live under a range of digitalisation projects and programmes

- International protection modernisation – this programme of work resulted in full end to end digitalisation of the international protection application process
- DASH – digital project to support Forensic Science Ireland in managing and tracking analysis of scene of crime evidence, DNA, went live in May received certification from the Irish National Accreditation Board.
- Modernisation of immigration services - a digital contact centre and phase 1 of a case management system were rolled out to support efficient and effective service provision across a number of immigration services.
- Significant progress was also made in decommissioning legacy technologies such as Lotus Notes in the Department and the agencies on our shared service
- A major milestone was achieved in bring together data from diverse sources which will support the transition from legacy to new modern systems and facilitate and enhance data and analytics capabilities

Ukraine and international protection accommodation – cost recovery and compliance

Ukraine

Emergency accommodation and support for Ukrainian Beneficiaries of Temporary Protection continued in 2025, with demand continuing to drop. At the beginning of 2025, over 29,000 people were accommodated in State-provided accommodation. This reduced by 31% to approximately 20,000 people at the end of 2025. This reflects the continued trend of Ukrainians making their way towards independent living.

In 2025, the work of the Ukraine accommodation compliance team continued, supported by a firm providing forensic accountancy services. Where elements of financial non-compliance were identified, the compliance team engaged with the accommodation provider to regularise the situation, and to progress recovery of any overclaims identified through the establishment of a recoupment plan. Where an overpayment was unable to be recouped in a single month, the recoupment plan was agreed to be repaid over a number of months.

International protection

In 2025, the work of the international protection accommodation cost recovery team continued. Overclaims by international protection accommodation providers relating to periods from 2023 onwards were identified, resulting in recoupments to the Department. In 2025 there were twelve recoupment cases. Six were completed, five plans are in place and one is pending finalisation.

A balance of €17.392 million remains due at 31 December 2025 across the accommodation compliance and cost recovery streams (see note 2.6). Work is ongoing to review providers for compliance issues.

Asylum, Migration and Integration Fund

In 2025, the Funds Administration Unit in the Department was the Managing Authority for delivering Ireland's national programme under the EU Asylum, Migration and Integration Fund (AMIF).

AMIF funding from the EU Commission is released in the accounts through appropriations-in-aid once it is deemed to be certain. On 31 December 2025, the balance of funds received but not released was €51.75 million. €13.5 million of this related to an emergency accommodation grant which was returned to the EU Commission in April 2026.

In June 2020, the EU awarded Ireland a grant of €13.5 million to provide emergency accommodation to persons entering the state who were seeking international protection but could not be accommodated within the existing accommodation portfolio. This grant was not part of Ireland's AMIF national programme. The full grant amount was received in late 2020 and held in a suspense account. However, a subsequent European Court of Auditors report in 2022 identified issues with the procurement of emergency accommodation and recommended a full recovery of the grant amount paid. In January 2026, the EU Commission completed an ex-post audit report on this grant with the ECA recommendation being upheld, that is a full recovery of the grant amount of €13.5 million. This money was returned in April 2026 to the EU Commission.

Internal financial control issues

A small number of supplier-related control issues with a value of €387,170 were self-identified during the year, primarily arising in the context of organisational changes, including transfer of functions. Three duplicate payments totalling €348,950 were identified and fully recovered. One payment of €36,257 related to an overpayment of an inter departmental cost, which was subsequently recovered. The remaining €1,963 related to a small number of incorrect payments.

Frauds and irregularities

One material fraud or irregularity with a value greater than €10,000 was reported in the Justice, Home Affairs and Migration Vote (Vote 24) in 2025.

The Department was the subject of an ‘SMS pumping attack’ in 2025. The attack is a form of fraud where the attackers used bots to submit thousands of requests to the Department’s immigration systems, and the system issued automatic replies to premium-rate or high-cost phone number in the sender’s country of origin. The estimated cost was approximately €43,000. The Department systems identified the issue thereby limiting the financial costs, the Department has implemented further controls to combat such attacks.

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

Doncha O’Sullivan

Accounting Officer

Justice, Home Affairs and Migration

25 September 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 24 Justice, Home Affairs and Migration Opinion on the appropriation account

I have audited the appropriation account for Vote 24 Justice, Home Affairs and Migration 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 24 Justice, Home Affairs and Migration 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 Justice, Home Affairs and Migration and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with procurement rules occurred in respect of contracts that operated in 2025.

Disallowed funding from the Asylum, Migration and Integration Fund

The statement on internal control discloses that, following a review by the European Court of Auditors, grant funding of €13.5 million received in 2020 for the provision of emergency accommodation to persons seeking international protection was returned to the EU Commission, due to procurement issues identified. Chapter 10 of my *Report on the Accounts of the Public Services* for 2025 provides further information on this matter.

Cancelled international protection accommodation agreements

Chapter 14 of my *Report on the Accounts of the Public Services* for 2025 examines the circumstances around the cancellation in 2025 of pre-contract agreements for the leasing of accommodation to be used for applicants for international protection. Some potential providers of accommodation commenced legal proceedings following the cancellation, and following mediation, a number of these cases have resulted in substantial settlement payments. Payments made have been accrued for at end 2025.

Seamus McCarthy
Comptroller and Auditor General

28 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 24 Justice, Home Affairs and Migration

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Criminal justice pillar			
	<i>Original</i>	437,983		
	<i>Supplementary</i>	52,389		
			490,372	489,287
				404,013
B	Civil justice pillar			
	<i>Original</i>	243,991		
	<i>Supplementary</i>	45,903		
			289,894	290,949
				256,905
C	Immigration			
	<i>Original</i>	2,159,149		
	<i>Supplementary</i>	(33,292)		
			2,125,857	2,117,987
				—
Gross expenditure				
	<i>Original</i>	2,841,123		
	<i>Supplementary</i>	65,000		
			2,906,123	2,898,223
				660,918
<i>Deduct</i>				
D	Appropriations-in-aid			
	<i>Original</i>	116,577		
	<i>Supplementary</i>	19,000		
			135,577	144,573
				155,026
Net expenditure				
	<i>Original</i>	2,724,546		
	<i>Supplementary</i>	46,000		
			2,770,546	2,753,650
				505,892

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	<u>16,896,009</u>	<u>21,569,324</u>

Doncha O’Sullivan
Accounting Officer
Justice, Home Affairs and Migration

25 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		2,602,428	453,505
Pay		174,457	121,516
Non pay		121,338	85,897
Gross expenditure		2,898,223	660,918
<i>Deduct</i>			
Appropriations-in-aid		144,573	155,026
Net expenditure		2,753,650	505,892
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(202,944)		
Depreciation	13,491		
Loss on disposals	13		
<i>Intangible assets (note 2.2)</i>			
Purchases	(5,644)		
Amortisation	3,295		
		(191,789)	4,487
Changes in net current assets			
Increase in inventories	(1,109)		
Increase in prepayments	(46,402)		
Increase in accrued income	(18,041)		
Increase in provision	10,000		
Increase in accrued expenses	39,543		
Increase in deferred income	7,234		
		(8,775)	42,224
Direct voted expenditure		2,553,086	552,603
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		74,986	70,195
Notional rent		5,077	5,122
Net programme cost		2,633,149	627,920

