

Appropriation Account 2025

Vote 11

**Public Expenditure, Infrastructure,
Public Service Reform and Digitalisation**

Introduction

As Accounting Officer for Vote 11, I am required each year to prepare the appropriation account for the Vote and 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 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, for certain services administered by that Office, and for payment of certain grants.

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

A surplus of €3.667 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.

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.

Vote 39 Office of Government Procurement and Vote 43 Office of the Government Chief Information Officer were disestablished at end 2025 and merged with Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. This reflects the integrated approach of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (the Department) to driving public service reform and transformation, including in the areas of digitalisation and public procurement. All assets, liabilities and balances from the former Votes 39 and 43 will be included in Vote 11 from 1 January 2026 onwards.

Depreciation of capital assets

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

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

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Office and IT equipment	5 years	20%
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.

The Department of Finance provides certain services on a shared basis to Vote 11, thus their statement on internal financial control is also relevant and considered by the Department.

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, finance 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.
- The statement on internal financial control for the National Shared Service Office is also relevant given that the National Shared Service Office provides certain services on a shared basis to Vote 11.

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.
- There is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal audit and Audit Committee

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

Procurement

The Department ensures that there is an appropriate focus on good procurement practice in the 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 €4.8 million in 2025.

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 high-level risks facing the Department are reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to 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.

David Moloney

Accounting Officer

Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

6 March 2026

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

Opinion on the appropriation account

I have audited the appropriation account for Vote 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

30 June 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 11 Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Public expenditure management and reform			
	<i>Original</i>	64,449		
	<i>Supplementary</i>	800		
		65,249	61,513	57,022
Gross expenditure		65,249	61,513	57,022
<i>Deduct</i>				
B	Appropriations-in-aid	3,400	3,331	3,154
Net expenditure				
	<i>Original</i>	61,049		
	<i>Supplementary</i>	800		
		61,849	58,182	53,868

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	3,666,589	2,590,968

David Moloney

Accounting Officer

Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

6 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	24,087	23,709
Pay	33,702	29,972
Non pay	3,724	3,341
Gross expenditure	61,513	57,022
<i>Deduct</i>		
Appropriations-in-aid	3,331	3,154
Net expenditure	58,182	53,868
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Depreciation	21	
<i>Intangible assets (note 2.2)</i>		
Amortisation	461	
	482	270
Changes in net current assets		
Decrease in accrued income	2	
Decrease in prepayments	35	
Increase in accrued expenses	568	
Increase in provisions	211	
	816	1,385
Direct voted expenditure	59,480	55,523
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	10,792	10,913
Notional rent	2,388	2,512
Net programme cost	72,660	68,948

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 11 borne elsewhere.

		2025	2024
		€000	€000
Vote 7	Office of the Minister for Finance	1,613	1,317
Vote 12	Superannuation and Retired Allowances	6,088	5,498
Vote 13	Office of Public Works	1,793	2,022
Vote 18	National Shared Services Office	484	1,454
Vote 20	Garda Síochána	293	253
Vote 43	Office of the Government Chief Information Officer	681	663
Central Fund – ministerial pensions		63	—
		<u>11,015</u>	<u>11,207</u>
Cost of shared services provided to other votes ^a		(223)	(294)
		<u>10,792</u>	<u>10,913</u>

Note ^a The shared services provided to other votes relates to the value of audit shared services provided by this Department to the Department of Finance in the year of account.

