

Appropriation Account 2025

Vote 33

Culture, Communications and Sport

Introduction

As Accounting Officer for Vote 33, 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 Culture, Communications and Sport, including certain services administered by that Office, and for payment of certain subsidies and 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, 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 €12.948 million is liable for surrender to the Exchequer.

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

Transfer of functions

The transfer of the tourism functions to the Department of Enterprise, Trade and Employment came into effect from 1 June 2025 under SI 174/2025 Tourism (Transfer of Departmental Administration and Ministerial Functions) Order 2025. The transfer of the Irish language and Gaeltacht functions to the Department of Rural and Community Development came into effect from 1 June 2025 under SI 175/2025 Irish Language and the Gaeltacht (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The transfer of the telecommunications functions from the former Department of the Environment, Climate and Communications came into effect from 1 June 2025, under SI 237/2025 Telecommunications (Transfer of Departmental Administration and Ministerial Functions) Order 2025. The transfer of censorship functions from the Department of Justice, Home Affairs and Migration came into effect from 1 August 2025, under SI 393/2025 Censorship of Films and Censorship of Publications (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The Department was re-named the Department of Culture, Communications and Sport, under SI 236/2025 Tourism, Culture, Arts, Gaeltacht, Sport and Media (Alteration of Name of Department and Title of Minister) Order 2025 with effect from 2 June 2025.

This account has been prepared on a full-year basis in line with guidance from Government Accounting on accounting arrangements to apply in respect of expenditure on functions that transfer between departments by transfer of function order.

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 a derogation from the full application of CGAS 32 *Service Concession Arrangements: Grantor* in respect of the appropriation account for 2025. Under that derogation, the service concession arrangement on the metropolitan area networks (MANS) has not been recognised in the financial statements due to imminent requirements to review contractual arrangements.

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>
Buildings	50 years	2%
Office and IT equipment	5 years	20%
Furniture and fittings	10 years	10%
Acquired and developed software	5 years	20%

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

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

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services.

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

I have fulfilled my responsibilities in relation to the requirements of the Service Management agreement between this Department and the Financial Shared Service Centre of the Department of Justice. I rely on a letter of assurance from the Accounting Officer for the Justice Vote that the appropriate controls are exercised in the provision of shared services to my Department.

Financial control environment

A control environment comprising the following elements is in place.

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

Administrative controls and management reporting

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

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

Internal audit and Audit Committee

The Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of 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, professional and other contracted services, amounted to a total of €178.103 million in 2025.

The Department has provided details of two 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

The Department complied with the guidelines with the exception of two contracts in excess of €25,000 (exclusive of VAT) totalling €4,087,715 (exclusive of VAT) as set out below.

- A contract for enterprise start-up supports worth €4,050,000. The Minister and the Minister for Enterprise, Tourism and Employment submitted a joint memorandum to Government asking for this contract to be extended for an additional 13 months in compliance with Regulation 72(1)(b) of the procurement regulations (SI 284/2016 European Union (Award of Public Authority Contracts) Regulations 2016). A contract modification notice has also been published on the Official Journal of the European Union. The extension was agreed at the Government meeting on 16 June 2025.
- A contract for the use of audio-visual services at a conference venue for €37,715. The Department, after competitive processes, procured a conference venue and an event management supplier to manage the event. The Department was obliged to use the in-house audio-visual provider for AV services. A competitive process was not feasible for this aspect of the conference.

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

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed 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

During 2025, there was a fraud involving a service provider in receipt of grant funding from the Department and this is disclosed in Note 6.3 of the account. The amount involved was to the sum of €131,471. This case is still under investigation by the appropriate authorities and the Department awaits the outcome.

Since this fraud occurred, the Department has strengthened controls around supplier set-ups and changes of supplier bank account details. No other weaknesses in internal financial control that resulted in, or may result in, a material loss, were identified in relation to 2025 that require disclosure in the appropriation account.