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 24 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	287	335
Vote 12	Superannuation and Retired Allowances	66,687	61,355
Vote 13	Office of Public Works	11,809	12,636
Vote 18	National Shared Services Office	639	321
Vote 20	Garda Síochána	293	265
Vote 43	Office of the Government Chief Information Officer	578	349
Central Fund – Ministerial pensions		226	167
Cost of shared services provided to other Votes		(5,533)	(5,233)
		74,986	70,195

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	574,863	118,727
Intangible assets	2.2	10,611	6,416
		585,474	125,143
Current assets			
Bank and cash	2.3	57,477	11,663
Inventories	2.4	2,864	1,755
Prepayments	2.5	55,423	9,021
Accrued income	2.6	19,684	1,643
Other debit balances	2.7	23,627	5,917
		159,075	29,999
<i>Less</i>			
Current liabilities			
Accrued expenses	2.8	84,977	45,434
Deferred income	2.9	24,806	17,572
Other credit balances	2.10	25,984	13,510
Asylum, Migration and Integration Fund	2.11	51,752	—
Provisions	2.12	10,000	—
Net Exchequer funding	2.13	3,369	4,070
		200,888	80,586
Net current liabilities		(41,813)	(50,587)
Net assets		543,661	74,556
Represented by:			
State funding account	2.14	543,661	74,556

2.1 Property, plant and equipment ^a

	Buildings	Leasehold improvements	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000		€000	€000	€000	€000	€000
Cost or valuation ^b							
At 1 January 2025	7,019	—	2,492	36,007	1,550	102,790	149,858
Transfer in ^c	245,310	1,964	—	2,522	1,908	26,853	278,557
Additions	191,317	—	355	3,657	12	7,603	202,944
Brought into use	131,694	—	—	—	—	(131,694)	—
Revaluation	(897)	—	—	—	—	—	(897)
Transfer out	(3,504)	—	(456)	(840)	(194)	—	(4,994)
Disposals	—	—	(115)	(1,615)	(356)	—	(2,086)
At 31 December 2025	570,939	1,964	2,276	39,731	2,920	5,552	623,382
Accumulated depreciation							
At 1 January 2025	2,278	—	1,922	25,491	1,440	—	31,131
Depreciation on transfer in	7,393	3	—	912	217	—	8,525
Depreciation for the year	9,292	39	231	3,715	214	—	13,491
Depreciation on transfer out	(1,273)	—	(394)	(729)	(159)	—	(2,555)
Depreciation on disposals	—	—	(115)	(1,609)	(349)	—	(2,073)
At 31 December 2025	17,690	42	1,644	27,780	1,363	—	48,519
Net assets							
At 31 December 2025	553,249	1,922	632	11,951	1,557	5,552	574,863
At 31 December 2024	4,741	—	570	10,516	110	102,790	118,727

Note ^a The statement of capital assets reflects assets for the entire Department including a number of agencies in Vote 24 who also prepare separate financial statements.

^b Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^c Assets transferred in and out following the transfer of functions. See introduction.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	88,028	525	88,553
Transfer in	2,454	274	2,728
Additions	1,429	4,215	5,644
Transfer out	(2,310)	—	(2,310)
Disposals	(124)	—	(124)
At 31 December 2025	89,477	5,014	94,491
Accumulated amortisation			
At 1 January 2025	82,136	—	82,136
Amortisation transfer in	860	—	860
Amortisation	3,295	—	3,295
Amortisation transfer out	(2,287)	—	(2,287)
Amortisation of disposals	(124)	—	(124)
At 31 December 2025	83,880	—	83,880
Net assets			
At 31 December 2025	5,597	5,014	10,611
At 31 December 2024	5,891	525	6,416

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	51,216	8,007
Commercial bank account balances	6,261	3,656
	57,477	11,663

Note ^a There are 25 commercial bank account balances including 12 bank balances with a value of €2.8 million for a number of agencies funded by Vote 24, who also prepare separate financial statements.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Forensic consumables	1,921	1,105
IT consumables	718	56
Residence permits/travel documents	140	520
Miscellaneous	46	29
Equipment/clothing	39	45
	2,864	1,755

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
International protection seekers accommodation costs ^a	43,017	—
Department administration ^b	9,554	5,802
Forensic Science Ireland ^c	1,000	1,572
National Cyber Security Centre ^b	617	—
Insolvency Service of Ireland ^b	341	374
Criminal Assets Bureau	183	158
Ukraine accommodation and related costs	134	—
Private Security Authority ^d	13	18
Garda Síochána Ombudsman Commission	—	606
Property Services Regulatory Authority	—	115
Other subheads ^{b, d}	564	376
	55,423	9,021

- Note ^a Commercial accommodation
 ^b ICT system maintenance and support, and licencing
 ^c Maintenance of equipment
 ^d Other administration

2.6 Accrued income

at 31 December	2025	2024
	€000	€000
Commercial accommodation recoupments ^a	17,392	—
Visa fees	1,307	480
Additional superannuation receipts	211	—
Private Security Authority fees	205	—
Immigration registration fees	—	388
Other accrued income	569	775
	19,684	1,643

Note ^a Recoupment plans are in place for a number of accommodation providers which are expected to be fully recouped in 2026.

2.7 Other debit balances

at 31 December	2025	2024
	€000	€000
Accommodation Recognition Payment (ARP) Ukraine ^a	15,335	—
Imprests	53	51
Recoupable travel pass scheme expenditure	310	218
Criminal Assets Bureau receivership	105	105
Other debit suspense items	7,824	5,543
	23,627	5,917

Note ^a The Accommodation Recognition Scheme is administered by the Department of Social Protection (DSP) where monthly payments are made in advance by the Department of Justice, Home Affairs and Migration to DSP through a suspense account.

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
International protection seekers accommodation ^a	35,000	—
Ukraine accommodation and related costs	20,278	—
Criminal legal aid schemes	9,067	12,511
Digital capital investment and IT expenses	2,770	2,932
National Cyber Security	1,349	—
Forensic Science Ireland	781	1,461
Operational services supplies and sundry equipment	713	3,245
Office premises expenses	217	448
Criminal Assets Bureau	107	146
Coroners Service	97	1,424
Training and development and incidental expenses	12	55
Commissions and special inquiries	9	3
Compensation for personal injuries criminal	—	3,766
Other subheads	2,093	4,698
Holiday pay (note 2.19)	4,636	8,954
Payroll (note 2.19)	7,848	5,791
	84,977	45,434

Note ^a International protection seekers accommodation accrued expenses includes legal settlements which were settled and paid in 2026.

