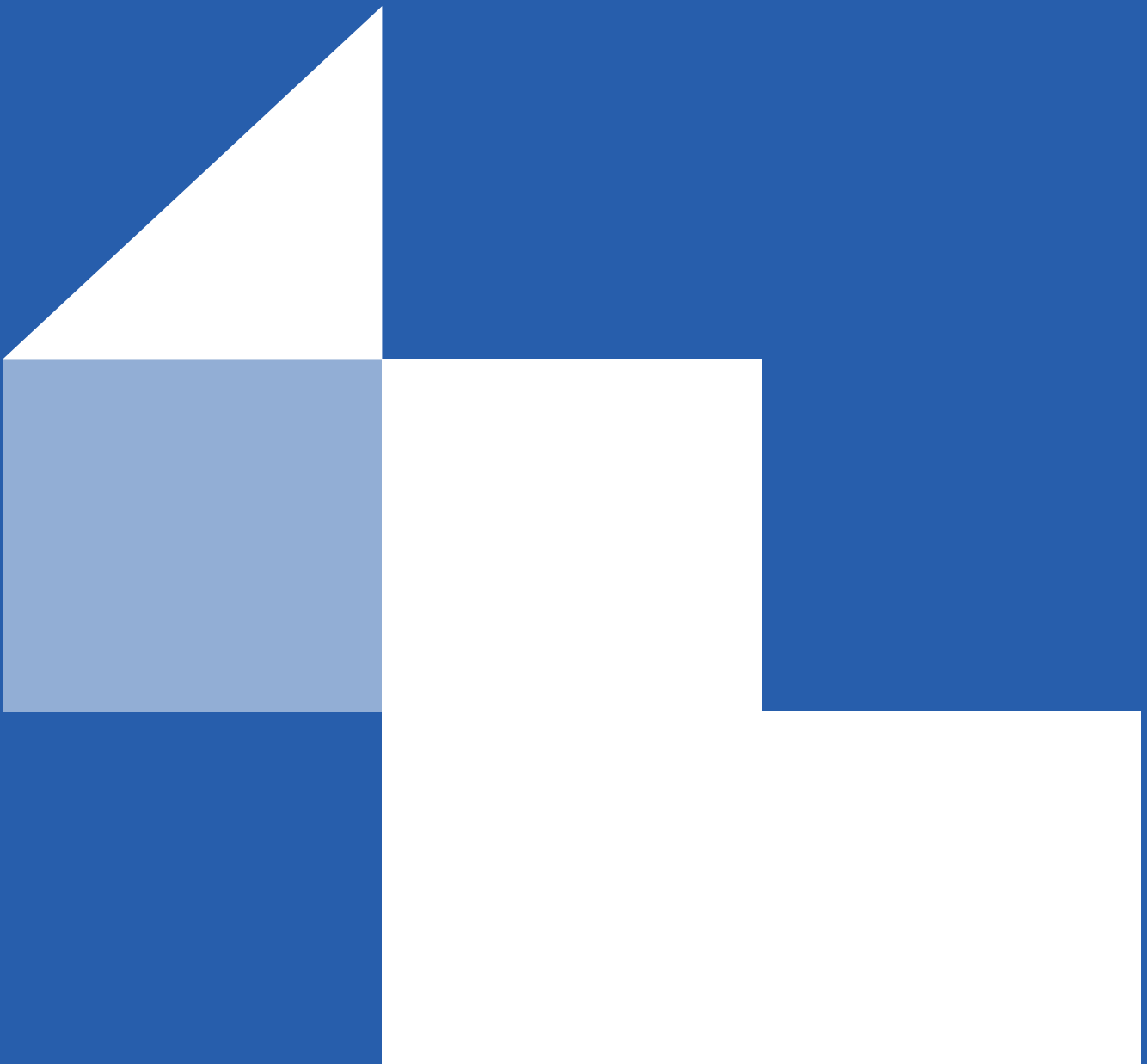




Rialtas na hÉireann
Government of Ireland

Budget 2025

Expenditure Report



2025

Expenditure Report

Le ceannach díreach ó
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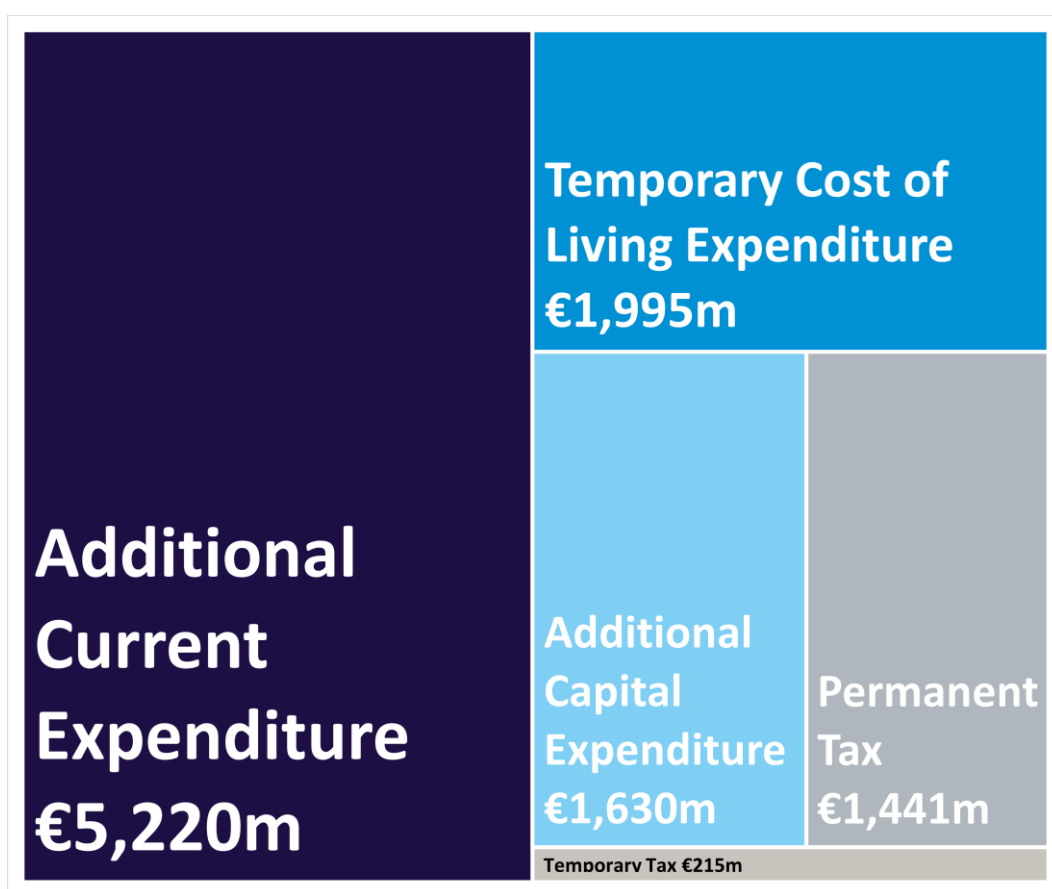
Executive Summary

Overview

Budget 2025 will provide for investment of €105.4 billion to deliver continued improvements in our infrastructure and enhance our existing public services to build for a stronger future.

This document is the Expenditure Report for Budget 2025 as presented to Dáil Éireann. It details the expenditure elements of Budget 2025, including the Government's voted expenditure allocations for each Department alongside key measures to support delivery of public services in 2025.

There are a number of elements to the Budget 2025 package, with tax and expenditure components totalling €10.5 billion set out in the graphic below.



Sustainable public expenditure requires both the delivery of better public services, infrastructure and living standards for the people of Ireland, and expenditure to be set at levels that can be maintained over the longer term. Budget 2025 seeks to deliver this through a number of key objectives:

- Support households and firms;
- Deliver improvements in public services;
- Boost the resilience of the economy; and
- Further enhance the capital stock, including housing.

Our economy has remained remarkably resilient in the face of a series of major external shocks. The Government's approach towards managing public expenditure in recent years has been successful in addressing the challenges arising from high rates of inflation, a larger population, and the need to expand the stock of public infrastructure.

The expenditure strategy for 2025, which will be delivered through the expenditure allocations to Departments set out in this Report, will accommodate higher capital spending and provide additional public services against the backdrop of a larger-than-assumed population. This will allow for the continuation of our planned approach to public spending that is focused on delivering on our economic, social, and climate ambitions – supporting our population now and into the future.

Total Budget Expenditure Package

The Budget Package for 2025 of €8.8 billion has three principal components. Firstly, it includes an increase of €5.2 billion in current expenditure, secondly €1.6 billion capital in line with the agreed allocations under the NDP, and thirdly, a €2.0 billion Cost of Living package. This investment demonstrates a deliberate and planned approach to public spending that is focused on delivering on the Government's range of ambitions.

Total Budget Package	€ Billion
Voted expenditure increase	6.9
<i>Of which</i>	
<i>Current</i>	<i>5.2</i>
<i>Capital</i>	<i>1.6</i>
Cost of Living	2.0
Total Expenditure package	8.8

**Rounding affects totals*

Current Expenditure

Current expenditure will reach €90.5 billion in 2025, an increase of €5.2 billion or 6.1 per cent over 2024. This increase reflects a commitment for the continuous improvement and delivery of better public services.

New measures within the package of €1.9 billion reflect the importance of strategic programmes in Childcare, Health, Education and Social Protection supports as part of Government's focus on providing for the needs of a growing population and sustaining one of the highest standards of living in the world.

Capital Expenditure

Budget 2025 outlines capital expenditure of €14.9 billion, an increase of approximately €1.6 billion or 12.3 per cent over the 2024 allocation. Capital spending has grown at a higher rate than current spend over the last number of years as the increased investment under the National Development Plan (NDP) ramps up, providing housing, school buildings and transport infrastructure, building capacity for our future.

Investment in infrastructure is a critical component in supporting Ireland's growth and in delivering better, fit-for-purpose public services. The increased capital spend in Budget 2025 continues the delivery of a National Development Plan that is providing the vital infrastructure we need to support our future economic and social requirements, as well as our climate change commitments.

2025 Allocations

Estimate of Gross Voted Expenditure 2025	Total
	€ million
Current Expenditure	90,520
Capital Expenditure	14,924
Total Gross Voted Expenditure	105,444

The 2025 allocations by Department are set out in the table below. More detail is provided in Parts II and III of this Report.

Total Expenditure by Ministerial Vote Group

	Current Expenditure	Capital Expenditure	Total Expenditure
	€ million	€ million	€ million
Agriculture, Food and the Marine	1,792	320	2,112
Children, Equality, Disability, Inclusion and Youth	8,127	147	8,274
Defence	1,135	215	1,350
Education	10,535	1,300	11,835
Enterprise, Trade and Employment	424	611	1,035
Environment, Climate and Communications	244	1,140	1,384
Finance	659	28	686
Foreign Affairs	1,156	35	1,191
Further and Higher Education, Research, Innovation and Science	3,850	695	4,545
Health	24,300	1,460	25,760
Housing, Local Government and Heritage	3,432	4,501	7,933
Justice	3,608	310	3,918
Public Expenditure, NDP Delivery and Reform	1,566	356	1,922
Rural & Community Development	237	235	472
Social Protection	26,876	17	26,893
Taoiseach's	292	-	292
Tourism, Culture, Arts, Gaeltacht, Sport and Media	1,007	265	1,272
Transport	1,016	2,892	3,908
Total (allocated)	90,256	14,527	104,784
<i>Funding yet to be allocated*</i>	264	397	661
Gross Voted Expenditure	90,520	14,924	105,444

*Funding to be allocated to Departments at a later date.

Selected Key Areas of Expenditure 2025

Summaries of a selection of expenditure areas are set out below. Further detail, by each Department, is set out in Part II of this Report.

Investment in Current Expenditure Supports

Social Protection

The 2025 Budget allocation for the Department of Social Protection will allow for the delivery of:

- Better outcomes in tackling poverty for children and families, people of working age, including jobseekers, people with disabilities, carers, and older people, through providing appropriate income supports;
- An adequate and sustainable social protection and pension support system, particularly having regard to the challenges caused by demographic pressures;
- Social policy development across areas such as pensions, child income support, disability and jobseekers, including the maintenance of the social insurance system; and
- A wide range of weekly social insurance and social assistance income support schemes such as:
 - Pensions;
 - Working age income and employment supports;
 - Income supports for illness, disability and carers;
 - Child benefit payments; and
 - Assistance with key household bills.

Health

The Summer Economic Statement (SES) provided additional funding of €2.68 billion across 2024 and 2025 for the health sector. The two-year agreement recognises that the Health Service continues to experience a challenging and complex service environment, particularly in the aftermath of Covid-19 and the recent inflationary period.

The current expenditure allocation for Health in 2025 amounts to €24.3 billion (€24.18bn SES plus €120m for new developments).

In 2025, Existing Level of Service funding of €1.18 billion presents an opportunity to put health expenditure on a more stable footing and enable planning for a modern Health Service through increased capacity and productivity in 2025.

Additional funding of €120 million in 2025 will support a range of new measures, including:

- Opening of 335 new hospital beds and 160 community beds;
- Two new surgical hubs in Galway and Swords;
- Additional funding for Older Persons (homecare and Fair Deal), Mental Health services and Social Inclusion; and
- Additional training places for GPs and nurses to enhance capacity of frontline workforce.

In 2025, the numbers working in our Health Service will increase to over 133,306 whole-time equivalents (WTE), from just under 102,000 at end-2019. The health sector workforce will increase by 3,346 in 2025.

Housing, Local Government and Heritage

In line with the Government strategy, Housing for All - Housing Plan for Ireland, the aim of this programme is to ensure that everyone in the State has access to a home to purchase or rent at an affordable price, built to a high standard and in the right place, offering a high quality of life.

Under this programme, the total Exchequer funding available in 2025 is €4.85bn, comprising Capital €3.2bn and Current €1.65bn.

