

Appropriation Account 2025

Vote 31

Transport

Introduction

As Accounting Officer for Vote 31, 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 Transport, including certain services administered by that Office, for payment of certain grants and certain other services.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2025 out of unspent 2024 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €59.757 million is liable for surrender to the Exchequer.

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

Statement of accounting policies and principles

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

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standard in respect of the appropriation account for 2025.

Derogation from CGAS 13 Leases

Until review of title to all sites in use by the Department is complete, it is not possible to determine if all leases have been accounted for in accordance with CGAS 13, Leases.

Derogation from CGAS 17 Property, Plant, and Equipment

Plans are in place to review and resolve issues relating to legal title and control of several properties, at which time the properties will be valued and recognised in the financial statements.

Depreciation is not charged on buildings or recognised in the operating cost statement (as required by CGAS 17:64). Property with a gross value of €8.6 million is not analysed between land and buildings.

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Office equipment and motor vehicles	1-5 years	100%-20%
Specialist equipment	2-5 years	50%-20%
Furniture and fitting	1-10 years	100%-10%
Software licences	Licence term 2-10 years	50%-10%
Acquired/developed software	10 years	10%

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. I continue to review and revise systems and structures to support good governance as well as reinforce appropriate behaviours.

In 2024, I commissioned an independent review of the Department's financial control, risk management and internal audit frameworks. The recommendations in those reports are currently being considered and prioritised for implementation.

Shared services

The shared services arrangements are an important aspect of our delivery framework ensuring consistency of approach and enabling our corporate functions to focus on their strategic agenda.

The Accounting Officer for the National Shared Services Office has provided me with a letter outlining the progress made in the development of the audit assurance process. This letter addresses the framework of governance and controls in place and includes the reports of audits conducted into the operation of controls within the shared services environment.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office (NSSO) for the provision of human resources and payroll shared services.

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

Financial control environment

In September 2025, this Vote transitioned to the NSSO's financial management shared service (FMSS). FMSS replaced the existing financial system in use in the Department and this meant that there were two separate accounting systems in place during the 2025 accounting year. As with any new large-scale cross-organisational financial system, there were some challenges with the roll-out. In the context of preparing this account, this has required additional manual checks by the Department to ensure the figures being reported are accurate. The Department continues to work with the National Shared Services Office to seek to address these challenges.

A control environment containing 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.
- There are systems in place to safeguard the assets
- Procedures for key business processes have been documented.

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.

With respect to its management procedures, the Finance Division of the Department has been certified as compliant with the ISO 9001:2015 standard. This international standard, published by the International Standards Organisation (ISO), specifies the requirements for a quality management system (QMS). A QMS is a formalised system that documents processes, procedures, and responsibilities for achieving quality policies and objectives.

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.

The Department has provided details of 13 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public service Reform and Digitalisation. The total value of the thirteen contracts was €3,263,050.

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) undertaken without a competitive process, totalling €157,390 (exclusive of VAT) as set out below:

- One contract with a value of €58,783 for the provision of software that enables real-time data replication. This is an annual licence renewal that is payable annually. There was an option to choose another product but the cost involved in migration, installation and testing was not value for money.
- One contract with a value of €66,416 relating to cleaning services in the Department's office in Shannon. This contract has been rolled over pending a decision regarding the relocation of the Division. The Department intends to go to tender in Q2 2026 for a new cleaning contract for all buildings, including Shannon.
- One contract with a value of €32,191 relating to national pollution stockpile maintenance services. This contract has been rolled over pending a new procurement process. The Department intends to go to tender in Q4 2026.

During 2025 the Department took several steps to further support and strengthen delivery of effective procurement practice, including increased resourcing for its procurement function and continuation of a bespoke procurement training skills programme for staff. In addition to staff trained in 2024, a total 89 staff attending training in 2025 with further training planned throughout 2026.

The above contracts have been included in the 40/2002 annual return referenced above.

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, and which operates in accordance with a written charter which I have approved.

The work of the internal audit function is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee.

I have put procedures in place to ensure that the reports of the internal audit function are followed up on a timely basis and that the audit function and the Committee receive all the support they need from across the Department.

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. The Department's Risk Management Framework comprises the risk management policy, risk registers recording operational and strategic risks, a risk officer and risk management committee, and alignment of risk to annual business planning.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated, and graded according to their significance. The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. The risk register is reviewed quarterly by management locally, and at the risk management committee. A quarterly update on risk management activities and the risk register are shared with the Department's Audit Committee.