2.9 Deferred income

at 31 December	2025	2024
	€000	€000
Immigration registration fees	12,688	3,126
Nationality and citizenship certificate fees	12,071	14,136
Visa fees	42	195
Insolvency Service of Ireland fees	5	1
Film censorship fees	—	114
	24,806	17,572

2.10 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	3,527	3,093
Pay related social insurance	2,595	2,176
Professional services withholding tax	3,082	1,699
Value added tax	989	199
Balances in departmental accounts	6,261	3,656
	16,454	10,823
Suspense		
Payroll deductions held in suspense	886	730
EU social inclusion projects	4,866	1,374
EU advances for National Cyber Security Centre projects	3,166	—
Extra receipts payable to the Exchequer	—	7
Advances to the Office of Public Works	294	371
Other credit suspense items	318	205
	9,530	2,687
	25,984	13,510

2.11 Asylum, Migration and Integration Fund

at 31 December	2025	2024
	€000	€000
Suspense -EU receipts (AMIF) ^a	51,752	—

Note ^a AMIF funding from the EU Commission is held in a suspense account and released to the Vote through appropriations-in-aid once it is deemed to be certain. On 31 December 2025, the balance of funds received but not released was €51.75 million. €13.5 million of this related to an emergency accommodation grant which was returned to the EU Commission in April 2026. The balance in the Fund at end 2024 (€34.477 million) was reported in Vote 40 Children, Equality, Disability, Integration and Youth.

2.12 Provisions

at 31 December	2025	2024
	€000	€000
Stardust Redress Phase 2 (current liabilities)	10,000	—
Total	10,000	—

Movement for each class of provision	Stardust Redress Phase 2	Total
	€000	€000
Opening balance	—	—
Additional provision made	10,000	10,000
Amounts used	—	—
Balance as at 31 December	10,000	10,000

Note ^a Stardust Redress Phase 2 – a fixed recognition payment of €20,000 to all survivor beneficiaries of the original Stardust Victims Compensation Tribunal established in 1985. A total of 823 people received compensation from the Tribunal. This fulfils the Government's commitment to implement a two-phased approach to Stardust redress.

2.13 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	16,896	21,569
Exchequer grant undrawn	(13,527)	(17,499)
Net Exchequer funding	3,369	4,070

Represented by:**Debtors**

Bank and cash	57,477	11,663
Debit balances: suspense	23,627	5,917
	81,104	17,580

Creditors

Due to the State	(16,453)	(10,823)
Credit balances: suspense	(9,530)	(2,687)
Asylum, Migration and Integration Fund	(51,752)	—
	(77,735)	(13,510)
	3,369	4,070

2.14 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		74,556	121,267
Disbursements from the Vote			
Estimate provision	Account	2,770,546	
Surplus to be surrendered	Account	(16,896)	
Net vote		2,753,650	505,892
Expenditure borne elsewhere	1.1	74,986	70,195
Non-cash items:			
Capital asset net adjustment	2.1, 2.2	269,438	
Revaluation	2.1	(897)	
Notional rent	1	5,077	
		273,618	5,122
Net programme cost	1	(2,633,149)	(627,920)
Balance at 31 December		543,661	74,556

2.15 Commitments

	2025	2024
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	249	10,148 ^a
Capital projects	5,259	276
Total of legally enforceable commitments	5,508	10,424

Note ^a The decrease in procurement of goods and services is due to the assessment of legally enforceable, non-cancellable contracts in the 2025 accounts.

b) Major capital projects

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Forensic Science Ireland ^a	102,790	5,940	—	108,730	102,790
Rapid build programme	253,860	28,766	2,709	285,335	285,300
Note ^a	The final payment due on the project was not known in the 2024 accounts as negotiations between the contractor and OPW were ongoing.				

2.16 Operating lease

at 31 December	2025	2024
	€000	€000
Operating lease expense for year ^a	269	542
There are no contingent rent payments due, and no sublease income is receivable		
The future aggregate minimum lease payments under non-cancellable operating leases are as follows		
Within one year	1,270	304
Between 1 and 5 years	3,929	—
Later than 5 years	—	—
Total non-cancellable operating lease commitments	5,199	304

Note ^a Following the transfer of function in 2025, the Department of Justice, Home Affairs and Migration assumed responsibility for the lease for Montague Court Offices.

2.17 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	233	37

2.18 Contingent liabilities

The Department is involved in a number of legal cases that could generate liabilities, depending on the outcome of the litigation. The amounts and timing of any liabilities is uncertain. Further legal costs are also referenced in note 6.1 in relation to committees, commissions and special inquiries.

2.19 Cyber security

The Department is responsible for cyber security policy in Ireland and for the National Cyber Security Centre for the year ended 31 December 2025. Following the change of Government in 2025 a reconfiguration of various Government Departments took place. As a result, the Cyber Security functions of the Department of Environment, Climate and Communications (Vote 29) were transferred to the Department of Justice on 1 June 2025 under S.I. No. 234/2025 - Cyber Security (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

Expenditure relating to cyber security is reported under the criminal justice pillar as shown below, with administrative costs met from subheads A.1 and A.2 and operational funding provided through subhead A.31.

at 31 December	2025	2024^a
	€000	€000
Administration pay	7,828	6,189
Administration -non pay	291	296
Operations	6,373	8,789
	14,492	15,274

Note ^a 2024 comparatives were incurred in Vote 29 Environment, Climate and Communications.

2.20 Impact of accounting policy changes

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024 and six new central government accounting standards (CGAS) were implemented with effect from 1 January 2025. The implementation had the following impact on the State funding balance.

	2025	2024
	€000	€000
Revaluation of property ^a	(897)	—
Provision ^b	(10,000)	—
Holiday accrual ^c	—	(8,954)
Payroll accrual ^c	—	(5,791)
Additional superannuation contributions ^d	211	—
	(10,686)	(14,745)

Note ^a CGAS 17, Property, plant and equipment

^b CGAS 19, Provisions, contingent liabilities and contingent assets

^c CGAS 39A Employee Benefits Part A

^d 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 apportioned across the programmes, to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	127,142		
	<i>Supplementary</i>	<u>20,585</u>		
		147,727	148,211	115,879
ii	Travel and subsistence		1,362	1,589
iii	Training and development			1,034
	<i>Original</i>	1,341		
	<i>Supplementary</i>	<u>(103)</u>		
		1,238	1,283	1,248
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	20,247		
	<i>Supplementary</i>	<u>26,306</u>		
		46,553	45,112	30,043
v	Digital capital investment and IT expenses			
	<i>Original</i>	39,932		
	<i>Supplementary</i>	<u>15,951</u>		
		55,883	55,783	42,335
vi	Premises expenses			
	<i>Original</i>	4,041		
	<i>Supplementary</i>	<u>2,959</u>		
		7,000	7,183	6,303
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	1,775		
	<i>Supplementary</i>	<u>(175)</u>		
		1,600	1,819	695
viii	Financial shared services			
	<i>Original</i>	7,330		
	<i>Supplementary</i>	<u>1,645</u>		
		8,975	10,527	7,110
ix	Justice and policing transformation programme			
	<i>Original</i>	8,000		
	<i>Supplementary</i>	<u>(6,461)</u>		
		1,539	1,611	2,766

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
x	International protection accommodation services			
	Original	25,241		
	Supplementary	(3,347)		
		21,894	22,676	—
		293,771	295,794	207,413