Key elements of the **current-funded housing programme** include the following:

- Funding of €303 million will be made available for the delivery of homeless services. This will ensure that local authorities can provide emergency accommodation, homeless prevention measures and tenancy sustainment services (including Housing First) and other services to households experiencing homelessness, and that these households in emergency accommodation are supported to exit homelessness to tenancies as quickly as possible. This level of financial support will be kept under continual review during 2025;
- Total available funding of €627¹ million under the Social Housing Current Expenditure Programme (SHCEP) will support the delivery of 7,400 new social homes in 2025, as well as continuing to support over 38,000 homes already in place; and
- An allocation of €482 million for the Housing Assistance Payment (HAP) will enable 8,400 new households to secure a home in the private rental market, as well as continuing support for over 50,000 HAP tenancies estimated to be in place at end 2025.

Children, Equality, Disability, Integration and Youth

The current allocation to the Children, Equality, Disability, Integration and Youth Vote Group will reach €8.1 billion in 2025. This reflects significant investment in the areas covered by the Vote Groups' remit, including:

- Childcare – support providers in maintaining a fee freeze, allow additional growth in places and hours across the system and support further wage improvements in the sector. Approximately 216,000 individual children will benefit from the National Childcare Scheme over the course of 2025. A family using 45 hours a week on the minimum or universal subsidy will now receive €5,008 per child towards their annual childcare costs in 2025.
- Disability Services – increasing provision for residential services, home support packages and children services including additional funding for Assessment of Needs.
- Child Protection and Tusla – support residential services and expansion of Family Resource Centres
- Youth – expansion of out-of-school supports to young people.

¹ Includes €73m Local Property Tax funding.

Education

€10.5 billion in current expenditure will allow the Department of Education to continue to invest significantly in our schools sector, providing support for Primary and Post Primary schools. Among the new measures provided for by the increased 2025 allocation are:

- An increase to the capitation funding paid to schools to meet increased running costs;
- Expansion of the Free Schoolbooks scheme to all Transition Year and Senior Cycle students in Post Primary Schools included within the free education scheme;
- An increase to the Special Transport Grant rate and the rollout of School Transport pilot programme as recommended by the Review of School Transport;
- Provide additional funding for social inclusion programmes including the School Completion Programme and the Traveller and Roma Education strategy;
- Provide funding for a Keeping Childhood Smartphone Free initiative; and
- Enhance supports for schools supporting students with Special Educational Needs.

Further and Higher Education, Research, Innovation and Science

The 2025 current expenditure allocation of €3.85 billion to the Department of Further and Higher Education, Research, Innovation and Science, which includes funding from the National Training Fund will provide for the delivery of a range of measures. Budget 2025 provides for:

- 6-year multi-annual agreement totalling almost €1.5 billion on the sustainable use of the NTF surplus. Includes measures to increase core funding to Higher Education, provide supports for enterprises; and provide capital investment, including investment in two new veterinary medicine colleges.
- Funding will be invested in apprenticeships to deliver skills requirements of industry with the continued growth of the craft apprenticeship system to 6,800 registrations in 2025.
- Improvements for students including: delivering affordable supply of student accommodation in Ireland; a pilot scheme to provide access to education supports for people with disabilities and increasing income thresholds in the student grant scheme and student part time fee scheme.

Justice

Justice Vote Group current spending will increase by €295 million in 2025. The increased funding allocation will respond to the challenges posed by a range of new policy initiatives and operational matters across the Justice sector including:

- Recruitment of up to a further 1,000 trainee Gardaí in 2025 and an additional 150 Garda staff to underpin civilianisation and redeployment to frontline policing.

- Recruitment of additional staff and a range of operational demand-based expenditure in the Irish Prison Service.
- Further investment in the Courts Service modernisation programme to continue to enhance access to justice.
- Expansion of International Protection processing.

Defence

€1.1 billion of current funding for 2025 will enable a significant level of public services to be delivered in 2025 across the Defence Vote Group and will ensure that the Defence Forces are funded to deliver on all operational outputs, both at home and overseas. It will:

- facilitate ongoing investment in defence capabilities and sectoral reforms through a range of initiatives including education / training and consultancy support to deliver on the recommendations set out by the Commission on the Defence Forces and the Independent Review Group;
- enable the recruitment of an additional 400 Permanent Defence Force Members and 40 additional civil service posts across the Defence sector for vital areas such as cyber security and the delivery of the transformation agenda;
- fund estimated pension costs for army pensioners and dependants; and
- provide for a new and improved Defence Forces uniform, an enhanced advertising budget to support recruitment to the Defence Forces and increase investment in equipment maintenance and renewal.

Foreign Affairs

2025 current funding of €1.2 billion in the Foreign Affairs Vote Group will provide a record level of funding for Overseas Development Assistance, ensure that Ireland fully meets its international climate finance commitments, allow Ireland to maintain and open new Diplomatic Offices in key locations and prepare for Ireland's Presidency of the EU in 2026, among other measures. This will be supplemented by €35m in capital funding that will provide for continued investments in critical services to citizens, such as the Passport Service. Specific measures include:

- €810 million for Overseas Development Assistance (highest ever allocation), tackling poverty, hunger and humanitarian need;
- €35 million more for international climate finance; meeting Ireland's commitment to provide annual climate finance funding of €225 million by 2025;
- €10 million in funding for the establishment of new Embassies in Serbia, Bosnia and Herzegovina, and Moldova, and Consulate Generals in Malaga and Melbourne; and
- Investment in the Passport Service systems to improve service provision and turnaround times while issuing more than 1 million passports.

Tourism, Culture, Arts, Gaeltacht, Sport and Media

Current funding for the department will exceed €1 billion euro, an increase of over €50 million on 2024 to help fund the various sectors under its wide remit. Among the measures, the additional Budget 2025 will fund include:

- Record €140 million for the Arts Council;
- Support for FAI to enhance access and inclusivity for young people to play football;
- Additional funding of €6 million for Sports Ireland to launch our athletes for the journey to Los Angeles in 2028;
- €10 million for Tourism Marketing Fund to ensure Ireland continues to be 'seen' in a highly competitive international environment;
- An increase of €1.5 million which will further support Irish language teaching;
- TG4 funding is now at a record €60 million with Irish language children's services, including Cúla4 tv channel;
- Additional funding package of €22 million for RTE and media funds €10 million to support local democracy; and
- €6 million to support the Independent Broadcasting sector.

Agriculture, Food and the Marine

The 2025 current expenditure allocation of €1.8 billion allows the Department of Agriculture, Food and the Marine to support farm incomes; to continue the roll-out of the CAP Strategic Plan (CSP) 2023-2027; to exercise its food safety functions; and to further enhance the environmental, social and economic sustainability of the Irish agri-food, forestry and seafood sectors.

Over €716 million is being provided in 2025 for farmers participating in agri-environmental actions, including through the Agri-Climate Rural Environment Scheme, Areas of Natural Constraint scheme, Forestry, Organic Farming and other agri-environmental schemes. This will support improved outcomes on biodiversity, climate, and air and water quality. Additional Funding will also support measures across sectors including: Tillage, Dairy, Beef and Sheep.

In addition to the 2025 budget allocation, the Department will be administering over €1.2 billion of EU funding, the bulk of which will be for Basic Income Support for Sustainability payments to farmers.

Transport

Current funding will reach just over €1 billion in the Department of Transport in 2025. This will:

- Continue delivery of existing public transport services and enhance the network for users through capacity improvement and the roll out of new services.
- Provide for the continuation of temporary fare initiatives until end 2025, including Young Adult Card for 19 - 25 year olds and the 90 minute fare.
- Support the continued rollout of BusConnects, as well as Town Services.

Capital Investment in Infrastructure

Project Ireland 2040 remains the Government's long-term overarching strategy to make Ireland a better country for all its people. The plan seeks to ensure that a greater level of development and investment is focused on our rural villages, towns and cities to enable growth in line with the National Planning Framework (NPF). The NDP 2021-2030 provides €165 billion in public capital funding alongside a detailed and positive vision for Ireland up to 2030 as part of Project Ireland 2040. An additional €2.25 billion over the period 2024-2026 has been agreed and allocated to progress shovel-ready capital projects.

In 2025, capital expenditure will increase by €1.6 billion over the 2024 allocation. This will bring total capital investment in 2025 to €14.9 billion and will provide funding for key investments across sectors including health, housing, education and transport while also investing in our climate goals.

Additional capital expenditure of €750 million over and above the NDP allocation is being made available for 2025 from windfall corporation tax receipts. This additional funding has been allocated to critical infrastructure projects that are at an advanced stage, as well as to the existing Climate Action Fund. A further €1.25 billion will be made available in 2026 in this regard, significantly boosting effective delivery of capital projects in these areas and other Government priorities. Including the €750 million additional allocation in 2025. This raises the overall increase in capital investment in 2025 to over 12 per cent above 2024 funding.

Housing

In line with the Government strategy, Housing for All - Housing Plan for Ireland, the aim of this programme is to ensure that everyone in the State has access to a home to purchase or rent at an affordable price, built to a high standard and in the right place, offering a high quality of life.

Under this programme, the total Exchequer funding available in 2025 is €4.85 billion, comprising Capital €3.2 billion and Current €1.65 billion.

The Capital provision of €3.2 billion will be supplemented by Land Development Agency (LDA) investment and Housing Finance Agency (HFA) lending, resulting in an overall capital provision for housing of over €6 billion for 2025.

In 2025, this total funding envelope will support almost 29,000 additional households through meeting the social housing needs of an additional 22,400 households and supporting a further 6,400 households to buy or rent at an affordable price.

Measures to support this include:

- The focus of capital investment in social housing will be on new build – with the funding supporting the delivery of 10,000 new build social homes in 2025;
- A further 2,165 new social homes will be delivered through various leasing schemes (including Mortgage to Rent and Repair and Lease) delivered by local authorities and Approved Housing Bodies (AHBs); and
- 10,000 new households will have their housing needs met under the Housing Assistance Payment (HAP) and Rental Accommodation Scheme (RAS), as well as continuing support for approximately 66,000 active tenancies under these schemes.

Transport

Transport capital funding of €2.9 billion will enable a significant level of Transport services to be delivered in 2025 across the Department. This provision will continue to deliver on the Government's investment objectives for Active Travel, protection and renewal of road and public transport infrastructure, and investment in new public transport infrastructure, and new roads. These include:

- Support Active Travel Investment Programme projects in local authorities around the country;
- Continue the delivery of improved and expanded Greenway network;
- Continue investment in protection and renewal of the heavy and light rail network and develop the various projects under the DART+ programme, Cork Area Commuter Rail Programme, and continue construction on train stations for example, Galway Ceannt;
- Continue work on major road projects including: M50 Traffic Control and Management upgrade and N5 Ballaghaderreen to Scramoge. Progress projects at an advanced stage of planning including N21/69 Limerick to Foynes (and Adare Bypass) and M28 Cork to Ringaskiddy;
- Provide grant support to local authorities for a range of targeted programmes; and
- Continue existing capital vehicle and infrastructure grants to support the uptake of LEVs and implement vehicle incentives and infrastructure delivery schemes under the Zero Emission Vehicles Ireland office.

Education

2025 capital funding of €1.3 billion will continue the strong investment of recent years in schools throughout the country.

All of this will expand the number of school places, significantly increase provision for special education and upgrade and modernise our school infrastructure. The impact of this will be felt in communities right around the country.

Environment, Climate and Communications

A capital allocation of €1.14 billion has been provided to the Department of Environment, Climate and Communications for 2025. The additional funding allows the Department to continue to respond effectively to challenges presented in reducing carbon emissions, improving energy efficiency, and facilitating the achievement of our national goals set under the Programme for Government and the 2024 Climate Action Plan. To support the Department in the delivery of these programmes, a current funding allocation of €244 million has been provided for 2025. Specific measures include:

- A record capital allocation of €469 million for residential and community grant programmes for energy efficiency;
- At least €400 million to accelerate the delivery of the National Broadband Plan, one of the largest infrastructure projects in the State, and the largest within rural Ireland;
- €50 million to provide funding for a Just Transition for people and communities that may be negatively affected by the transition to a lower carbon economy; and
- Additional resources for the Marine Area Regulatory Authority to support the new planning regime that has been put in place to accelerate the development of Ireland's offshore wind industry.

Health

In line with the revised National Development Plan ceilings, there is an allocation of €1.46 billion for Gross Capital Expenditure in 2025. This represents an increase of €240 million (20%) on the 2024 Capital allocation. This increased investment has supported the further development of Health ICT infrastructure, delivery of additional acute capacity and progression of major projects such as the New National Children's Hospital, the National Maternity Hospital and Elective Hospitals.

Defence

A capital allocation of €215 million in 2025 will help to advance major Defence equipment and infrastructural upgrades throughout the country in line with the priorities identified by the Commission on the Defence Forces, including the ongoing development of the Military Radar and Subsea Awareness Capability projects.

Introduction

Budget 2025 will provide €105.4 billion in funding to support improvements in living standards and public services while providing record levels in investment in public infrastructure. It will build on the progress made in the Government's previous four budgets which have seen continued investment across all government sectors, from housing to childcare, health to education as well as to investing in our future to meet climate action goals.

Budget 2025 continues the recent flexible expenditure approach which is centred on a balanced budgetary policy. It provides sustainable investment in public services and additional supports across society while also responding to existing external challenges. Looking to the medium term, we will remain resilient and protect against economic disruptions by setting aside considerable funds which can be drawn down in the future if needed. It is important to ensure that our expenditure strategy can respond to economic and social developments, where necessary, and ultimately remains fiscally sustainable.

Gross voted expenditure in 2025 will increase by €6.9 billion. With this increased level of spending Budget 2025 will:

- provide further increased levels of investment in the NDP;
- accommodate new measures in line with Government priorities;
- cater for increased demand in existing service delivery from an increased population;
- continue to fund measures required to respond to external shocks from the Contingency Reserve.