The risk register is presented to the Management Board twice a year and the Accounting Officer is informed of all risks once the rating reaches a certain level.

Ongoing monitoring and review

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

Review of effectiveness

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

Internal financial control issues

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

Ken Spratt

Accounting Officer
Transport

31 March 2026

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 31 Transport

Opinion on the appropriation account

I have audited the appropriation account for Vote 31 Transport 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 31 Transport 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 Transport 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.

Overpayment of electric vehicle grants

Chapter 20 of my *Report on the Accounts of the Public Services* for 2025 examines the circumstances which resulted in the Sustainable Energy Authority of Ireland making grant payments in respect of demonstration electric vehicles that were in excess of permitted levels. The payments were funded from Vote 31 Transport.

Seamus McCarthy
Comptroller and Auditor General

26 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 31 Transport

Appropriation Account 2025

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Sustainable mobility – active travel and greenways			
	<i>Original</i>	359,991		
	<i>Deferred surrender</i>	14,500		
	<i>Supplementary</i>	791		
			375,282	355,270
				402,172
B	Sustainable mobility – public transport			
	<i>Original</i>	1,756,881		
	<i>Deferred surrender</i>	49,050		
	<i>Supplementary</i>	287,358		
			2,093,289	2,042,341
				1,737,451
C	Road networks and road safety			
	<i>Original</i>	1,512,525		
	<i>Deferred surrender</i>	34,076		
	<i>Supplementary</i>	619		
			1,547,220	1,594,108
				1,372,248
D	Civil aviation			
	<i>Original</i>	35,788		
	<i>Deferred surrender</i>	8,927		
	<i>Supplementary</i>	2,195		
			46,910	44,431
				32,454
E	Maritime transport and safety			
	<i>Original</i>	199,175		
	<i>Supplementary</i>	(18,726)		
			180,449	155,293
				110,938
F	Information technology, engagement and research delivery			
	<i>Original</i>	55,332		
	<i>Deferred surrender</i>	8,700		
	<i>Supplementary</i>	7,663		
			71,695	69,523
				47,817

		Estimate provision		2025	2024
				Outturn	Outturn
		€000	€000	€000	€000
Gross expenditure					
	<i>Original</i>	3,919,692			
	<i>Deferred surrender</i>	115,253			
	<i>Supplementary</i>	279,900			
			4,314,845	4,260,966	3,703,080
<i>Deduct</i>					
G	Appropriations-in-aid				
	<i>Original</i>	18,333			
	<i>Supplementary</i>	71,000			
			89,333	95,211	22,474
Net expenditure					
	<i>Original</i>	3,901,359			
	<i>Deferred surrender</i>	115,253			
	<i>Supplementary</i>	208,900			
			4,225,512	4,165,755	3,680,606

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2025	2024
	€	€
Surplus	59,757,021	153,621,504
Deferred surrender	—	(115,253,000)
Surplus to be surrendered	59,757,021	38,368,504

Ken Spratt
Accounting Officer
Transport

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	4,195,987	3,643,032
Pay	53,402	47,193
Non pay	11,577	12,855
Gross expenditure	4,260,966	3,703,080
<i>Deduct</i>		
Appropriations-in-aid	95,211	22,474
Net expenditure	4,165,755	3,680,606
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(4,261)	
Depreciation	799	
Loss on disposals	557	
<i>Intangible assets (note 2.2)</i>		
Purchases	(57)	
Loss on sale	57	
Amortisation	285	
	(2,620)	(964)
Changes in net current assets		
Decrease in inventories	59	
Decrease in prepayments	1,256	
Increase in accrued income	(71)	
Increase in accrued expenses	839	
	2,083	7,211
Direct voted expenditure	4,165,218	3,686,853
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	22,808	20,604
Notional rent	3,932	3,721
Net programme cost	4,191,958	3,711,178

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 31 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	62
Vote 12	Superannuation and Retired Allowances	19,296	18,017
Vote 13	Office of Public Works	1,273	1,066
Vote 18	National Shared Services Office	1,331	63
Vote 20	Garda Síochána	438	121
Vote 43	Office of the Government Chief Information Officer	77	860
Central Fund – ministerial pensions		331	415
		22,808	20,604

