

Appropriation Account 2025

Vote 43

**Office of the
Government Chief Information Officer**

Introduction

The Office of the Government Chief Information Officer (the Office) is a division of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (the Department). As Accounting Officer for Vote 43, 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 Government Chief Information Officer.

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, and

A surplus of €3.938 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.

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 Vote. This reflects the Department's integrated approach to driving public service reform and transformation, including in the areas of digitalisation and public procurement. All assets, liabilities and balances from Vote 39 and Vote 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 amortisation and depreciation rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation/ depreciation</i>
Office 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 Office.

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, that transactions are 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 Office and the National Shared Services Office for the provision of HR, 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 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 the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

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

Data security

The Office in its role as a service provider to a number of public sector bodies implements a multi-layered defence-in-depth approach to cybersecurity and to protecting ICT systems, infrastructures, and services and has achieved ISO 27001 certification through the internationally accredited certification body, Certification Europe. This information security management system provides an overall governance framework for information security and sets out security policies, objectives, management oversight, practices and governance and ensures continual improvement of information security management.

The Office's defence-in-depth security strategy is achieved by utilisation of people, processes and technology to support the implementation of ICT security services.

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 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

The Office 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 €48.47 million in 2025.

The Office has provided details of five non-competitively procured but compliant contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department.

Risk and control framework

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

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 assigns 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

Office of the Government Chief Information Officer

24 June 2026

Comptroller and Auditor General

Report for presentation to Dáil Éireann

Vote 43 Office of the Government Chief Information Officer

Opinion on the appropriation account

I have audited the appropriation account for Vote 43 Office of the Government Chief Information Officer 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 43 Office of the Government Chief Information Officer 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 Office of the Government Chief Information Officer and 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

26 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 43 Office of the Government Chief Information Officer

Appropriation Account 2025

			2025	2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A Government ICT services				
	<i>Original</i>	57,691		
	<i>Deferred surrender</i>	900		
			58,591	54,113
				50,030
Gross expenditure		58,591	54,113	50,030
<i>Deduct</i>				
B Appropriations-in-aid		205	265	237
Net expenditure				
	<i>Original</i>	57,486		
	<i>Deferred surrender</i>	900		
			58,386	53,848
				49,793

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 6.3).

	2025	2024
	€	€
Surplus	4,538,338	2,994,612
Deferred surrender	(600,000)	(900,000)
Surplus to be surrendered	3,938,338	2,094,612

David Moloney

Accounting Officer

Office of the Government Chief Information Officer

24 June 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	44,586	41,244
Pay	7,977	7,325
Non pay	1,550	1,461
Gross expenditure	54,113	50,030
<i>Deduct</i>		
Appropriations-in-aid	265	237
Net expenditure	53,848	49,793
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(2,666)	
Depreciation	4,898	
<i>Intangible assets (note 2.2)</i>		
Purchases	(8,833)	
Amortisation	841	
	(5,760)	(13,006)
Changes in net current assets		
Increase in prepayments	(974)	
Decrease in accrued expenses	(89)	
	(1,063)	(12)
Direct voted expenditure	47,025	36,775
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	(10,599)	(11,198)
Net programme cost	36,426	25,577

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 43 borne elsewhere.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	451	513
Vote 12	Superannuation and Retired Allowances	35	35
Vote 13	Office of Public Works	778	996
Vote 18	National Shared Services Office	291	1,014
Cost of shared services provided to other votes		(12,154)	(13,756)
		(10,599)	(11,198)

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	15,226	17,458
Intangible assets	2.2	35,965	27,973
		51,191	45,431
Current assets			
Bank and cash		1,910	1,027
Prepayments	2.3	3,888	2,914
Other debit balances	2.4	2,556	1,275
		8,354	5,216
Less current liabilities			
Accrued expenses	2.5	717	806
Other credit balances	2.6	1,232	1,068
Net Exchequer funding	2.7	3,234	1,234
		5,183	3,108
Net current assets		3,171	2,108
Net assets		54,362	47,539
Represented by:			
State funding account	2.8	54,362	47,539