Feargal Ó Coigligh

Accounting Officer

Culture, Communications and Sport

16 September 2026

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 33 Culture, Communications and Sport

Opinion on the appropriation account

I have audited the appropriation account for Vote 33 Culture, Communications and Sport 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 33 Culture, Communications and Sport 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 Culture, Communications and Sport and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

Non-compliant procurement

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

Loss due to payment re-direction fraud

The Accounting Officer has disclosed in the statement on internal financial control a fraud incident in 2025 affecting the Department's financial transactions. The fraud related to a payment redirection fraud which resulted in the payment of €131,000 to a fraudulent bank account. The Accounting Officer also outlines the steps taken by the Department to try to avoid such events recurring in the future.

Seamus McCarthy
Comptroller and Auditor General

18 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 33 Culture, Communications and Sport

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Arts and culture			
	<i>Original</i>	380,993		
	<i>Deferred surrender</i>	8,500		
	<i>Supplementary</i>	(5,750)		
			383,743	377,594
				355,925
B	Communications			
	<i>Original</i>	442,206		
	<i>Supplementary</i>	44,147		
			486,353	483,630
				—
C	Broadcasting			
	<i>Original</i>	329,768		
	<i>Supplementary</i>	7,350		
			337,118	330,468
				304,502
D	Sports and recreation services			
	<i>Original</i>	230,681		
	<i>Deferred surrender</i>	11,076		
	<i>Supplementary</i>	3,711		
			245,468	245,904
				192,204
—	Tourism services		—	—
				220,997
—	Gaeltacht		—	—
				91,913
Gross expenditure				
	<i>Original</i>	1,383,648		
	<i>Deferred surrender</i>	19,576		
	<i>Supplementary</i>	49,458		
			1,452,682	1,437,596
				1,165,541
<i>Deduct</i>				
F	Appropriations-in-aid			
	<i>Original</i>	219,579		
	<i>Supplementary</i>	6,800		
			226,379	224,241
				210,891

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Net expenditure				
	<i>Original</i>	1,164,069		
	<i>Deferred surrender</i>	19,576		
	<i>Supplementary</i>	42,658		
		1,226,303	1,213,355	954,650

Surplus

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

	2025	2024
	€	€
Surplus	12,947,732	57,128,994
Deferred surrender	—	(24,788,000)
Surplus to be surrendered	12,947,732	32,340,994

Feargal Ó Coigligh

Accounting Officer
Culture, Communications and Sport

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	1,399,031	1,130,050
Pay	34,462	30,205
Non pay	4,103	5,286
Gross expenditure	1,437,596	1,165,541
<i>Deduct</i>		
Appropriations-in-aid	224,241	210,891
Net expenditure	1,213,355	954,650
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(13)	
Depreciation	603	
Loss on disposals	1	
<i>Intangible assets (note 2.2)</i>		
Purchases	—	
Amortisation	46	
	637	56
Changes in net current assets		
Decrease in prepayments	1,848	
Increase in accrued income	(84)	
Increase in accrued expenses	14,393	
	16,157	601
Direct voted expenditure	1,230,149	955,307
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	13,823	14,374
Notional rent	5,014	1,136
Net programme cost	1,248,986	970,817

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 33 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	41	41
Vote 12	Superannuation and Retired Allowances	11,452	11,779
Vote 13	Office of Public Works	835	1,439
Vote 18	National Shared Services Office	301	46
Vote 24	Justice, Home Affairs and Migration	507	557
Vote 20	Garda Síochána	308	243
Vote 43	Office of the Government Chief Information Officer	188	97
Central Fund – ministerial pensions		191	172
		13,823	14,374

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	20,246	3,342
Intangible assets	2.2	21	67
		20,267	3,409
Current assets			
Bank and cash	2.3	20,055	23,677
Prepayments	2.4	9,731	11,579
Other debit balances	2.5	848	772
Accrued income	2.6	311	227
		30,945	36,255
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	17,098	2,705
Deferred income	2.8	2	2
Other credit balances	2.9	9,860	1,775
Net Exchequer funding	2.10	11,043	22,674
		38,003	27,156
Net current (liabilities)/assets		(7,058)	9,099
Net assets		13,209	12,508
Represented by:			
State funding account	2.11	13,209	12,508