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	15,364	12,459
Intangible assets	2.2	1,209	1,494
		16,573	13,953
Current assets			
Bank and cash	2.3	11,396	159,498
Inventories	2.4	2,375	2,434
Prepayments	2.5	2,983	4,239
Other debit balances	2.6	2,579	1,132
Accrued income		71	—
		19,404	167,303
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	13,912	13,073
Other credit balances	2.8	4,958	34,215
Net Exchequer funding	2.9	9,017	126,415
		27,887	173,703
Net current liabilities		(8,483)	(6,400)
Net assets		8,090	7,553
Represented by:			
State funding account	2.10	8,090	7,553

2.1 Property, plant and equipment

	Aircraft and boats	Buildings	Equipment	IT hardware and software	Motor vehicles	Specialist equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000	€000	€000	€000
Cost or valuation									
At 1 January 2025	—	8,373	22,876	—	—	18,043	1,046	1,831	52,169
Additions	151	—	—	221	141	381	—	3,367	4,261
Reclassification ^a	4,214	—	(21,641)	3,128	11,568	3,777	(1,046)	—	—
Disposals	—	(3)	—	(14)	(415)	(3,790)	—	(88)	(4,310)
Brought into use	—	253	—	—	—	—	—	(253)	—
At 31 December 2025	4,365	8,623	1,235	3,335	11,294	18,411	—	4,857	52,120
Accumulated depreciation									
At 1 January 2025	—	—	21,081	—	—	17,613	1,016	—	39,710
Depreciation for the year	68	—	63	347	168	153	—	—	799
Depreciation on reclassifications	4,181	—	(20,040)	2,212	10,993	3,670	(1,016)	—	—
Depreciation on disposals	—	—	—	(14)	(186)	(3,553)	—	—	(3,753)
At 31 December 2025	4,249	—	1,104	2,545	10,975	17,883	—	—	36,756
Net assets									
At 31 December 2025	116	8,623	131	790	319	528	—	4,857	15,364
At 31 December 2024	—	8,373	1,795	—	—	430	30	1,831	12,459

Note ^a During the year, property, plant and equipment categories were realigned with those of the National Shared Services.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	5,677	493	6,170
Additions	37	20	57
Disposal	(1,192)	—	(1,192)
At 31 December 2025	4,522	513	5,035
Accumulated amortisation			
At 1 January 2025	4,676	—	4,676
Disposal	(1,135)	—	(1,135)
Amortisation	285	—	285
At 31 December 2025	3,826	—	3,826
Net assets			
At 31 December 2025	696	513	1,209
At 31 December 2024	1,001	493	1,494

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances	10,312	159,412
Commercial bank account balances	1,084	86
	11,396	159,498

Commercial bank accounts

In addition to the commercial bank account referred to above, the Department holds a bank account to allow for the collection and allocation of motor tax and the transfer of the proceeds to the Exchequer. This is accounted for separately in the Motor Tax Account.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Specialised consumables (Irish Coast Guard)	2,375	2,434

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Software licences and maintenance	2,715	3,749
Rentals	26	142
Other	242	348
	2,983	4,239

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
OPW agency services	446	13
Payroll suspense	1,257	1,069
Other	876	50
	2,579	1,132

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Digital hub operating expenses	4,538	2,341
Irish Coast Guard services	3,570	879
Regional airports: rotations	92	452
Professional consultancy fees	47	261
OPW	1,073	193
Due to agencies	—	5,228
Other	1,185	1,040
Payroll related accruals	3,407	2,679
	13,912	13,073

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Professional services withholding tax	310	136
Value added tax	209	545
PRSI Employer	544	—
Universal social charge	134	—
PAYE	720	—
Relevant contract tax	3	8
Pension charges	183	79
Extra Exchequer receipts	41	31,680
	<u>2,144</u>	<u>32,448</u>
Suspense		
Due to agencies	—	1,737
Other credit suspense items	2,814	30
	<u>2,814</u>	<u>1,767</u>
	<u>4,958</u>	<u>34,215</u>

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	59,757	38,369
Deferred surrender	—	115,253
Exchequer grant undrawn	(50,740)	(27,207)
Net Exchequer funding	<u>9,017</u>	<u>126,415</u>
Represented by:		
Debtors		
Bank and cash	11,396	159,498
Debit balances: suspense	2,579	1,132
	<u>13,975</u>	<u>160,630</u>
Creditors		
Due to the State	(2,144)	(32,448)
Credit balances: suspense	(2,814)	(1,767)
	<u>(4,958)</u>	<u>(34,215)</u>
	<u>9,017</u>	<u>126,415</u>