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2025	37,462	17	37,479
Additions	2,666	—	2,666
Transfers from other Departments	60	—	60
At 31 December 2025	40,188	17	40,205
Accumulated depreciation			
At 1 January 2025	20,004	17	20,021
Depreciation for the year	4,898	—	4,898
Depreciation on transfers	60	—	60
At 31 December 2025	24,962	17	24,979
Net assets			
At 31 December 2025	15,226	—	15,226
At 31 December 2024	17,458	—	17,458

2.2 Intangible assets

	Acquired software licences and developed software €000	Intangible assets under development €000	Total €000
Cost or valuation			
At 1 January 2025	1,949	27,200	29,149
Additions	5,641	3,192	8,833
Brought into use ^a	6,880	(6,880)	—
At 31 December 2025	14,470	23,512	37,982
Accumulated amortisation			
At 1 January 2025	1,176	—	1,176
Amortisation for the year	841	—	841
At 31 December 2025	2,017	—	2,017
Net assets			
At 31 December 2025	12,453	23,512	35,965
At 31 December 2024	773	27,200	27,973

Note ^a Seven assets under the Digital Transformation Fund life events went live during 2025.

2.3 Prepayments

at 31 December	2025	2024
	€000	€000
IT services	718	460
Licences	1,870	1,456
Software maintenance	1,094	903
Telecom services	206	95
	3,888	2,914

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Government networks	151	1,033
Agency services	14	10
OPW Suspense account	2,332	—
Payroll debtors	—	180
Other debit suspense accounts	8	8
Recoupment of secondment	51	44
	2,556	1,275

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual	300	249
Holiday accrual	212	324
IT costs	197	227
Telecom services	5	4
Other administration	3	2
	717	806

2.6 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	131	121
Pay related social insurance	85	74
Professional services withholding tax	576	706
Value added tax	382	106
Pension contributions	26	23
	<u>1,200</u>	<u>1,030</u>
Suspense		
Purchase card	6	14
Payroll deductions held in suspense	26	24
	<u>32</u>	<u>38</u>
	<u>1,232</u>	<u>1,068</u>

2.7 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	3,938	2,095
Deferred surrender	600	900
Exchequer grant undrawn	<u>(1,304)</u>	<u>(1,761)</u>
Net Exchequer funding	<u>3,234</u>	<u>1,234</u>
Represented by:		
Debtors		
Bank and cash	1,910	1,027
Debit balances: suspense	<u>2,556</u>	<u>1,275</u>
	<u>4,466</u>	<u>2,302</u>
Creditors		
Due to the State	(1,200)	(1,030)
Credit balances: suspense	<u>(32)</u>	<u>(38)</u>
	<u>(1,232)</u>	<u>(1,068)</u>
	<u>3,234</u>	<u>1,234</u>

2.8 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		47,539	33,978
Disbursements from the Vote			
Estimate provision	Account	58,386	
Deferred surrender	Account	(600)	
Surplus to be surrendered	Account	(3,938)	
Net vote		53,848	49,793
Expenditure borne elsewhere	1.1	(10,599)	(11,198)
Net programme cost	1	(36,426)	(25,577)
Adjustment	2.2	—	543
Balance at 31 December		54,362	47,539

2.9 Commitments

	2025	2024
	€000	€000
at 31 December		
Procurement of goods and services	442	865

2.10 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	—	(324)
Payroll accrual ^a	—	(249)
	—	(573)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below is included in Programme A to present complete programme costings.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	8,700	7,977	7,325
ii	Travel and subsistence	75	116	73
iii	Training and development	100	64	63
iv	Operational services, supplies and sundry equipment	123	83	137
v	Digital capital investment and IT expenses	1,250	1,205	1,111
vi	Premises expenses	140	82	77
vii	Policy review, consultancy services and research	150	—	—
		10,538	9,527	8,786

Significant variations

The following outlines the reasons for significant variations in administration programme expenditures (+/- 25% and €100,000).

vii Policy review, consultancy services and research

Estimate provision €150,000; outturn €nil

There was a saving of €150,000. The use of consultancy services was budgeted for in 2025 but did not progress as planned.

