

Appropriation Account 2025

Vote 34

Housing, Local Government and Heritage

Introduction

As Accounting Officer for Vote 34, 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 Housing, Local Government and Heritage including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies, grants and payment of certain grants under cash limited schemes.

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

A surplus of €16.896 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Transfer of functions

Responsibility for marine environment administration and ministerial functions transferred from the Department of Housing, Local Government and Heritage to the Department of Climate, Energy and the Environment (Vote 29) with effect from 1 January 2025 (SI 390 of 2025 Marine Environment (Transfer of Departmental Administration and Ministerial Functions) Order 2025).

Responsibility for administration and ministerial functions of the Dog Breeding Establishments Act transferred from the Minister for Housing, Local Government and Heritage to the Minister for Agriculture, Food and the Marine with effect from 22 July 2025 (SI 391/2025 Dog Breeding Establishments (Transfer of Departmental Administration and Ministerial Functions) Order 2025).

The transfer of functions for property services from the Department of Justice, Home Affairs and Migration (Vote 24) to the Department of Housing, Local Government and Heritage came into effect from 1 January 2025 (SI 392 of 2025 Property Services (Transfer of Departmental Administration and Ministerial Functions) Order 2025).

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 CGAS, the Department has received certain derogations from full application of the standards in respect of the appropriation account for 2025, as indicated below.

CGAS 17 Property, plant, and equipment

Certain heritage assets are valued at nil in the financial statements.

Land and buildings have not yet been revalued in accordance with CGAS 17. Plans are in place to complete the valuation of property assets by class and have these properties recognised in the financial statements as envisaged in the implementation guidance to CGAS 17 over the following four-year transition period. During the same period, any additional issues such as identifying asset components and analysis of historic revaluations will also be addressed to achieve full compliance with CGAS 17.

Valuation of assets

Ownership of eight national parks is vested in the Minister for Housing, Local Government and Heritage. These are the Burren, Connemara, Dowth, Glenveagh, Páirc Náisiúnta na Mara, Killarney, Wicklow Mountains and Wild Nephin national parks. These and other heritage assets are valued at nil.

Land and buildings located within the national parks have not been valued and are not reflected in the statement of fixed assets. Other assets located at the parks, such as equipment and vehicles, are included in the statement of fixed assets.

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.

Land is not depreciated.

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Buildings	20 years	5%
Radar equipment	15 years	6.66%
Acquired/developed software	10 years	10%
Plant and machinery	10 years	10%
Furniture and fittings	10 years	10%
Motor vehicles	5 years	20%
Software licences	5 years	20%
Office and IT equipment	5 years	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 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

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

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services, amounted to a total of €86 million in 2025.

The Department has provided details of 40 non-competitive procurement contracts in excess of €25,000 (exclusive of VAT) totalling €9,536,270 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of three contracts in excess of €25,000 (exclusive of VAT) totalling €777,833 (exclusive of VAT) as set out below.

- An extension of a contract with a value of €90,754 (exclusive of VAT) for ICT telephony services due to the procurement process being lengthier than anticipated. The contract is anticipated to be completed by the end of 2026.
- A contract for rhododendron eradication services with a total value of €489,000 (excluding VAT) was procured during 2025. Sufficient evidence was not available to demonstrate compliance with procurement requirements relating to the estimation of contract value. Since the award of this contract, specialist contracted procurement support has been engaged to help strengthen procurement oversight and expertise across National Parks.
- Additional works services for rhododendron eradication to an existing contract was identified and procured during 2025 with a value of €198,079 (exclusive of VAT). This contract has now been completed.

The above contracts have been 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 register is reviewed by the Risk Committee and Management Board on a quarterly basis. The outcome of these assessments, and ongoing monitoring by the Business Unit, 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

The risk register is reviewed centrally and the high-level risks are reviewed on a regular basis by the Management Board. 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

Internal Audit Unit (IAU) completed an audit of the Department's internal financial controls applicable to preventing and recovering overpayments of payroll. The overall audit opinion assigned to the audit is one of moderate assurance, with IAU concluding that most key controls were in place and operating effectively. The implementation of the recommendations raised and agreed in the report will further strengthen the overall control environment of the Department.

In respect of other audit assignments completed by IAU in 2025: while IAU identified required improvements to individual business units' controls, no weaknesses in internal financial controls that resulted in a material loss were identified by IAU.

In 2025, the Department initiated a review of PAYE compliance covering the tax years 2021 to 2025. As a result of this review, unprompted qualifying disclosures were made to the Revenue Commissioners. The review identified instances of non-compliance with PAYE obligations resulting in an estimated liability of approximately €4.9 million, including interest and penalties of €788,124. As payment was not made until after the reporting date, the matter is disclosed in notes 2.7 Provisions and note 2.15 Contingent liabilities.

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

Graham Doyle

Accounting Officer

Housing, Local Government and Heritage

2 September 2026

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 34 Housing, Local Government and Heritage

Opinion on the appropriation account

I have audited the appropriation account for Vote 34 Housing, Local Government and Heritage 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 34 Housing, Local Government and Heritage 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 Housing, Local Government and Heritage and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

Non-compliant procurement

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

Revenue settlement

The Accounting Officer has disclosed in the statement on internal financial control that the Department made an unprompted qualifying disclosure to the Revenue Commissioners in respect of PAYE for the period 2021 to 2025 and paid €4.9 million to Revenue in 2026 in connection with this. The payment includes interest and penalties of €788,000.

Reporting on matters connected to Vote 34

My *Report on the Accounts of the Public Services* for 2025 includes sections dealing with the following matters that relate to Vote 34, or to funds administered by the Department for Housing, Local Government and Heritage.

- Chapter 4 provides an overview of the funding provided to local authorities from central government agencies, including from Vote 34 and the Local Government Fund
- Chapter 21 examines the scheme for compensation in respect of the cessation of turf cutting.
- Chapter 22 examines the decision not to proceed with the provision of various housing projects through a public private partnership arrangement leading to a compensation payment of €4 million.

Seamus McCarthy

Comptroller and Auditor General

4 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 34 Housing, Local Government and Heritage

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Housing			
	<i>Original</i>	6,109,072		
	<i>Supplementary</i>	<u>270,687</u>		
		6,379,759	6,423,465	5,320,671
B	Water and Marine			
	<i>Original</i>	1,851,175		
	<i>Supplementary</i>	<u>(4,000)</u>		
		1,847,175	1,839,600	1,897,651
C	Local Government			
	<i>Original</i>	701,174		
	<i>Supplementary</i>	<u>74,050</u>		
		775,224	761,649	634,424
D	Planning			
	<i>Original</i>	292,263		
	<i>Supplementary</i>	<u>(42,050)</u>		
		250,213	233,113	202,764
E	Met Éireann			
	<i>Original</i>	62,972		
	<i>Supplementary</i>	<u>(1,500)</u>		
		61,472	51,130	43,662
F	Heritage			
	<i>Original</i>	277,580		
	<i>Supplementary</i>	<u>1,800</u>		
		279,380	280,506	253,886
Gross expenditure				
	<i>Original</i>	9,294,236		
	<i>Supplementary</i>	<u>298,987</u>		
		9,593,223	9,589,463	8,353,058
<i>Deduct</i>				
G	Appropriations-in-aid	<u>74,042</u>	<u>87,178</u>	<u>76,485</u>
Net expenditure				
	<i>Original</i>	9,220,194		
	<i>Supplementary</i>	<u>298,987</u>		
		<u>9,519,181</u>	<u>9,502,285</u>	<u>8,276,573</u>

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>16,896,030</u>	<u>10,998,004</u>

Graham Doyle
Accounting Officer
Housing, Local Government and Heritage

2 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	9,428,490	8,211,845
Pay	123,484	112,678
Non pay	37,489	28,535
Gross expenditure	9,589,463	8,353,058
<i>Deduct</i>		
Appropriations-in-aid	87,178	76,485
Net expenditure	9,502,285	8,276,573
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(13,150)	
Depreciation	6,817	
Loss on disposals	311	
<i>Intangible assets (note 2.2)</i>		
Purchases	(1,972)	
Amortisation	366	
	(7,628)	(16,064)
Changes in net current assets		
Increase in provisions	7,679	
Increase in accrued expenses	6,035	
Decrease in accrued income	912	
Decrease in Housing Agency revolving acquisitions fund	1,561	
Increase in prepayments	(2,306)	
	13,881	116,618
Direct voted expenditure	9,508,538	8,377,127
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	38,285	36,088
Notional rent	5,581	3,780
Net programme cost	9,552,404	8,416,995

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 34 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	41
Vote 12	Superannuation and Retired Allowances	32,764	31,161
Vote 13	Office of Public Works	2,846	2,101
Vote 18	National Shared Services Office	307	175
Vote 20	Garda Síochána	301	259
Vote 43	Office of the Government Chief Information Officer	1,962	2,267
Central Fund – ministerial pensions		64	84
		38,285	36,088

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	108,110	102,338
Intangible assets	2.2	7,071	5,666
		115,181	108,004
Current assets			
Bank and cash	2.3	45,824	51,371
Prepayments	2.4	5,608	3,302
Accrued income	2.5	5,354	6,266
Housing Agency revolving acquisitions fund	7.2	12,145	13,706
Other debit balances	2.6	6,801	2,369
		75,732	77,014
<i>Less</i>			
Current liabilities			
Provisions	2.7	8,120	441
Accrued expenses	2.8	99,924	94,050
Other credit balances	2.9	35,729	49,260
Net Exchequer funding	2.10	16,896	4,480
		160,669	148,231
Net current liabilities		(84,937)	(71,217)
Net assets		30,244	36,787
Represented by:			
State funding account	2.11	30,244	36,787

2.1 Property, plant and equipment

	Land and buildings ^a	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	76,508	22,919	33,243	4,024	2,570	139,264
Adjustments ^c	(40)	(47)	(3)	1	—	(89)
Additions	6,631	3,372	2,037	145	885	13,070
Brought into use	—	584	—	—	(584)	—
Assets transferred in	—	—	304	16	—	320
Assets transferred out	—	—	(10)	(4)	—	(14)
Disposals	—	(610)	(570)	(46)	—	(1,226)
At 31 December 2025	83,099	26,218	35,001	4,136	2,871	151,325
Accumulated depreciation						
At 1 January 2025	3,378	11,896	19,480	2,172	—	36,926
Prior year adjustments	71	—	8	1	—	80
Depreciation for the year ^c	493	2,939	3,312	73	—	6,817
Depreciation on transfers in	—	—	304	16	—	320
Depreciation on transfers out	—	—	(10)	(3)	—	(13)
Depreciation on disposals	—	(308)	(561)	(46)	—	(915)
At 31 December 2025	3,942	14,527	22,533	2,213	—	43,215
Net assets						
At 31 December 2025	79,157	11,691	12,468	1,923	2,871	108,110
At 31 December 2024	73,130	11,023	13,763	1,852	2,570	102,338

Notes ^a State-owned lands and buildings controlled or managed by the Department which do not have valuations are listed in the statement of accounting policies and principles.