2.10 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		7,553	13,800
Disbursements from the Vote			
Estimate provision	Account	4,225,512	
Surplus to be surrendered	Account	(59,757)	
Net vote		4,165,755	3,680,606
Expenditure borne elsewhere	1.1	22,808	20,604
Non-cash items			
Notional rent	1	3,932	3,721
Net programme cost	1	(4,191,958)	(3,711,178)
Balance at 31 December		8,090	7,553

2.11 Commitments

	2025	2024
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	827,267	956,300
Capital grant programmes	4,628	14,140
Total of legally enforceable commitments	831,895	970,440
Commitments under procurement subheads	2025	2024
	€000	€000
Search and rescue helicopter services ^a	773,000	924,000
Airports ^b	1,007	4,955
Digital hub and vehicle driving licensing ^c	17,825	22,718
Public transport investment and policy	29,260	—
Air Accident Investigation Unit	1,112	715
Information technology	—	299
Coast Guard services	3,413	963
Climate adaptation, research and energy ^d	1,431	2,419
Corporate services	219	111
EU and International Division	—	120
	827,267	956,300

Note ^a An option to extend the current search and rescue contract was availed of and the contract was extended to June 2025 to facilitate the procurement of a new service in accordance with *Public Spending Code* requirements and a seamless transition from one service to another.

In August 2023, the Department signed a new service contract with Bristow Ireland Limited (BIL). The new SAR contract will run for ten years, with options to extend out to 13 years (2036). The initial 10-year term will cost approximately €828 million (including VAT) in nominal terms, inclusive of price increases (assumed to average 2% a year) linked to the CPI. Any extensions beyond the initial contract term will be at discretion of the Minister for Transport having regard to a range of strategic, economic, and operational considerations in the years to come.

- b) Public service obligation (PSO) for air services between Donegal and Dublin.
- c) New contracts awarded to a new digital hub for the supply of IT support and development and motor tax discs,
- d) New contracts for provision of consulting and research, development and demonstration (RD&D services) commenced in 2024.

b) Non-capital grant programmes	2025	2024
	€000	€000
Opening balance 1 January	—	—
New grant commitments	503	503
Grants paid in the year	(503)	(503)
Closing balance 31 December	—	—

c) Capital grant programmes	2025	2024
	€000	€000
Opening balance	14,140	9,372
New grant commitments	81,180	69,531
Grants paid in the year	(85,560)	(64,763)
Grants cancelled	(5,132)	—
Closing balance	4,628	14,140

d) Major capital projects where the project value exceeds €10 million

	Expenditure			Expected lifetime project cost	
	Cumulative to	In 2025	Committed	2025	2024
	31 Dec 2024				
	€000	€000	€000	€000	€000
Limerick to Foynes freight line phase 1	90,000	15,000	—	105,000	105,000
	90,000	15,000	—	105,000	105,000

Other major capital projects/public private partnerships (PPPs) are funded through bodies under the aegis of the Department.

2.12 Operating leases

	2025
	€000
Operating lease expense for the year	939

The future aggregate minimum lease payments to be paid under non-cancellable operating leases as at 31 December 2025 are as follows.

Within one year	696
Between 2 and 5 years	2,114
Later than 5 years	—
Total	2,810

Note ^a The operating lease falls under the scope of CGAS 13. There are no contingent rents payable nor sublease payments receivable.

2.13 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	5,451	1,706

2.14 Contingent liabilities

The Department is involved in 12 legal cases. The Department cannot reasonably predict the outcome of such cases.

