

Appropriation Account 2025

Vote 16

Tailte Éireann

Introduction

As Accounting Officer for Vote 16, 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 Tailte Éireann and certain minor 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 €3.99 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.

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>
Vehicles and equipment	5 years	20%
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Software licences	2-10 years	50% - 10%
Acquired/developed software	4- 8 years	25% - 12.5%

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 Tailte Éireann.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer.

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

Payroll and human resources were provided on a shared service basis by the National Shared Service Office. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between Tailte Éireann and the National Shared Services Office for the provision of shared services for HR and payroll.

I have relied on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls were exercised in the provision of shared services to Tailte Éireann.

In addition, I have relied on a letter of assurance from the Accounting Officer of the Department of Justice, Home Affairs and Migration that the appropriate controls are exercised in the provision of financial shared services to Tailte Éireann. I have fulfilled my responsibilities in relation to the requirements of the service level agreement between Tailte Éireann and the Department of Justice, Home Affairs and Migration for the provision of financial shared services. This service was terminated in September 2025 with the transition to the Financial Management Shared Services operated by National Shared Services Office.

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 Tailte Éireann.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Compensation claims

Tailte Éireann operates a registration of title system that confers a State guarantee on the title holder. The State is bound to indemnify any person who suffers loss through reliance on the National Land Register. In the normal course of its business, Tailte Éireann receives compensation claims under Section 120 of the Registration of Deeds and Title Act 1964. Claims may arise due to error, forgery or fraud in relation to registration of title. A summary of payments made under Section 120 of the Registration of Deeds and Title Act 1964 is set out in note 6.1 to the accounts.

A counter-fraud framework is in place, the aim of which is to minimise exposure to and losses from fraud against the registers. This framework guides the implementation of strategy in maintaining the integrity of the registers, safeguarding registered property rights and protecting public resources.

Internal audit and Audit Committee

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

Procurement

Tailte Éireann 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. In 2025, contract management guidelines have been developed and implemented. Expenditure on goods and professional and other contracted services, amounted to a total of €25 million in 2025.

Tailte Éireann has provided details of 23 non-competitively procured 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.

Non-compliance with procurement rules

Tailte Éireann complied with the guidelines with the exception of four contracts in excess of €25,000 (exclusive of VAT) totalling €186,785 (exclusive of VAT) as set out below.

- A telecoms contract to the value of €29,722 entered into prior to merger, which was terminated and has now been replaced by a Tailte Éireann wide compliant contract in 2025.
- A contract to the value of €32,436 for the services of an ICT contractor, originally procured as a result of a competitive tender process, was extended for critical business reasons. This has now been terminated.

- One contract with an overall value of €84,747 was awarded for the provision of specialist project management training. Requirements will be reviewed with a view to implementing compliant procurement processes during 2026.
- One contract with an overall value of €39,880 was awarded for the provision of management consultancy and training. Requirements will be reviewed with a view to implementing compliant procurement processes during 2026.

Risk and control framework

Tailte Éireann 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 faced and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board and Audit and Risk Committee 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 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

Tailte Éireann has procedures to monitor the effectiveness of its risk management and control procedures. Tailte'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 Tailte Éireann responsible for the development and maintenance of the internal financial control framework.

Review of effectiveness

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

Liam O'Sullivan
Accounting Officer
Tailte Éireann

31 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 16 Tailte Éireann

Opinion on the appropriation account

I have audited the appropriation account for Vote 16 Tailte Éireann 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 16 Tailte Éireann 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 Tailte Éireann 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 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

27 August 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 16 Tailte Éireann

Appropriation Account 2025

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of surveying, property registration and valuation services within the State			
	<i>Original</i>	91,167		
	<i>Deferred surrender</i>	479		
			91,646	87,104
				79,289
Gross expenditure			91,646	87,104
<i>Deduct</i>				
B	Appropriations-in-aid		1,800	1,835
Net expenditure				
	<i>Original</i>	89,367		
	<i>Deferred surrender</i>	479		
			89,846	85,269
				77,697

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 (see note 6.4).