^b Cost or valuation at the beginning and end of the year include assets acquired for less than €10,000 prior to 1 January 2021.

^c A review of assets identified some that were incorrectly added to the register in prior years, had an incorrect value or required reclassification.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	5,975	3,516	9,491
Adjustment ^a	535	(624)	(89)
Additions	—	1,891	1,891
Brought into use	4,293	(4,293)	—
At 31 December 2025	10,803	490	11,293
Accumulated amortisation			
At 1 January 2025	3,825	—	3,825
Adjustment ^a	31	—	31
Amortisation for the year	366	—	366
At 31 December 2025	4,222	—	4,222
Net assets			
At 31 December 2025	6,581	490	7,071
At 31 December 2024	2,150	3,516	5,666

Note ^a A review of intangible assets under development identified one project which became operational in 2024. Non-capital expenditure incurred on the project in 2024 had also been incorrectly classified as capital expenditure. This project has now been capitalised.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	45,120	51,247
Commercial bank account balance	704	124
	45,824	51,371

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
IT Services	3,592	1,571
Administration	951	691
International contribution	68	51
Other prepayments	997	989
	5,608	3,302

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Pension levy	4,096	3,526
Services and charges at National Parks and Wildlife Service sites	172	158
Miscellaneous	163	129
Met Éireann receipts	918	2,449
Audit and PSRA fees	5	4
	5,354	6,266

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Heritage projects		
LIFE Atlantic Crex ^a	1,380	449
Fáilte Ireland Strategic Partnership	235	420
LIFE IP Peatlands and People ^a	171	141
Killarney House	161	161
Tomies Wood	142	142
Enhanced Decommissioning Restoration and Rehabilitation Scheme	70	329
Other heritage projects	20	21
Payroll advance	2,835	—
Advances to OPW	846	254
Recoupable salary costs	279	217
Rural Regeneration and Development Fund ^b	548	104
Recoupable travel pass scheme	37	41
Recoupable travel costs	5	7
Imprests	—	2
Other debit suspense items	72	81
	6,801	2,369

Note ^a The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value.

^b The balance shown above relates to advanced funding from the Rural Regeneration and Development Fund (RRDF) pending receipt of verified claims in respect of individual projects. The RRDF was established as part of Project Ireland 2040 and provides investment to support rural renewal for suitable projects in towns and villages with a population of less than 10,000, and outlying areas. It is administered by the Department of Rural and Community Development and the Gaelteacht.

2.7 Provisions

at 31 December	2025	2024
	€000	€000
PAYE compliance review ^a	4,943	—
Defective Concrete Block Scheme	1,458	—
Legal provisions	880	—
Land acquisitions	810	441
ICT contract	29	—
	8,120	441

Note ^a The Department is engaging with Revenue in regard to a qualifying unprompted disclosure.

2.8 Accrued expenses

at 31 December	2025	2024
	€000	€000
A - Housing		
A.3 Development contributions waiver scheme	47,484	28,716
A.22 Defective concrete block scheme	20,231	11,707
A.36 Croí Cónaithe towns and vacancy supports	9,826	4,765
A.3 Social Housing programme	3,560	21,406
A.6 Housing assistance payment scheme	2,649	—
A.4 Social housing current expenditure programme	922	9,184
Other schemes	1,538	1,444
B - Water		
B.5 Connection refund scheme	—	6,283
C - Local Government		
C.4 Fire and emergency services	813	376
Other schemes	70	42
D - Planning		
D.12 LA planning resources and supports	1,073	—
Other	1,100	142
E - Met Eireann		
E.4 Flood forecasting and warning services	1	92
F - Heritage		
F.4 Built heritage	95	419
F.5 National Parks and Wildlife	1,121	889
F.7 Raised bog compensation scheme	—	82
Administration expenses		
Payroll accrual	4,308	3,627
Holiday pay accrual	3,342	3,177
Other admin expenses	1,385	1,546
Travel and subsistence	324	113
IT services and support	82	40
	99,924	94,050

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	1,616	1,655
Pay related social insurance	1,297	1,236
Professional services withholding tax	1,004	785
Value added tax	502	749
Pension contributions	439	437
Universal social charge	297	338
Exchequer extra receipts	131	—
	5,286	5,200
ERDF Town Centre First Heritage Revival Fund (THRIVE)	10,997	7,200
LIFE 2022 SNaP Ireland ^a	4,990	6,101
LIFE integrated project ^a	4,750	4,200
Local Support group fund – Wild Atlantic Nature LIFE project ^a	3,069	3,577
LIFE Wild Atlantic Nature ^a	1,953	2,308
LIFE on Machair ^a	1,009	983
NPWS transfer of funds from Biodiversa +	683	683
Wicklow National Park – Peatland restoration	557	600
Rural Regeneration and Development Fund ^b	415	415
Payroll deductions held in suspense	511	455
WaterLANDS project	281	289
Muckross House refunds and joint tickets	149	47
Raised bog LIFE restoration project ^a	142	171
LIFE Insular ^a	108	26
Transfer of functions	60	—
Other credit suspense items	769	550
Urban Development Fund	—	11,922
LIFE MPA Ireland ^a	—	4,512
BirdWatch Ireland 2020/2021	—	21
	35,729	49,260

Note ^{a,b} See Note 2.6

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	16,896	10,998
Exchequer grant undrawn	—	(6,518)
Net Exchequer funding	16,896	4,480

Represented by:

Debtors

Bank and cash	45,824	51,371
Debit balances: suspense	6,801	2,369
	52,625	53,740

Creditors

Due to the State	(5,286)	(5,200)
Credit balances: suspense	(30,443)	(44,060)
	(35,729)	(49,260)
	16,896	4,480

2.11 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		36,787	136,935
Disbursements from the Vote			
Estimate provision	Account	9,519,181	
Surplus to be surrendered	Account	(16,896)	
Net vote		9,502,285	8,276,573
Expenditure borne elsewhere	1.1	38,285	36,088
Non-cash items - capital asset adjustments			
Property, plant, equipment	2.1	(170)	
Intangible assets	2.2	(120)	
Notional rent	1	5,581	
		5,291	4,186
Net programme cost	1	(9,552,404)	(8,416,995)
Balance at 31 December		30,244	36,787

2.12 Commitments

	2025	2024
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	23,793	12,577
Non-capital grant programmes	1,522,757	1,394,601
Capital grant programmes	6,333,172	7,025,849
Public private partnership projects	511,519	527,081
Total of legally enforceable commitments	8,391,241	8,960,108
b) Non-capital grant programmes	€000	€000
Opening balance	1,394,601	1,280,513
Grants paid in the year	(1,330,307)	(1,227,604)
New grant commitments	1,458,463	1,341,692
Closing balance 31 December	1,522,757	1,394,601
c) Capital grant programmes	€000	€000
Opening balance	7,025,849	3,905,332
Grants paid in the year	(4,453,865)	(3,685,722)
New grant commitments	3,761,188	6,806,239
Closing balance	6,333,172	7,025,849

d) Major capital grant programme commitments

	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
Local authority housing projects	856,729	373,051	1,021,770	2,251,550	1,635,824
Capital assistance scheme	69,826	16,480	3,643	89,949	88,634
Capital advanced leasing facility	92,157	134,950	109,692	336,799	211,633
Regeneration	27,148	1,650	26,258	55,056	25,846
Local infrastructure housing activation fund	1,618	28	22,594	24,240	17,050
Cost rental equity loan	142,800	282,840	507,371	933,011	388,991
Croí Cónaithe fund	—	—	106,896	106,896	67,056
Secure tenancy affordable rental scheme	—	62,276	64,584	126,860	—
Affordable housing fund	21,423	23,460	46,735	91,618	30,290
Urban renewal/regeneration	108,219	63,031	95,683	266,933	230,245
Narrow Water Bridge	26,500	46,500	62,400	135,400	135,400
Total ^a	1,346,420	1,004,266	2,067,626	4,418,312	2,830,969

Note ^a A breakdown of the above table is presented in Appendix A.

e) Unitary payments of public private partnership projects

Under the Social Housing PPP Programme, contracts for two bundles have been entered into. These utilise what is termed an 'availability-based' PPP model, in which a private sector company designs, builds, finances, maintains and operates the social housing units in return for a monthly unitary charge payment. This payment commences upon completion of the units and runs for 25 years from the completion of construction on each site. It incorporates all construction, maintenance and lifecycle costs for 25 years under the contract, including

- initial construction cost of the units
- maintenance costs
- operating costs

- lifecycle costs
- tenancy management
- financing costs
- service provision, which includes building and asset management, void management, tenant helpdesk services, etc.

The figures also include forecast inflation for the full 25 year contract period.

The payments comprise two elements, a fixed-cost element and a variable (indexed) element, which changes in line with inflation.

The only way of directly comparing different models of social housing delivery is by looking at the overall costs incurred. Guidelines from the Department of Public Expenditure, National Development Plan Delivery and Reform on the use of PPPs, requires a comprehensive value for money process to confirm that a PPP project provides value for money (VFM) to the State.

There are four VFM tests performed by the National Development Finance Agency (NDFA) for the social housing PPPs as follows.

- A preliminary appraisal of a Programme.
- The preparation of the comprehensive Public Sector Benchmark (PSB) which represents the full estimated costs of procuring the project using traditional public sector procurement methods.
- Comparison of the cost of the highest-rated tender to the PSB.
- Updating the third VFM test with any changes that may have occurred during the preferred tender stage in order to confirm that the winning bid compares favourably to the PSB and represents VFM.