2.15 Impact of accounting policy changes

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

	2025	2024
	€000	€000
Holiday accrual ^a	—	(1,199)
Payroll accrual ^a	—	(1,480)
Additional superannuation contributions receivable ^b	71	—
	71	(2,679)

Note ^a CGAS 39A Employee Benefits Part A

^b CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances		52,142	53,402
ii	Travel and subsistence			47,193
	<i>Original</i>	1,218		
	<i>Supplementary</i>	682		
			1,900	1,936
iii	Training and development			1,643
	<i>Original</i>	1,000		
	<i>Supplementary</i>	(400)		
			600	686
iv	Operational services, supplies and sundry equipment			602
	<i>Original</i>	1,632		
	<i>Supplementary</i>	2,068		
			3,700	2,815
v	Digital capital investment and IT expenses			2,860
	<i>Original</i>	4,250		
	<i>Supplementary</i>	1,750		
			6,000	4,091
vi	Premises expenses			4,813
	<i>Original</i>	1,654		
	<i>Supplementary</i>	156		
			1,810	1,256
vii	Policy reviews, consultancy services and research			1,299
	<i>Original</i>	1,016		
	<i>Supplementary</i>	(216)		
			800	793
		66,952	64,979	60,048

Significant variations

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

ii Travel and subsistence

Estimate provision €1.218 million; outturn €1.936 million

Inflationary pressures and an increase in staff numbers resulted in an increase in travel and subsistence requirements and cost.

iii Training and development

Estimate provision €1 million; outturn €686,000

The underspend in training and development is primarily due to lower than projected requests for technical training.

iv Operational services, supplies and sundry equipment

Estimate provision €1.632 million; outturn €2.068 million

An increase in staffing numbers has necessitated an increase in expenditure in sundry equipment and supplies.

Programme A Sustainable mobility – active travel and greenways

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		832	944
A.2	Administration – non pay			
	<i>Original</i>	187		
	<i>Supplementary</i>	791		
		978	174	257
A.3	Active travel infrastructure	297,650	302,150	331,531
A.4	Greenways			
	<i>Original</i>	61,300		
	<i>Deferred surrender</i>	14,500		
		75,800	52,114	69,440
		375,282	355,270	402,172

Significant variations

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

A.3 Active travel infrastructure

Estimate provision €297.65 million; outturn €302.15 million

Additional spending was incurred on this subhead due to a greater number of National Transport Authority (NTA) infrastructure projects (walking and cycling) progressing to construction/completion earlier than was originally forecast for the year.

A.4 Greenways

Estimate provision €75.8 million; outturn €52.114 million

A lower spend than predicted was recorded in 2025 due to several factors. These include external factors that meant that greenway schemes in several counties including Galway, Mayo, Kildare and Sligo progressed at a slower pace than envisaged. These factors related to delays in tendering, contractor resourcing availability, changes in relation to the availability of State-owned land, delays in relation to statutory consent processes and the initiation of a judicial review.

Programme B Sustainable mobility – public transport

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay		3,207	2,832
B.2	Administration – non pay			
	<i>Original</i>	680		
	<i>Supplementary</i>	791		
		1,471	695	771
B.3	Public transport services			
	<i>Original</i>	658,442		
	<i>Deferred surrender</i>	2,050		
	<i>Supplementary</i>	211,283		
		871,775	847,381	723,994
B.4	Public transport investment			
	<i>Original</i>	1,043,436		
	<i>Deferred surrender</i>	47,000		
	<i>Supplementary</i>	71,000		
		1,161,436	1,141,725	964,606
B.5	Public transport agencies and expenses			
	<i>Original</i>	51,230		
	<i>Supplementary</i>	4,237		
		55,467	49,333	45,178
B.6	Miscellaneous services			
	<i>Original</i>	—		
	<i>Supplementary</i>	47		
		47	—	70
		2,093,289	2,042,341	1,737,451

Significant variations

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

B.3 Public transport services

Estimate provision €660.492 million; outturn €847.381 million

Actual service-provision expenditure exceeded the original allocation, and supplementary funding was approved to maintain service delivery. The main cost drivers were higher PSO payments arising from indexation, network expansion through BusConnects and Connecting Ireland, and increased passenger numbers and associated cost of continuation of the fare initiatives.

Programme C Road networks and road safety

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		4,544	5,663
C.2	Administration – non pay			
	<i>Original</i>	1,292		
	<i>Supplementary</i>	539		
		1,831	984	1,543
C.3	National roads investment	636,750	729,250	544,822
C.4	Regional and local roads investment	713,667	703,849	692,467
C.5	Transport Infrastructure Ireland operational costs	40,625	40,242	36,347
C.6	Road safety agencies and expenses			
	<i>Original</i>	8,841		
	<i>Supplementary</i>	398		
		9,239	9,479	16,018
C.7	EV grants and infrastructure			
	<i>Original</i>	105,272		
	<i>Deferred surrender</i>	34,076		
	<i>Supplementary</i>	(318)		
		139,030	105,760	75,388
		1,547,220	1,594,108	1,372,248

Significant variations

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

C.3 National roads investment

Estimate provision €636.75 million; outturn €729.25 million

The overspend of €92.5million on this subhead was in the main due to cost pressures on the major projects currently under construction e.g. the N5 Ballaghderreen to Scramoge and the N69 Foynes to Limerick projects.