Current expenditure of €90.5 billion will provide for the breadth of existing services across Government sectors and new measures introduced as part of this Budget, including increases to Social Protection payments; modernising and improving accessibility to the health sector; increased housing provision, tackling homelessness and improving water services. More public servants will be hired on the front line such as teachers and SNAs in classrooms, An Garda Síochána and Defence Force personnel.

Increased capital investment will bring capital spending to €14.9 billion in 2025. This continued ramp up of funding under the NDP will provide for key investment across sectors including health, housing, education and transport, while also investing in our climate goals.

Budget 2025 will finalise the Government's successful response to the cost of living challenges through a package of temporary household measures and another scheme for businesses to tackle high prices in the economy. This package provides for €2.0 billion of expenditure measures.

The following Expenditure Report sets out the Government's decisions on spending allocations for each Government Department in 2025. The structure of the Report is as follows:

Part I provides an overview of the main fiscal and expenditure policy considerations which have been taken into account in setting the expenditure strategy for 2025 for both current and capital funding.

Part II outlines information in relation to each Vote Group, describing the nature of its funding allocations for current spending and the public services to be delivered in 2025, as well as the additional measures for 2025.

Part III contains the full details of the expenditure allocations for 2025 with a presentation of the Estimates for Public Services for each Vote.

Part I – Public Expenditure Strategy

Chapter 1 – Economic Context and 2025 Budgetary Strategy

1.1 Fiscal Context

Recent years have seen significant international, price and demographic developments. Brexit, the Covid-19 pandemic, war in Ukraine and price rises have posed a series of challenges. Having faced a series of successive economic shocks, the expenditure strategy implemented by Government in recent years has focused on responding to economic and social developments while remaining fiscally sustainable over the short- and medium-term.

While some risks remain, our economy is in a broadly healthy position. Inflation is now back at a projected 1.7 per cent for this year, though challenges still arise from the lag effect in relation to inflation from the high levels of inflation experienced across 2022 and 2023. Among the euro area countries, Ireland had the third lowest inflation rate in the Eurozone (August 2024).

The strong recovery in our economy post-pandemic has delivered record levels of employment with a projected almost 2.8 million in employment next year compared to just over 2.3 million pre-pandemic. The economic outlook for 2025 and beyond is positive. Domestic demand is forecasted to reach 2.5 per cent this year, growing to almost 3 per cent in 2025 and remaining around this mark out to the medium term. Unemployment will remain relatively stable too out to the medium term between a range of 4.4 and 4.6 per cent.

The position for the EU is also broadly positive. Inflation moved back in August to 2.2 per cent and is forecast to moderate to 2.4 per cent on average for 2024 and 2.1 per cent for 2025. Euro area GDP is forecast to pick up this year to 0.7 per cent and grow to 1.3 per cent next year (OECD). However, uncertainty about ongoing geopolitical conflicts remains a risk.

Increased numbers living and working in Ireland have placed additional demands for improvements in public services and infrastructure. Enhanced levels of public spending in recent years has supported growth in our economy and delivery of better public services to a larger population. More public services are now being delivered to more people and the increased investment under the NDP is vital towards providing homes, school buildings and transport infrastructure, as well as building capacity for our future.

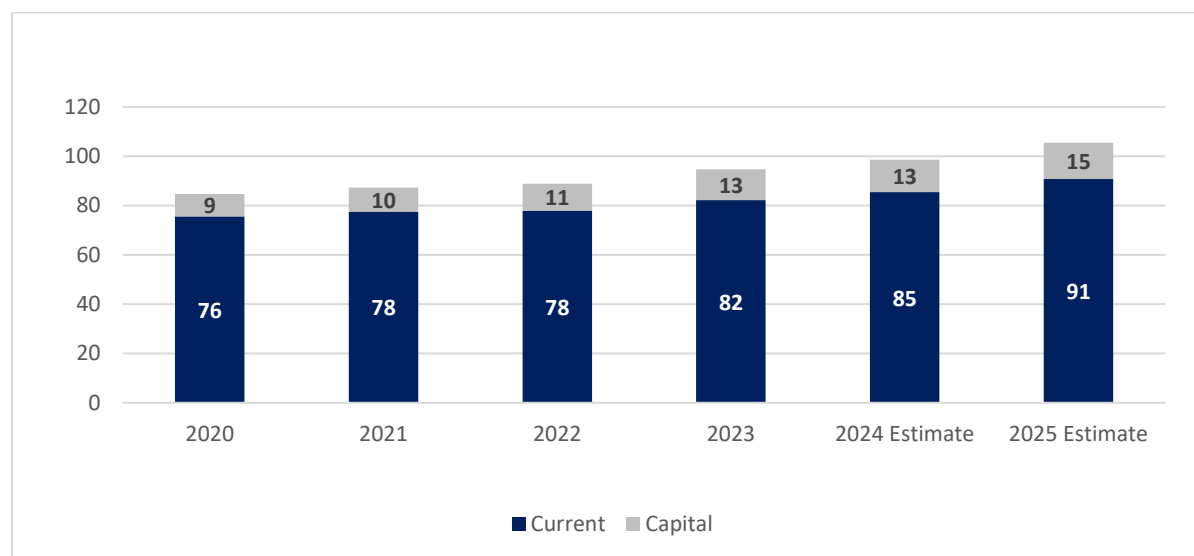
1.2 Expenditure Context

Recent Budgets have seen increased investment in both current services and capital measures. Voted expenditure has increased from €84.7 billion in 2020 to a planned €105.4 billion in 2025. This funding enabled Government to respond to a series of external challenges in recent years, as the Covid-19 pandemic and Brexit were followed by the war in Ukraine and cost of living pressures from global inflation.

The last four budgets have successfully balanced the dual challenge of remaining responsive to economic and social developments while ensuring fiscal sustainability of the public finances.

As temporary measures introduced to provide support towards the challenges posed by the Covid-19 pandemic have been withdrawn, increases in current and capital funding have aimed to deliver improved services for a more equitable and inclusive society, to support productivity and economic growth, and to future proof public services and infrastructure.

Figure 1: Gross Voted Expenditure (2020-2025)



Source: Department of Public Expenditure, NDP Delivery and Reform

Recent budget packages have supported strong economic performance in a number of ways:

- sustaining increased capital and infrastructural investment under the National Development Plan;
- expanding service delivery across the public service to meet the increasing demand from a growing population;
- reducing the cost of key public services such as public transport, childcare, education and healthcare;
- extending the public service pay deal which delivered industrial peace in what was a challenging economic period.

The effect of these packages is reflected in the expanded and enhanced suite of services for young people, with more teachers and SNAs in classrooms, 770,000 children benefiting from free school books, 3,000 special classes now in operation, over 180,000 children benefitting from the National Childcare Scheme and new modern school buildings constructed.

The significant expenditure growth within the health sector has enabled the provision of a high quality modern health service, reflected by our life expectancy of 82.4 years, the 6th highest among EU countries. Government is providing unprecedented support to the housing

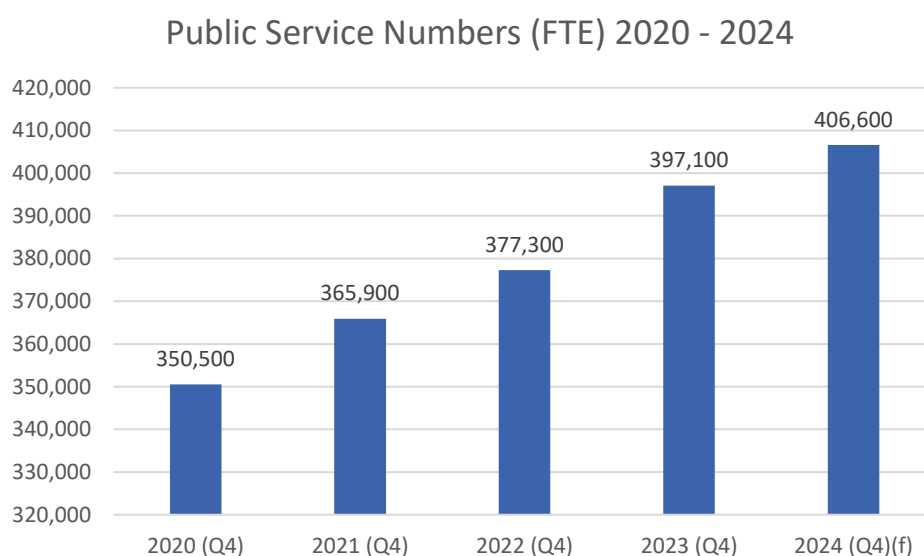
sector and have introduced a number of significant new measures as well as amendments to existing schemes to support and bolster delivery, which is reflected in strong delivery performance, with just under 30,000 new housing units delivered in 2022 and 32,695 new housing units in 2023.

Public Service Workforce

Growth in public expenditure and the expansion of the public service workforce has resulted in more teachers, SNAs, and nurses for greater provision of service provision and the expansion of eligibility across schemes and services to improve quality of life in Ireland and to encourage sustainable economic growth.

Government's commitment to improving the quality of life in Ireland has been brought about with necessary increases in the size of the public service. In recent years, the numbers of staff have increased across the health sector, education sector, justice sector, civil service and local authorities. Improved service delivery across the Health and Education sectors are a key ambition of Government.

Figure 2: Public Service Numbers (Full Time Equivalents) 2020 to 2023



Source: Department of Public Expenditure, NDP Delivery and Reform Databank and REV 2024

Project Ireland 2040

The National Development Plan 2021-2030, which is part of Project Ireland 2040, is Ireland's largest, greenest and most ambitious infrastructure plan to date. Over the lifetime of the current NDP out to 2030, €165 billion will be invested in new and upgraded infrastructure that will meet the needs of our growing population. An additional €2.25 billion has also been allocated from windfall corporation tax receipts over the period 2024-26.

Some key capital projects delivered in 2023 include:

- **In the Housing sector:** 8,110 social housing new builds delivered.
- **In the Education sector:** Investment in the School Building Programme exceeded €1.26 billion. Over 330 school building projects were delivered under the large-scale and additional accommodation programmes, of which over 100 are modular projects.
- **In the Health sector:** Five Community Nursing Units were completed during the year, along with Nine Primary Care Centres.
- **In the Transport sector:** Construction was completed on a number of major road projects including the N5 Westport to Turlough and the N22 Ballyvourney to Macroom). Clear progress was made on the goal of delivering a more environmentally sustainable public transport system including BusConnects and the delivery of 100 new double decker buses for the Dublin area.
- **In support of regional connectivity:** Over 205,600 premises passed and were able to avail of high speed broadband connection as the roll-out of the National Broadband Plan continued.
- **In the Justice sector:** Vital projects such as the Forensic Science Laboratory in Backweston.

More information can be found in *Project Ireland 2040 Annual and Regional Reports* at gov.ie/2040.

1.3 Estimates 2025: Expenditure Strategy

Budget 2025 will build on and continue the enhanced investment of recent years in our society and our economy. The budget strategy has been framed in the context of a growing population and elevated price levels over the last number of years. It is seeking to balance a sustainable level of voted spending and the need to continue real investment to deliver improving services and outcomes for a growing and changing population.

As set out in the Summer Economic Statement the budgetary strategy for Budget 2025 for the Government has a number of aims, primarily to:

- further support households and firms;
- deliver improvements in public services;
- boost the resilience of the economy;
- further enhance the capital stock, including housing.

Table 1: Budget 2025 Expenditure Package

Budget 2025 Package	€ Billion
Capital	1.6
Existing Level of Service (net)	3.4
New Measures	1.9
Cost of Living (2024 Costs)	2.0
Total	8.8

****Rounding affects totals***

The planned level of expenditure will allow for the continuation of our planned approach to public spending that is focused on delivering our economic, social, and climate ambitions – supporting our population now and into the future.

Sustainable public expenditure requires the delivery of better public services, infrastructure and living standards for the people of Ireland at an expenditure level that can be managed and maintained over the medium and longer term. Having faced a series of successive economic shocks in recent years, the expenditure strategy implemented by Government focused on responding to economic and social developments while remaining fiscally sustainable over the short- to medium-term. This provided for growing the expenditure base in a reasonable manner and protected against the risk of overheating the economy.

The overall medium term expenditure strategy set out in the SPU included the provision of a contingency reserve from 2025 onwards within the overall expenditure ceiling. This is appropriate while we operate in an uncertain international environment with wars in Ukraine, Middle East and Africa, and deal with certain legacy impacts of the pandemic. Funding allocations from this reserve have been included in Departmental spending allocations for 2025.

1.3.1 Current Expenditure

Budget 2025 sets out €90.5 billion in total for current expenditure. This funding will provide additional investment to support ongoing services, schemes and policies across Government. It will facilitate targeted new investment in Government priorities that support a higher quality of life in Ireland through investment in our healthcare, the education sector, our social protection system, public transport and the provision of housing supports.

Budget 2025 sees the allocation of €5.3 billion in additional current resources. This will provide €3.4 billion for existing level of service (ELS) requirements and €1.9 billion for a range of new measures. Details of how this funding has been allocated across Departments are set out in Part II.

Existing Level of Service

‘Existing Level of Service’ or ELS funding refers to the level of funding that is needed in the Budget year to continue service provision if there were no new policy decisions taken. ELS funding is a significant element of the budget package. Each year as part of the budgetary process the amount of funding required for Departments to carry out their existing functions, before any new decisions are taken, is assessed. This is an important part of the estimates process. It aims to ensure that sufficient funding is in place to allow ‘as-is’ provision to continue.

ELS includes a variety of elements, such as:

- the full impact of the previous year’s budget decisions (referred to as carryover sometimes), as the full costs of these new measures may roll into the following year in the Estimates process if a scheme or policy change is only due to start after January in the year first introduced.
- Adjustment in expenditure as the size and demographic composition of our population changes. Additional ELS funding is provided for pension payments with an aging demographic change. Cyclical factors can also play a role, with less funding required for labour market related schemes during periods of low unemployment.
- Existing central public service pay agreements – 2025 costs of the Public Service Agreement 2024-2026 is an element of the ELS in Budget 2025.