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 €20.247 million; outturn €45.112 million

The excess expenditure of €24.865 million compared to the original allocation was due to increased services provided by the International Protection Office (IPO) and Immigration Service Delivery (ISD), which are demand driven. The increases relate mainly to panel members, translation, interpretation and legal fees for immigration judicial reviews along with increased postal costs related to the delivery of Irish Residence Permit (IRP) cards and issuing of Beneficiaries of Temporary Protection (BoTP) certificates to Ukrainians.

v Digital capital investment and IT expenses

Estimate provision €39.932 million; outturn €55.783 million

The excess expenditure of €15.851 million compared to the original allocation was mainly due to the digital modernisation across the immigration function in particular the International Protection Office (IPO) and Immigration Service Delivery (ISD), EU Pact Migration and eGates projects. Additional costs also are attributed to significantly increased demand for ICT service provision following the transfer of functions.

vi Premises expenses

Estimate provision €4.041 million; outturn €7.183 million

The excess expenditure of €3.142 million compared to the original allocation was mainly due to additional building and associated costs to accommodate additional staff in the International Protection Office (IPO) and costs associated with the transfer of functions.

viii Financial shared services

Estimate provision €7.330 million; outturn €10.527 million

The excess expenditure of €3.197 million compared to the original allocation arose primarily due to additional expenditure under the contract for enhanced customer support for the Oracle Financial Management system, which remained necessary pending completion of migration to the NSSO Financial Management Shared Service Centre. This was further impacted by the timing of payments recognised in 2025.

ix Justice and policing transformation programme

Estimate provision €8 million; outturn €1.611 million

The saving of €6.389 million compared to the original allocation was reallocated to support ISD modernisation projects.

Programme A Criminal Justice Pillar

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	46,157		
	<i>Supplementary</i>	6,923		
			53,080	49,441
A.2	Administration – non pay			39,068
	<i>Original</i>	25,319		
	<i>Supplementary</i>	14,212		
			39,531	41,830
A.3	Office of the Inspector of Prisons			28,405
	<i>Original</i>	3,028		
	<i>Supplementary</i>	(1,273)		
			1,755	1,844
A.4	Garda Síochána Ombudsman Commission		—	1,754
A.5	Garda Síochána Inspectorate		—	17,603
A.6	Criminal Assets Bureau			1,229
	<i>Original</i>	12,751		
	<i>Supplementary</i>	523		
			13,274	13,588
A.7	Probation Service – salaries, wages and allowances			12,391
	<i>Original</i>	31,181		
	<i>Supplementary</i>	709		
			31,890	32,189
A.8	Probation Service – operating expenses			29,589
	<i>Original</i>	4,725		
	<i>Supplementary</i>	800		
			5,525	5,628
A.9	Probation Service – services to offenders		21,032	5,141
A.10	Community Service Order Scheme			19,996
	<i>Original</i>	3,860		
	<i>Supplementary</i>	(286)		
			3,574	3,576
A.11	Youth justice interventions			2,852
	<i>Original</i>	33,211		
	<i>Supplementary</i>	4,865		
			38,076	38,093
A.12	Victims of crime		3,574	30,322
				3,698

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.13	Mental Health (Criminal Law) Review Board		439	354
A.14	Compensation for personal injuries criminally inflicted			315
	<i>Original</i>	10,680		
	<i>Supplementary</i>	7,200		
			17,880	17,687
A.15	Legal aid – criminal			10,016
	<i>Original</i>	99,044		
	<i>Supplementary</i>	21,500		
			120,544	120,643
A.16	Legal aid – custody issues			89,251
	<i>Original</i>	5,270		
	<i>Supplementary</i>	500		
			5,770	5,441
A.17	Parole Board			6,630
	<i>Original</i>	2,778		
	<i>Supplementary</i>	(117)		
			2,661	2,492
A.18	Crime prevention measures			2,332
	<i>Original</i>	2,025		
	<i>Supplementary</i>	(1,110)		
			915	752
A.19	Private Security Authority			756
	<i>Original</i>	4,805		
	<i>Supplementary</i>	87		
			4,892	4,923
A.20	Domestic, sexual and gender- based violence (non-agency)		61,210	62,153
A.21	Forensic Science Ireland			54,562
	<i>Original</i>	27,424		
	<i>Supplementary</i>	3,392		
			30,816	32,129
A.22	Office of the State Pathologist			24,772
	<i>Original</i>	1,822		
	<i>Supplementary</i>	(20)		
A.23	Commissions and special inquiries		1,802	1,811
	<i>Original</i>	1,100		
	<i>Supplementary</i>	1,639		
			2,739	1,663
A.24	Social disadvantage measure (dormant accounts funded)		7,000	6,721
				3,432
				6,074

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
A.25	Community Safety Innovation Fund		4,000	3,624
A.26	Cuan			3,170
	<i>Original</i>	5,707		
	<i>Supplementary</i>	(870)		
			4,837	5,038
A.27	Irish Passenger Information Unit (IPIU)			2,737
	<i>Original</i>	2,022		
	<i>Supplementary</i>	(221)		
			1,801	1,745
A.28	Appellate bodies (criminal justice)		11	5
A.29	Office of the Independent Examiner			837
	<i>Original</i>	1,550		
	<i>Supplementary</i>	(617)		
			933	900
A.30	National Office of Community Safety			42
	<i>Original</i>	5,558		
	<i>Supplementary</i>	(1,423)		
			4,135	3,733
A.31	National Cyber Security Centre			766
	<i>Original</i>	10,700		
	<i>Supplementary</i>	(4,024)		
			6,676	6,373
			490,372	489,287
				404,013

Significant variations

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

A.3 Office of the Inspector of Prisons

Estimate provision €3.028 million; outturn €1.844 million

The saving of € 1.184 million compared with the original allocation was primarily due to delays in staff recruitment and the consequential impact on the work programme, in particular the investment in ICT equipment and projects.

A.6 Criminal Assets Bureau

Estimate provision €12.751 million; outturn €13.588 million

The excess expenditure of €837,000 relative to the original allocation was primarily due to increased expenditure to meet operational activities including new ICT infrastructure, fleet and legal costs.

A.8 Probation Service – operating expenses

Estimate provision €4.725 million; outturn €5.628 million

The excess expenditure of €903,000 relative to the original allocation was primarily due to increased expenditure on the ICT managed service due to an increase in Probation Service staff numbers in 2025, increased travel and subsistence expenditure due to an increase in staff numbers and associated operational activity as well the cost of a new travel and subsistence circular issued in 2025, and a general increase in the cost of the provision of estate and facilities nationally as well as postage and telecom services.

A.10 Community Service Order Scheme

Estimate provision €3.86 million; outturn €3.576 million

The saving of €284,000 compared with the original allocation was primarily related to community service supervisor vacancies and subsequent delays in filling these posts.

A.11 Youth justice interventions

Estimate provision €33.211 million; outturn €38.093 million

The excess expenditure of €4.882 million relative to the original allocation was primarily due to the expansion of services, and the subsequent costs associated with additional youth justice workers posts and increased operational costs.