C.6 Road safety agencies and expenses

Estimate provision €8.84 million; outturn €9.48 million

The overspend on this subhead was in the main due to increase in payroll, marketing and Medical Bureau of Road Safety (MBRS) costs.

C.7 EV grants and infrastructure

Estimate provision €139.348 million; outturn € 105.76 million

Savings in EV grants and infrastructure were primarily due to delays in progressing schemes, such as light-duty vehicles (LDV) grant schemes and local authority strategies and pilots, undergoing further development

Programme D Civil aviation

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay		6,147	6,135
D.2	Administration – non pay			
	<i>Original</i>	1,384		
	<i>Supplementary</i>	639		
		2,023	1,331	1,671
D.3	Regional airports			
	<i>Original</i>	16,942		
	<i>Deferred surrender</i>	8,927		
		25,869	24,028	14,578
D.4	Miscellaneous services			
	<i>Original</i>	11,171		
	<i>Supplementary</i>	1,556		
		12,727	12,925	10,070
		46,910	44,431	32,454

Significant variations

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

D.3 Regional airports

Estimate provision €25.869 million; outturn €24.028 million

There was an underspend in relation to the Cork Airport CAT 3 security screening project.

D.4 Miscellaneous services

Estimate provision €11.171 million; outturn €12.925 million

This subhead largely covers costs associated with the State's subscription to Eurocontrol. The subscription costs for each member state are calculated based on activation activity within the member state airspace and it is therefore difficult to estimate the actual outturn with any degree of certainty.

Programme E Maritime transport and safety

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay		17,023	19,821
E.2	Administration – non pay			
	<i>Original</i>	4,598		
	<i>Supplementary</i>	640		
		5,238	3,704	5,399
E.3	Irish Coast Guard (IRCG)			
	<i>Original</i>	165,010		
	<i>Supplementary</i>	(19,490)		
		145,520	127,812	76,496
E.4	Commissioners of Irish Lights			
	<i>Original</i>	7,586		
	<i>Supplementary</i>	489		
		8,075	6,230	8,051
E.5	Marine casualty investigation			
	<i>Original</i>	732		
	<i>Supplementary</i>	(381)		
		351	412	407
E.6	Marine Survey Office and maritime transport	47	6	26
E.7	Miscellaneous services			
	<i>Original</i>	90		
	<i>Supplementary</i>	16		
		106	106	738
		180,449	155,293	110,938

Significant variations

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

E.3 Irish Coast Guard (IRCG)

Estimate provision €165.01 million; outturn €127.812 million

A delay in the IRCG capital projects, such as the Greystones new building and the boat procurement project represented a significant delay in spend in 2025. These costs will now be incurred in 2026. The robust nature of the new aviation contract has allowed for retention of planned milestone payments in 2025 until technical acceptance is completed. This has resulted in a saving in 2025, with an agreed retention payment plan in place with the service provider.

E.4 Commissioner of Irish Lights

Estimate provision €7.568 million; outturn €6.23 million

Anticipated vessel repairs were not incurred during the year.

E.5 Marine casualty investigation

Estimate provision €732,000; outturn €412,000

The work of the Marine Casualty Investigation Board was largely reactive and dependent on the number, type, and severity of marine casualties in any given year, therefore not possible to estimate these figures with accuracy

Programme F Information technology, engagement and research delivery

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
F.1	Administration – pay		14,714	21,649
F.2	Administration – non pay			11,798
	<i>Original</i>	2,629		
	<i>Supplementary</i>	640		
			3,269	4,689
F.3	Digital hub			3,214
	<i>Original</i>	33,402		
	<i>Deferred surrender</i>	6,800		
	<i>Supplementary</i>	8,100		
			48,302	39,474
F.4	Climate engagement			32,170
	<i>Original</i>	2,387		
	<i>Supplementary</i>	(1,077)		
			1,310	2,369
F.5	Research programmes			69
	<i>Original</i>	2,200		
	<i>Deferred surrender</i>	1,900		
			4,100	1,342
		71,695	69,523	566