2.1 Property, plant and equipment ^a

	Land and buildings	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Cost or valuation ^a				
At 1 January 2025	3,596	3,411	2,124	9,131
Additions	—	13	—	13
Transferred from Vote 29	17,495	—	—	17,495
Transferred to Vote 42	—	(85)	(11)	(96)
Disposals	—	(70)	(74)	(144)
At 31 December 2025	21,091	3,269	2,039	26,399
Accumulated depreciation				
At 1 January 2025	987	2,890	1,912	5,789
Depreciation for the year	422	167	14	603
Depreciation on transfers to Vote 42	—	(85)	(11)	(96)
Depreciation on disposals	—	(70)	(73)	(143)
At 31 December 2025	1,409	2,902	1,842	6,153
Net assets				
At 31 December 2025	19,682	367	197	20,246
At 31 December 2024	2,609	521	212	3,342

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

2.2 Intangible assets

	Acquired and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2025	277	277
Additions	—	—
At 31 December 2025	277	277
Accumulated amortisation		
At 1 January 2025	210	210
Amortisation for the year	46	46
At 31 December 2025	256	256
Net assets		
At 31 December 2025	21	21
At 31 December 2024	67	67

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balance and cash	15,144	23,597
Petty cash balance	2	2
Commercial bank account balances	4,909	78
	20,055	23,677

Note ^a The commercial bank account balances in 2025 include €1,000,655 (2024: €62,398) in respect of a commercial bank account operated by the Department of Justice Financial Shared Services.

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Cultural infrastructure and development	5,789	7,034
Digital economy programmes	2,442	—
Culture Ireland	515	419
Digital capital investment and IT expenses	384	413
National Library of Ireland	150	600
Miscellaneous	451	938
<i>Irish language support schemes</i>	—	1,518
<i>Gaeltacht support schemes</i>	—	459
<i>20 Year Strategy for the Irish Language 2010-2030</i>	—	198
	9,731	11,579

2.5 Other debit balances

at 31 December	2025	2024
	€000	€000
Office of Public Works	28	26
Paypath – salary payments suspense item	767	707
Other debit suspense items	53	39
	848	772

2.6 Accrued income

at 31 December	2025	2024
	€000	€000
Agencies' pension and additional superannuation contributions receipts	250	212
Other accrued income	47	—
Due from the Department of Social Protection	13	11
National Archives	1	4
	311	227

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
National Broadband Plan	14,157	—
Other Communications Infrastructure	650	—
Payroll accrual	1,229	967
Holiday accrual	775	634
EU fine accrual	—	810
National Archives	90	62
Miscellaneous	197	217
Irish language support schemes	—	15
	17,098	2,705

2.8 Deferred income

at 31 December	2025	2024
	€000	€000
National Archives	2	2
	2	2

2.9 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	585	478
Pay related social insurance	355	304
Professional services withholding tax	256	33
Value added tax	2,408	649
Pension deductions	39	—
	<u>3,643</u>	<u>1,464</u>
Suspense		
Crowley Bequest Fund (note 7.2)	50	88
Emergency call answering service	1,053	—
NBP-DCCS joint insurance account	3,786	—
Shared services account	1,001	—
Other	327	223
	<u>6,217</u>	<u>311</u>
	<u>9,860</u>	<u>1,775</u>

2.10 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	12,948	32,341
Deferred surrender	—	24,788
Exchequer grant undrawn	<u>(1,905)</u>	<u>(34,455)</u>
Net Exchequer funding	<u>11,043</u>	<u>22,674</u>
Represented by:		
Debtors		
Bank and cash	20,055	23,677
Debit balances: suspense	<u>848</u>	<u>772</u>
	20,903	24,449
Creditors		
Due to the State	(3,643)	(1,464)
Credit balances: suspense	<u>(6,217)</u>	<u>(311)</u>
	<u>(9,860)</u>	<u>(1,775)</u>
	<u>11,043</u>	<u>22,674</u>

2.11 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		12,508	13,165
Disbursements from the Vote			
Estimate provision	Account	1,226,303	
Surplus to be surrendered	Account	(12,948)	
Net vote		1,213,355	954,650
Expenditure borne elsewhere	1.1	13,823	14,374
Non-cash expenditure: fixed assets transfers	2.1	17,495	—
Non-cash item: notional rent	1	5,014	1,136
Net programme cost	1	(1,248,986)	(970,817)
Balance at 31 December		13,209	12,508