	2025	2024
	€	€
Surplus	4,577,316	7,939,797
Deferred surrender	(579,000)	(479,000)
Surplus to be surrendered	3,998,316	7,460,797

Liam O'Sullivan
Accounting Officer
Tailte Éireann
31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	1,854	1,693
Pay	62,527	56,853
Non pay	22,723	20,743
Gross expenditure	87,104	79,289
<i>Deduct</i>		
Appropriations-in-aid	1,835	1,592
Net expenditure	85,269	77,697
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(1,074)	
Depreciation	477	
<i>Intangible assets (note 2.2)</i>		
Purchases	(1,973)	
Amortisation	3,949	
	1,379	1,965
Changes in net current assets		
Decrease in inventories	52	
Decrease in prepayments	171	
Decrease in deferred income	(57)	
Increase in accrued receivables	(62)	
Increase in accrued expenses	237	
	341	2,529
Direct voted expenditure	86,989	82,191
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	28,082	26,129
Notional rent	4,554	2,279
Net programme cost	119,625	110,599

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 16 borne elsewhere.

		2025	2024
		€000	€000
Vote 12	Superannuation and Retired Allowances	25,008	23,741
Vote 13	Office of Public Works	2,645	2,200
Vote 18	National Shared Services Office	348	89
Vote 24	Department of Justice, Home Affairs and Migration	78	94
Vote 43	Office of the Government Chief Information Officer	3	5
		28,082	26,129

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	2,394	1,797
Intangible assets	2.2	10,266	12,242
		12,660	14,039
Current assets			
Bank and cash	2.3	5,604	3,739
Inventories	2.4	122	174
Prepayments	2.5	5,057	5,228
Other debit balances	2.6	224	374
Accrued receivables	2.13	62	—
		11,069	9,515
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	3,648	3,411
Deferred income		—	57
Other credit balances	2.8	5,259	3,568
Net Exchequer funding	2.9	569	545
		9,476	7,581
Net current assets		1,593	1,934
Net assets		14,253	15,973
Represented by:			
State funding account	2.10	14,253	15,973

2.1 Property, plant and equipment

	Vehicles and equipment €000	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a				
At 1 January 2025	899	18,896	4,256	24,051
Additions	292	782	—	1,074
Reclassification ^b	—	(540)	—	(540)
Disposals	(68)	—	—	(68)
At 31 December 2025	1,123	19,138	4,256	24,517
Accumulated depreciation				
At 1 January 2025	515	17,736	4,003	22,254
Depreciation for the year	115	342	20	477
Reclassification	—	(540)	—	(540)
Depreciation on disposal	(68)	—	—	(68)
At 31 December 2025	562	17,538	4,023	22,123
Net assets				
At 31 December 2025	561	1,600	233	2,394
At 31 December 2024	384	1,160	253	1,797

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

^b The reclassifications of certain asset categories was necessary on the transfer of the asset register to the Financial Management Shared Service system in September 2025.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	62,905	—	62,905
Additions	251	1,722	1,973
Reclassification	540	—	540
At 31 December 2025	63,696	1,722	65,418
Accumulated amortisation			
At 1 January 2025	50,663	—	50,663
Amortisation for the year	3,949	—	3,949
Reclassification	540	—	540
At 31 December 2025	55,152	—	55,152
Net assets			
At 31 December 2025	8,544	1,722	10,266
At 31 December 2024	12,242	—	12,242

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance	1,334	633
Commercial bank and cash balances	4,270	3,106
	5,604	3,739

Note ^a The commercial bank account balances represent €2.870 million owed to the Exchequer on 31 December 2025 in respect of registration and surveying fees collected and €1.397 million in a Danske Bank account used for salaries and travel payments in January 2026.

Not included are non-Exchequer balances of €7.803 million held at the Central Bank (2024: €7.376 million) and €101,600 held at Danske Bank (2024: €69,229) in respect of ground rent scheme purchase moneys.