A.12 Victims of crime including sexual crimes and domestic abuses

Estimate provision €3.574 million; outturn €3.897 million

The excess expenditure of €323,000 relative to the original allocation was due to increased funding requests from organisations supporting victims of crime. The increases sought were required to sustain vital services amid increasing demands for specialised support services.

A.14 Compensation for personal injuries criminally inflicted

Estimate provision €10.68 million; outturn €17.687 million

The excess expenditure of €7.007 million compared with the original allocation was due to additional awards made to victims who experienced serious and life changing injuries because of violent assaults made on them. A supplementary provision of €7.2 million was secured to help address this deficit in funding.

A.15 Legal aid – criminal

Estimate provision €99.044 million; outturn €120.643 million

The excess expenditure of €21.6 million compared to the original budget allocation of €99 million, reflects increasing demand. Under the Criminal Justice (Legal Aid) Act 1962, the Courts are responsible for granting criminal legal aid. Consequently, predicting the cost of the Criminal Legal Aid Scheme and other ad hoc legal aid schemes is difficult because the schemes are demand-led. The Department is closely monitoring expenditure in this area. The new Criminal Legal Aid Bill will update and strengthen the system of granting legal aid.

A.17 Parole Board

Estimate provision €2.778 million; outturn €2.492 million

The saving of €286,000 compared with the original allocation is due to staff vacancies in the Parole Board Secretariat and delays in filling these posts along with reduced expenditure due to the timing of third-party legal costs in judicial review proceedings.

A.18 Crime prevention measures

Estimate provision €2.025 million; outturn €752,000

The €1.273 million saving compared with the original allocation resulted from a planned public awareness campaign in relation to community safety, to be undertaken in partnership with the National Office for Community Safety not proceeding in 2025 because of the later than anticipated creation of new local community safety partnerships across the country.

A.21 Forensic Science Ireland

Estimate provision €27.424 million; outturn €32.129 million

The excess expenditure of €4.705 million compared with the original allocation was primarily due to final balancing payments to OPW for the construction of the building, and other operational expenses such as Genemapper licenses in DNA.

A.23 Commissions and special inquiries

Estimate provision €1.1 million; outturn €1.663 million

The excess of €563,000 compared with the original allocation was due to a number of factors relating to non-pay expenditure across several of the commissions/inquiries. The timing and quantum of legal fees from third parties can be difficult to predict with accuracy.

A.25 Community Safety Innovation Fund

Estimate provision €4 million; outturn €3.624 million

The saving of €376,000 compared with the original allocation was mainly attributable to timing issues relating to stage payments for projects. The final payment (20% of total allocation) is retained, pending the relevant project reaching agreed milestones.

A.26 Cuan

Estimate provision €5.707 million; outturn €5.038 million

The saving of €669,000 compared with the original allocation was primarily in the pay element and was due to the onboarding of staff incrementally during 2025, along with challenges in recruiting new staff.

A.27 Irish Passenger Information Unit

Estimate provision €2.022 million; outturn €1.745 million

The saving of €277,000 against the original allocation was due to vacancies and delays in recruitment for specific posts and backfilling of other positions.

A.29 Office of the Independent Examiner

Estimate provision €1.550 million; outturn €900,000

The savings of €650,000 compared with the original estimate provision was primarily due to the delay in the establishment of the Office while awaiting commencement of the Policing, Security and Community Safety Act 2024.

A.30 National Office of Community Safety

Estimate provision €5.558 million; outturn €3.733 million

The saving of €1.825 million compared with the original allocation was due to the timing of commencement of the Policing, Security and Community Safety Act 2024, in the statutory establishment of the National Office for Community Safety and in the commencement of regulations for the establishment and operation of Local Community Safety Partnerships (July 2025) and the associated anticipated costs in implementing the Act.

A.31 National Cyber Security Centre

Estimate provision €10.7 million; outturn €6.373 million

The savings of €4.327 million compared with the original allocation was due to the impact on projects as a result of the transfer of functions of the National Cyber Security Centre (NCSC) from the Department of Climate, Energy and Environment to the Department of Justice, Home Affairs and Migration. This process impacted procurement activity and, consequently, expenditure levels for the remainder of the year.

Programme B Civil Justice Pillar

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	86,456		
	<i>Supplementary</i>	13,792		
			100,248	104,380
B.2	Administration – non pay			82,448
	<i>Original</i>	53,238		
	<i>Supplementary</i>	25,780		
			79,018	77,467
B.3	Central authorities		135	57,492
B.4	Legal Services Regulatory Authority		141	83
	<i>Original</i>	1,001		
	<i>Supplementary</i>	(1,001)		
			—	1,000
B.5	Property Services Regulatory Authority		—	3,561
B.6	Insolvency Service of Ireland			
	<i>Original</i>	7,993		
	<i>Supplementary</i>	(329)		
			7,664	7,629
B.7	Gambling Regulatory Authority ^a			7,739
	<i>Original</i>	9,157		
	<i>Supplementary</i>	(2,231)		
			6,926	7,271
B.8	Judicial Appointments Commission		—	3,111
B.9	Judicial Council		—	361
B.10	Coroner Service			1,027
	<i>Original</i>	5,198		
	<i>Supplementary</i>	6,173		
			11,371	11,096
B.11	Legal Aid Board			33,985
	<i>Original</i>	64,122		
	<i>Supplementary</i>	(11)		
			64,111	64,111
B.12	Free Legal Advice Centres		500	55,067
B.13	Immigration and international protection programmes		500	444
	<i>Original</i>	1,538		
	<i>Supplementary</i>	8,666		
			10,204	9,905
				4,102

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.14	International Protection Appeals Tribunal			
	<i>Original</i>	11,653		
	<i>Supplementary</i>	(2,536)		
			9,117	5,810
B.15	Irish Film Classification Office	—	—	628
B.16	Appellate bodies (civil justice)	—	—	47
B.17	Court advocate - children			
	<i>Original</i>	3,000		
	<i>Supplementary</i>	(2,400)		
			600	—
		289,894	290,949	256,905

Note ^a The Gambling Regulatory Authority of Ireland became operational on 5 March 2025 following its establishment under section 12 of the Gambling Regulation Act 2024. Costs of €5.297 million were incurred prior to its establishments in March 2025 (from 2022 to February 2025).

Significant variations

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

B.4 Legal Services Regulatory Authority

Estimate provision €1.001 million; outturn €Nil

A provision of €1 million was allocated in Vote 24 pursuant to section 32 of the Legal Services Regulation Act 2025, for the purpose of expenditure by the Legal Services Regulatory Authority (LSRA) in the performance of its functions. The LSRA received sufficient funding by way of its levy on the legal profession to cover its expenditure requirements in 2025. Therefore, the LSRA did not seek to draw down any funding from the Vote pursuant to section 32 in 2025.

B.6 Insolvency Service of Ireland

Estimate provision €7.993 million; outturn €7.629 million

The saving of €364,000 compared with the original allocation was due primarily to an underspend on staff costs due to the timing of filling key vacancies.