2.12 Commitments

at 31 December	2025	2024
a) Global commitments	€000	€000
Procurement of goods and services	10,480	15,710
Non-capital grant programmes (b)	29,672	70,516
Capital grant programmes (c)	331,391	407,165
Capital projects and programmes	1,387,321	71,366
Total commitments	1,758,864	564,757
b) Non-capital grant programmes	€000	€000
Opening balance	70,516	91,932
Transferred out	(35,544)	—
Transferred in	10,254	—
Grants paid in the year	(55,037)	(73,055)
New grant commitments	41,012	53,493
Grants cancelled	(1,529)	(1,854)
	29,672	70,516
c) Capital grant programmes	€000	€000
Opening balance 1 January	407,165	163,520
Transferred out	(3,766)	—
Grants paid in the year	(99,255)	(69,359)
New grant commitments	27,416	318,207
Grants cancelled	(169)	(5,203)
Closing balance 31 December	331,391	407,165

d) Major capital projects

Project / Programme	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
National Broadband Plan	1,025,165	440,523	1,231,952	2,697,640	2,697,640

2.13 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	22	32

2.14 Contingent liabilities

The Department has contingent liabilities estimated at €316,260 (2024: nil) relating to B.5 Other Digital Economy Programmes.

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	—	(634)
Payroll accrual ^a	—	(967)
	—	(1,601)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	34,064		
	<i>Supplementary</i>	1,800		
			35,864	34,462
				30,205
ii	Travel and subsistence		756	642
iii	Training and development			
	<i>Original</i>	220		
	<i>Supplementary</i>	200		
			420	300
				439
iv	Operational services, supplies and sundry equipment		709	587
				781
v	Digital capital investment and IT expenses			
	<i>Original</i>	2,526		
	<i>Supplementary</i>	(700)		
			1,826	1,683
				1,890
vi	Premises expenses		662	592
				503
vii	Policy review, consultancy services and research		352	21
				1,042
viii	EU Presidency		370	278
				—
		40,959	38,565	35,491

Significant variations

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

v Digital capital investment and IT expenses

Estimate provision €2.526 million; outturn €1.683 million

The savings reflect the impact of the in-year transfer of functions and subsequent adjustments to the underlying estimate provisions.

vii Policy review, consultancy services and research

Estimate provision €352,000; outturn € 21,000

This saving was due to a policy to keep such expenditure to a minimum in light of other administrative budgetary pressures. In addition, there were further expected charges in 2025 which now fall into 2026.

Programme A Arts and culture

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	15,654		
	<i>Supplementary</i>	450		
			16,104	15,601
A.2	Administration – non pay			13,857
	<i>Original</i>	2,814		
	<i>Supplementary</i>	(200)		
			2,614	1,852
A.3	Payments to match resources generated by National Archives		40	34
A.4	General expenses of National Archives and Advisory Council		2,726	2,158
A.5	General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford gallery (note 7.1)			2,385
	<i>Original</i>	29,901		
	<i>Supplementary</i>	(1,391)		
			28,510	28,510
A.6	Regional museums, galleries, cultural centres and projects		26,081	25,119
A.7	Cultural infrastructure and development			28,411
	<i>Original</i>	34,435		
	<i>Deferred surrender</i>	8,500		
	<i>Supplementary</i>	(5,000)		
			37,935	36,035
A.8	Culture Ireland		8,000	7,985
A.9	An Chomhairle Ealaíon (part funded by the National Lottery)			7,562
	<i>Original</i>	140,038		
	<i>Supplementary</i>	(1,000)		
			139,038	138,174
A.10	General expenses of the National Museum of Ireland			134,278
	<i>Original</i>	20,066		
	<i>Supplementary</i>	695		
			20,761	20,761
A.11	General expenses of the National Library of Ireland			19,106
	<i>Original</i>	10,812		
	<i>Supplementary</i>	696		
			11,508	11,508
				10,252