2.4 Inventories

at 31 December	2025	2024
	€000	€000
Stocks of maps for sale	<u>122</u>	<u>174</u>

2.5 Prepayments

at 31 December	2025	2024
	€000	€000
Software support	4,052	4,091
Valuation system	956	1,050
Administration	49	87
	<u>5,057</u>	<u>5,228</u>

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Recoupable travel pass expenditure	49	54
Recoupable cycle to work scheme	17	17
Recoupable pension payments	—	187
Other debit suspense items	158	116
	<u>224</u>	<u>374</u>

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Energy costs	59	80
IT services and support	40	245
Administration expenses	427	428
Legal costs	4	49
Payroll accrual (note 2.13)	2,152	1,841
Holiday accrual (note 2.13)	966	768
	<u>3,648</u>	<u>3,411</u>

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	861	883
Pay related social insurance	624	542
Professional services withholding tax	274	108
Value added tax	189	290
Pension contributions	199	44
Exchequer and other receipts payable	2,884	1,511
	<u>5,031</u>	<u>3,378</u>
Payroll deductions	226	190
Other credit balances	<u>2</u>	<u>—</u>
	<u>5,259</u>	<u>3,568</u>

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,998	7,461
Deferred surrender	579	479
Transfers on establishment of Vote 16 from PRA and VO	636	636
Exchequer grant undrawn	<u>(4,644)</u>	<u>(8,031)</u>
Net Exchequer funding	<u>569</u>	<u>545</u>
Represented by:		
Debtors		
Bank and cash	5,604	3,739
Debit balances: suspense	<u>224</u>	<u>374</u>
	<u>5,828</u>	<u>4,113</u>
Creditors		
Due to the State	5,031	3,378
Credit balances: suspense	<u>228</u>	<u>190</u>
	<u>5,259</u>	<u>3,568</u>
	<u>569</u>	<u>545</u>

2.10 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		15,973	20,467
Disbursements from the Vote			
Estimate provision	Account	89,846	
Deferred surrender	Account	(579)	
Surplus to be surrendered	Account	(3,998)	
Net vote		85,269	77,697
Expenditure borne elsewhere	1.1	28,082	26,129
Non-cash items: Notional rent	1	4,554	2,279
Net programme cost		(119,625)	(110,599)
Balance at 31 December		14,253	15,973

2.11 Commitments

Global commitments	2025	2024
at 31 December	€000	€000
Procurement of goods and services	2,206	707
Capital projects	575	596
	2,781	1,303

2.12 Contingent liabilities

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

2.13 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implanting 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	—	(768)
Payroll accrual ^a	—	(1,841)
Additional superannuation contributions accrued receivable ^b	62	—
	62	(2,609)

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 included in Programme A to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	65,249	62,527	56,853
ii	Travel and subsistence	680	814	673
iii	Training and development	350	335	347
iv	Operational services, supplies and sundry equipment	3,450	4,003	4,012
v	Digital capital investment and IT expenses			
	<i>Original</i>	16,926		
	<i>Deferred surrender</i>	479		
		17,405	15,935	14,176
vi	Premises expenses	2,150	1,352	1,247
vii	Policy reviews, consultancy services and research	300	284	288
		89,584	85,250	77,596

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 €2.150 million; outturn €1.352 million

The underspend of €798,000 on premises expenses is due to savings in the office maintenance budget pending the move to a new corporate headquarters and lower than budgeted energy costs in 2025.

Programme A Provision of surveying, property registration and valuation services within the State

		2025		2024
		Estimate provision		Outturn
		€000	€000	Outturn
			€000	€000
A.1	Administration – pay		65,249	62,527
A.2	Administration – non pay			56,853
	<i>Original</i>	23,856		
	<i>Deferred surrender</i>	479		
		24,335	22,723	20,743
A.3	Surveying	1,522	1,562	1,382
A.4	Property registration archive and digitisation	40	29	7
A.5	Compensation costs and other legal fees	500	263	304
		91,646	87,104	79,289

Significant variations

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

A.5 Compensation costs and other legal fees

Estimate provision €500,000; outturn €263,000

The outturn on this subhead is dependent upon the number of compensation claims settled in the period.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contribution receipts	1,780	1,754	1,592
2	Miscellaneous receipts	20	81	—
		1,800	1,835	1,592

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	85,269
Additional superannuation contributions	1,816
Other revenue	
Miscellaneous	81
Total revenue	87,166
Represented by	
Total appropriations-in-aid (note 4.1)	1,835
Central Fund grant	85,269
Increase in accrued receivables	62
	87,166

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Opening balance at 1 January	1,511	799
Exchequer balance transfer on merger of OSI	—	147
Land Registry and Registry of Deeds fees received	78,307	74,817
Mapping and valuation fees received	9,213	9,402
Dividend received (see note 6.3)	—	1,666
Ground rent fees received	52	63
Paid over to Exchequer ^a	(86,199)	(85,383)
Balance at 31 December	2,884	1,511

Note ^a All fees collected are remitted to the Exchequer. At end December 2025, there were 92,023 applications for registration on hand (2024: 109,476 applications). The fees relating to this work on hand, estimated at €35 million (2024: €42 million) have been paid to the Exchequer. Legal rights are protected from the date of lodgement of an application, rather than on completion of registration.