Bundle 1

Bundle 1 was completed in Q2 2021, and provides 534 units across six sites in the Greater Dublin Area. Two of the sites are located in Dublin City, with one each in South Dublin, Kildare, Wicklow and Louth. Dublin City Council was engaged as the lead local authority and contracting authority for the delivery of Bundle 1.

The construction capital cost for bundle 1 amounted to €119 million (excluding VAT) or approximately €222,000 (excluding VAT) on average for each of the 534 units.

Bundle 2

Bundle 2 was completed in Q4 2021 and provides 465 units across eight sites. Three of the sites are located in the Cork County local authority area, with one each in Galway City, Waterford, Clare, Kildare and Roscommon. Cork County Council was engaged as the lead local authority and contracting authority for Bundle 2.

The construction capital cost for bundle 2 amounted to €129 million (excluding VAT) or approximately €277,000 (excluding VAT) on average for each of the 465 units.

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Legally enforceable commitments to be met in subsequent years	Project total 2025 ^b	Project total 2024
	€000	€000	€000	€000	€000
Bundle 1 ^a	56,303	10,179	275,435	341,917	340,536
Bundle 2 ^a	45,417	7,659	236,084	289,160	288,264
Total	101,720	17,838	511,519	631,077	628,800

Note ^a This table reflects unitary charge (UC) obligations for social housing PPP bundles undertaken to date, including VAT on construction and estimated VAT on the UC payments.

^b The increase in the project totals for 2025 are due to the actual inflation rate for 2025 being higher than the assumed inflation rate of 2%.

2.13 Operating leases

at 31 December	2025
	€000

Operating lease expense for the year	76
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Commitments

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows.

Within one year	62
Between 1 and 5 years	65
Later than 5 years	25

2.14 Matured liabilities

at 31 December	2025	2024
	€000	€000

Estimate of matured liabilities not discharged at year end	94	115
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2.15 Contingent liabilities

The Department is involved in a number of legal proceedings, which may generate liabilities, depending on the outcome of current, pending and possible future EU and other legal actions. Any actual amount or the timing of potential liabilities is uncertain.

The Department is continuing to assess its PAYE compliance across 2021 to 2025 and will continue to engage with Revenue.

2.16 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Provisions ^a	—	(441)
Holiday accrual ^b	—	(3,177)
Payroll accrual ^b	—	(3,752)
Inventory ^c	—	(199)
	—	(7,569)

- Note ^a CGAS 19 Provisions, Contingent Liabilities and Contingent Assets.
- ^b CGAS 39A Employee Benefits Part A.
- ^c CGAS 12 Inventories

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	126,340	112,678
ii	Travel and subsistence	3,230	3,106
iii	Training and development	1,762	1,485
iv	Operational services, supplies and sundry equipment	3,506	2,386
v	Digital capital investment and IT expenses	28,806	17,764
vi	Premises expenses	5,886	2,113
vii	Policy reviews, consultancy services and research	673	108
viii	Research (statistics and economics)	214	66
ix	Protected disclosures (investigation services)	59	—
x	Recruitment and HR operations	425	366
xi	Statistical data analytical unit	987	339
xii	Geographical information system	1,168	802
xiii	EU Presidency	1	—
	173,057	160,973	141,213

Significant variations

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

vi Premises expenses

Estimate provision €5.886 million; outturn €2.353 million

Expenditure was €3.533 million lower than the estimate provision mainly due to the extended timeframe required to complete the preliminary business case for the Custom House redevelopment project. Given the scale and complexity of the project, significant input has been required from the OPW together with specialist third-party advisors. The coordination of these expert resources and the iterative review process have resulted in delays to planned capital drawdown. In addition, refurbishment works scheduled for Shannon Airport by Met Éireann did not proceed due to third party delays.

vii Policy reviews, consultancy services and research

Estimate provision €673,000; outturn €46,000

Expenditure was €627,000 lower than the estimate provision mainly due to the deferral until 2026 of a consultancy relating to the development of a quality management system.

xi Statistical data analytical unit

Estimate provision €987,000; outturn €389,000

Expenditure was €598,000 lower than the estimate provision mainly due to planned spend on the insights project being paid from the Housing for All Implementation Fund.

Programme A Housing

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	30,999	31,875	28,853
A.2	Administration – non pay	7,362	4,850	3,642
A.3	Local authority housing			
	<i>Original</i>	1,860,500		
	<i>Supplementary</i>	73,654		
		1,934,154	2,015,287	1,851,147
A.4	Social housing current expenditure programme			
	<i>Original</i>	553,300		
	<i>Supplementary</i>	84,000		
		637,300	654,799	515,598
A.5	Rental accommodation scheme			
	<i>Original</i>	101,000		
	<i>Supplementary</i>	4,000		
		105,000	104,216	110,905
A.6	Housing assistance payment scheme			
	<i>Original</i>	481,700		
	<i>Supplementary</i>	11,000		
		492,700	493,274	523,430
A.7	Capital assistance scheme	156,000	146,255	152,240
A.8	Capital loans and subsidy scheme			
	<i>Original</i>	53,500		
	<i>Supplementary</i>	7,100		
		60,600	60,565	60,796
A.9	Communal facilities	500	249	500
A.10	Mortgage to rent	11,000	9,329	5,654
A.11	Capital advance leasing facility	710,000	744,193	440,000
A.12	Traveller accommodation and support	30,000	29,679	27,976
A.13	Accommodation for homeless			
	<i>Original</i>	327,810		
	<i>Supplementary</i>	152,200		
		480,010	468,429	385,000

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
A.14	Housing for people with a disability and older people			
	<i>Original</i>	3,500		
	<i>Supplementary</i>	<u>(1,300)</u>		
		2,200	1,622	1,594
A.15	Regeneration and refurbishment	50,000	47,884	54,323
A.16	Energy efficiency retrofitting	90,000	89,996	89,666
A.17	Repair and leasing scheme			
	<i>Original</i>	12,000		
	<i>Supplementary</i>	<u>(2,000)</u>		
		10,000	6,307	7,100
A.18	Private housing grants	100,000	95,667	82,998
A.19	Mortgage allowances	500	340	394
A.20	Affordable housing/shared ownership subsidy	1,100	1,093	1,470
A.21	Local infrastructure housing activation fund			
	<i>Original</i>	20,000		
	<i>Supplementary</i>	<u>(4,354)</u>		
		15,646	10,575	11,927
A.22	Defective homes remediation (cash limited)	165,000	164,995	69,991
A.23	Housing and Sustainable Communities Agency			
	<i>Original</i>	25,000		
	<i>Supplementary</i>	<u>15,000</u>		
		40,000	38,800	66,571
A.24	Residential Tenancies Board			
	<i>Original</i>	14,500		
	<i>Supplementary</i>	<u>4,917</u>		
		19,417	19,417	13,792
A.25	Rented accommodation inspection	10,500	10,572	10,000
A.26	Approved Housing Bodies Regulatory Authority	3,900	3,550	3,112
A.27	Planned maintenance/voids	31,000	30,945	30,689
A.28	Cost rental equity loan			
	<i>Original</i>	695,300		
	<i>Supplementary</i>	<u>(90,000)</u>		
		605,300	567,486	434,995

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.29	Disabled Persons Grant Scheme/improvements/remedials	25,000	25,000	23,744
A.30	First Home Scheme	80,000	80,000	49,401
A.31	Affordable Housing Fund	155,000	155,000	94,400
A.32	Croí Cónaithe Cities			
	Original	30,000		
	Supplementary	(12,000)		
		18,000	17,262	50,936
A.33	Social housing PPP programme			
	Original	32,000		
	Supplementary	(4,000)		
		28,000	22,054	26,565
A.34	Ukraine measures	5,000	1,799	4,814
A.35	Secure tenancy affordable rental scheme (STAR)			
	Original	104,000		
	Supplementary	5,000		
		109,000	107,324	80,997
A.36	Croí Cónaithe Towns and vacancy supports			
	Original	118,000		
	Supplementary	25,000		
		143,000	144,948	—
A.37	Land Aggregation Scheme (LAGS)	2,800	2,798	—
A.38	PSRA/PSAB	4,256	4,101	—
A.39	Other services			
	Original	7,045		
	Supplementary	2,470		
		9,515	10,930	5,451
		6,379,759	6,423,465	5,320,671

Significant variations

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

A.3 Local authority housing

Estimate provision €1.86 billion; outturn €2.015 billion

Expenditure was €155 million higher than the original estimate provision mainly due to higher than expected growth in delivery of social housing in line with *Housing for All* action plan. This was mainly attributed to an increase in construction projects on local authority-owned land, an increase in the number of turnkey units purchased by local authorities and higher than anticipated Part V projects delivered through private development activity. The original estimate provision for this subhead was increased as part of the supplementary estimate by €73.654 million. In 2025, additional scheme expenditure of €78 million was funded by LPT.

A.4 Social housing current expenditure programme

Estimate provision €553.3 million; outturn €654.799 million

Expenditure was €101.499 million higher than the estimate provision mainly due to the cost of additional units, the increased costs under CALF for new unit claims and rent review cost increases for operational SHCEP units. The original estimate provision for this subhead was increased as part of the supplementary estimate by €84 million. In 2025, additional scheme expenditure of €73.78 million was funded by LPT.

A.7 Capital assistance scheme

Estimate provision €156 million; outturn €146.255 million

Expenditure was €9.745 million lower than the estimate provision mainly due to reclassification by Cork City Council of a significant Approved Housing Body supported CAS project in Cork City as a local authority own-build/turnkey project.

A.8 Capital loans and subsidy scheme (CLSS)

Estimate provision €53.5 million; outturn €60.565 million

Expenditure was €7.065 million higher than the estimate provision mainly due to an overall 2% increase in interest rates on Housing Finance Agency (HFA) loans since 2022. As the HFA hold the loan book for CLSS, the level of current funding required to service the outstanding CLSS loans increased in line with these rising interest rates. The original estimate provision for this subhead was increased as part of the supplementary estimate by €7.1 million. In 2025, additional scheme expenditure of €13.5 million was funded by LPT.

A.9 Communal facilities

Estimate provision €500,000; outturn €249,000

Expenditure was €251,000 lower than the estimate provision mainly due to communal facility projects being demand-led, making the volume difficult to predict.