B.7 Gambling Regulatory Authority

Estimate provision €9.157 million; outturn €7.271 million

The saving of €1.886 million compared with the original allocation was due to a significant saving in payroll costs due to the lower than anticipated increase in headcount and longer timelines for recruitment in 2025 as the Authority became operational. The Authority was formally established on 5 March 2025 through an Order made under the Gambling Regulation Act 2024.

B.10 Coroner Service

Estimate provision €5.198 million; outturn €11.096 million

The requirement for a significant supplementary budget largely relates to the Stardust inquests redress scheme and a lesser amount to the Dublin District Coroner's Office. Supplementary allocation amounted to €6.173 million.

B.13 Immigration and International protection programmes

Estimate provision €1.538 million; outturn €9.905 million

The excess expenditure of €8.367 million compared with the original allocation was attributable to the costs associated with the high volume of departures from the State under various mechanisms (i.e. enforced return, voluntary return etc.). In 2025 2,111 people departed from the State, an increase of 89% compared to 1,116 in 2024. This upward trend in returns is expected to continue in 2026.

B.14 International Protection Appeals Tribunal

Estimate provision €11.653 million; outturn €8.449 million

The saving of €3.204 million compared to the original allocation was due to a lower than expected spend on Tribunal member's fees as the recruitment of additional Tribunal members was not delivered until Q3 and Q4 in 2025. With new recruits not in place until later in the year, the level of members fees paid was lower than anticipated.

B.17 Court advocate - children

Estimate provision €3 million; outturn €0 million

The saving of €3 million compared to the original allocation was due to timing in reaching agreement with stakeholders on the operational approach, including procurements. The contracts are in place in 2026 for provision of a pilot for the Child Advocate.

Programme C Immigration

		2025		2024^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration - pay			
	<i>Original</i>	21,998		
	<i>Supplementary</i>	<u>(1,815)</u>		
			20,183	20,635
C.2	Administration – non pay			—
	<i>Original</i>	3,243		
	<i>Supplementary</i>	<u>(1,532)</u>		
			1,711	2,041
C.3	Refugee and migrant Integration			—
	<i>Original</i>	9,214		
	<i>Supplementary</i>	<u>(1,376)</u>		
			7,838	5,088
C.4	Asylum, Migration and Integration Fund			—
	<i>Original</i>	6,456		
	<i>Supplementary</i>	<u>(4,003)</u>		
			2,453	2,322
C.5	International protection seekers accommodation			—
	<i>Original</i>	1,379,986		
	<i>Supplementary</i>	<u>(13,886)</u>		
			1,366,100	1,364,013
C.6	Ukraine accommodation and related costs			—
	<i>Original</i>	738,252		
	<i>Supplementary</i>	<u>(10,680)</u>		
			727,572	723,888
		2,125,857	2,117,987	—

Note ^a 2024 outturn was accounted for in the Appropriation Accounts for Vote 40 Department of Children, Equality, Disability, Integration and Youth

Significant variations

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

C.3 Refugee and migrant integration

Estimate provision €9.214 million; outturn €5.088 million

The saving of €4.126 million compared to the original allocation was due to a number of factors. A significant payment to the Integration Organisation for Migration (IOM) that had been anticipated within the 2025 International Refugee Protection Programme (IRPP) budget profile did not fall due within the year. In addition, the number of resettlement arrivals was lower than originally projected which resulted in reduced expenditure under local authority grants and associated programme costs. Due to the transfer of functions, results of the 2025 Integration Fund and Ireland Against Racism funding calls, and the related payments, were issued later than planned. It is anticipated that funding calls will be launched earlier in 2026 to ensure funds are paid to applicants before the end of the year.

C.4 Asylum, Migration and Integration Fund

Estimate provision €6.456 million; outturn €2.322 million

Following a midterm review of the AMIF budget and the AMIF thematic facility by the EU Commission, Ireland was awarded additional allocations. It was expected these additional allocations would become available in 2025, but due to delays with the additional allocations being incorporated into the national programme, a savings of approximately €4 million occurred. This expenditure will transpire in 2026, once the formal process of allocation is completed by the EU Commission.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Film classification fees		—	853
2	EU receipts			
	Original	1,287		
	Supplementary	7,713		
			9,000	14,338
3	Immigration registration fees			
	Original	69,000		
	Supplementary	4,635		
			73,635	78,488
4	Visa fees		10,000	10,595
5	Dormant accounts receipts		7,000	6,087
6	Private Security Authority fees			
	Original	3,200		
	Supplementary	675		
			3,875	3,184
7	Nationality and citizenship certificates fees			
	Original	18,000		
	Supplementary	6,647		
			24,647	31,327
8	Legal Services Regulatory Authority levy on professional bodies			
	Original	1,000		
	Supplementary	(1,000)		
			—	1,000
9	Property Services Regulatory Authority fees		—	2,350
10	Insolvency Service Ireland fees			
	Original	33		
	Supplementary	(11)		
			22	20
11	Additional superannuation contributions		5,899	5,928
12	DSP illness payments			
	Original	159		
	Supplementary	540		
			699	—

		2025		2024
		Estimate provision		Realised
		€000	€000	€000
13	Miscellaneous receipts			
	Original	999		
	Supplementary	(199)		
		800	9,288	856
		135,577	144,573	155,026

Significant variations

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

2 EU receipts

Estimate provision €1.287 million; realised €1,000

A deficit of €1.286 million arose compared with the original estimate provision due to a delay in the EU Commission processing the anticipated European Social Fund Plus (ESF+) claim submitted in 2025. This was received in 2026.

3 Immigration registration fees

Estimate provision €69 million; realised €79.209 million

A surplus of €10.209 million arose compared with the original estimate provision due to extra demand in the first full year of total nationwide responsibility for the Registration Office. Fees are received in advance of a case being processed on the online renewal platform resulting in increases in applications generating increased income.

6 Private Security Authority fees

Estimate provision €3.2 million; realised €3.921 million

A surplus of €721,000 arose compared with the estimate provision primarily due to increased volume of fees across most sectors, driven by a strong demand for security services across the economy.

7 Nationality and citizenship certificates fees

Estimate provision €18 million; realised €27.437 million

A surplus of €9.437million arose compared with the original estimate was primarily related to a continued modernisation and digitalisation programme resulting in an increase in the number of naturalisation applications completed in 2025. This increase in output is difficult to predict in advance of the changes being introduced.

8 Legal Services Regulatory Authority levy on professional bodies*Estimate provision €1 million; realised €nil*

The shortfall of €1 million in receipts compared to the original estimate relates to the expected recoupment of a portion of the historic advance payments owed to the Department by the LSRA. However, in June 2024, it was agreed that no recoupment would take place that year or in 2025, in respect of the outstanding amount. This decision was made to allow for a bedding-in period for the new fee levy model and given the substantial increase in the levy already payable by the sector that year.

11 Additional superannuation contributions*Estimate provision €5.899 million; realised €6.451 million*

A surplus of €552,000 compared with the original estimate provision was primarily related to increased salary costs and a higher than anticipated headcount.