Programme A Government ICT Services

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay		8,700	7,977
A.2	Administration – non pay		1,838	1,550
A.3	Government ICT services		31,653	31,131
A.4	Public Service Transformation Fund			28,149
	<i>Original</i>	10,500		
	<i>Deferred surrender</i>	900		
			11,400	10,787
A.5	Data centre		5,000	2,668
			58,591	54,113
				50,030

Significant variations

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

A.4 Public Service Transformation Fund

Estimate provision €11.4 million; outturn €10.8 million

The capital saving of €600,000 has been carried forward to 2026. This programme provides for the delivery of citizen-facing digital services under the life events programme, and some building blocks originally expected to progress in 2025 will now be developed in 2026.

A.5 Data Centre

Estimate provision €5 million; outturn €2.67 million

The Office of the Government Chief Information Officer paid €5 million to the Office of Public Works (OPW) to install server racking in the Government data centre in 2025. Given the current market for this type of complex infrastructure, there were delays in the supply chain for the required equipment, which has pushed the completion date for the internal fit out into 2026. Work was ongoing at year end 31 December 2025 with a balance of funds remaining of €2.3 million. A further €753,672 was spent by 30 April 2026. Any savings from this project will be returned by the OPW to the Department.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contribution receipts	188	239	222
2	Miscellaneous	17	26	15
		205	265	237

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	53,848
Additional superannuation contributions	239
Other revenue	
Miscellaneous	26
Total revenue	54,113
Represented by	
Total appropriation-in-aid (note 4.1)	265
Central Fund grant	53,848
	54,113

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>115</u>	<u>108</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	7,134	6,582
Other allowances	88	80
Overtime	45	45
Employer's PRSI	710	618
	<u>7,977</u>	<u>7,325</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	17	1	14,687	14,216
Overtime	18	—	6,372	7,894
Extra remuneration in more than one category	—	—	—	—

5.4 Office employee pay bands

The number of Office employees paid from Vote 43, 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	66	64
60,000	69,999	23	11
70,000	79,999	8	9
80,000	89,999	8	9
90,000	99,999	7	4
100,000	109,999	5	6
110,000	119,999	1	1
120,000	129,999	2	4
130,000	139,999	3	—
140,000	149,999	1	1
190,000	199,999	—	—
200,000	209,999	1	1

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer for Vote 43 Office of the Government Chief Information Officer is also the Accounting Officer for Vote 11 Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. His salary level is disclosed in the appropriation account for Vote 11.

5.6 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	9	22,771	4,313
Recovery plans in place	1	6,375	—

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year established	2025 €000	2024 €000
Data Governance Board	2021	36	36

The Data Sharing and Governance Act 2019 established the Data Governance Board. The Board plays a key role in implementing the provisions of the Act.

Under the legislation, the Board has a clearly defined set of legal powers and obligations and will advise the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation on

- the designation and operation of base registries (to store citizens' data)
- advise the Minister on the introduction of data management standards and guidelines
- promote and report on public sector bodies' compliance with the above standards and guidelines
- advise the Minister on the prohibition of collection of certain data by public sector bodies
- advise the Minister on directing public sector bodies to share data under the Act
- advise the Minister on the designation and operation of base registries, and
- review all data sharing agreements under the Act.

Remuneration for eligible Board members is paid through the salary subhead.

6.2 Government ICT services

This programme subhead provides for the delivery and development of a wide range of ICT services across Government including the Build to Share (BTS) suite of services, which are outlined in the table below.

Programme deliverables	2025 €000
BTS Managed Desktop, Private Cloud and other infrastructure services to over 10,000 users across 30 public service bodies in 40 locations	11,350
BTS common applications to over 58,000 users in 55+ public service bodies, gov.ie and other websites to Government departments and agencies	10,924
Government network services to over 160 public service bodies in 1,200 locations	2,648
Public Service Enterprise Project and Portfolio Management Solution; ISO standards	1,793
Virtual data rooms, Data Governance Board and Department specific applications	1,869

6.3 Deferred surrender

Deferred surrender comprises savings in 2025 of €600,000 in capital expenditure in the following subhead that was carried over to 2026.

	2025	2024
	€000	€000
A.4 Public Service Transformation Fund	600	900