While ELS allocations provide for existing services rather than newly announced schemes, additional funding provision can allow for areas such as increased recipients of state pensions as our population ages or for scheme beneficiaries to receive a full year benefit from a new measure that is introduced.

ELS allocations may vary greatly by department depending on the schemes involved. The amount determined as required for ELS costs in Budget 2025 is €3.4 billion, or 4 per cent of the core current base. The ELS allocation of each Ministerial Vote Group is set out in the reconciliation tables in each Vote Group chapter of this report.

Public Service Pay Agreement

Budget 2025 makes provision for the 2025 pay adjustments contained in the Public Service Agreement (PSA) 2024-2026. This Agreement takes account of the need to ensure a sustainable approach to the public service pay and pensions bill over the medium term. It also achieves a balanced approach to public service pay in the context of both the State's fiscal position and the broader economic environment. Public service pay has been governed by a system of collective agreements since the Croke Park Agreement was negotiated in 2010. These multi-year agreements have contributed to stability within our economy by facilitating the delivery of quality public services, ongoing reforms and the maintenance of industrial peace in the public service.

PSA 2024 – 2026 provides for increases of 10.25% over a two and a half year period. This is made up of general round increases totalling 9.25%, as well as a provision for a Local Bargaining mechanism equivalent to 1% of the basic pay cost.

In 2025, the estimated cost of the Agreement will be €1.2 billion, inclusive of pension costs. In total, the Agreement is estimated to cost €3.6 billion over its lifetime.

1.3.2 Capital Expenditure

The National Development Plan (NDP) 2021-30 demonstrates the Government's commitment to providing the infrastructure needed to support delivery of fit-for-purpose public services, progress economic development and enhance regional growth. This investment represents a solid pipeline of activity that will have a transformative impact on employment opportunities, economic development and regional growth to support our growing and changing population.

The NDP is providing record levels of capital investment across Ireland. In 2025, capital expenditure will reach €14.9 billion. This represents an increase of approximately 12.3 per cent as spending under the NDP continues to ramp up. This provides funding for key investment across sectors including health, housing, education and transport while also investing in our climate goals.

Capital expenditure has been prioritised in recent years, as shown by the additional €2.25 billion capital funding from windfall tax receipts over 2024 to 2026 agreed in the 2023 SES. Additional capital expenditure of €750 million is being made available for 2025 from windfall corporation tax receipts, to be allocated to critical infrastructure projects that are at an advanced stage as well as to the existing Climate Action Fund. A further €1.25 billion will be made available in 2026 in this regard, significantly boosting effective delivery of capital projects in these areas and other Government priorities. €250 million additional capital funding was allocated in 2024 from windfall corporation tax receipts.

This extra funding is to facilitate the progression of important projects and enable more rapid development of key Programme for Government commitments. Budget 2025 provides for allocation of the 2025 element of this, as agreed earlier this year, in addition to the previously published NDP ceilings.

As a percentage of national income, annual capital investment is among the largest in the EU. Deliverability was of critical focus in the recent NDP allocation process, with funding to be provided to those projects and programmes that will be successfully delivered or on track for delivery at end 2026.

In addition, up to €3.15bn in the Infrastructure, Climate and Nature Fund is being set aside for the multi-annual funding of designated environmental projects over the period 2026 to 2030 to support the transition to a low carbon economy and improved environmental outcomes.

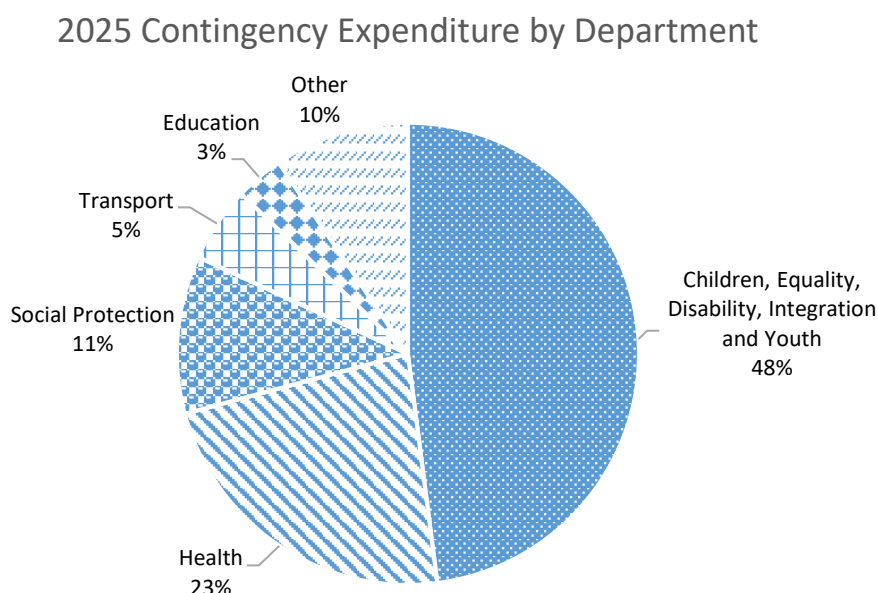
The allocation process for this funding will be subject to engagement between the relevant Ministers in line with the Estimates processes. Designated environmental projects will be those that contribute, either directly or indirectly, or are likely to contribute to:

- o to the reduction of greenhouse gas emissions,
- o an improvement in water quality or
- o an improvement in nature and biodiversity objectives.

1.3.3 Contingency Reserve Provision

The overall medium term expenditure strategy set out in the SPU included the provision of a contingency reserve from 2025 onwards, to reflect that we continue to operate in an uncertain international environment. For 2025 the provision will provide funding for the humanitarian assistance to arrivals from Ukraine, temporary funding to relieve the pressures on agencies and Departments providing services to people seeking International Protection, legacy pandemic impacts on the health service and certain European capital funding programmes such as RePower EU and the Recovery and Resilience fund. Given the uncertainties in relation to the quantum and duration of the bulk of this expenditure, the contingency provision will be reviewed as part of the annual estimates process.

Figure 3 Contingency Provision for 2025 by Department



1.4 Budgetary Reforms

Recent budgets have seen significant resources provided to invest in our public services and infrastructure. It is important that this enhanced investment delivers improved outcomes. An analysis and evidence based approach to public expenditure management ensures that

funding continues to support growth in our economy and deliver better public services for all. A central objective in the Government's expenditure strategy has been to embed transparency, reform and value for money.

A number of reforms broaden the approach to how public expenditure is targeted, appraised, invested and reviewed. These govern not only how and where the money is spent, but also the impact of public expenditure across different cohorts of society.

Better Public Services, the public service transformation strategy which was launched in 2023, ensures reform will continue to play a central role in ensuring prudent expenditure and optimum value for money in the provision of public services.

These reforms have centred on the use of a 'whole-of-year' budgetary framework, where budgetary priorities are considered throughout the year and not simply the focus of discussions around Budget Day, with a series of key annual publications across the year.

A number of budgetary processes have been developed that broaden the approach to appraising, implementing and reviewing public expenditure.

The analytical and evaluation capacity within Government Departments has grown since the establishment of the Irish Government Economic and Evaluation Service (IGEES) and has enhanced the role of economics and value for money analysis in public policy making. Through this resource and other policy and data analysts, significant amounts of internal and cross Departmental research takes place and is published either as part of the Spending Review process or as part of a Departments' own research schedule.

Transparency and accountability around the use of public funds has been increased through the use of performance budgeting. Performance budgeting is the systematic use of delivery or 'performance' information to strengthen the link between budget allocations (inputs) and the delivery of results (outputs and outcomes). Performance budgeting increases transparency and accountability on the use of public funds and facilitates enhanced oversight of public expenditure by Government, the wider political system, officials and the public.



This performance budgeting framework includes a number of different strands of strategic budgeting initiatives, namely, equality, green and well-being budgeting.

- Equality budgeting embeds the consideration of distributional effects into the decision-making process and focuses on the impact of Government policy across different cohorts within society and how resources are being targeted to address these inequalities.
- Green budgeting works to better embed climate and environmental information within the budgetary process with a view to improving outcomes, making Government action on climate change more transparent, and raising awareness and understanding of the specific impacts of individual climate and environmental policies. Ultimately, they have the potential to support changes to policy making that will result in improved environmental outcomes, cost effectiveness and value for money.
- The Well-being Framework for Ireland is a multidimensional framework that presents a vision of ‘enabling all our people to live fulfilled lives now and into the future’ and provides a well-rounded view of how Irish society is faring. Well-being budgeting provides a means of understanding how available resources are being allocated across a range of different areas that contribute to overall well-being within society, and examining how this information can be integrated within the policy making and budgetary process.

A key output of the performance budgeting function is the annual publication of the Public Service Performance Report. This includes a number of green budgeting metrics, alongside performance and equality budgeting metrics. This provides a comprehensive account of how each government department performed against the targets or ‘commitments’ set in the Revised Estimates Volume for the delivery of services in a given year. It also sets out the impact these services had on the outcomes they are intended to improve.

Chapter 2 – Cost of Living Response

2.1 Introduction

The sharp increases in consumer prices which followed the COVID-19 pandemic and the expanded Russian invasion of Ukraine represented the most significant episode of inflation experienced in Ireland since the mid-1980s. This inflationary shock, which has seen the real value of a euro fall by over 16 per cent between January 2021 and August 2024, has had a significant financial impact on households, particularly for those who were already economically vulnerable.

While the costs of inflation have been substantially mitigated for households by both direct government interventions and private income growth, prices remain elevated and are expected to continue to increase, albeit at a much reduced rate. The real value of household incomes, and in particular shielding vulnerable groups, continues to be of a central concern of government policy.

Over the course of the inflationary period, Government has provided €7.3bn in temporary expenditure and €9.9bn in recurring expenditure to support household incomes. Additionally, in Budget 2025 Government is announcing a further package of €2bn in temporary expenditure and measures and €1.2bn in permanent social protection measures. These measures have sought to provide effective and targeted financial assistance the context of competing objectives and considerations. In making cost-of-living policy interventions, Government has sought to balance a range of considerations, including:

- Providing timely financial support, targeting measures both towards households and businesses who are economically less able to absorb higher costs, and at the most volatile prices faced by households i.e. energy;
- Maintaining fiscal sustainability and managed year-on-year growth in recurring expenditure in the context of rising costs and growing demand for day-to-day government services;
- Seeking to limit the additional inflationary impact of fiscal expansion in a context of significant consumer price growth and a strongly performing labour market and domestic economy.

Recent macroeconomic data and forecasts indicate that Ireland will experience significantly reduced consumer price inflation in the near and medium-term, close to the ECB target rate of 2 per cent per annum. In addition, labour market indicators such as wage growth and unemployment are forecast to be favourable over the medium-term, which will benefit working households and those seeking work. These factors indicate that households are on a trajectory back to pre-2022 levels of purchasing power, before accounting for additional Government interventions.

2.2 Moderating Inflation Pressures & Growing Wages

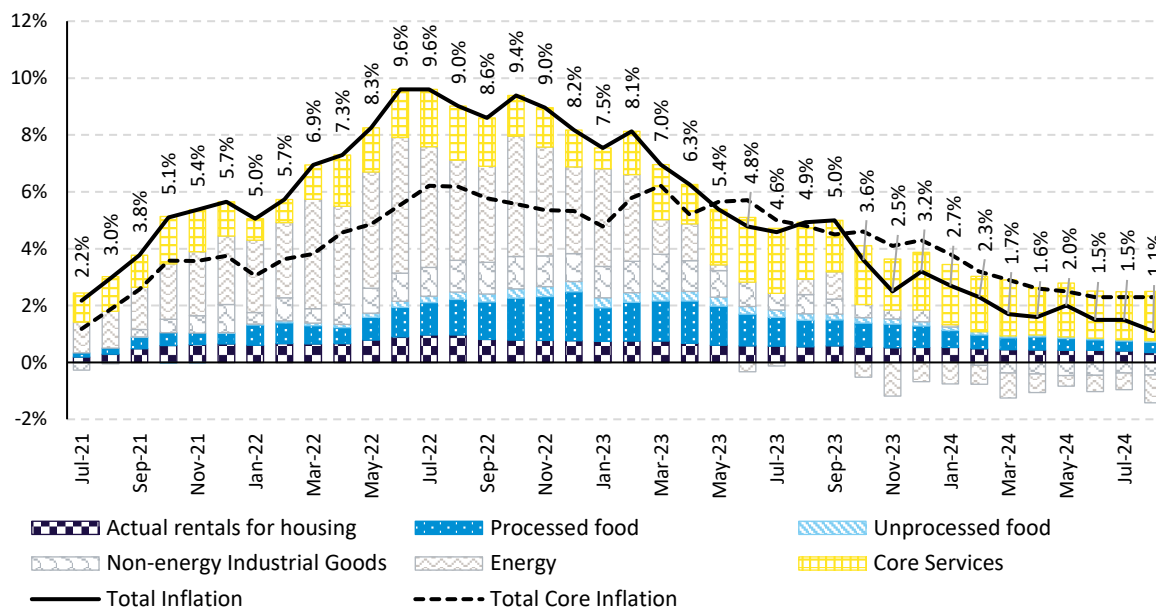
Prior to the pandemic, Ireland, along with most other wealthy economies, experienced a prolonged period of low inflation, during which prices remained more or less static. Supply-chain bottle-necks arising during the pandemic, followed by an energy price shock resulting from Russia's expanded invasion of Ukraine, however, resulted in a sharp increase in consumer prices.

In the following months this energy price spike gradually passed-through into other goods and services, resulting in price growth across the economy. Previous analysis² estimates that inflation in

² Supply and Demand Determinants of Inflation in Ireland (2023); Darragh McLaughlin and Thomas Conefrey.