A.10 Mortgage to rent

Estimate provision €11 million; outturn €9.329 million

Expenditure was €1.671 million lower than the estimate provision mainly due to mortgage to rent being a demand-led scheme and case completion rates being dependent on the level of borrower engagement achieved by lenders.

A.13 Accommodation for homeless

Estimate provision €327.81 million; outturn €468.429 million

Expenditure was €140.619 million higher than the estimate provision mainly due to increasing costs in the provision of homeless services due to inflation, cost of living increases, Workplace Relations Commission awards and capacity issues arising due to increasing presentations. The funding is essential to ensure that local authorities are in a position to deliver the necessary services to households experiencing homelessness. The main element of the funding relates to the provision of emergency accommodation for all households that require it as committed to in the Programme for Government, but local authorities also provide a range of essential related services including Housing First supports, homelessness prevention, day services, supports to households in emergency accommodation and tenancy sustainment measures. The Department is actively working with local authorities to reduce the costs of emergency accommodation provision particularly the cost of private emergency accommodation, and Budget 2026 provides for additional investment to support projects to provide local authority/non-governmental organisation-owned homeless accommodation which is tailored to the needs of service users. The original estimate provision for this subhead was increased as part of the supplementary estimate by €152.2 million.

A.14 Housing for people with a disability and older people

Estimate provision €3.5 million; outturn €1.622 million

Expenditure was €1.878 million lower than the estimate provision mainly due to the pausing of a pilot project for an independent evaluation to be undertaken. €1.3 million of the underspend was transferred to other programmes via supplementary estimate.

A.17 Repair and leasing scheme

Estimate provision €12 million; outturn €6.307 million

Expenditure was €5.693 million lower than the estimate provision mainly due to delays experienced in project completions which resulted in lower than expected recoupment from local authorities under the repair and leasing scheme capital side. €2 million of the underspend was transferred to other programmes via supplementary estimate.

A.19 Mortgage allowances

Estimate provision €500,000; outturn €340,000

Expenditure was €160,000 lower than the estimate provision mainly due to a decrease in the number of mortgages subsidised in 2025 as a consequence of the reduction in the overall number of eligible applicants, combined with the progression of those applicants through the level of subsidy, which decreases over the five year payment cycle.

A.21 Local infrastructure housing activation fund

Estimate provision €20 million; outturn €10.575 million

Expenditure was €9.425 lower than the estimate provision mainly due to delays experienced on a number of projects expected to progress in 2025. €4.354 million of the underspend was transferred to other programmes via supplementary estimate.

A.23 Housing and Sustainable Communities Agency

Estimate provision €25 million; outturn €38.8 million

Expenditure was €13.8 million higher than the estimate provision mainly due to the Cost Rental Tenant in Situ Scheme being a demand-led homelessness prevention measure. The scheme was originally setup as a temporary administrative scheme and was expected to wind down in 2025. However, work is ongoing on the scheme and the Housing Agency will continue to accept referrals and acquire properties until a decision has been made concerning the future of the scheme. The original estimate provision for this subhead was increased as part of the supplementary estimate by €15 million.

A.24 Residential Tenancies Board

Estimate provision €14.5 million; outturn €19.417 million

Expenditure was €4.917 million higher than the estimate provision due to funding required to enable the RTB to fulfil all its regulatory requirements. In addition, due to new rental legislation coming into effect from 1 March 2026, funding was required for ICT enhancement, business process outsourcing and dispute resolution improvement to enable the RTB to provide support under the new rental regulatory regime. The original estimate provision for this subhead was increased as part of the supplementary estimate by €4.917 million.

A.26 Approved Housing Bodies Regulatory Authority

Estimate provision €3.9 million; outturn €3.55 million

Expenditure was €350,000 lower than the estimate provision mainly due to the Authority carrying a higher number of vacancies than anticipated due to recruitment and retention challenges.

A.28 Cost rental equity loan

Estimate provision €695.3 million; outturn €567.486 million

Expenditure was €127.814 million lower than the estimate provision mainly due to the introduction of revised tax conditions relating to apartments in the 2026 Budget which impacted upon the finalisation of contracts, with drawdown of funding for a number of approved schemes delayed until 2026. €90 million of the underspend was transferred to other programmes via supplementary estimate.

A.32 Croí Cónaithe Cities

Estimate provision €30 million; outturn €17.262 million

Expenditure was €12.738 million lower than the estimate provision mainly due to the timing of the completion of the formal sales process for completed units, as the bulk of scheme subsidies are paid out at the end of the development process when apartments are sold to a purchaser (with projects taking up to 18-24 months to complete from when Croí Cónaithe Cities contracts are signed). €12 million of the underspend was transferred to other programmes via supplementary estimate.

A.33 Social housing PPP programme

Estimate provision €32 million; outturn €22.054 million

Expenditure was €9.946 million lower than the estimate provision due to some of the planned programme expenditure not occurring in 2025 mainly due to termination of Bundle 3 and the subsequent pausing of Bundles 4 – 7. €4 million of the underspend was transferred to other programmes via supplementary estimate.

A.34 Ukraine measures

Estimate provision €5 million; outturn € 1.799 million

Expenditure was €3.201 million lower than the estimate provision mainly due to the Emergency Refurbishment (Ukraine) programme closing in 2024; a small number of outstanding programme claims were paid in 2025.

A.36 Croí Cónaithe Towns and vacancy supports

Estimate provision €118 million; outturn €144.948 million

Expenditure was €26.948 million higher than the original estimate provision mainly due to an increase in the drawdown of grants under the Vacant Property Refurbishment Scheme. The Scheme, which commenced in July 2022, allows approved applicants between 13-18 months to complete works. In addition, local authorities improved their processes resulting in a significant increase in recoupment claims submitted to the Department. The original estimate provision for this subhead was increased as part of the supplementary estimate by €25 million.

A.39 Other services

Estimate provision €7.045 million; outturn €10.93 million

Expenditure was €3.885 million higher than the estimate provision due to the Department deciding not to proceed to contract award for Social Housing Bundle 3 through Public Private Partnership. This decision was made due to the overall costs for the project being considered too high. The decision not to proceed to contract award was subsequently the subject of judicial review proceedings by the preferred tenderers in respect of the costs incurred to the date of the decision in their participation in the procurement competition. The original estimate provision for this subhead was increased as part of the supplementary estimate by €2.47 million.

Programme B Water and Marine

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	5,667	5,669	4,995
B.2	Administration – non pay	1,233	1,196	783
B.3	Water quality programme	38,975	39,938	25,803
B.4	Rural water programme	67,000	61,035	66,127
B.5	Uisce Éireann	1,703,666	1,703,545	1,787,324
B.6	Local authorities	26,600	25,783	8,487
B.7	Legacy water environmental issues			
	<i>Original</i>	8,000		
	<i>Supplementary</i>	(4,000)		
		4,000	2,432	1,718
B.8	Other services	34	2	68
—	<i>Marine environment</i>	—	—	2,346
		1,847,175	1,839,600	1,897,651

Significant variations

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

B.4 Rural water programme

Estimate provision €67 million; outturn €61.035 million

Expenditure was €5.965 million lower than the estimate provision mainly due to local authorities, working with Uisce Éireann, carrying out a reassessment of some larger projects, including updated costs. Also funding provided to group water schemes were lower than anticipated due to energy cost increases tapering off in 2025.

B.7 Legacy water environmental issues

Estimate provision €8 million; outturn €2.432 million

Expenditure was €5.568 million lower than the estimate provision due to an underspend on developer-provided infrastructure projects. These capital projects can take a number of years to complete, with expenditure spread across the life-cycle of the project. €4 million of the underspend was transferred to other programmes via supplementary estimate.

Programme C Local Government

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	13,838	13,126	11,826
C.2	Administration – non pay	3,286	2,184	1,469
C.3	Local Government Fund			
	Original	590,217		
	Supplementary	55,140		
		645,357	645,357	553,658
C.4	Fire and emergency services			
	Original	69,000		
	Supplementary	1,500		
		70,500	70,519	57,769
C.5	Franchise			
	Original	9,515		
	Supplementary	(1,500)		
		8,015	6,005	4,162
C.6	Valuation Tribunal	2,483	1,104	1,097
C.7	Other services			
	Original	12,835		
	Supplementary	18,910		
		31,745	23,354	3,513
—	Shared Island LA Development Fund	—	—	930
		775,224	761,649	634,424

Significant variations

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

C.3 Local Government Fund

Estimate provision €590.217 million; outturn €645.357 million

Expenditure was €55.14 million higher than the estimate provision due to additional funding being provided for stranded costs associated with water transformation.

The original estimate provision for this subhead was increased as part of the supplementary estimate by €55.14 million. In 2025, Government approved the carry-over of these funds held by the Local Government Fund for use in 2026.

C.5 Franchise

Estimate provision €9.515 million; outturn €6.005 million

Expenditure was €3.51 million lower than the estimate provision mainly due to the challenges experienced in filling posts in the local authority sector to support the migration to the national electoral registration system and vacancies in the project team in Dublin City Council. The original estimate provision for this subhead was decreased as part of the supplementary estimate by €1.5 million.

C.6 Valuation Tribunal

Estimate provision €2.483 million; outturn €1.104 million

Expenditure was €1.379 million lower than the estimate provision. In 2025 expenditure on additional facilities was lower than expected as all appeals were heard either on-line or on-site. Other expected costs were not incurred due to appeals being agreed or withdrawn. In addition, relocation and set-up costs of new office accommodation for the Tribunal at Smithfield Hall have so far been lower than estimated.

C.7 Other services

Estimate provision €12.835 million; outturn €23.354 million

Expenditure was €10.519 million higher than the estimate provision. The original estimate provision for this subhead was increased by a supplementary estimate of €18.91 million in December mainly to meet recoupment claims from local authorities related to response and clean up following broad disruption caused by severe weather events that caused exceptional damage. Savings arose in respect of the elected Mayor of Limerick programme; as 2025 was the first full year of the office, lead-in times for capital projects meant that not all capital funding was drawn down.