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.12	Fís Éireann/Screen Ireland	40,858	40,858	39,546
A.13	General expenses of the National Gallery of Ireland	14,568	14,568	13,778
—	<i>Decade of Centenaries 1912-1922</i>	—	—	1,353
A.16	Cultural supports	35,000	34,431	34,345
		383,743	377,594	355,925

Significant variations

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

A.4 General expenses of National Archives and Advisory Council

Estimate provision €2.726 million; outturn €2.158 million

The saving of €568,000 arose due to a number of reasons including ongoing large capital works projects at Bishop St; the new Archive Repository build and roof works across the entire site. The impact of these projects has been across all expenditure categories as the work has affected all operations from facilities management to purchase of archival supplies/boxes to facilitation of contractors. It has also delayed planned capital works for the 6th Floor office space.

A.7 Cultural infrastructure and development

Estimate provision €42.935 million; outturn €36.035 million

The saving of €6.9 million on subhead A.7 was primarily due to lower than anticipated spending on the National Cultural Institutions Investment Programme. This programme entails the redevelopment of a number of national cultural institutions under the National Development Plan which will secure the institutions for generations to come and projects can take a number of years to come through the infrastructure guidelines process.

A.11 General expenses of the National Library of Ireland

Estimate provision €10.812 million; outturn €11.508 million

A supplementary estimate of €696,000 was provided to assist the National Library of Ireland with pension costs for unanticipated retirements.

Programme B Communications

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	9,764		
	<i>Supplementary</i>	450		
			10,214	9,492
B.2	Administration – non pay			
	<i>Original</i>	900		
	<i>Supplementary</i>	(200)		
			700	1,089
B.3	National Broadband Plan			
	<i>Original</i>	400,000		
	<i>Supplementary</i>	45,049		
			445,049	445,988
B.4	Other communications infrastructure			
	<i>Original</i>	9,060		
	<i>Supplementary</i>	(1,300)		
			7,760	5,576
B.5	Other digital economy programmes			
	<i>Original</i>	9,482		
	<i>Supplementary</i>	2,248		
			11,730	10,779
B.6	Public warning system			
	<i>Original</i>	2,500		
	<i>Supplementary</i>	(2,100)		
			400	122
B.7	Digital Connectivity Office		500	330
B.8	Post Office network		10,000	10,254
		486,353	483,630	—

Significant variations

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

B.3 National Broadband Plan

Estimate provision €400 million; outturn € 445.988 million

Additional funding, including a supplementary estimate of €45.049 million and a virement of €940,000, increased the NBP budget provision. The increased outturn for 2025 is indicative of the significant progress made during 2025 on the rollout of the NBP high-speed broadband network. Payments are made to NBI on completion of certified programme milestones and the level of payments reflects the progress of the rollout in 2025.

B.4 Other communications infrastructure

Estimate provision €9.06 million; outturn € 5.576 million

The saving of €3.484 million was mainly due to

- (i) Timing issues affecting payments around the Eircode transition including delays in respect of the procurement process for the transition team and payment of mobilisation costs being slower than anticipated.
- (ii) The delayed start of the second phase of the EuroQCI project which was contingent on European Commission decisions.
- (iii) An underspend on subsea cables consultancy occurred as the project was slower than anticipated to progress through the infrastructure guidelines approval gate 1 milestones owing to a need to account for changing market dynamics.
- (iv) Lower than forecast expenditure on strategic, economic, commercial and technical advisory services to support the Metropolitan Area Networks concession agreements.
- (v) Delays to the progression of the procurement process to appoint a new management services entity to manage the Galway Mayo network. These delays arose from the need to address key longstanding legacy issues associated with the project.

B.5 Other digital economy programmes

Estimate provision €9.482 million; outturn € 10.779 million

A supplementary estimate of €2.248 million was provided and allocated to the Digital Hub Development Agency in 2025 to meet its operating costs as they fell due, to pay a vacant site levy and for emergency capital works on its derelict buildings.

B.6 Public warning system

Estimate provision €2.5 million; outturn € 122,000

The saving of €2.378 million relates to the delay in the procurement phase of the project due to a delay in the identification of the senior user of the PWS system.