12 DSP illness payments*Estimate provision €159,000; realised €1.075 million*

A surplus of €916,000 arose compared with the original estimate provision due mainly to greater than expected illness benefit payments from the Department of Social Protection.

13 Miscellaneous receipts*Estimate provision €999,000; realised €9.288 million*

A surplus of €8.289 million arose compared to the original estimate provision due to the recoupment of costs associated with prior year overcharges on accommodation provision invoices. €7.271 million was accounted as appropriation in aid in 2025. A return of unused funds by the Office of Public Works for €1.256 million and other unused grants of €68,000 was also received.

4.2 Revenue of the Vote

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

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	2,753,650
Additional superannuation contributions	6,662
Dormant Accounts receipts	6,763
	<u>2,767,075</u>
Exchange transaction revenue	
Immigration registration fees	69,256
Nationality and citizenship certification fees	29,502
Visa fees	11,383
Private Security Authority fees	4,126
	<u>114,267</u>
Other revenue	
Miscellaneous	625
Cost recovery	27,063
	<u>27,688</u>
Total revenue	<u>2,909,030</u>
Represented by	
Total appropriations-in-aid (note 4.1)	144,573
Central Fund grant	2,753,650
Increase in accrued income	18,041
Increase in deferred income	(7,234)
	<u>2,909,030</u>

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	7	37
Collected	—	7
Transferred to the Exchequer	(7)	(37)
Balance at 31 December	<u>—</u>	<u>7</u>

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

at 31 December	2025	2024
Department	2,849	2,360
Agencies	1,648	1,837
	4,497	4,197

5.2 Pay ^a

Remuneration of Department staff		
	2025	2024
	€000	€000
Pay	150,099	103,380
Higher, special or additional duties allowances	366	351
Other allowances	5,282	4,917
Overtime and extra attendance	3,668	3,042
Employer's PRSI	15,742	10,577
	175,157	122,267

Note ^a The total pay figure is distributed across subheads A.1, A.23, B.1 and C1.

Remuneration of agency staff ^a		
	2025	2024
	€000	€000
Pay	108,245	111,881
Higher, special or additional duties allowances	145	129
Other allowances	2,748	3,213
Overtime and extra attendance	2,055	2,107
Employer's PRSI	7,961	8,232
	121,154	125,562

Note ^a A.3, A.6, A.7, A.10, A.17, A.19, A.21, A.22, A.26, A.27, A.28, A.29, A.30, A.31, B.4, B.6, B.7, B.10, B.11, B.13, B.14 and B.18.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Department staff				
Higher, special or additional duties allowances	70	13	26,077	23,456
Overtime and extra attendance	778	92	53,593	46,850
Shift and roster allowances	255	166	27,002	25,702
Foreign service allowances	13	11	52,724	56,188
Miscellaneous	104	10	45,997	49,995
Extra Remuneration in more than one category	242	209	65,943	58,809
Agency staff				
Higher, special or additional duties allowances	28	6	23,435	25,523
Overtime and extra attendance	102	10	24,566	18,592
Shift and roster allowance	1	0	143	—
Miscellaneous	228	51	22,580	16,694
Extra Remuneration in more than one category	52	16	28,493	22,147

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	3,121	2,509
60,000	69,999	392	402
70,000	79,999	354	340
80,000	89,999	263	231
90,000	99,999	110	142
100,000	109,999	111	81
110,000	119,999	40	43
120,000	129,999	37	33
130,000	139,999	15	8
140,000	149,999	1	6
150,000	159,999	3	1
160,000	169,999	1	6
170,000	179,999	4	3
180,000	189,999	9	7
190,000	199,999	—	2
200,000	209,999	2	1
210,000	219,999	—	2
220,000	229,999	1	—
230,000	239,999	1	1
240,000	249,999	2	—
250,000	259,999	—	1
260,000	269,999	—	1
270,000	279,999	1	—
280,000	289,999	—	—
290,000	299,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€000	€000
Gross salary	245	238

The value of retirement benefits earned in the period is not included above. The Accounting Officer in 2025, Oonagh McPhillips, is a member of the pre 1995 superannuation scheme for established civil servants and her entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

Payments totalling €328,649 were paid to 27 retired civil servants who were in receipt of civil service pensions in 2025. In addition, an amount of €836,604 was paid to 35 former public servants and €36,468 to three former judiciary members who were engaged in various roles in 2025.

A total of €9,632,163 was paid through payroll to 310 individuals in respect duties performed in relation to various boards, committees, commissions and panels, etc.

This account includes expenditure of €1,149,105 in respect of fourteen officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

This account does not include expenditure in respect of fourteen officers who were serving outside the Department for all or part of 2025 in other Government Departments/Offices and whose salaries were not recouped by the Department.

5.7 Severance

There were three severance payments to staff during 2025 amounting to €45,688.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	472	925,350	826,917
Recovery plans in place ^a	223	632,216	437,608

Note ^a 13 overpayment recovery plans in respect of 12 individuals to the value of €34,306 were transferred to other government departments in 2025.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2025	2025 €000	2024 €000
Permanent commissions				
Criminal Injuries Compensation Tribunal ^a	1974	n/a	288	997
Fixed purpose commissions				
Morris Tribunal ^b	2002	68,794	1	3
Location of Victims Remains ^c	2007	9,565	365	329
Independent Review Mechanism and five inquiries established during 2017 under Section 42 of the Garda Síochána Act 2005 ^d	2014	2,395	—	16
Disclosures Tribunal ^e	2017	27,064	353	1,334
Independent Reporting Commission ^f	2017	234	26	26
South East Commission of Investigation ^g	2018	4,871	630	727
			112,923	1,663
				3,432

Note ^a The costs associate with the Criminal Injuries Compensation Tribunal continue to arise as the work of the Tribunal is ongoing, with a significant number of new applications received under the Scheme each year. A total of 254 new applications were received in 2025.

Expenditure incurred in 2025 relates primarily to the operational costs of administering the Scheme. These include fees payable to Tribunal members, travel and subsistence expenses, and the costs of obtaining expert reports (such as medical and actuarial reports) to support the assessment of claims. Additional costs arise in respect of training, legal expenses incurred by the State in responding to legal challenges to the Scheme, and other day-to-day administrative costs associated with its operation.

^b The Morris Tribunal was established in 2002 and published its final report in 2008. The total cost of the Tribunal to date is approximately €68.8 million. Expenditure incurred in 2025 amounted to circa €635 and related to minor administrative costs. A further payment in respect of third-party legal costs is expected to arise and is anticipated to represent the final significant payment associated with the Tribunal.