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	5	26
Intangible assets	2.2	1,428	1,889
		1,433	1,915
Current assets			
Bank and cash		(477)	(128)
Prepayments	2.3	815	850
Accrued income	2.4	6	8
Other debit balances	2.5	1,482	962
Net Exchequer funding	2.8	348	351
		2,174	2,043
<i>Less</i>			
Current liabilities			
Accrued expenses	2.6	2,340	1,772
Other credit balances	2.7	1,353	1,185
Provisions	2.10	211	—
		3,904	2,957
Net current liabilities		(1,730)	(914)
Net (liabilities)/assets		(297)	1,001
Represented by:			
State funding account	2.9	(297)	1,001

2.1 Property, plant and equipment

	Office and IT equipment €000	Total €000
Cost or valuation		
At 1 January 2025	105	105
Additions	—	—
At 31 December 2025	105	105
Accumulated depreciation		
At 1 January 2025	79	79
Depreciation for the year	21	21
At 31 December 2025	100	100
Net assets		
At 31 December 2025	5	5
At 31 December 2024	26	26

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2025	5,705	5,705
Additions	—	—
At 31 December 2025	5,705	5,705
Accumulated amortisation		
At 1 January 2025	3,816	3,816
Amortisation for the year	461	461
At 31 December 2025	4,277	4,277
Net assets		
At 31 December 2025	1,428	1,428
At 31 December 2024	1,889	1,889

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
IT costs	369	419
Education fees	189	115
International institutions	81	99
Subscriptions	147	205
Insurance	8	8
Miscellaneous	21	4
	815	850

2.4 Accrued income

at 31 December	2025	2024
	€000	€000
National Lottery Regulator pension contributions	6	8
	6	8

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable travel pass expenditure	45	50
Payroll debtors	1,292	719
Other debit suspense items	145	193
	1,482	962

2.6 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual	1,273	941
Holiday pay accrual	918	666
Utilities	14	33
Other administration	87	31
Research funding	—	30
Audit services	—	24
Travel and subsistence	8	16
Education fees	11	14
Legal costs	29	12
IT costs	—	5
	2,340	1,772

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	627	577
Pay related social insurance	359	316
Professional services withholding tax	52	31
Value added tax	75	72
Pension contributions	129	96
Local property tax	2	2
	<u>1,244</u>	<u>1,094</u>
Payroll deductions held in suspense	105	80
Other credit suspense items	4	11
	<u>1,353</u>	<u>1,185</u>

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,667	2,591
Exchequer grant undrawn	<u>(4,015)</u>	<u>(2,942)</u>
Net Exchequer funding	<u>(348)</u>	<u>(351)</u>
Represented by:		
Debtors		
Bank and cash	(477)	(128)
Debit balances: suspense	<u>1,482</u>	<u>962</u>
	1,005	834
Creditors		
Due to the State	(1,244)	(1,094)
Credit balances: suspense	<u>(109)</u>	<u>(91)</u>
	<u>(1,353)</u>	<u>(1,185)</u>
	<u>(348)</u>	<u>(351)</u>

2.9 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		1,001	2,656
Disbursements from the Vote			
Estimate provision	Account	61,849	
Surplus to be surrendered	Account	(3,667)	
Net vote		58,182	53,868
Expenditure borne elsewhere	1.1	10,792	10,913
Non-cash items: Notional rent	1	2,388	2,512
Net programme cost	1	(72,660)	(68,948)
Balance at 31 December		(297)	1,001

2.10 Provisions

At 31 December	2025	2024
	€000	€000
Provisions ^a	(211)	—
	(211)	—

Note ^a See note 6.2 for information on provisions

2.11 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.

At 31 December	2025	2024
	€000	€000
Payroll accrual ^a	—	(941)
Holiday accrual ^a	—	(666)
Provisions ^b	(211)	—
	(211)	(1,607)

Note ^a CGAS 39A Employee Benefits Part A

^b CGAS 19 Provisions, Contingent Liabilities and Contingent Assets

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure in the Public Expenditure Management and Reform programme is set out below.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances			
	<i>Original</i>	33,287		
	<i>Supplementary</i>	800		
		34,087	33,702	29,972
ii	Travel and subsistence	408	331	307
iii	Training and development	956	1,003	639
iv	Operating services, supplies and sundry equipment	1,087	1,027	977
v	Digital capital investment and IT expenses	707	651	463
vi	Premises expenses	500	594	612
vii	Policy reviews, consultancy services and research	952	118	343
		38,697	37,426	33,313

Significant variations

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

vii Policy reviews, consultancy services and research

Estimate provision €952,000; outturn €118,000

The saving of €834,000 was due to a delay in some work programmes being completed and the Department prioritising internal expertise over external consultancy where available, which can lead to savings on this subhead.