B.7 Digital Connectivity Office

Estimate provision €500,000; outturn €330,000

The saving of €170,000 relates to two projects which did not progress in 2025 as envisaged and will now continue into 2026.

Programme C Broadcasting

		2025		2024
		Estimate provision		Outturn
		€000	€000	Outturn
				€000
C.1	Administration – pay			
	<i>Original</i>	4,042		
	<i>Supplementary</i>	450		
			4,492	3,520
				3,428
C.2	Administration – non pay			
	<i>Original</i>	604		
	<i>Supplementary</i>	100		
			704	429
				1,428
C.3	Grant to Raidió Teilifís Éireann for broadcasting licence fees			
	<i>Original</i>	183,000		
	<i>Supplementary</i>	4,000		
			187,000	183,715
				173,473
C.4	Payment to An Post for collection of broadcasting licence fees			
	<i>Original</i>	11,000		
	<i>Supplementary</i>	(2,000)		
			9,000	9,000
				8,983
C.5	Deontas i leith Theilifís na Gaeilge			
	<i>Original</i>	60,000		
	<i>Supplementary</i>	1,090		
			61,090	61,090
				61,533
C.6	Broadcasting and media fund			
	<i>Original</i>	28,200		
	<i>Supplementary</i>	2,800		
			31,000	29,828
				19,270
C.7	Coimisiún na Meán			
	<i>Original</i>	150		
	<i>Supplementary</i>	910		
			1,060	1,012
				4,330
C.8	Interim funding for Raidió Teilifís Éireann		42,000	41,285
				32,057
C.9	Irish Film Classification Office		772	589
				—
		337,118	330,468	304,502

Significant variations

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

C.4 Payment to An Post for collection of broadcasting licence fees

Estimate provision €11 million; outturn €9 million

As part of its decision on the funding of RTÉ and public service media in July 2024, Government agreed to provide An Post with an Exchequer allocation of €6 million over a three-year period for necessary collection system and technological improvements, with €2 million allocated for 2025. As the scoping, design, procurement and implementation of these improvements are dependent on the outcome of the Technical Working Group on the Reform and Enhancement of the TV Licence, this €2 million was not utilised and €6 million has been allocated as capital expenditure over the years 2026 - 2028 as part of the Department's NDP Sectoral Investment Plan.

C.6 Broadcasting and media fund

Estimate provision €28.2 million; outturn €29.828 million

This subhead consists of allocations to Coimisiún na Meán in respect of (i) the statutory Broadcasting Fund and (ii) 'media fund' schemes established on administrative basis pending establishment of a statutory Media Fund. In accordance with the Broadcasting Act 2009, payments to the Broadcasting Fund are primarily based on the level of television licence fee receipts, which depend on the number of television licences issued. Total licence fee issuances for 2025 were higher than anticipated at 768,657, which is reflected in the outturn.

C.7 Coimisiún na Meán

Estimate provision €150,000; outturn €1.012 million

A supplementary estimate of €910,000 was provided to (i) enable Coimisiún na Meán prepare for taking on functions under the European Media Freedom Act, being provided for in legislation through the Media (Regulation) Bill and (ii) to pay €810,000 to the European Commission as the final tranche of a fine imposed by the European Court of Justice for late transposition of the EU Audio-Visual Media Services Directive.

C.9 Irish Film Classification Office

Estimate provision €772,000; outturn €589,000

The saving of €183,000 was mainly due to the delay in the re-introduction of a Deputy Director (AP) post following a preliminary recommendation in a Periodic Critical Review that was underway in 2024 and completed in September 2025. This in turn meant that some projects in the Performance Delivery Agreement and Strategic Plan did not proceed as detailed in the Delivery Report on the 2023-2025 Strategy Statement, particularly in relation to enhancements to the structure and content of the Irish Film Classification Office website. Finally, the IT costs linked to the Departmental move were not as large as anticipated.