Significant variations

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

F.5 Research programmes

Estimate provision €4.1 million; outturn €1.342 million

Several research commitments were carried forward into the next year. This is primarily due to the multi-annual payment structure associated with research payments and co-funding calls, which require phased financial allocations over multiple years. In addition, several approved climate action research projects were not commenced or were cancelled, and this has further influenced the timing of payments and overall scheduling.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimated	Realised	Realised
		€000	€000	€000
Administration				
1	Additional superannuation contributions	3,920	3,469	3,051
2	ERDF Interreg VA Programme receipts	—	—	—
Land transport				
3	Road transport licence fees	1,000	1,206	1,178
4	Pension contributions from the NTA and Commission for Taxi Regulation ^a	272	1,091	964
5	Transport Infrastructure Ireland TII levy receipts			
		<i>Original</i>	—	
		<i>Supplementary</i>	71,000	
			71,000	70,674
				—
AirNav Ireland (formally Irish Aviation Authority)				
6	Refunds of subscriptions to international organisations	9,465	9,906	8,074
7	Recoupment of rents etc.	394	394	394
8	Payment for associated costs	2,257	2,714	3,067
Maritime transport and safety				
9	Receipts Mercantile Marine Office (MMO)	525	419	440
Miscellaneous receipts				
10	Miscellaneous receipts	500	5,338	5,306
		89,333	95,211	22,474

Note ^a Amounts relating to NTA and Commission for Taxi Regulation pension contributions for 2024 were included under Miscellaneous in the 2024 appropriation account. These comparative amounts have been reclassified in line with the 2025 presentation.

Significant variations

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

1 Additional superannuation contributions

Estimate provision €3.92million; realised €3.469 million

Estimates are based on the Department recruitment and staffing complement full year targets. Grade drift and recruitment timing will impact on additional superannuation contributions receipts.

3 Road transport licence fees

Estimate provision €1 million; realised €1.206 million

The amount of licensing fees received is a function of economic activity in the road transport sector. Road haulage operators continued to increase the number of vehicles in their fleets in 2025 and additional vehicles authorised on their operator licences incur a fee.

4 Pension contributions from the NTA and Commission for Taxi Regulation

Estimate provision €272,000; realised €1.091 million

The original estimate included only the pension deductions and did not account for additional superannuation contributions.

5 Transport Infrastructure Ireland levy receipts

Estimate provision €nil; realised €70.674 million

TII levies received for onward payment to NTA for Metrolink funding.

8 Payment for associated costs

Estimate provision €2.257 million; realised €2.714 million

Associated costs are made up of various operational costs such as staff salaries for specific staff in aviation divisions, travel and subsistence costs and the Air Accident Investigation Unit insurance policy. These costs are initially estimated based on historic figures, but due to changes in staffing, travel etc. this results in variance from the initial figures.

9 Receipts Mercantile Marine Office

Estimate provision €525,000; realised €419,000

This estimate covers fees charged for certain services such as ship survey, oral exams, issuing seafarers certificates etc. These services are sought from the MMO as and when required and it is difficult to anticipate the demand with accuracy.

10 Miscellaneous receipts

Estimate provision €500,000; realised €5.338 million

€1.5 million was received in respect of Active Travel and Greenways. Zero forecast was submitted in error. Payments were made by the Department under the INTERREG Programme up to 2024. A proportion of these payments are reimbursed at EU level, and the reimbursement of the Department payments will not be fully processed until 2026. Three reimbursements were made in 2025, and the final reimbursement will be received by the Department in 2026. €3.3 million was received from the Road Safety Authority for services provided by the Department's Driver and Vehicle Computer Services Division. This was excluded from the original estimate.