Ireland up to May 2023 was predominantly driven by supply-side pressures (e.g. reduced energy supply following EU sanctions on Russia), with around a third due to demand-side pressures. Following a peak in June 2023 at +9.6 per cent compared to June 2022, inflation has reduced significantly, falling beyond the projections set out in Budget 2024.

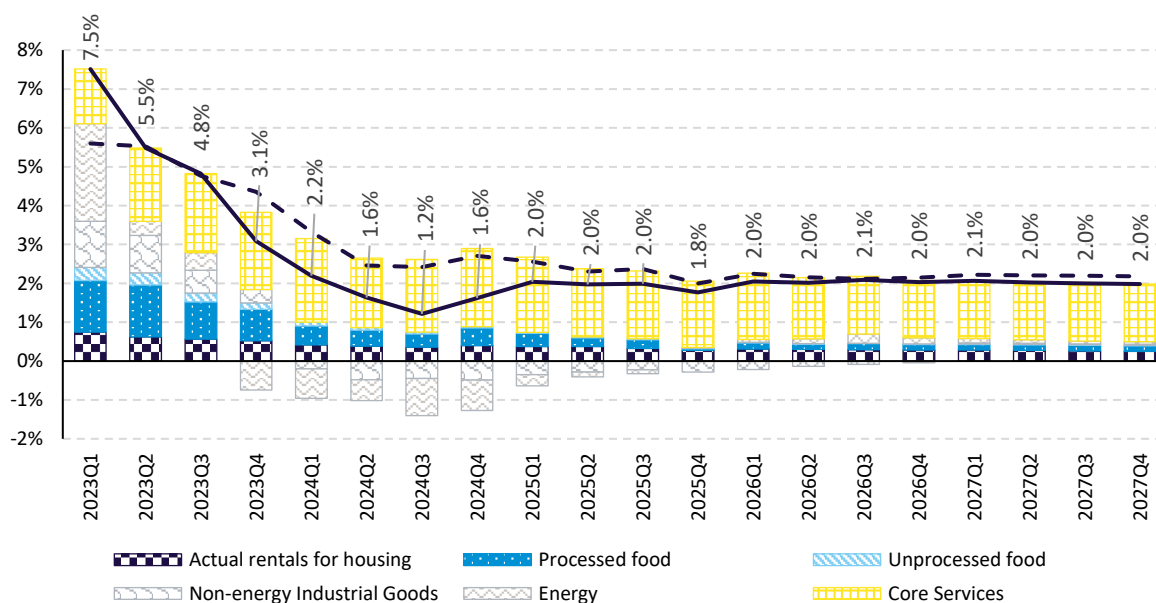
Figure 4: Contribution to HICP (12-Month Inflation Rate: July 2021 – August 2024)



Source: Eurostat/Department of Finance

The rapid fall-off in inflation experienced over the last year appears to be largely due to normalisation of supply-side factors. The Department of Finance now project that inflation will remain around the target rate of two per cent per annum into the medium-term, driven more by demand-side pressures on core services.

Figure 5: Forecasted HICP (12-Month Inflation Rate: Q1 2023 – Q4 2027)



Source: Department of Finance

Inflation is generally reported on a monthly basis, as current prices compared to 12 months prior. While this is useful and accounts for seasonal impacts, the National Budget is made on an to Table below sets out the change in average annual prices from 2023 to 2025, relative to average prices in 2020, 2021 and 2022. The first row for example illustrates that the average price of goods and services in 2023 was 16.4 per cent above the average price of goods and services in 2020, 13.7 per cent in 2021, and 5.2% compared to 2022. Similarly the bottom row illustrates that average prices over the two-year period of 2023 to 2024 are expected to be 17.7 per cent above average prices in 2020 and 14.9 per cent above that in 2021, and 6.3% compared to 2022.

Table 3. Increase in Annual Average Prices Relative to 2021 Base Year (HICP)

Reference Year(s)	Base Year = 2020	Base Year = 2021
2022	10.7%	8.1%
2023	16.4%	13.7%
2024*	18.4%	15.6%
2025*	20.7%	17.9%
2022 + 2023	13.6%	10.9%
2022 + 2023 + 2024*	14.9%	12.1%
2022 + 2023 + 2024* + 2025*	16.4%	13.7%

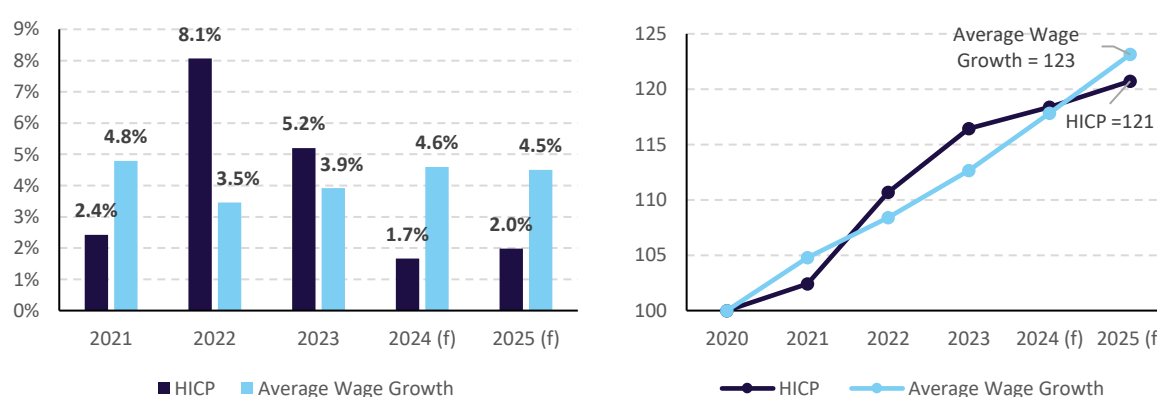
*Note: Based on Department of Finance HICP inflation projections.

Sources: Data: Eurostat; HICP Projections: Dept. Finance; Calculation: Department of Public Expenditure NDP Delivery and Reform

While this period's inflation has peaked, growth in income from wages has remained strong, and is expected to remain strong in the medium-term. The two graphs below illustrate HICP inflation (dark) and average wage growth (light) in terms of (i) year-on-year per cent change, and (ii) compared to a base-2020 index.

The sharp increase in inflation over 2021-2023 outpaced wage growth, at a time when the labour market was still impacted by pandemic disruptions. This loss of purchasing power among working households provided the rationale for universal cost of living measures during this time.

Figure 6: HICP Inflation versus Average Wage Growth



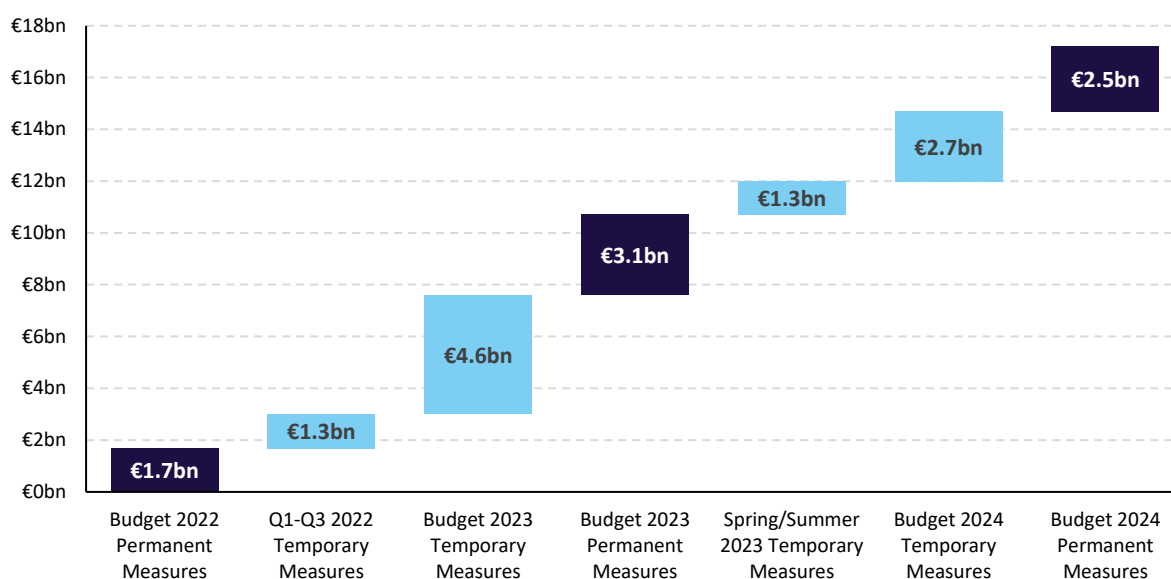
Sources: Data: Eurostat, CSO EHA05 Average Total Earnings; Projections: Department of Finance

In 2024-25, while wage growth is projected to remain strong, inflation has reduced significantly, and is expected to remain low. This means that in 2024 average wages have almost returned to 2020 purchasing power, and in 2025 are projected to exceed the losses due to cumulative inflation.

2.3 Review of Supports to Date

Over the course of 2022-24, recognising the Cost of Living challenge faced by households, Government has provided several packages of measures aimed at cushioning the impact of higher prices on households. These packages have totalled nearly €17 billion in annualised expenditure³ of which over €10 billion (58%) was allocated for temporary measures across a variety of Government Departments, including the Department of Social Protection, the Department of the Environment, Climate and Communications, and the Department of Enterprise.

Figure 7. Expenditure on Cost of Living Measures (Budget 2022 – Budget 2024)



Source: Department of Public Expenditure, NDP Delivery and Reform / Department of Finance.

Government has taken a two-pronged approach in addressing the impact of inflation:

- Temporary measures have been used to provide targeted and temporary support, particularly focused on social protection supports for lower-income households, and on energy price increases faced by all households;
- Permanent supports, introduced as part of the normal permanent budget package, with a targeted focus on supporting those who need it most on an ongoing permanent basis, closing the gap opened by real income losses due to reduced purchasing power.

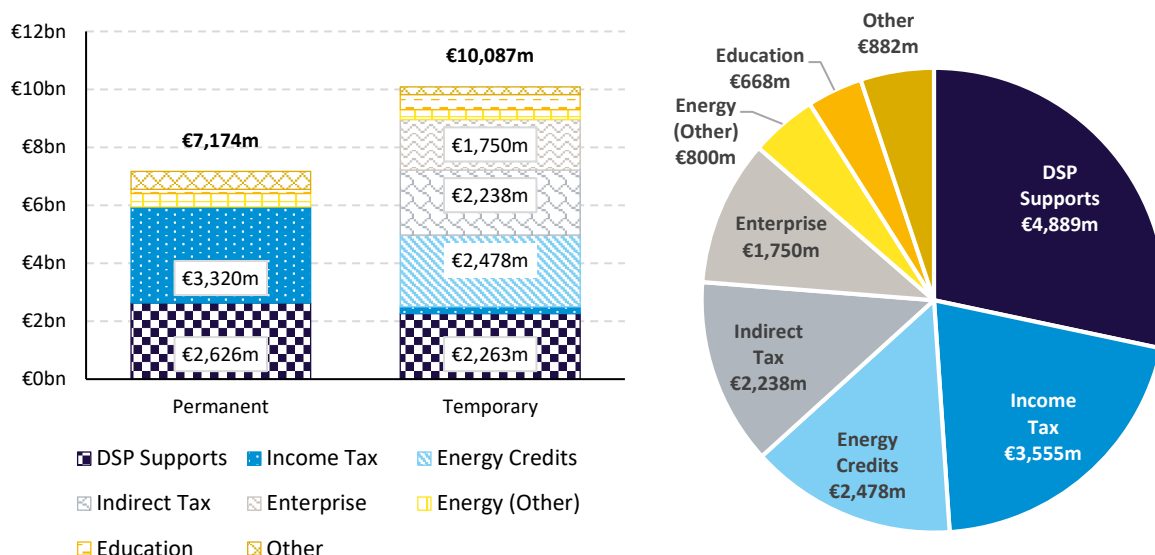
Cost of Living Supports have been distributed across a range of expenditure areas. The largest category, accounting for more 37% of permanent Cost of Living spending and 22% of temporary supports, is Social Protection supports, direct payments made to recipients of Social Protection schemes. These supports are predominantly made up of strongly targeted measures, such as social welfare ‘double weeks’ for pensioners and jobseekers. Additional measures such as child benefit ‘double months’ are targeted at households with young children.

Energy credits, a repeated but temporary measure, make up around a quarter of temporary cost of living expenditure at €2.5 billion. Temporary supports provided via the Department of Social

³ For permanent/recurring measures, such as Social Protection rate increases, the annualised cost (cost of the increase over a period of one year) is counted. Non-core/temporary measures are simply counted cumulatively.

Protection (DSP) make up the next largest category of temporary cost of living expenditure at €2.3bn (22%), not including other energy supports such as fuel allowance payments (grouped with Energy (other) in the below figures). Indirect tax measures (€2.2 billion) and Enterprise supports (€1.8 billion) account for 22% and 17% respectively of temporary cost of living expenditure up to Budget 2024.

Figure 8. Breakdown of Cost of Living Measures by Type (2022 – Spring/Summer 2024)

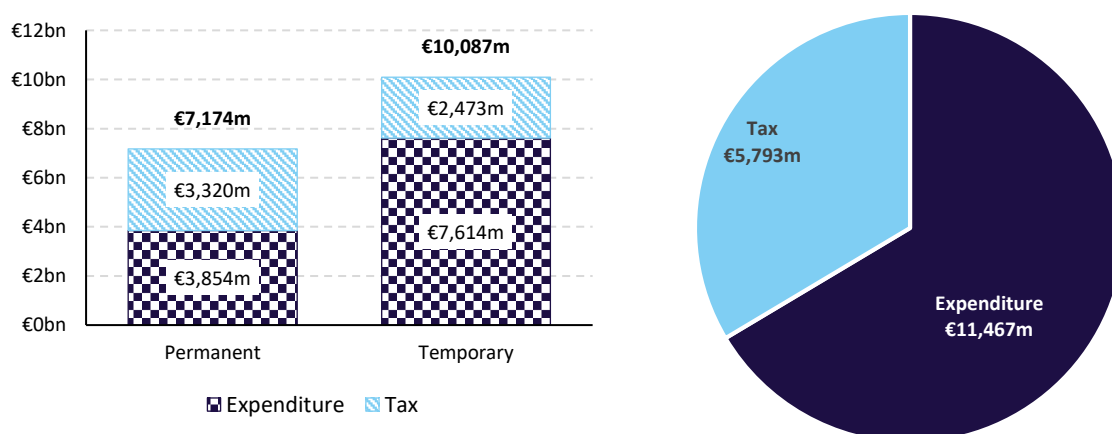


Note: Permanent/recurring expenditure is presented as an 'annualised figure' i.e. the cost of the measure in one calendar year.