Programme D Sports and recreation services

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	Outturn
			€000	€000
D.1	Administration – pay			
	<i>Original</i>	4,604		
	<i>Supplementary</i>	450		
			5,054	4,147
D.2	Administration – non pay			
	<i>Original</i>	1,277		
	<i>Supplementary</i>	(200)		
			1,077	464
D.3	Community Sport Facilities Fund			
	<i>Original</i>	73,350		
	<i>Supplementary</i>	(1,199)		
			72,151	48,575
—	Local authority swimming pool programme		—	—
D.5	Sport Ireland (part funded by National Lottery)			
	<i>Original</i>	115,755		
	<i>Deferred surrender</i>	1,600		
			117,355	107,039
D.6	Dormant accounts funding for sports measures		10,000	10,500
D.7	Large scale sport infrastructure fund			
	<i>Original</i>	19,300		
	<i>Deferred surrender</i>	9,476		
	<i>Supplementary</i>	(4,000)		
			24,776	14,924
D.8	Major sport events			
	<i>Original</i>	6,395		
	<i>Supplementary</i>	8,660		
			15,055	6,555
			245,904	192,204

Significant variations

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

D.7 Large scale sport infrastructure fund

Estimate provision €28.776 million; outturn € 24.776 million

Grantees encountered delays in progressing their projects including weather impacts on program of works for pitches which subsequently impacted processing the forecasted year-end payments. These payments are expected to be processed and realised in the first quarter of 2026, rather than within the originally planned timeframe.

D.8 Major sport events

Estimate provision €6.395 million; outturn € 15.041 million

A supplementary estimate of €8.66 million was provided and allocated as follows:

- (i) The 2025 Estimate did not include provision for funding to support the hosting of the first-ever regular National Football League (NFL) fixture in Dublin in September 2025. Expenditure of €7,874,505 was incurred in 2025 to support the hosting of the fixture.
- (ii) Initial payments relating to the 2027 Ryder Cup contract materialised in 2025, earlier than originally anticipated.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	National Archives fees	40	36	37
2	Additional superannuation contributions	2,604	4,464	4,255
3	Dormant accounts funding	10,000	10,000	10,500
4	Sport Ireland pension receipts	153	96	79
5	Broadcasting licence fees			
	Original	204,200		
	Supplementary	6,800		
		211,000	206,543	194,913
6	Film classification fees	840	742	—
7	Rent on properties in GPO	223	330	—
8	Miscellaneous receipts	1,519	2,030	735
—	Tourism Ireland pension receipts	—	—	372
		226,379	224,241	210,891

Significant variations

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

2 Additional superannuation contributions

Estimate provision € 2.604 million; realised € 4.464 million

The variance of €1.86 million was mainly due to higher than anticipated superannuation contributions from agencies.

7 Rent on properties in GPO

Estimate provision €223,000; realised € 330,000

The variance of €107,000 was due to payment for 2024 invoices being received in 2025.

8 Miscellaneous receipts

Estimate provision €1.519 million; realised €2.030 million

The variance of €511,000 was mainly due to higher than anticipated pension receipts from agencies and higher than anticipated Department of Social Protection receipts.

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	1,213,355
Broadcasting fee income	206,544
Dormant accounts funding	10,000
Additional superannuation contributions	4,464
Exchange transaction revenue	
Film classification fees	742
Rendering of services	381
Management Services Entity revenue share	1,139
Other revenue	
Pension and DSP receipts	1,055
Total revenue	1,437,680
Represented by	
Total appropriations-in-aid (note 4.1)	224,241
Central Fund grant	1,213,355
Increase in accrued income	84
	1,437,680

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	37	—
Sport Ireland – FAI grant recoupment	2,000	—
Refund of performance payment	98	—
Sport Ireland – balance of energy support moneys	39	8,739
Arts Council – balance of energy support moneys	—	2,850
Tourism Ireland – recoupment of end of year reserves	—	6,100
Receipts from voluntary surrender of ministerial salaries	20	37
Transferred to the Exchequer	(1,076)	(17,689)
Balance at 31 December	1,118	37

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	512	487
Agencies	1,553	2,026
	2,065	2,513

5.2 Pay

Remuneration of Department staff		
	2025	2024
	€000	€000
Pay	31,079	27,350
Higher, special or additional duties allowances	260	232
Other allowances	77	47
Overtime	61	63
Employer's PRSI	2,985	2,513
	34,462	30,205