Programme D Planning

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	7,103	6,646	6,101
D.2	Administration – non pay	1,687	1,107	864
D.3	An Bord Pleanála	40,600	45,100	38,245
D.4	Planning Tribunal	100	—	31
D.5	Office of the Planning Regulator	5,180	5,961	4,618
D.6	Planning policy	2,000	1,125	2,088
D.7	National, regional and urban planning	6,823	5,370	8,322
D.8	Planning spatial data	500	342	368
D.9	Urban renewal/regeneration			
	<i>Original</i>	186,020		
	<i>Supplementary</i>	<u>(15,000)</u>		
		171,020	159,925	137,722
D.10	Land Development Agency			
	<i>Original</i>	2,600		
	<i>Supplementary</i>	<u>(2,050)</u>		
		550	457	808
D.11	EU and international planning regulation	450	119	260
D.12	LA planning resources and supports	13,000	6,605	2,922
D.13	Other services			
	<i>Original</i>	26,200		
	<i>Supplementary</i>	<u>(25,000)</u>		
		1,200	356	415
		250,213	233,113	202,764

Significant variations

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

D.3 An Bord Pleanála

Estimate provision €40.6 million; outturn €45.1 million

Expenditure was €4.5 million higher than the estimate provision mainly due to increased legal costs associated with judicial reviews in the year.

D.4 Planning Tribunal

Estimate provision €100,000; outturn €nil

Expenditure was €100,000 lower than the estimate provision mainly due to the anticipated bill of costs claim being resolved in Q4 2025 and claims not submitted to the Department in 2025.

D.5 Office of the Planning Regulator

Estimate provision €5.18 million; outturn €5.961million

Expenditure was €781,000 higher than the estimate provision mainly due to unexpected judicial review costs outside the control of the Office of the Planning Regulator, and additional costs for delivery of the Planning and Development Act 2024 local authority training package.

D.6 Planning policy

Estimate provision €2 million; outturn €1.125 million

Expenditure was €875,000 lower than the estimate provision mainly due to local authorities not submitting all claims for 2025.

D.7 National, regional and urban planning

Estimate provision €6.823 million; outturn €5.37 million

Expenditure was €1.453 million lower than the estimate provision primarily due to the timing of the finalisation of the first revision of the National Planning Framework, the commencement of the Planning and Development Act 2024 and the related development of national planning statements and active land management measures, which resulted in several key projects not being progressed.

D.8 Planning spatial data

Estimate provision €500,000 million; outturn €342,000

Expenditure was €158,000 lower than the estimate provision mainly due to delays experienced outside the control of the unit that held up scoping and implementation of some digital mapping projects.

D.9 Urban renewal/regeneration

Estimate provision €186.02 million; outturn €159.925 million

Expenditure was €26.095 million lower than the estimate provision primarily due to the positive knock-on impact of the Call 3 Programme for tackling long term vacancy and dereliction, which has seen more than 400 properties being brought back into use or put up for sale by the original owners, rather than having to be acquired by local authorities. The original estimate provision for this subhead was decreased as part of the supplementary estimate by €15 million.

D.10 Land Development Agency

Estimate provision €2.6 million; outturn €457,000

Expenditure was €2.143 million lower than the estimate provision mainly due to Exchequer funding for the Land Development Agency only covering specific non-economic functions, and the pay spend is lower than originally estimated as scope of work eligible under Section 29 is limited to the register and report on relevant public land. €2.05 million of the underspend was transferred to other programmes via supplementary estimate.

D.11 EU and international planning regulation

Estimate provision €450,000; outturn € 119,000

Expenditure was €331,000 lower than the estimate provision mainly due to Climate and Environmental Planning Policy (CEPP – formerly EU & International Planning Regulation) being a demand led service and delays in the commencement of some projects requiring strategic environmental assessment.

D.12 LA planning resources and supports

Estimate provision €13 million; outturn €6.605 million

Expenditure was €6.395 million lower than the estimate provision mainly due to challenges filling the local authority posts funded under this subhead.

D.13 Other services

Estimate provision €26.2 million; outturn €356,000

Expenditure was €25.844 million lower than the estimate provision mainly due to delays that occurred in respect of the Cork Event Centre and the North West Catalyst Project. Also, it is not possible to predict legal costs provided for under this subhead, as these are demand led. €25 million of the underspend was transferred to other programmes via supplementary estimate.

Programme E Met Éireann

		2025		2024
		Estimate provision		Outturn
		€000	€000	Outturn
			€000	€000
E.1	Administration – pay		24,910	20,806
E.2	Administration – non pay		22,742	19,796
E.3	Subscriptions to international meteorological organisations		11,000	9,659
E.4	Flood forecasting and warning service			
		<i>Original</i>	4,320	
		<i>Supplementary</i>	(1,500)	
			2,820	869
			61,472	51,130
				43,662

Significant variations

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

E.3 Subscriptions to international meteorological organisations

Estimate provision €11 million; outturn €9.659 million

Expenditure was €1.341 million lower than the estimate provision mainly due to the new EUMETSAT satellite programme being delayed until 2026.

E.4 Flood forecasting and warning service

Estimate provision €4.32 million; outturn €869,000

Expenditure was €3.451 million lower than the estimate provision. The estimates provision included funding towards the continued development of the Centre in anticipation of Stage II of the development of the National Flood Forecasting and Warning Service. The allocation remained unspent pending the outcome of the necessary cross-government group work on advancing Stage II. €1.5 million of the underspend was transferred to other programmes via supplementary estimate.

Programme F Heritage

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
F.1	Administration – pay	43,823	45,362	42,901
F.2	Administration – non pay	10,407	8,355	7,362
F.3	Heritage Council (part funded by the National Lottery)	18,789	18,789	16,590
F.4	Built heritage	25,550	25,191	19,415
F.5	National heritage (National Parks and Wildlife)			
	<i>Original</i>	70,250		
	<i>Supplementary</i>	700		
		70,950	65,143	56,783
F.6	Irish Heritage Trust	3,650	3,886	3,300
F.7	Peatlands restoration, conservation and management	14,000	17,213	21,220
F.8	Waterways Ireland			
	<i>Original</i>	47,260		
	<i>Supplementary</i>	1,100		
		48,360	49,360	54,569
F.9	Strategic built heritage projects	1,650	500	988
F.10	Climate adaptation	200	201	116
F.11	Narrow Water Bridge	42,000	46,500	26,500
F.12	Other services	1	6	159
—	<i>Built heritage investment scheme</i>	—	—	3,983
		279,380	280,506	253,886

Significant variations

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

F.5 National heritage (National Parks and Wildlife)

Estimate provision €70.25 million; outturn €65.143 million

Expenditure was €5.107 million lower than the estimate provision mainly due to a number of planned capital projects and acquisitions not proceeding as anticipated in 2025. The original estimate provision for this subhead was increased as part of the supplementary estimate by €700,000.

F.6 Irish Heritage Trust

Estimate provision €3.65 million; outturn €3.886 million

Expenditure was €236,000 higher than the estimate provision mainly due to urgent capital projects undertaken at Johnstown Castle in 2025, and digitalisation project works at Irish Heritage Trust heritage sites across Ireland.

F.7 Peatlands restoration, conservation and management

Estimate provision €14 million; outturn €17.213 million

Expenditure was €3.213 million higher than the estimate provision mainly due to the high volume of new applications approved under the Cessation of Turf Cutting Compensation Scheme in advance of its closure.

F.9 Strategic built heritage projects

Estimate provision €1.65 million; outturn € 500,000

Expenditure was €1.15 million lower than the estimate provision mainly due to works not proceeding as expected in 2025.

F.11 Narrow Water Bridge

Estimate provision €42 million; outturn €46.5 million

Expenditure was €4.5 million higher than the estimate provision mainly due to the Narrow Water Bridge project progressing ahead of schedule.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Fees payable by local authorities, etc., for audit of their accounts	2,200	2,405	2,377
2	Met Éireann receipts	12,000	18,042	10,505
3	Additional superannuation contributions	50,542	57,493	53,993
4	ERDF receipts - EU North/South programmes	1,900	1,043	1,991
5	Dormant Accounts Fund – Housing First implementation	3,000	3,000	3,000
—	<i>ERDF receipts – INTERREG Atlantic Area Programme</i>	—	—	6
7	Services and charges at national parks and wildlife sites	465	1,060	1,821
8	Rents (including receipts from lettings of fishing rights, etc.)	90	99	78
9	Valuation Tribunal appeal fees	50	55	46
10	Dormant Accounts Fund – traveller accommodation	620	316	420
11	Property Services Regulatory Authority fees	2,420	2,641	—
12	Miscellaneous receipts	755	1,024	1,507
—	<i>Receipt from the SIF for premises (Social Welfare (Consolidation) Act 2005)</i>	—	—	741
		74,042	87,178	76,485

Significant variations

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

1 Fees payable by local authorities, etc., for audit of their accounts

Estimate provision € 2.2 million; realised €2.405 million

The increase of €205,000 is mainly due to the upward adjustment of audit fees in line with the consumer price index, and the finalisation of the fee for the Social Inclusion and Community Activation Programme.

2 Met Éireann receipts

Estimate provision €12 million; realised €18.042 million

The increase of €6.042 million is mainly due to a significant increase in receipts from Airnav coupled with a large once-off receipt of €2.9 million for a past funding shortfall and a once-off receipt of €1.75 million from Connecting Europe Facility Transport.

3 Additional superannuation contributions

Estimate provision €50.542 million; realised €57.493 million

The increase of €6.951 million was mainly attributable to an increased level of recruitment and remuneration in the local authority sector along with some 2024 superannuation contributions being received in 2025.

4 ERDF receipts - EU North/South programmes

Estimate provision €1.9 million; realised €1.043 million

The decrease of €857,000 is mainly linked to the drawdown of multiannual funding by EU North/South programme. The amount required in any given year can vary greatly due to timing of finalised drawdowns in the final quarter of the year. The variation is also dependent on the progress of individual projects under the programme.

7 Services and charges at national parks and wildlife sites

Estimate provision €465,000; realised €1.06 million

The increase of €595,000 relates to increasing visitor numbers at NPWS sites coupled with enhanced services offered to the public where a charge is allowable.

10 Dormant Accounts Fund - traveller accommodation

Estimate provision €620,000; realised € 316,000

The decrease of €304,000 is mainly due to challenges encountered by a number of local authorities resulting in their being unable to complete approved Dormant Account projects before year end. The challenges included the availability of contractors for advancing projects within the required timeframe.