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	4,165,755
Additional superannuation contributions	3,540
Pension contributions from NTA and CTR	1,091
TII levy receipts	70,674
	<u>4,241,060</u>
Other revenue	
Land transport	1,206
AirNav Ireland (formally Irish Aviation Authority)	13,014
Maritime transport and safety	419
Miscellaneous receipts	5,338
Total revenue	<u>4,261,037</u>
Represented by	
Total appropriations-in-aid (note 4.1)	95,211
Central Fund grant	4,165,755
Increase in accrued income	71
	<u>4,261,037</u>

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	31,680	19,487
Shannon Development rents	10	16
Road Safety Authority pension contributions and notional service	520	489
Ten-T upgrade	—	646
Sustainable Energy Authority of Ireland (SEAI)	—	4,154
Martine Casualty Investigation Board unspent grant refunded	20	—
Voluntary surrender of pay	—	16
DAA dividend	68,000	31,000
Transfer of service	—	12
Climate Innovation and Networks Executive Agency (CINEA)	—	22
Adjustment ^a	(620)	—
Transferred to the Exchequer	(99,569)	(24,162)
Balance at 31 December	41	31,680

Note ^a The adjustment relates to the correction of mis-classification errors.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	731	678
Agencies ^a	1,248	1,116
	1,979	1,794

Note ^a Includes staffing of the following agencies: Marine Casualty Investigation Board; Commission for Railway Regulation; National Transport Agency; Transport Infrastructure Ireland; Medical Bureau of Road Safety and Road Safety Authority.

5.2 Pay

Remuneration of Department staff	2025	2024
	€000	€000
Pay	46,426	41,133
Higher, special or additional duties allowances	853	850
Other allowances	1,090	860
Overtime	384	352
Employer's PRSI	4,649	3,998
	53,402	47,193

Remuneration of agency staff	2025	2024
	€000	€000
Pay	85,260	75,916
Higher, special or additional duties allowances	604	602
Other allowances	576	573
Overtime	1,379	1,358
Employer's PRSI	8,499	7,449
	96,318	85,898

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Department staff				
Higher, special or additional duties allowances	65	48	20,310	19,226
Other allowances	93	19	31,321	47,870
Overtime	133	16	41,917	29,656
Extra remuneration in more than one category	63	57	56,759	52,724
Agency staff				
Higher, special or additional duties allowances	134	35	20,982	19,026
Other allowances	127	33	18,716	17,595
Overtime	259	67	37,114	46,908
Extra remuneration in more than one category	52	53	35,917	24,193

5.4 Other remuneration arrangements

Four retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €15,146. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €969,739 in respect of thirteen officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

This account does not include expenditure in respect of four seconded officers who were serving outside the Department for all or part of 2025 in other Government departments/ offices and whose salaries were paid by the other Government departments.

5.5 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	34	122,397	138,294
Recovery plans in place	11	65,421	47,254

No overpayment recovery plans were transferred to other departments in the year.

5.6 Severance/redundancy

During 2025, one severance payment was made. This payment totalled €7,325.

5.7 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	356	333
60,000	69,999	77	79
70,000	79,999	55	45
80,000	89,999	60	57
90,000	99,999	47	46
100,000	109,999	50	45
110,000	119,999	33	18
120,000	129,999	18	19
130,000	139,999	12	4
140,000	149,999	3	—
150,000	159,999	—	2
160,000	169,999	—	4
170,000	179,999	4	3
180,000	189,999	3	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.8 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	<u>245</u>	<u>236</u>

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

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

There were no committees, commissions or special inquiries in place during the year under review.

6.2 Compensation and legal costs

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

	Claims by		Total	Total
	Employees	Members of the public	2025	2024
Number of cases	1	7	8	13
	€000	€000	€000	€000
Department's own legal costs	—	11	11	—
Payments by/on behalf of Department				
Compensation	8	750	758	137
Legal costs	—	158	158	34
Other costs	—	—	—	1
2025 Total	8	919	927	172
2024 Total	1	171	—	172

Cumulative costs of cases completed in 2025

There was one claim finalised in 2025 with payments made. As provided for in section 109 of CGAS 19 Provisions, Contingent Liabilities and Contingent Assets, in order to avoid inadvertently implying or disclosing the total amount paid in respect of a specific claim or prejudicing the ongoing management of existing claims, where a category of transaction or claims presented consist of data relating to a small amount of claims, detailed financial information in respect of these claims has not been provided.

There were three further claims which were finalised in 2025 where no payments were made.

6.3 Late payments

	2025	2024
	€000	€000
Interest and compensation	12	—

6.4 Fraud and suspected fraud

No fraud was detected during the period under review.

6.5 EU funding

The outturn shown in certain Vote subheads includes payments in respect of activities which are co-financed by the EU. Estimates of expenditure and actual outturns were as follows.

		2025		2024
		Estimate	Outturn	Outturn
			€000	€000
Subhead description				
A.3	Active travel infrastructure	—	—	4,628