An online portal www.landdirect.ie is used by customers for lodging applications and conducting searches. Customers lodge monies to their landdirect accounts in advance. There were credit balances of €1,974,067 on the landdirect accounts at the end of the 2025 (2024: €2,025,445). The balance in the landdirect account is transferred weekly to the Exchequer.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>992</u>	<u>941</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	54,744	50,159
Higher, special or additional duties allowances	69	85
Other allowances	175	180
Overtime	2,129	1,724
Employer's PRSI	5,410	4,705
	<u>62,527</u>	<u>56,853</u>

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	21	1	10,524	29,881
Overtime	288	80	31,086	26,062
Other allowances	44	0	9,108	9,336
Extra remuneration in more than one category	30	16	29,174	11,924

5.4 Other remuneration arrangements

Twelve retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €18,182. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

5.5 Tailte Éireann staffing pay bands

The number of Tailte Éireann 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	563	571
60,000	69,999	159	145
70,000	79,999	82	74
80,000	89,999	62	46
90,000	99,999	40	39
100,000	109,999	22	11
110,000	119,999	8	8
120,000	129,999	12	9
130,000	139,999	2	1
140,000	169,999	2	1
170,000	179,999	—	2
180,000	199,999	3	1
200,000	209,999	—	1
210,000	219,999	1	—

5.6 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€000	€000
Liam O'Sullivan	214	207

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

5.7 Payroll overpayments ^a

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	142	378,189	303,344
Recovery plans in place	38	89,452	163,155

Note ^a Tailte Éireann has escalated the matter formally to the NSSO at the highest level and considers the scale and persistence of these balances to be an area requiring urgent corrective action. A significant portion of these overpayments arose due to processing delays and legacy issues within shared service workflows, which have contributed to inaccurate or incomplete reconciliation of staff entitlements.

Recovery arrangements have been put in place for 38 cases, covering €89,452, in accordance with public financial procedures. In respect of the remaining balances, Tailte Éireann continues to engage with the NSSO on their recovery.

The reported figure for 2025 was calculated with reference to the reported year-end balance in 2024, plus total overpayments reported by NSSO, less the amount of repayments reported by NSSO

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments by Tailte Éireann in the year

	Claims by			Total	Total
	Employees	S.120 and related claims	Other claims	2025	2024
Number of cases	—	4	18	22	36
	€000	€000	€000	€000	€000
Tailte Éireann's own legal costs	—	—	—	—	31
Payments by/on behalf of Tailte Éireann					
Compensation	—	8	—	8	29
Legal costs	—	7	8	15	82
Other costs	—	—	80	80	—
2025 Total	—	15	88	103	142
2024 Total	—	39	103	142	

Cumulative costs of cases completed in 2025

	Claims by			Total
	Employees	S.120 and related claims	Other claims	
Number of cases	—	4	—	4
	€000	€000		€000
Tailte Éireann's own legal costs	—	—	—	—
Payments by/on behalf of Tailte Éireann				
Compensation	—	8	—	8
Legal costs	—	7	—	7
Other costs	—	—	—	—
Total	—	15	—	15

6.2 Fraud and suspected fraud

In accordance with registration of title legislation, where a loss is suffered as a result of fraud, wherever so arising, this may give rise to a claim for compensation. Tailte Éireann continue to manage a very small number of cases of suspected fraudulent applications for registration.

6.3 Interest in An Post GeoDirectory

Tailte Éireann owns 49 shares in An Post GeoDirectory DAC at €1.25 per share, a total investment of €61. An Post GeoDirectory DAC was incorporated in Ireland in 1995. A minority interest (49%) of An Post GeoDirectory DAC profit after taxation is attributable to the State.

All dividends payable from An Post GeoDirectory DAC are payable directly to the Exchequer and not retained by Tailte Éireann.

6.4 Deferred surrender

Deferred surrender comprises savings in 2025 of €579,000 in subhead A.2 (v) Digital capital investment and IT expenses.