Source: Department of Public Expenditure, NDP Delivery and Reform / Department of Finance.

In addition to expenditure measures, government has utilised temporary and permanent tax policy measures to assist households and business. Temporary tax measures, such as reduced electricity VAT and fuel excise has directly offset the energy price increases which were driving overall inflation.

Figure 9. Breakdown of Cost of Living Measures by Permanence (2022 – Spring/Summer 2024)



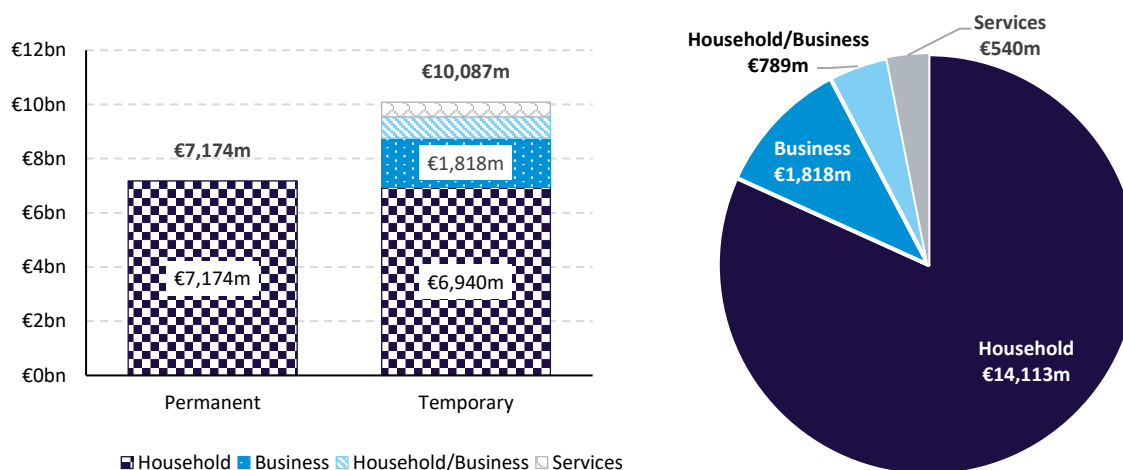
Note: Permanent/recurring expenditure is presented as an 'annualised figure' i.e. the cost of the measure in one calendar year.

Source: Department of Public Expenditure, NDP Delivery and Reform / Department of Finance.

A large majority of expenditure on cost of living measures between Budget 2022 and Budget 2024 has been focused on household supports. Government has expended €14bn on supports for households, and another €0.8bn on supports availed of by both households and businesses (e.g. fuel excise

reductions). Of the total annualised figure, €1.8bn has been targeted directly at business, with funding predominantly made available via business grant schemes, and the VAT reduction on the hospitality sector.

Figure 10. Breakdown of Cost of Living Measures by Beneficiary (2022 – Spring/Summer 2024)



Note: Permanent/recurring expenditure is presented as an ‘annualised figure’ i.e. the cost of the measure in one calendar year.

Source: Department of Public Expenditure, NDP Delivery and Reform / Department of Finance

In relation to permanent funding all supports provided have been targeted solely at households. Finally a small portion of cost of living expenditure has been targeted at state provided services, in cases where there is a significant impact on households and living standards.

2.4 Budget 2025 Cost-of-Living Package

In Budget 2025 Government will provide a further package of temporary cost-of-living supports. These supports will help maintain standards of living for households in the context of elevated prices, as the economy exits the inflationary shock and wages and other income types catch-up to their previous purchasing power.

The overall quantum of the package is reduced compared to previous years. This reflects the progress which has been made in reducing the rate of price growth, and the positive impact of wage growth and other income growth experienced by many households. In addition to these temporary supports Government is also bolstering permanent government supports for pensioners, jobseekers and other eligible households by increasing weekly payment rates.

This package of supports will be delivered to households in a timely manner, it will support every household in the state to some degree, and it will be progressive in nature, supporting those on lower incomes to a larger degree relative to equivalised household disposable income. The individual measures in the Budget 2025 package of temporary expenditure supports, the associated Exchequer cost, a description of the recipient cohorts, and the expected timing of the impact, is set out in the below table.

Table 4. Budget 2025 Temporary Expenditure Cost of Living Package

Measure	Department	Exchequer Cost
Foster Carer Allowance Double Payment	DCEDIY	€2m
€250 Energy Credit (€125 x 2)	DECC	€500m
• Once-off reduction of the student contribution fee by €1,000 for free fees students; • Once-off reduction of 33% in the contribution fee for apprentices in HE; • Increase in the Post Graduate Tuition fee contribution by €1,000 for student grant recipients.	DFHERIS	€98m
Additional funding to support students at a time of increased strain from cost of living through Student Assistance Fund, as well as other non-pay elements.	DFHERIS	€18m
Child Benefit – Double Month x 2	DSP	€371m
Social Protection – Autumn Double Week	DSP	€350m
€400 one-off payment to recipients of the Carer's Support Grant, Disability Allowance, Blind pension, Invalidity Pension and Domiciliary Care Allowance (one payment per individual)	DSP	€143m
€300 Fuel Allowance Lump Sum	DSP	€126m
€200 Living Alone Allowance Lump Sum	DSP	€50m
€100 Qualified Child Increment Lump Sum	DSP	€34m
€400 Working Family Payment Lump Sum	DSP	€18m
Provide a fee reduction on the School Transport Scheme for the 24/25 school year	Education	€58m
Additional Schools Capitation and other measures	Education	€50m
State Exam Fee waiver for students completing State Exams in 2024	Education	€12m
Subtotal Household Measures		€1,830m
Increased Cost of Business		€167m
Total Measures		€1,997m

Government will provide these supports throughout Winter 2024/2025, with a significant level of support provided before the end of 2024. The provision of two energy credits over the winter season will smooth out the impact of elevated energy bills as price reductions begin to take effect. The targeted social protection measures will be implemented throughout Q4 2024 alongside the regular Christmas Bonus payment. All Social Protection weekly payment recipients will benefit from a further double week payment in Autumn of 2024 in addition to the Christmas bonus.

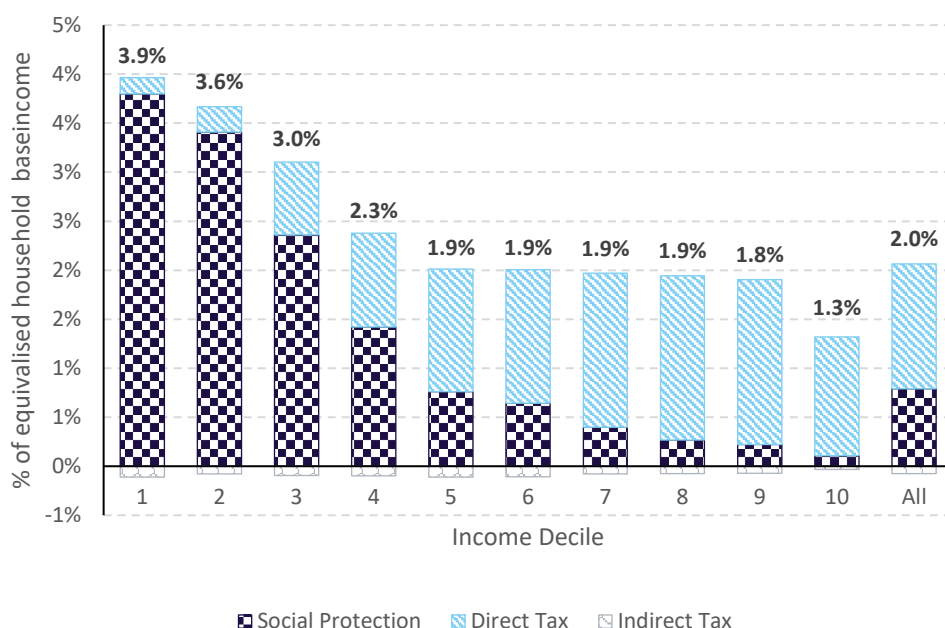
2.5 Impact of Budget 2025 on Household Incomes⁴

Budget 2025 will provide additional temporary and permanent support to all household types. The following figures illustrate the distributional impact of both the core permanent Budget 2025 measures and the Cost of Living package and depict the impact on different household types. The Budget 2025 core package of tax and expenditure measures has a progressive impact resulting in a 2 per cent increase of 2024 base equivalised household income in equivalised disposable income for all deciles. The benefit to the bottom three deciles is driven by the significant Social Protection package. As illustrated, higher income deciles benefit from the income proportionately more from tax

⁴ This analysis was conducted by the IGEES Unit in the Department of Public Expenditure, NDP Delivery and Reform using the ESRI's microsimulation SWITCH tax-benefit model to assess the distributional impact of tax and welfare measures implemented as part of Budget 2025. The analysis also includes Department of Finance estimates of the distributional impact of changes in indirect taxes using the indirect taxes satellite model ITSIm.

measures, with the lowest decile benefitting by almost 4 per cent of 2024 equivalised base-income, with deciles two and three benefitting by 3.6 per cent and 3 per cent respectively.

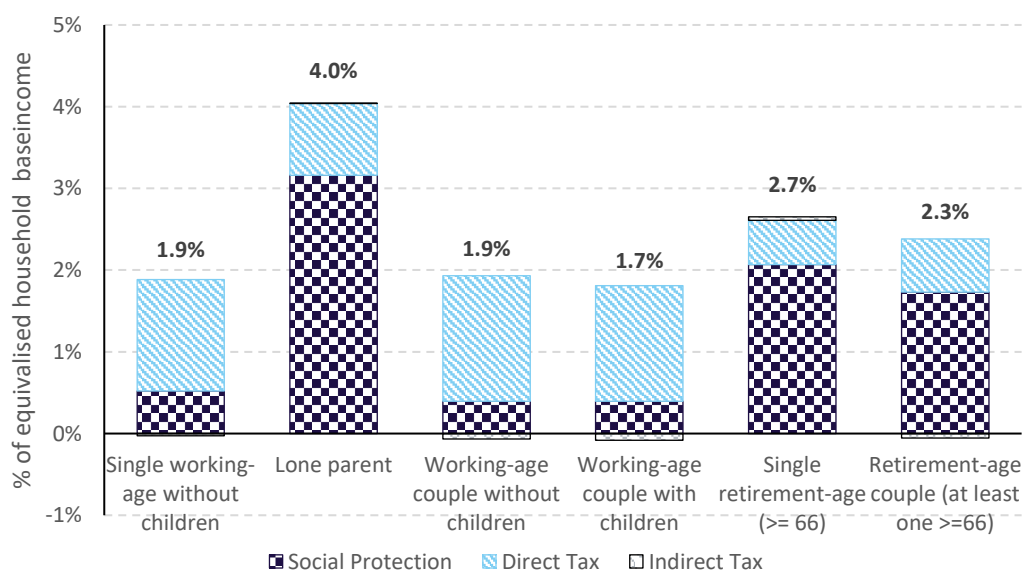
Figure 11. Impact of Recurring Budget 2025 CoL Package (Income Decile)



Source: Department of Public Expenditure, NDP Delivery and Reform / Department of Finance using the ESRI SWITCH model.

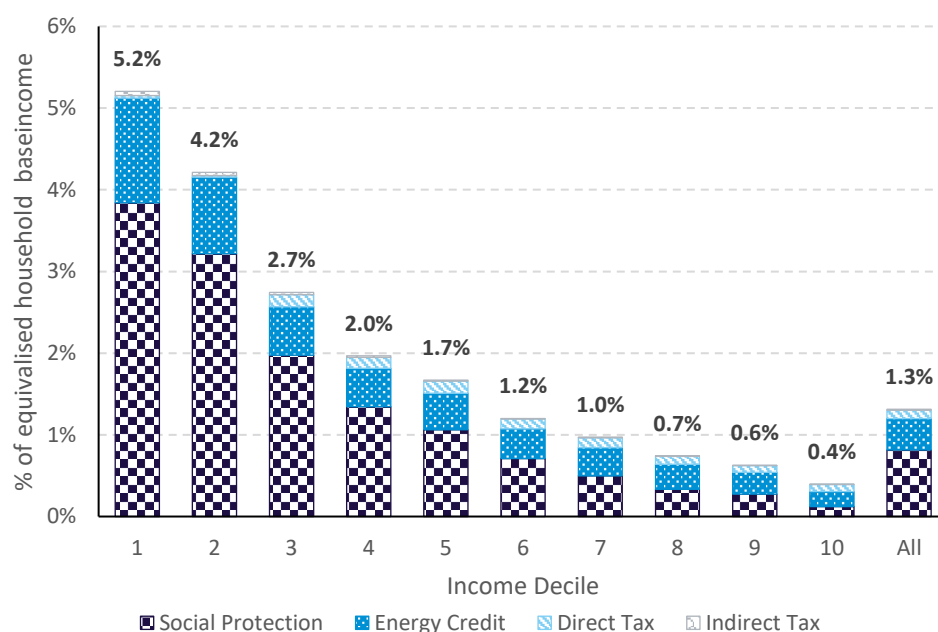
In terms of household type, lone parents and retirement-age households experience permanent income gains of between 2.3 per cent and four per cent of 2024 base equivalised household income. This is driven by increases in social protection payments. Other working-age households benefit between 1.7 per cent and 1.9 per cent of 2024 base equivalised household income; this is driven primarily by permanent income tax changes for these groups.