11 Property Services Regulatory Authority fees

Estimate provision €2.42 million; realised €2.641 million

The increase of €221,000 is primarily due to a rise in licence fees approved by the Minister for Justice, Home Affairs and Migration in June 2025.

12 Miscellaneous receipts

Estimate provision €755,000; realised €1.024 million

The increase of €269,000 is because the miscellaneous receipts category covers a wide variety of potential sources which vary significantly from year to year, making them difficult to predict reliably.

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	9,502,285
Other grants	4,313
Transfers from other departments	43
Additional superannuation contributions	58,939
 Exchange transaction revenue	
Royalty/license fees	2,633
Sale of goods	1,141
Application fees	57
Rendering of services	19,024
 Other revenue	
Disposal of assets	3
Legal settlements	20
Miscellaneous	93
Total revenue	<u>9,588,551</u>
 Represented by	
Total appropriations-in-aid (note 4.1)	87,178
Central Fund grant	9,502,285
Decrease in accrued income	(912)
	<u>9,588,551</u>

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	—	—
Urban Development Fund	4,373	—
Refunds under Section 10 homeless funding	2,125	—
Refunds under the development contribution waiver scheme	1,926	—
Refunds under local authority Social Housing Investment Programme (SHIP)	1,591	225
Refund of land sale	356	—
Refunds under other programmes	145	—
Housing Agency interest on STAR	112	—
Residential Tenancies Board pension contributions	103	113
Redemption of projects funded under the Voluntary Housing Capital Assistance Scheme	87	77
Refund of land deposit	20	15
Voluntary surrender of pay	—	25
Sale of foreshore lands	—	15
Transferred to the Exchequer	(10,707)	(470)
Balance at 31 December	131	—

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end		
Department ^a	1,841	1,738
Local Government Management Agency	41	27
An Coimisiún Pleanála	281	273
Residential Tenancies Board	132	124
Housing and Sustainable Communities Agency	215	190
Housing Finance Agency	36	28
Office of the Planning Regulator	45	46
Land Development Agency	3	4
The Heritage Council	29	28
Approved Housing Bodies Regulatory Authority	34	30
Waterways Ireland	380	379
Total ^b	3,037	2,867

- Note ^a Included in Department staff numbers are 38 employees seconded to the Property Services Regulatory Authority (PSRA), a separate legal entity that prepares its own financial statements. These staff remain employees of the Department and their payroll costs are charged to the Department Vote.
- ^b Staff numbers for agencies are only the staff funded by the Department, and not all staff of the Agency.

5.2 Pay

Remuneration of Department staff ^a		
	2025	2024
	€000	€000
Pay	114,817	102,534
Higher, special or additional duties allowances	501	721
Other allowances	2,352	2,149
Overtime	1,720	1,485
Employer's PRSI	11,312	9,837
	130,702	116,726

- Note ^a Includes remuneration of PSRA staff.

Remuneration of agency staff

	2025	2024
	€000	€000
Pay	66,251	60,123
Higher, special or additional duties allowances	127	173
Other allowances	1,492	1,507
Overtime	824	994
Employer's PRSI	7,226	6,324
	75,920	69,121

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Department staff ^a				
Higher, special or additional duties allowances	237	14	25,364	24,551
Other allowances	234	102	34,979	33,099
Overtime	306	44	49,189	48,511
Extra remuneration in more than one category	247	100	69,454	56,220

Note ^a The remuneration information presented above relates to staff paid directly from the Department's Vote under Programmes A to F, including PSRA staff.

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Agency staff				
Higher, special or additional duties allowances	14	4	42,151	25,234
Other allowances	279	43	15,425	15,360
Overtime	261	20	20,607	20,362
Extra remuneration in more than one category	225	97	25,810	28,647

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	959	939
60,000	69,999	208	167
70,000	79,999	150	130
80,000	89,999	163	166
90,000	99,999	140	123
100,000	109,999	73	57
110,000	119,999	47	53
120,000	129,999	35	26
130,000	139,999	19	10
140,000	149,999	7	5
150,000	159,999	1	—
160,000	169,999	1	2
170,000	179,999	1	7
180,000	189,999	8	1
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	—	1
270,000	279,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	<u>274</u>	<u>266</u>

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

5.6 Other remuneration arrangements

Sixteen retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €56,702. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €314,608 in respect of 5 officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	102	184,423	155,157
Recovery plans in place	18	42,792	42,128

One individual with an overpayment to the value of €4,519 transferred into the Department during the year.

5.8 Severance/redundancy

Five severance/redundancy payments totalling €239,419 were made in 2025 to former ministerial appointees whose contracts were co-terminous with those of the Minister/Minister of State.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department in the year ^a

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
Number of cases	3	7	10	11
	€000	€000	€000	€000
Department's own legal costs	—	1,046	1,046	8
Payments by/on behalf of the Department				
Compensation	—	4,000	4,000	71
Legal costs	6	892	898	1,962
Other costs	—	—	—	2
2025 Total ^b	6	5,938	5,944	2,043
2024 Total	2	2,041	2,043	

Note ^a At 31 December 2025, the Department had no accrued expenses due to the State Claims Agency included in other creditors due.

^b At 31 December 2025, seven general litigation cases were outstanding.

Cumulative costs of cases completed in 2025

	Claims by		Total
	Employees	Members of the public	
Number of cases	—	4	4
	€000	€000	€000
Department's own legal costs	—	—	—
Payments by/on behalf of Department/Office			
Compensation	—	4,000	4,000
Legal costs	—	78	78
Other costs	—	—	—
Total	—	4,078	4,078

6.2 Late payment interest

at 31 December	2025	2024
	€	€
Total of interest and compensation payments	21,357	25,043

6.3 National Lottery funding

		2025	2024
		Estimate	Outturn
		€000	€000
Subhead description			
A.9	Communal facilities	249	500
A.18	Private housing grants	5,137	4,199
F.3	Heritage Council	18,789	16,590
		24,175	21,289

6.4 EU funding

The outturn shown in subheads B.3 and D.7 includes payments in respect of activities which are co-financed by INTERREG and European Regional Development Fund. Estimates of expenditure and actual outturns were as follows.

		2025	2024
		Estimate	Outturn
		€000	€000
Subhead description			
B.3	Water quality programme	589	—
D.7	National Regional and Urban Planning	4,973	—
—	<i>Marine environment</i>	—	11

The outturn shown in Subheads B.3, F.4, F.5 and F.7 includes the following expenditure in respect of activities which are co-financed by the EU LIFE and Erasmus+ programmes.

		2025	2024
		Estimate	Outturn
		€000	€000
Subhead description			
B.3	Water quality programme	—	750
F.4	Built heritage	30	107
F.5	Natural heritage (National Parks and Wildlife)	—	4,837
F.7	Peatlands restoration, conservation and management	—	50

6.5 Fraud and suspected fraud

The Department is aware of an alleged fraud involving a local authority relating to payments for the provision of water services. This case is under investigation by An Garda Síochána and the Department awaits the outcome of the investigation.

Note 7 Fund Balances

7.1 Account of the Urban Development Fund

	2025	2024
	€000	€000
Opening balance	11,922	14,903
Receipts	657	958
Expenditure for the year	(8,206)	(3,939)
Refund to the Exchequer	(4,373)	—
	<u>—</u>	<u>11,922</u>

The Urban Development Fund is a European Regional Development Fund (ERDF) programme to support integrated regeneration initiatives in designated urban centres. The scheme is operated by regional assemblies which are managing authorities responsible for verifying eligible expenditure on approved projects. The Department makes funds available (on instruction by the managing authority and subject to the managing authority's verification) to reimburse local authorities on a matching funding basis. Applications for eligibility under the Fund were adjudicated on in December 2015 with the programme running for the period to the end of 2020. Payments under the programme ceased in 2025.

During the 2014-2020 funding period, the Department was given approval by DPER to operate a suspense account, which was used to manage funding for the Urban Development Priority under the 2014-2020 ERDF Operational Programmes. This was used to transfer funds to the ERDF managing authorities for onward reimbursement to local authorities on completion of ERDF projects under the Urban Development Priority, as there was a time limitation for payment to beneficiaries once projects were completed. The Urban Development Priority for 2014-20 is now finished, all projects have been completed and all beneficiaries have been paid.

A transfer of the balance of funds of €4.373 million was made to the Central Fund of the Exchequer in December 2025.

7.2 Housing Agency Revolving Acquisitions Fund

	2025	2024
	€000	€000
Opening balance	13,706	67,987
Re-purposed to Housing First/CRTiS ^a	(2,000)	(54,400)
Non-recoverable costs ^b	(78)	(228)
Interest earned	503	347
Rental income	14	—
Closing balance at 31 December	12,145	13,706

Note a In 2023, €30.05 million funding in the Revolving Acquisitions Fund was repurposed to the Cost Rental Tenant in Situ scheme and €15 million to the Housing First scheme. In 2024, a further €2.35 million funding was repurposed to the Cost Rental Tenant in Situ scheme and €7 million to the Housing First scheme. In 2025 a further €2 million was repurposed to the Housing First scheme.

b Certain costs incurred by the Housing Agency, such as legal and professional fees and other housing acquisition costs, are non-recoverable and, therefore, reduce the overall balance of the Fund.

The Housing Agency Acquisitions (HAA) fund was set up as a revolving fund that was established with effect from 1 January 2017 with the objective of acquiring vacant properties from banks, investors and from the open market (primarily for Housing First properties) in areas with high levels of social housing demand over the period to 2021. The Agency sold the houses, at cost, to approved housing bodies in order to replenish the Fund.

Under the commitment in Housing for All, a review of the HAA fund was completed in 2022. This review investigated the challenges faced by the Fund, the most significant of which was the reduced availability of suitable units from banks and equity funds. This was primarily due to the sale of non-performing loans to non-banking entities and changes in how non-performing loans were being dealt with. The review also explored opportunities that centred on potentially re-purposing the fund to support other initiatives within Housing for All, particularly for social housing applicants experiencing homelessness.

During 2023 and early 2024, the Department secured DPER approval to re-purpose the fund for the Housing First and Cost Rental Tenant in Situ schemes.