- c The work of the Independent Commission for the Location of Victims Remains is ongoing, with four victims' remains still to be recovered. Substantial costs can arise regarding excavations for remains where sites can be identified. The Commission's activity and associated costs are largely dependent on the information made available to it regarding the victims whose remains it is seeking to locate. Expenditure in 2025 was approximately €365,000.
- d Following the work of the Independent Review Mechanism, the Minister for Justice set up five inquiries under section 42 of the Garda Síochána Act 2005 in 2017 to inquire into five separate Garda investigations. Since their inception, the five inquiries have shared accommodation and administrative support. Two of these inquiries were concluded in April 2018, one concluded in October 2020, one concluded in October 2021, and the final one was concluded in July 2023. There was no expenditure incurred in the year 2025.
- e The Disclosures Tribunal was established in February 2017 with Mr Justice Peter Charleton, a judge of the Supreme Court, as the sole member. The Tribunal was established following a review by Mr Justice Iarfhliath O'Neill of two protected disclosures made to the then Tánaiste alleging a campaign at the highest level in the Garda Síochána to discredit the whistleblower, Sgt Maurice McCabe, who made allegations of wrongdoing in the Gardaí.
Mr Justice Charleton laid his third interim report before Dáil Éireann in October 2018. Mr Justice Seán Ryan was subsequently appointed in December 2018 to inquire into the remaining terms of reference set out in the instrument establishing the Tribunal. Justice Ryan finalised the fourth interim report in July 2021. The fifth interim report and the sixth and final report of the Tribunal were published in March and April 2023 respectively.
Expenditure of approximately €353,000 was incurred in 2025 in respect of third-party legal costs relating to the Tribunal. Further costs are expected to arise to bring matters relating to the Tribunal to a close.
- f The Independent Reporting Commission (IRC) was established in 2017 under the Fresh Start Agreement. It is a four-member cross border body which engages in wide ranging consultations and reports annually on the progress in Northern Ireland on implementing the agreed initiatives to counter all forms of paramilitarism. The eight report from the IRC was presented to the Irish and UK Governments in December 2025. Expenditure of approximately €26,000 was incurred in 2025 in respect of administrative costs. Further payments are expected to arise.
- g The South East Commission of Investigation (formerly known as the Hickson Commission and subsequently the White Commission) was established in November 2018 in response to complaints and allegations of child sexual abuse made against Bill Kenneally and related matters. The Commission was tasked with examining what level of knowledge, if any, relevant organisations and individuals had of the offences committed.
Preparatory work for the Commission was more extensive than initially anticipated. Hearings commenced in 2019 but were subsequently suspended pending consultations with parties. Mr Justice Barry Hickson stepped down from his role in the Commission with effect from 30 June 2021 and was succeeded by Mr Justice Michael White. Following the completion of related criminal trials in May 2023, Justice White provided an update to the Minister in June 2024 outlining progress made by the Commission.
Expenditure of approximately €630,000 was incurred in 2025 in respect of staff costs, administration and legal expenses. The Commission is expected to complete its work in 2026.

6.2 Ex-gratia payments

Ex-gratia payments amounting to €42,297 (2024: €76,436) were made in respect of the non-statutory Legal Aid Scheme for Criminal Assets Bureau type actions. This scheme is applicable to persons who are respondents and/or defendants in any court proceedings brought by, or in the name of, the Criminal Assets Bureau, including court proceedings under the Proceeds of Crime Act 1996, the Revenue Acts and the Social Welfare Acts and applications made by the Director of Public Prosecutions under Section 39 of the Criminal Justice Act 1994.

Ex-gratia payments amounting to €779,463 (2024: €1,332,857) were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme. This scheme provides that where a person is detained in a Garda station for the purpose of the investigation of an offence and he/she has a legal entitlement to consult with a solicitor and the person's means are insufficient to enable him/her to pay for such consultation, that consultations with solicitors will be paid for by the State.

Ex-gratia payments amounting to €223,407 (2024: €102,902) were made in respect of seven other cases related to other legal proceedings.

6.3 Drugs Initiative Fund

The Department acts as a channel of funds for the Department of Health regarding Local Community Drug Task Forces. €350,595 (2024: €371,288) was received and paid in 2025. This initiative is to implement the National Drugs Strategy (2026 to 2029).

6.4 Compensation and legal costs

Payments/costs paid by the Department/Office in the year					
	Employee claims	Immigration related	Other claims	Total 2025	Total 2024
Number of cases	6	406	46	458	408
	€000	€000	€000	€000	€000
Department's own legal costs	5	222	670	897	546
Payments by/on behalf of the Department					
Compensation	—	—	170	170	237
Legal costs	53	14,461	1,940	16,454	11,285
Other costs	37	2	137	176	42
2025 Total ^b	95	14,685	2,917	17,697 ^a	12,110
2024 Total	46	10,581	1,483	12,110	

Note ^a Of the total of €17.697 million, €14.68 million (83%) relates to the Immigration areas of the Department. The remaining legal costs were incurred across a number of areas including the Department's Criminal Injuries Compensation Tribunal, Garda Ombudsman Commission, Coroners Service and Insolvency Service Ireland.

^b At 31 December 2025, it is estimated that there are 2,106 cases outstanding. The comparative figure for 2024 is 1,662.

^c Costs are reimbursed to the State Claims Agency on receipt of periodic invoices and any costs for cases settled near the end of the prior year are reimbursed on receipt of invoices in the new financial year. Details of any outstanding costs at year end are not readily available.

Cumulative costs of cases completed in 2025

	Employee claims	Immigration related	Other claims	Total
Number of cases	3	406	26	435
	€000	€000	€000	€000
Department's own legal costs	8	222	391	621
Payments by/on behalf of the Department				
Compensation	146	—	110	256
Legal costs	—	14,461	227	14,688
Other costs	33	2	10	45
Total	187	14,685	738	15,610

Note ^a Generally, the total cost impacts at the time and year of settlement. This is particularly the position in relation to immigration cases which account for the majority of expenditure in this area.

6.5 Prompt payment of account interest

The amount of prompt payment interest incurred by the Department in 2025 was €43,249 (2024: €22,256).

6.6 EU funding

The outturn shown in subheads A.11, A.24, C.3 and C4 includes payments in respect of activities which are co-financed by the European Social Fund Plus (ESF+), European Social Fund Integration and Employment of Migrants (ESF IEM stream) and the Asylum, Migration and Integration Fund (AMIF). Estimates of expenditure and actual outturns were as follows.

		2025		2024
		Estimate provision		
		€000	€000	€000
Subhead description				
A.11	Youth justice interventions ^a			
	<i>Original</i>	33,211		
	<i>Supplementary</i>	4,865		
			38,076	30,322
A.24	Social disadvantage measure ^a		38,093	6,074
			6,721	
C.3	Refugee and migrant integration ^b			
	<i>Original</i>	9,214		
	<i>Supplementary</i>	(1,376)		
			7,838	—
C.4	Asylum, Migration and Integration Fund ^c			
	<i>Original</i>	6,456		
	<i>Supplementary</i>	(4,003)		
			2,453	—
			2,322	
		55,367	52,224	36,396

Note ^a €32.945 million was paid from subhead A.11 and €1.788 million was paid from subhead A.24 to fund youth diversion projects which are cofinanced by the European Social Fund Plus (ESF+).

^b €1.282 million was spent in subhead C.3 which is cofinanced by the ESF Integration and Employment of Migrants (IEM Stream).

^c AMIF expenditure for the year was €2.322 million. The balance of funds received from the EU but not released into the accounts is disclosed in note 2.11.