Figure 12. Impact of Recurring Budget 2025 CoL Package (Household Type)



Source: Department of Public Expenditure, NDP Delivery and Reform / Department of Finance using the ESRI SWITCH model.

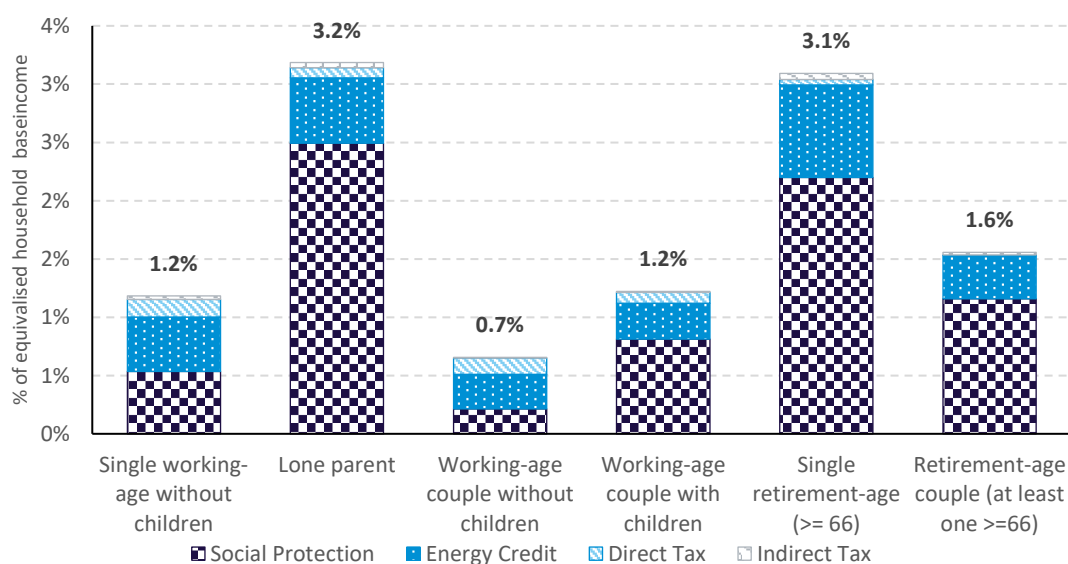
Figure 13. Impact of Temporary Budget 2025 CoL Package (Income Decile)



Source: Department of Public Expenditure, NDP Delivery and Reform / Department of Finance using the ESRI SWITCH model.

The temporary cost of living measures provided in Budget 2025 provide a significant amount of support to households, have a particularly strong impact on the lowest income deciles relative to their household income. The lowest two income deciles benefit by between 4.2 per cent and 5.2 per cent of 2024 equivalised base household income, while the average impact across the income distribution is 1.3 per cent of 2024 equivalised base household income.

Figure 14. Impact of Temporary Budget 2025 CoL Package (Income Decile)



Source: Department of Public Expenditure, NDP Delivery and Reform / Department of Finance using the ESRI SWITCH model.

In relation to household types, lone parents benefit from the series of child related income supports such as the two Child Benefit double months and the Qualified Child Increment lump-sum.

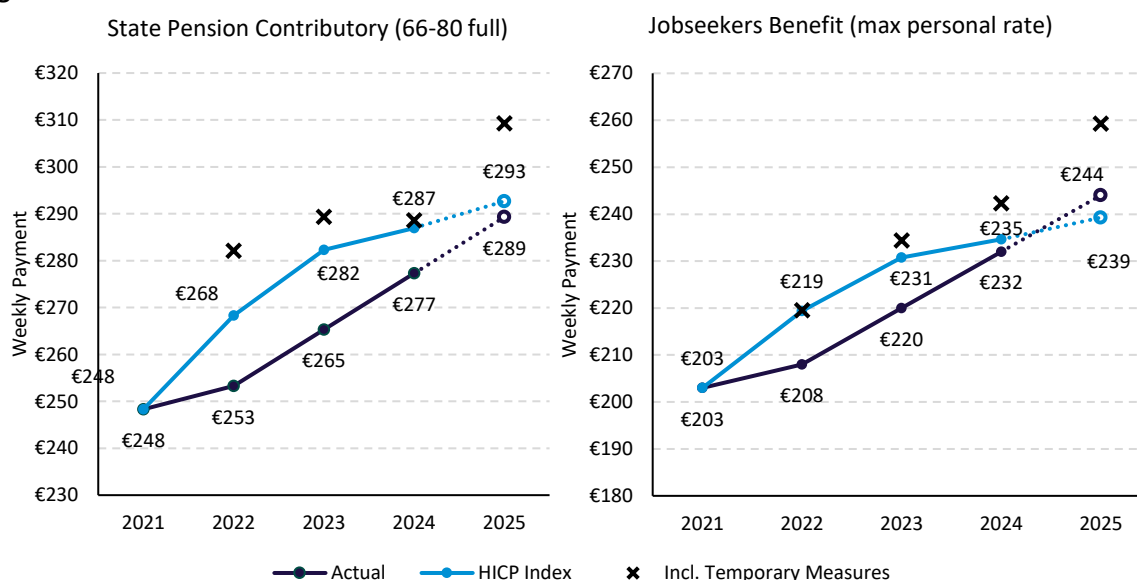
Retirement-age groups in contrast benefit proportionally more from Fuel Allowance and Living Alone Allowance lump-sums. The negative indirect tax impact is driven by increases in carbon tax and increased excise duty, which are strongly offset by the other measures across all household types.

2.6 Core Rate Change Impact vs HICP Inflation

One aim of temporary cost of living supports is to provide supports to households as general government supports catch-up to the inflation. The charts below illustrate the impact of the combination of core permanent and temporary Cost of Living measures for two hypothetical households. The difference between the actual permanent increase in core weekly social protection payments (jobseeker rate and pension rate) and the inflation indexed amount is bridged each year through the range of Cost of Living measures.

As shown the €12 increase in social protection rates announced in Budget 2025 closes the gap entirely for a single job-seeker household, while a €4 weekly gap in the full state pension rate is more than offset by the impact of temporary measures.

Figure 15. Pension and Jobseeker DSP Rates relative to HICP



Source: Department of Public Expenditure, NDP Delivery and Reform / Eurostat (HICP).

2.7 Business Supports

Recent years have seen significant geopolitical uncertainty and increased costs for business due to various external shocks. These include more difficult supply chain requirements, measures required to adapt to Brexit, facilitating the digital and green transitions and continued recovery from the Covid-19 pandemic. Government has provided a number of supports to businesses, including to assist with these costs. The Increased Cost of Business (ICOB) Scheme provided €250m for eligible business over 2024.

Energy costs continue to be an issue for business amid the uncertain geopolitical environment, particularly following the Russian invasion of Ukraine in February 2022, causing disruption to supply chains and exceptionally large rises in international prices for energy, including electricity and gas retail prices. In recognition of the impact that these increased energy prices have had on the hospitality and retail sector, an Energy Subsidy of €4,000 will be provided to circa 39,000 firms in these sectors at an estimated cost of €167 million.

Part II - Expenditure Allocations

Chapter 1 – Expenditure Aggregates

Part II of the Expenditure Report sets out the expenditure allocations for Budget 2025 as agreed by Government.

For 2025, the overall level of voted expenditure will reach €105.4 billion. This provides significant additional funding for our public services and infrastructure, and continues the enhanced levels of investment outlined in recent Budgets.

Current spending in 2025 of €90.5 billion will allow for a continuation of improvements to our key public services, in particular the Health sector, Education and Further and Higher Education, childcare services and social protection. There will be an increase in staffing in An Garda Síochána, the Defence Forces and other front line services.

Under our National Development Plan, capital investment continues to ramp up. 2025 capital spending will reach €14.9 billion, delivering the vital infrastructure needed to support our future economic and social progress. This incorporates €0.75 billion in 2025 funding from the allocation of windfall corporation tax receipts announced in SES 2024, to allow the delivery of additional schools, housing, hospital facilities and transport projects that are making a real difference to people's lives.

2025 spending also includes allocations made from the Contingency Reserve. As outlined in the Stability Programme Update, the Contingency Reserve provision is maintained within the overall expenditure amounts for the medium term given the uncertain international environment and certain legacy impacts of the pandemic on the Health sector.

Budget 2025 will also provide for a Cost of Living Package of €2.0 billion. This will provide for two more energy credits to all households of €125 each, two additional Child Benefit payments in 2024, a double social welfare payment in the autumn and other social welfare payments. It will also provide a further scheme for increased costs for business and a package in the Education sector. The details of these are set out in Part I of this report.

Table 5: Total Expenditure Package

Total Budget Package	€ Billion
Voted Expenditure Increase	6.9
<i>Of which:</i>	
<i>Current</i>	<i>5.2</i>
<i>Capital</i>	<i>1.6</i>
Cost of Living	2.0
Total Expenditure Package	8.8

**Rounding may affect totals*

The increase in gross voted expenditure between capital and current expenditure is shown in the table below.

Table 6: Gross Voted Total Expenditure 2024 v 2025

	2024 Estimate (SES/MYER)	Budget 2025	Year-on-Year Change	
	€bn	€bn	€bn	%
Total Gross Current Expenditure	85.3	90.5	5.2	6.1
Total Gross Capital Expenditure	13.3	14.9	1.6	12.3
Total Gross Expenditure	98.6	105.4	6.9	6.9

**Rounding may affect totals*

The majority of expenditure for 2025 has been allocated to Departments. However, some funding remains unallocated pending future developments. Detail on allocations being provided to individual Vote Groups in 2025 and related spending plans are provided in the following Chapters.

Table 7: Total Expenditure by Ministerial Vote Group

	Current Expenditure	Capital Expenditure	Total Expenditure
	€ million	€ million	€ million
Agriculture, Food and the Marine	1,792	320	2,112
Children, Equality, Disability, Inclusion and Youth	8,127	147	8,274
Defence	1,135	215	1,350
Education	10,535	1,300	11,835
Enterprise, Trade and Employment	424	611	1,035
Environment, Climate and Communications	244	1,140	1,384
Finance	659	28	686
Foreign Affairs	1,156	35	1,191
Further and Higher Education, Research, Innovation and Science	3,850	695	4,545
Health	24,300	1,460	25,760
Housing, Local Government and Heritage	3,432	4,501	7,933
Justice	3,608	310	3,918
Public Expenditure, NDP Delivery and Reform	1,566	356	1,922
Rural & Community Development	237	235	472
Social Protection	26,876	17	26,893
Taoiseach's	292	-	292
Tourism, Culture, Arts, Gaeltacht, Sport and Media	1,007	265	1,272
Transport	1,016	2,892	3,908
Total (allocated)	90,256	14,527	104,784
<i>Funding yet to be allocated*</i>	264	397	661
Gross Voted Expenditure	90,520	14,924	105,444

**Resources to be allocated to Departments pending future developments.*

A total of €104.8 billion of the overall expenditure ceiling has been allocated to Departments with €0.7 billion remaining to be allocated at a future date.

1.1 2024 Expenditure Position

The White Paper - Estimates of Receipts and Expenditure was published by the Department of Finance on 27 September 2024.

In addition to the technical pre-Budget basis figures for 2025, the White Paper included projected 2024 outturn figures on the same basis. The White Paper projections are prepared on the basis of the available information at the time of publication and do not include newly announced policy measures. As such, White Paper figures are subject to adjustment in the Budget and as spending progresses throughout the remainder of 2024.

The White Paper set out a 2024 projected outturn for net voted expenditure of €82.9 billion. On a gross basis, the expenditure position shown in the White Paper would reflect projected voted expenditure of just over €100 billion for 2024.

This would be €1.5 billion higher than the gross ceiling in the Summer Economic Statement and reflects additional investment in key areas such as Education, Health, Housing and the provision of supports for International Protection and for Ukrainian beneficiaries of temporary protection. This is seen in the August expenditure figures which reflect:

- additional investment in the schools capital programme in line with the expenditure outturn figure at the end of August;
- delivery of public housing, with expenditure in the first eight months of the year in the Department of Housing, Local Government and Heritage almost 1.5 times expenditure in the same period last year; and
- pressures in certain other areas.

Since the publication of the SES the expected outturn has been revised to take account of decisions made in as part of the Budget 2025 estimates process. This includes:

- The provision of a Christmas Bonus payment to certain social protection recipients, at a cost of €0.35 billion; and
- The Cost of Living Package of supports for 2024 as announced as part of Budget 2025. As outlined in Part I, this will provide additional supports through a range of measures with an estimated cost of €2.0 billion.

Supplementary Estimates

As is usual within any year, developments will occur which require additional expenditure. The requirement for supplementary estimates for each Vote will be evaluated with potential offsetting savings considered. Where savings are available within a Vote they may be reallocated to this expenditure pressure through a technical supplementary estimate. Where additional funding is required a substantive supplementary estimate is provided.

It is expected that there will be a significant number of supplementary estimates required in 2024. The primary drivers of this are set out below.

- **Public Service Pay Agreement:** A technical allocation was made to Votes in REV 2024 in respect of public service pay and pensions as negotiations with Public Service Unions and Representative Associations were ongoing. Given nearly all votes have a pay or pensions element, providing the balance of funding to meet 2024 costs of the agreement reached over the technical allocation is likely to require a considerable number of supplementary estimates;
- The Cost of Living package measures for this year announced as part of the Budget are new decisions and have not already been provided for in Vote estimates;
- Allocation of the 2024 element of the windfall capital as decided earlier this year; and
- The end August expenditure position shows an overspend against profile. This includes in Health, where a funding agreement to cover 2024 and 2025 was set out in

the Summer Economic Statement, but spending pressures are arising in a number of Vote Groups on both current and capital sides, in particular Education and Housing. These spending pressures have continued in the monthly expenditure returns from Departments and a continuation of this trend will impact on the year-end position and scale of Supplementary Estimates.