Programme A Public Expenditure Management and Reform

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	33,287		
	<i>Supplementary</i>	800		
		34,087	33,702	29,972
A.2	Administration – non pay	4,610	3,724	3,341
A.3	Irish Government Economic and Evaluation Service	225	146	152
A.4	Economic and Social Research Institute	3,900	3,900	3,750
A.5	Structural funds technical assistance and other costs	2,223	1,571	1,934
A.6	Technical assistance costs of regional assemblies	2,214	1,889	1,854
A.7	Special EU Programmes Body North/South programmes	4,940	5,004	3,811
A.8	Ireland/Wales and transnational INTERREG	197	158	193
A.9	Construction innovation support	500	493	385
A.10	Public service transformation	625	366	629
A.11	Employee assistance officer shared service	1,807	1,585	1,531
A.12	Civil service learning and development programme	363	295	309
A.13	Institute of Public Administration	6,350	6,350	5,975
A.14	Single public service pension administration project	177	22	2
A.15	Implementation of Protected Disclosures Act	369	369	369
A.16	Pensions for bodies under the aegis of the Department	2,206	1,787	2,196
A.17	Digital Transformation Fund	456	152	—
—	<i>Public Service Innovation Fund</i>	—	—	619
		65,249	61,513	57,022

Significant variations

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

A.5 Structural funds technical assistance and other costs

Estimate provision €2.223 million; outturn €1.571 million

The saving of €652,000 had a number of factors. There were salary savings of €219,000 in the Internal and EU Audit area as recruitment happened later than planned. Capital savings of circa €250,000 occurred as necessary updates for the Enterprise Project Portfolio Management (EPPM) system were fulfilled by the Office of the Government Chief Information Officer.

A.6 Technical assistance costs of regional assemblies

Estimate provision €2.214 million; outturn €1.889 million

The saving of €325,000 occurred due to vacancies in the two Managing Authorities (North & Western Regional Assembly and Southern Regional Assembly) who claim technical assistance.

A.10 Public service transformation

Estimate provision €625,000; outturn €366,000

The saving of €259,000 arose due to a combination of rescheduling of transformation project timelines, reduced external consultancy costs, and leveraging of shared public resources for stakeholder engagement initiatives and events.

A.11 Employee assistance officer shared service

Estimate provision €1.807 million; outturn €1.585 million

This saving of €222,000, of which circa €153,000 is in pay and circa €68,000 is in non-pay, arose due to new recruits starting later than planned, and consequent savings in travel expenses and operational costs in the non-pay area.

A.14 Single public service pension administration project

Estimate provision €177,000; outturn €22,000

This centralised administration system will support the administration of the Single Public Service Pension Scheme by all relevant authorities. This saving of €155,000 arose as the design work solution did not advance as planned in 2025 and the anticipated spend on consultancy was not used.

A.16 Pensions for bodies under the aegis of the Department

Estimate provision €2.206 million; outturn €1.787 million

The saving of €419,000 was due to lower than anticipated pension payments and lump sums. It is difficult to forecast retirements given the short notice needed to retire.

A.17 Digital Transformation Fund

Estimate provision €456,000; outturn €152,000

The saving of €304,000 was due to the Department relying on internal expertise which reduced the need for external advice and delays associated with procurement and supplier management.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	EU programmes	1,500	1,112	1,094
2	Pension cash flow surpluses	300	196	186
3	Additional superannuation contributions	1,500	1,861	1,717
4	Miscellaneous	100	162	157
		3,400	3,331	3,154

Significant variations

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

1 EU programmes

Estimate provision €1.5 million; realised €1.112 million

These receipts came in €388,000 lower than estimated due to the timing of expected receipts which are now expected in 2026.