Remuneration of agency staff		
	2025	2024
	€000	€000
Pay	61,245	113,463
Higher, special or additional duties allowances	385	488
Other allowances	391	421
Overtime	333	317
Employer's PRSI	5,948	6,869
	68,302	121,558

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	14	3	37,835	35,649
Other allowances	18	4	25,364	24,551
Overtime	19	3	13,875	11,853
Extra remuneration in more than one category	6	4	19,456	17,258
Agency staff				
Higher, special or additional duties allowances	57	4	25,571	31,015
Other allowances	288	3	57,105	57,105
Overtime	145	6	31,905	36,497
Extra remuneration in more than one category	146	9	32,235	23,215

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	279	266
60,000	69,999	63	48
70,000	79,999	33	36
80,000	89,999	52	46
90,000	99,999	32	27
100,000	109,999	13	10
110,000	119,999	6	11
120,000	129,999	10	6
130,000	139,999	7	3
140,000	149,999	—	3
150,000	159,999	—	1
160,000	169,999	1	1
170,000	179,999	1	2
180,000	189,999	3	—
190,000	199,999	1	1
200,000	229,999	—	—
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay F Ó Coigligh	232	194
Basic pay K Licken	—	17
Severance K Licken	—	224
Total	232	435

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

5.6 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 €57,504. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of € 291,517 in respect of seven officers who were serving outside the Department for all or part of 2025 and whose salaries were paid by the Department.

5.7 Severance

During 2025, four staff members whose employment was terminated were paid redundancy payments totalling €17,664 and severance payments totalling €55,075.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	54	80,542	86,013
Recovery plans in place	1	574	1,134

Overpayment recovery plans in respect of five individuals to the value of €4,811 were transferred out to other government departments/offices in 2025.

Note 6 Miscellaneous

6.1 National Lottery funding

		2025		2024
		Estimate	Outturn	Outturn
		€000	€000	€000
Subhead description				
A.9	An Chomhairle Ealaíon (part funded by National Lottery)	139,038	138,174	134,278
D.3	Community Sport Facilities Fund	72,151	72,150	48,575
D.5	Sport Ireland (part funded by National Lottery)	117,355	117,355	107,039
—	<i>Irish language support schemes (part funded by National Lottery)</i>	—	—	10,358
		328,544	327,679	300,250

A full list of grantees under subhead D.3 is available on the Department of Culture, Communications and Sport website.

6.2 Compensation and legal costs

Payments / costs paid by the Department in the year				
	Claims by		Total	Total
	Employees	Members of the public	2025	2024
	—	3	3	—
	€000	€000	€000	€000
Department's own costs	—	—	—	—
Payments by/on behalf of Department:				
Compensation	—	—	—	—
Legal costs	—	250	250	—
2025 Total	—	250	250	—
2024 Total	—	—	—	—

Note ^a At 31 December 2025, three litigation cases were outstanding.

6.3 Fraud and suspected fraud

The Department is aware of an invoice redirect fraud which occurred in a service provider in receipt of grant funding during 2025. The amount involved was to the sum of €131,471. This case is still under investigation by the appropriate authorities and the Department awaits the outcome.

Since this fraud occurred, the Department has strengthened controls around supplier set-ups and changes of supplier bank account details. No other weaknesses in internal financial control that resulted in, or may result in, a material loss, were identified in relation to 2025 that require disclosure in the appropriation account.

Note 7 Miscellaneous Accounts

7.1 Payments towards general expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (subhead A.5)

	2025	2024
	€000	€000
Payments		
Irish Museum of Modern Art	8,259	7,788
Chester Beatty Library	4,310	4,020
National Concert Hall	13,271	14,149
Crawford Gallery, Cork	2,670	2,454
	28,510	28,411

7.2 The Crowley Bequest Fund

The bequest was accepted by the State in 1997 to be used to undertake a project involving the listing, microfilming and publishing of records of the Chief Secretary's Office for the period 1815-1853. The charge on the fund represents conservation and salary costs associated with this project.

Accounts of receipts and payments for the year ended 31 December 2025

	2025	2024
	€000	€000
Balance on 1 January	88	128
Payments	(38)	(40)
Balance on 31 December	50	88