7.3 Land Acquisition Fund

	2025	2024
	€000	€000
Opening balance	186,054	208,718
Transfer to fund	—	—
Expenditure for the year	(16,645)	(24,492)
Interest earned	1,890	1,828
Closing balance at 31 December	171,299	186,054

The Land Acquisition Fund was established in December 2022. A review of land available to local authorities completed in 2022 highlighted a shortage of land available to meet Housing for All social housing build targets. The fund was established to facilitate the purchase of land on behalf of local authorities, to ensure that the necessary land banks are available to meet delivery targets. The management of the fund is overseen by the Department of Housing, Local Government and Heritage and the Housing Agency is responsible for the day-to-day operation of the fund, including financial management, the acquisition process and onward transfer of the land acquired to local authorities.

An allocation of €125 million was made to the Housing Agency in December 2022 to establish the fund. In November 2023, the Fund was extended for 2024 and its remit expanded to acquire sites for affordable and mixed tenure housing delivery. The Department transferred €114 million to the Housing Agency for the fund in 2023.

By the end of 2025, a total of 85 applications to the Fund had been approved with 24 still active and 27 acquisitions completing by 31 December 2025.

Appendix A Major capital grant programme commitments

		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
A.3 Local authority housing projects construction						
<i>Jointly funded^a</i>						
Poulavone, Ballincollig, Cork City						
	<i>Local authority</i>	213	—	—	213	213
	<i>Department</i>	22,390	388	582	23,360	23,360
		22,603	388	582	23,573	23,573
Clover Hill Court, Bessboro Road, Mahon, Cork						
	<i>Local authority</i>	—	1,137	—	1,137	—
	<i>Department</i>	2,851	4,909	30,961	38,721	39,858
		2,851	6,046	30,961	39,858	39,858
Ballyogan Square, Ballyogan, Dublin 18						
	<i>Local authority</i>	10,371	573	—	10,944	—
	<i>Department</i>	8,073	—	2,947	11,020	—
		18,444	573	2,947	21,964	—
Kiltarnan Close, Dun Laoghaire-Rathdown, Dublin 18						
	<i>Local authority</i>	9,958	—	—	9,958	9,958
	<i>Department</i>	6,924	6,801	43	13,768	11,997
		16,882	6,801	43	23,726	21,955

		Cumulative expenditure to 31 December 2024 €000	Expenditure in 2025 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2025 €000	Expected total spend lifetime of project 2024 €000
Shanganagh Castle, Shankill, Dublin 18						
	<i>Local authority</i>	3,609	—	—	3,609	3,609
	<i>Department</i>	68,084	—	5,427	73,511	73,511
		71,693	—	5,427	77,120	77,120
Bunratty Road (Phase 1c), Dublin 17						
	<i>Local authority</i>	3,788	—	—	3,788	3,788
	<i>Department</i>	34,371	—	2,624	36,995	36,995
		38,159	—	2,624	40,783	40,783
Cork Street, Chamber Street, Dublin 8						
	<i>Local authority</i>	2,160	—	—	2,160	2,160
	<i>Department</i>	27,507	—	2,159	29,666	29,665
		29,667	—	2,159	31,826	31,825
St. Finbar's Court, Kilkieran Road, Dublin 7						
	<i>Local authority</i>	1,036	2,814	—	3,850	1,036
	<i>Department</i>	12,339	3,359	896	16,594	19,408
		13,375	6,173	896	20,444	20,444
Cornamona, Ballyfermot, Dublin 12						
	<i>Local authority</i>	1,017	—	—	1,017	1,017
	<i>Department</i>	19,765	—	1,594	21,359	21,359
		20,782	—	1,594	22,376	22,376
O'Devaney Gardens (Phase 1A), Dublin 7						
	<i>Local authority</i>	1,571	—	—	1,571	1,571
	<i>Department</i>	17,552	—	3,099	20,651	20,652
		19,123	—	3,099	22,222	22,223

		Cumulative expenditure to 31 December 2024 €000	Expenditure in 2025 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2025 €000	Expected total spend lifetime of project 2024 €000
O'Devaney Gardens, Dublin 7 - Mixed Tenure Development - Social Housing Cost						
	<i>Local authority</i>	—	10,234	—	10,234	—
	<i>Department</i>	22,991	34,437	75,769	133,197	129,091
		22,991	44,671	75,769	143,431	129,091
Priory Hall, Donaghmede, Dublin 13						
	<i>Local authority</i>	10,288	—	—	10,288	10,288
	<i>Department</i>	24,215	—	13,697	37,912	37,912
		34,503	—	13,697	48,200	48,200
Newtown House, (Block B) Malahide Road, Dublin 13						
	<i>Local authority</i>	—	181	—	181	—
	<i>Department</i>	88,456	—	119	88,575	88,756
		88,456	181	119	88,756	88,756
Cappaghfinn Lands (Phase 3), Cappagh Road, Finglas						
	<i>Local authority</i>	5,655	—	—	5,655	5,655
	<i>Department</i>	13,752	—	808	14,560	14,560
		19,407	—	808	20,215	20,215
Church Fields (Phase 2B), Mulhuddart, Dublin 15						
	<i>Local authority</i>	6,075	—	—	6,075	6,075
	<i>Department</i>	15,917	—	1,525	17,442	17,407
		21,992	—	1,525	23,517	23,482

	Cumulative expenditure to 31 December 2024 €000	Expenditure in 2025 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2025 €000	Expected total spend lifetime of project 2024 €000
Seatown Apartments, Seatown Road, Swords, Co. Dublin					
<i>Local authority</i>	604	—	—	604	604
<i>Department</i>	866	7,866	12,125	20,857	20,857
	1,470	7,866	12,125	21,461	21,461
Balgaddy F, Griffeen Avenue, Lucan, Dublin 22					
<i>Local authority</i>	2,154	10	—	2,164	2,153
<i>Department</i>	23,837	—	1,008	24,845	24,856
	25,991	10	1,008	27,009	27,009
Kilcarbery Grange, Clondalkin, Dublin 22					
<i>Local authority</i>	11,773	—	—	11,773	11,773
<i>Department</i>	38,452	10,501	6,751	55,704	49,431
	50,225	10,501	6,751	67,477	61,204
Nangor Road, Clondalkin, Dublin 22					
<i>Local authority</i>	2,104	—	—	2,104	2,104
<i>Department</i>	28,352	—	1,378	29,730	29,729
	30,456	—	1,378	31,834	31,833
Castle St, Ashbourne, Co. Meath					
<i>Local authority</i>	2	128	—	130	2
<i>Department</i>	24,493	564	2,134	27,191	27,113
	24,495	692	2,134	27,321	27,115
Clonburris 1, Dublin 22					
<i>Local authority</i>	35	—	—	35	—
<i>Department</i>	1,613	409	33,967	35,989	—
	1,648	409	33,967	36,024	—

		Cumulative expenditure to 31 December 2024 €000	Expenditure in 2025 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2025 €000	Expected total spend lifetime of project 2024 €000
Clonburris 2, Dublin 22						
	<i>Local authority</i>	—	682	—	682	—
	<i>Department</i>	8,999	9,151	2,211	20,361	21,043
		8,999	9,833	2,211	21,043	21,043
Gort na Glaise, Farganstown, Navan, Meath						
	<i>Local authority</i>	2,336	2,394	—	4,730	2,336
	<i>Department</i>	24,224	1,151	2,133	27,508	29,660
		26,560	3,545	2,133	32,238	31,996
<i>Department funded</i>						
Ballincroilig, Ballyvolane, Cork City		18,078	8,630	901	27,609	27,608
Cork City Northwest Quarter Regeneration Knocknaheeny Phase 3B		—	2,233	30,937	33,170	—
Westside, Model Farm Road, Cork		2,454	2,423	16,508	21,385	21,386
P3, Broomfield West, Middleton, Cork		—	—	22,870	22,870	—
O'Connell Court, Cork City		—	26,840	1,680	28,520	—
St. Laurence's Park, Stillorgan, Dun Laoghaire-Rathdown		1,013	17,492	1,929	20,434	20,434
Cherry Orchard Point (Phase 1A), Dublin 10		—	—	36,999	36,999	—
Rathborn, Ashtown, Dublin 15		—	3,825	34,425	38,250	—
Dorset Street, Flat Complex, Dublin 1		—	22,152	62,851	85,003	—
MT Lands at Emmet Road, Inchicore, Dublin 8		—	685	53,460	54,145	—
St. Teresa's Gardens Donore Project Flat Complex		—	—	69,965	69,965	—
Bonham Street, Dublin 8		30,442	—	2,112	32,554	32,554
Springvale, Chapelizod, Dublin 8		38,249	—	2,826	41,075	41,076

	Cumulative expenditure to 31 December 2024 €000	Expenditure in 2025 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2025 €000	Expected total spend lifetime of project 2024 €000
Church Fields, Phase 3B, Mulhuddart, Dublin 15	—	—	51,070	51,070	—
Ballisk Park, New Road, Donabate, Co Dublin	3,325	—	22,461	25,786	—
Ballymastone, Donabate, Fingal	4,429	20,310	45,846	70,585	70,585
Aster Park, Kenure Road, Rush, Co Dublin	—	—	20,014	20,014	72,996
Station Road, Portmarnock, Fingal, Dublin 13	13,085	8,635	39	21,759	20,165
Holywell, Swords, Co Dublin	2,997	11,569	8,771	23,337	23,337
Mooretown (Project 1), Swords, Co. Dublin	—	856	27,800	28,656	27,800
Mooretown (Project 2), Swords, Co. Dublin	—	—	55,125	55,125	55,125
Ballyburke, Knocknacarra, Galway City	28	1,703	32,525	34,256	—
Lohercannon Phase 2, Tralee	3,700	1,200	32,564	37,464	—
Springfield Drive, Ballyoughtragh North, Milltown, Kerry	—	4,850	15,611	20,461	—
Old Greenfield Road, Maynooth, Kildare	8,949	15,176	4,942	29,067	29,067
Crokers Hill, Kennyswell Road, Kilkenny	33,526	—	2,042	35,568	35,568
Ard Michael, Longford Town	—	—	36,116	36,116	35,720
Boice Court, (Phase 2), Drogheda, Co.Louth	16,447	8,528	2,246	27,221	27,221
Mount Avenue, Dundalk, Co. Louth	14,644	11,263	7,746	33,653	33,653
Lands at Dunleer, Co. Louth	7,039	13,747	4,779	25,565	25,565
Lands at Ballymakenny West, Ballymakenny Road Drogheda, Co. Louth	13,547	13,710	5,146	32,403	32,403
Lands at Mullavalley, Louth Village, Co. Louth	5,048	16,101	7,055	28,204	28,204
Sanderling Park, Narrowways, Bettystown, Co. Meath	16,534	13,149	753	30,436	30,396
Aylesbury House, Clonee, Co. Meath	—	25,809	258	26,067	26,067
Robbers' Lane, Maugheraboy, Co. Sligo	7,674	8,776	7,473	23,923	23,923
Ballinakill, Waterford	—	—	23,270	23,270	—
Lissywollen, Athlone, Co. Westmeath	302	—	31,724	32,026	32,026