2 Pension cash flow surpluses

Estimate provision €300,000; realised €196,000

Pension cashflow surpluses are received from bodies under the aegis of the Department. These can vary based on the number of staff employed and whether those staff purchase service during the year. In 2025 the receipts were behind profile by €104,000 due to less full-time employees than forecast in the bodies under the aegis and less service purchased.

3 Additional superannuation contributions

Estimate provision €1.50 million; realised €1.861 million

These receipts were ahead of profile by €361,000 due to staff moving internally from the Office of the Government Chief Information Officer and Office of Government Procurement to the Corporate Division in January 2025 and additional superannuation contribution receipts following the pay increases in the Building Momentum pay agreement.

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	58,182
Additional superannuation contributions	1,867
Other revenue	
Miscellaneous	1,470
Total revenue	61,519
Represented by	
Total appropriations-in-aid (note 4.1)	3,331
Central Fund grant	58,182
Accrued income (note 2.4)	6
	61,519

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	—	—
Voluntary surrender of ministerial salaries	23	21
Transferred to the Exchequer	(23)	(21)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>438</u>	<u>385</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	32,437	29,224
Higher, special or additional duties allowances	385	371
Other allowances	285	112
Overtime	13	18
Employer's PRSI	3,135	2,724
Total pay ^a	<u>36,255</u>	<u>32,449</u>

Note ^a The Department does not directly fund the pay costs of any of the bodies under its aegis.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	67	5	27,396	24,551
Other allowances	2	1	16,830	15,396
Overtime	27	—	1,548	3,736
Extra remuneration in more than one category	1	1	13,034	—

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	193	197
60,000	69,999	54	53
70,000	79,999	40	21
80,000	89,999	33	40
90,000	99,999	42	37
100,000	109,999	36	32
110,000	119,999	16	10
120,000	129,999	14	15
130,000	139,999	9	6
140,000	149,999	2	—
150,000	159,999	2	1
160,000	169,999	—	2
170,000	179,999	2	3
180,000	189,999	4	1
190,000	199,999	—	1
200,000	209,999	—	1
210,000	219,999	2	1
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	1
260,000	269,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	261	251

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 scheme.

5.6 Other remuneration arrangements

In 2025, expenditure of €247,844 (2024: €209,012) was incurred in respect of three officers (2024: two 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	106	240,195	178,664
Recovery plans in place (Note a)	20	88,858	86,307

Note ^a Delays in recovery plans being put in place are usually caused by timing differences at year end or staff being on illness leave. Recovery is made early in the following year or once the staff member returns from leave. During 2025 €10,930 was recouped by the Department from new employees who had overpayments with previous departments.

5.8 Severance/redundancy

During 2025, three staff members whose employment was terminated, were paid severance payments totalling €35,789 and redundancy payments totalling €13,824.

Note 6 Miscellaneous

6.1 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	€000
Subhead description				
A.5	Structural funds technical assistance and other costs	2,223	1,571	1,934
A.6	Technical assistance costs of regional assemblies	2,214	1,889	1,854
A.7	Special EU Programmes Body North/South programmes	4,940	5,004	3,811

6.2 Compensation and legal costs

At the end of 2025, there were four outstanding legal cases. There was no expenditure on any of these cases in 2025 and a provision of €211,000 has been included in the accounts where an estimate of the potential liability is possible.

Note 7 Contingency Fund

	2025	2024
	€000	€000
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	—	—
Balance at 31 December	<u>1,200</u>	<u>1,200</u>

- Note ^a The Contingency Fund is a non-statutory fund formed in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.
- The procedures in relation to the operation of the fund are set out in Public Financial Procedures (Sections C.1.5 to C.1.12).
- The size of the fund is reviewed every five years. Following a review in 2020, it was decided that the fund should remain at its existing level.