	Cumulative expenditure to 31 December 2024 €000	Expenditure in 2025 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2025 €000	Expected total spend lifetime of project 2024 €000
Killeens, Wexford	108	1,056	22,574	23,738	—
Lott Lane, Kilcoole, Co Wicklow	4,339	14,644	12,400	31,383	31,383
Total	856,729	373,051	1,021,770	2,251,550	1,635,824
A.7 Capital Assistance Scheme					
<i>Jointly funded^a</i>					
25-26 Ushers Island, Ushers Quay, Dublin 8					
<i>Local authority</i>	499	—	—	499	499
<i>Department</i>	33,626	1,631	1,405	36,662	35,347
	34,125	1,631	1,405	37,161	35,846
St. Michael's Estate, Inchicore, Dublin 8					
<i>Local authority</i>	1,395	—	—	1,395	1,395
<i>Department</i>	21,232	1,751	1,186	24,169	24,169
	22,627	1,751	1,186	25,564	25,564
<i>Department funded^a</i>					
Presentation Convent, Portlaoise, Co. Laois	13,074	13,098	1,052	27,224	27,224
Total	69,826	16,480	3,643	89,949	88,634

	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
A.11 Capital Advanced Leasing Facility					
<i>Department funded</i>					
Creamfields, Kinsale Road, Cork City	—	—	28,985	28,985	—
Oscar Traynor Road, Dublin 5	—	19,165	1,009	20,174	20,174
Merville Place, Finglas, Dublin 11	24,826	2,433	1,435	28,694	28,694
Airton Road, Tallaght, Dublin 24	26,554	—	1,397	27,951	27,951
Rathborne Wharf, Dublin 15	28,621	16,584	2,379	47,584	47,584
Blocks C and D, Stonemount Park, Dublin 10	—	39,120	2,636	41,756	—
James Street, Dublin 8	—	—	26,464	26,464	—
Pipers Square, Charlestown, Dublin 11	12,156	25,729	1,994	39,879	39,879
Cronins Wood, Killarney, Co. Kerry	—	11,642	14,350	25,992	25,992
Niven Oaks, Dublin 9	—	20,277	1,067	21,344	21,359
Garter's Lane, Saggart, Dublin 24.	—	—	27,976	27,976	—
Total	92,157	134,950	109,692	336,799	211,633

	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
A.15 Regeneration					
<i>Jointly funded ^a</i>					
Dolphin House Regeneration Phase 1, Dublin 8					
Local authority	1,490	—	—	1,490	1,490
Department	22,610	—	1,746	24,356	24,356
Total	24,100	—	1,746	25,846	25,846
<i>Department funded</i>					
Regen Constitution Hill Phase 1, Flat Complex, Dublin 7	3,048	1,650	24,512	29,210	—
Total	27,148	1,650	26,258	55,056	25,846
A.21 Local Infrastructure Housing Activation Fund					
Maynooth Eastern Relief Road and Bridge, Kildare	1,618	28	22,594	24,240	17,050
Total	1,618	28	22,594	24,240	17,050
A.28 Cost Rental Equity Loan					
Piper's Square, Charlestown, Dublin 11	27,024	40,929	3,984	71,937	71,937
Rathborne Wharf, Dublin 15	43,820	60,026	5,466	109,312	109,312
Griffin Hall Phase 2, Hole in the Wall Road, Dublin 13	14,223	7,301	1,331	22,855	22,855
Airton Road, Tallaght, Dublin 24	52,766	18,286	3,739	74,791	74,792
Oscar Traynor Road (Turnkey), Coolock, Dublin 5	—	—	35,781	35,781	35,781
Oscar Traynor Road, Coolock, Dublin 5	4,967	4,655	22,596	32,218	32,218
Whitehave, Santry Demesne, Dublin 9	—	39,991	2,105	42,096	42,096
Millfield Service Station, Redforge Road, Cork City	—	11,649	13,834	25,483	—

	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
Jacobs Island, Mahon, Cork City	—	13,477	24,498	37,975	—
Creamfields, Kinsale Road, Cork City	—	26,699	68,261	94,960	—
Railyard Apartments, Albert Quay, Cork City	—	7,457	23,570	31,027	—
Loughmahon, Link Road, Mahon, Cork City	—	—	25,311	25,311	—
O'Devaney Gardens, (Block 9) Dublin 7	—	17,230	31,626	48,856	—
The Manor, Niven Oaks, Northwood Rd, Santry, Dublin 9	—	21,986	1,157	23,143	—
Harmans Rest, Turvey Avenue, Donabate, Co. Dublin	—	—	32,725	32,725	—
Mill Road, Saggart, Dublin 24	—	8,651	14,061	22,712	—
Coolevally, Shanganagh Road, Shankill, Dublin 18	—	—	25,514	25,514	—
Keenan Hall, Luttrellstown Gate, Dublin 15	—	4,503	22,807	27,310	—
St Josephs, Clonsilla, Dublin 15	—	—	64,872	64,872	—
Aderrig, Adamstown, Co. Dublin	—	—	52,006	52,006	—
Montpelier (O'Devaney Gardens), Block 7, Dublin 7	—	—	32,127	32,127	—
Total	142,800	282,840	507,371	933,011	388,991
A.32 Croí Cónaithe Fund					
Park Developments - Murphystown Way, Dublin 18	—	—	27,600	27,600	27,600
Glenveagh Development, Blackrock, Co. Cork	—	—	39,456	39,456	39,456
Cairn - Exchange Gate and Exchange Park, Seven Mills, Clonburris, Dublin 22	—	—	39,840	39,840	—
Total	—	—	106,896	106,896	67,056

	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
A.35 Secure Tenancy Affordable Rental Scheme					
Land Development Agency - Adamstown, Co. Dublin	—	35,712	20,736	56,448	—
Land Development Agency - Cooper Square, Seven Mills, Clonburris, Dublin 22	—	26,564	43,848	70,412	—
Total	—	62,276	64,584	126,860	—
A.31 Affordable Housing Fund					
O'Devaney Gardens Affordable Purchase Scheme, Dublin	21,423	5,837	1,515	28,775	30,290
Emmet Road, Inchicore, Dublin 8	—	17,623	45,220	62,843	—
Total	21,423	23,460	46,735	91,618	30,290
D.9 Urban renewal/regeneration					
Rutland Street, NEIC, Dublin 1	5,933	3,235	13,206	22,374	22,374
Galway City transport connectivity - Ceannt Quarter regeneration, Galway	4,313	8,109	9,444	21,866	20,854
North Quays SDZ project, Waterford	54,603	26,493	20,530	101,626	100,600
Opera site development, site wide basement and One Opera Square Building project, Limerick City	27,117	2,471	510	30,098	30,367
Clonburris South Link Street project, Dublin 22	14,324	22,112	19,614	56,050	56,050
Beckett Link and Barrington Road, Cherrywood, South Dubin connection	1,929	611	32,379	34,919	—
Total	108,219	63,031	95,683	266,933	230,245

	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
F.11 Narrow Water Bridge					
Narrow Water Bridge	26,500	46,500	62,400	135,400	135,400
Total	26,500	46,500	62,400	135,400	135,400

Note a Some projects are funded jointly by the Department and by certain local authorities' own funds from Local Property Tax (LPT) retentions (80% of LPT receipts in a local authority area are retained locally). There is potential for the Department's commitments in subsequent years to be reduced if local authorities are in a position to use their own funds from LPT retention.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project cost changed in 2025 by more than €1 million compared to 2024.

O'Devaney Gardens – Mixed Tenure Development – Social Housing Costs

Increase in expected total spend: €14.34 million

Variance due to a revision of the tenure mix which provides additional 3-bedroom units for social housing.

Kilternan Close, Dun Laoighaoire Rathdown, Dublin 18

Increase in expected total spend: €1.771 million

A revised budget was issued in July 2025 due to construction cost inflation between the initial funding submission and the start of construction.

Kilcarbery Grange, Clondalkin, Dublin 22

Increase in expected total spend: €6.273 million

Revised post budget contract issued in July 2025 which provides 18 additional units for social housing and also incorporates construction cost inflation.

Aster Park, Kenure Road, Rush, Dublin

Decrease in expected total spend: €52.982 million

A revised budget was issued in June 2025 following a revision of the tenure mix to include affordable units. The number of social units was decreased.

Station Road, Portmarnock, Fingal, Dublin 13

Increase in expected total spend: €1.594 million

A revised budget was issued in December 2024 for four additional social housing units. Revised budget was not updated in the 2024 account.

25-26 Usher's Island, Ushers Quay, Dublin 8

Increase in expected total spend: €1.315 million

Revised post contract budget issued in October 2025 due to increased construction and inflation/supply chain framework costs.

Maynooth Eastern Relief Road and Bridge, Kildare

Increase in expected total spend: €7.2 million

A revised budget was approved in October 2025 by the LIHAF Management Committee due to an increase in construction costs at tendering stage relative to initial cost estimates at time of initial submission.

O'Devaney Gardens Affordable Purchase Scheme, Dublin City

Decrease in expected total spend: €1.515 million

Revised grant agreement reflects actual affordable pricing as agreed with Dublin City Council for first homes advertised in 2025.

Galway City transport connectivity - Ceannt Quarter regeneration, Galway

Increase in expected total spend: €1.012 million

Revised budget was approved in November 2025 for additional URDF support in relation to staff costs.

North Quays SDZ project, Waterford

Increase in expected total spend: €1.026 million

Revised budget was approved in May 2025 for additional URDF support in relation to staff costs.