The Government Expenditure Ceiling will be updated when an assessment of the level of supplementary estimates required is completed. As usual, forecast outturn amounts will be published in the Revised Estimates for Public Services later this year with end-year issues figures published in the December Fiscal Monitor in early January.

1.2 Current Expenditure Allocations 2025

€90.3 billion of gross voted current expenditure has been allocated to Departments. The table below outlines the allocations by Ministerial Vote Group.

The following chapters of this part of the Expenditure Report provide a detailed breakdown of current expenditure plans for each Department.

Table 8: Ministerial Vote Group Gross Voted Current Expenditure

	2024 Current Allocation *	Budget 2025 Current Allocation	Change	Change
	€ Million	€ Million	%	€ Million
Agriculture, Food and the Marine	1,641	1,792	152	9.3%
Children, Equality, Disability Integration and Youth	7,319	8,127	808	11.0%
Defence	1,083	1,135	52	4.8%
Education	10,009	10,535	525	5.2%
Enterprise, Trade and Employment	406	424	18	4.5%
Environment, Climate and Communications	228	244	16	7.0%
Finance	614	659	44	7.2%
Foreign Affairs	1,088	1,156	68	6.3%
Further and Higher Education, Research, Innovation and Science	3,618	3,850	232	6.4%
Health	23,087	24,300	1,213	5.3%
Housing, Local Government and Heritage	3,121	3,432	311	10.0%
Justice	3,392	3,608	216	6.4%
Public Expenditure, NDP Delivery and Reform	1,474	1,566	91	6.2%
Rural and Community Development	222	237	16	7.1%
Social Protection	25,567	26,876	1,309	5.1%
Taoiseach	265	292	27	10.1%
Tourism, Culture, Arts, Gaeltacht, Sport and Media	955	1,007	51	5.4%
Transport	895	1,016	121	13.5%
<i>Yet to be allocated</i>	<i>314</i>	<i>264</i>		
Gross Voted Current Expenditure	85,300	90,520	5,220	6.1%

Rounding may affect totals.

**2024 figures reflect rebased figures to include the balance of the 2024 pay agreement costs in addition to vote allocations, with Health also reflecting the funding agreement set out in the SES.*

1.3 Capital Expenditure Allocations 2024

The National Development Plan (NDP) 2021-30 was published in October 2021 setting out an investment package of €165 billion over the period 2021-2030 alongside a detailed and positive vision for Ireland up to 2030. Capital expenditure ceilings were set out at sectoral level for the period out to 2026 in March this year to allow Departments to plan on a multi-annual basis.

For 2025, the high level of capital investment seen in recent years will continue, with capital funding to reach €14.9 billion. This funding supports development and investment across Ireland in line with the National Planning Framework.

Table 9: Ministerial Vote Group Gross Voted Capital Expenditure

	2024 Capital Allocation	Budget 2025 Capital Allocation	Change	Change
	€ Million	€ Million	%	€ Million
Agriculture, Food and the Marine	318	320	2	0.5%
Children, Equality, Disability Integration and Youth	135	147	12	9.0%
Defence	176	215	39	22.2%
Education	940	1,300	360	38.2%
Enterprise, Trade and Employment	866	611	-255	-29.4%
Environment, Climate and Communications	988	1,140	152	15.4%
Finance	35	28	-7	-20.9%
Foreign Affairs	25	35	10	40.0%
Further and Higher Education, Research, Innovation and Science	653	695	42	6.5%
Health	1,234	1,460	226	18.3%
Housing, Local Government and Heritage	3,921	4,501	580	14.8%
Justice	274	310	36	13.1%
Public Expenditure, NDP Delivery and Reform	324	356	32	10.0%
Rural and Community Development	210	235	25	11.9%
Social Protection	16	17	1	6.3%
Taoiseach	-	-	-	
Tourism, Culture, Arts, Gaeltacht, Sport and Media	249	265	16	6.3%
Transport	2,679	2,892	213	7.9%
<i>Yet to be allocated</i>	250	397		
Gross Voted Capital Expenditure	13,294	14,924	1,630	12.3%

Rounding may affect totals.

1.4 Programmes Funded by Carbon Tax Revenues

The implementation of the carbon tax is critical to achieving our climate targets. Using the funds raised to boost decarbonisation and protect those most vulnerable to the effects of higher carbon prices is an important element of how the carbon tax operates in Ireland. Reducing our emissions must be done in a manner that is just and protects those most vulnerable to the increase in costs. Climate policies should avoid exacerbating existing inequalities.

The Programme for Government commits to additional spending of an estimated €9.5 billion using the revenues raised by the planned increases in the carbon tax over the period 2021 – 2030. This revenue will be used to:

- Ensure that the increases in the carbon tax are progressive by spending on targeted social welfare and other initiatives to prevent fuel poverty and ensure a just transition;
- Provide funding to a socially progressive national retrofitting programme;
- Encourage and incentivise farmers to farm in a greener and more sustainable way.

At Budget 2024, carbon tax receipts amounting to approximately €788 million were allocated to these programmes and to those outlined at Budget 2020. In 2025, **€163 million** in additional funds will be allocated. This means the total additional carbon tax revenue for allocation will be **€951 million**. This is comprised of:

- €477 million for DECC for retrofitting programmes, Just Transition and ODA (+€89 million on 2024);
- €306 million for DSP for targeted social welfare interventions (+€44 million);
- €143 million for DAFM for green and sustainable farming measures (+€30 million);
- €20 million for D/Transport for continuation of carbon tax-funded programmes since 2020;
- €5 million for DHLGH for continuation of carbon tax-funded programmes since 2020.

The table below details the allocation of the increased carbon tax revenues in 2025. Further detail is available in *Budget 2025: The Use of the Carbon Tax Funds*.

Table 10: Allocation of Carbon Tax Expenditures in 2025

	€ million 2025	Department	€ million 2024
1. Total Investment in Residential & Community Energy Efficiency & 2020 carbon tax measures <i>(Cumulative funding from carbon tax increases from 2020 to 2025 inclusive)</i>	477	DECC	388
2. Total Targeted Social Protection Interventions & 2020 carbon tax measures <i>(Cumulative funding from carbon tax increases from 2020 to 2025 inclusive)</i>	306	DSP	262
3. Incentivising farming in a greener and more sustainable way & Green Agricultural Pilots <i>(Cumulative funding from carbon tax increases from 2020 to 2025 inclusive)</i>	143	DAFM	113
4. Continuation of other 2020 Carbon Tax Investment Programmes	25	Various	25
Total Expenditure	951		788

1.5 Details of Spending Plans

The following sections of this Report explain the multi-annual expenditure ceilings for each Department and its associated Vote Group. The public services to be delivered with these resource allocations are set out, including new measures for 2025.

Chapter 2 – Department of Agriculture, Food and the Marine

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Agriculture, Food and the Marine Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	1,792	320	2,112

*Rounding may affect total

Chart 1(a):
Breakdown by Pay, Non-Pay, Capital and Pensions¹

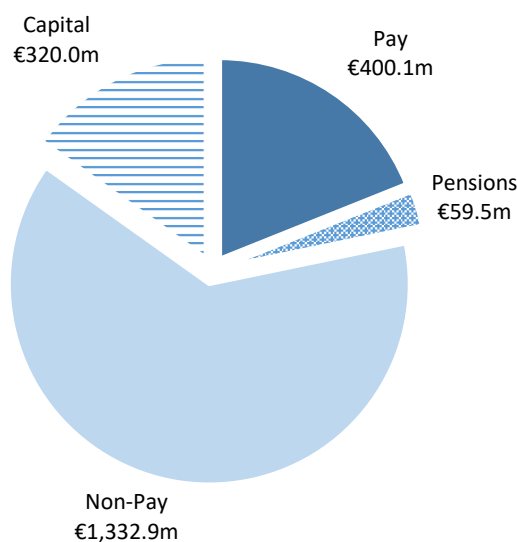
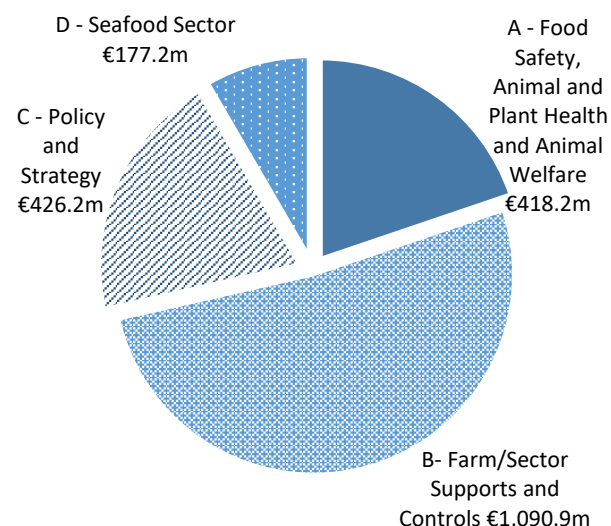


Chart 1(b):
Breakdown by Programme



B. Public Services to be delivered in 2025

The 2025 allocation will allow the Department of Agriculture, Food and the Marine to support farm incomes to continue the roll-out of the CAP Strategic Plan (CSP) 2023-2027, to exercise its food safety functions and to further enhance the environmental, social and economic sustainability of the Irish agri-food, forestry and seafood sectors.

Over €716 million is being provided in 2025 for farmers participating in agri-environmental actions, including through the Agri-Climate Rural Environment Scheme, Areas of Natural Constraint scheme, Forestry, Organic Farming and other agri-environmental schemes.

In addition to the 2025 budget allocation, the Department will be administering over €1.2 billion of EU funding, the bulk of which will be for Basic Income Support for Sustainability payments to farmers.

¹ Retired Civil Servants are paid from the Superannuation Vote.

Programme A – Food Safety, Animal and Plant Health and Animal Welfare

The aim of this programme is to promote and to safeguard public, animal and plant health and animal welfare for the benefit of consumers and producers and wider society.

Under this programme, the 2025 allocation will enable the Department to:

- Deliver food safety controls;
- Continue to carry out inspections and audits across the range of food premises that the Department oversees;
- Conduct controls on consignments of food, animals & plants at Border Control posts; and
- Protect animal health and welfare.

Programme B – Farm, Forestry Sector Supports and Controls

The aim of this programme is to provide targeted supports to aid the environmental, social and economic sustainability of the Irish agri-food sector.

Under this programme, the 2025 allocation will allow the Department to:

- Continue to invest in farm supports and environmental and water quality measures through the CAP Strategic Plan;
- Continue to rollout the Agri-Climate Rural Environment Scheme;
- Increase the number of farmers participating in the Organic Farming Scheme;
- Increase targeted supports for more sustainable beef, sheep and dairy beef sectors;
- Support investment in the food processing sector;
- Continue the rollout of the New Forestry Programme; and
- Promote the production of tillage crops in a manner that reduces sectoral exposure to global fertiliser and livestock-feed market-price volatility.

Programme C – Policy and Strategy

The aim of this programme is to provide the optimal policy framework for the sustainable development of the Agri-Food sector.

Under this programme, the 2025 allocation will allow the Department to:

- Sustain Bord Bia's promotional efforts to develop a premium-market position for our food and beverage products offerings internationally while harnessing growth opportunities available from fast-growing markets across the world;
- Continue to invest in public sector research, innovation, education and advice; and
- Extend the range of initiatives currently undertaken to improve farm safety and wellness among the farming community.

Programme D – Seafood Sector

The aim of this programme is to deliver a sustainable, competitive and innovative seafood sector, driven by a skilled workforce, delivering value added products in line with consumer demand.

Under this programme, the 2025 allocation will allow the Department to:

- Support full implementation of the multi-annual Common Fisheries Policy;
- Support the development of the aquaculture fishing and processing sectors and support coastal communities; and
- Continue administration of the European Maritime, Fisheries and Aquaculture Fund (EMFAF) and the conclusion of the European Maritime and Fisheries Fund (EMFF).

C. Estimates 2025

Compared to the 2024 allocation, an additional €156 million in current expenditure and an extra €2 million in capital expenditure is being allocated to the Department of Agriculture, Food and the Marine in 2025. The Government decision to allocate this additional funding will provide supports to those working in this sector and their families. Budget 2025 will continue to assist farm families and rural communities as the Department implements the targeted supports and adds new supports provided for in the €10 billion CAP Strategic Plan (CSP).

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Programme A: Food Safety, Animal & Plant Health & Animal Welfare Evidence-based targeted bovine TB testing TASA, BVD and IBR	10.5 10
Programme B: Farm / Forestry Sector Supports & Controls Enhanced provision of the Agri-Climate Rural Environment (ACRES) scheme Support for Tillage Beef, Dairy and Sheep Schemes Forgotten Farmers	60 30 35 5

D. Reconciliation of 2025 Expenditure Ceiling

Agriculture, Food and the Marine	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024**	1,596
2024 Pay Deal Balance	5
Adjusted 2024 Base	1,601
2025 Pay Deal Impact	11
Other ELS	85
Allocation for New Measures	65
Contingency Reserve Current Expenditure Allocation	31
Current Expenditure Ceiling	1,792
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	287
National Development Plan Increase	13
Contingency Reserve Capital Expenditure Allocation	20
Capital Expenditure Ceiling	320
<u>Ministerial Expenditure Ceiling (Total)</u>	2,112

*Rounding may affect totals

**2024 total allocation includes €40 million in current temporary funding and €28 million in capital temporary funding and €3 million Shared Island which was removed from MYER base

Chapter 3 – Children, Equality, Disability, Integration and Youth Group

The Children, Equality, Disability, Integration and Youth Vote Group includes Vote 25 Irish Human Rights and Equality Commission and Vote 40 Children, Equality, Disability, Integration and Youth.

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Children, Equality, Disability, Integration and Youth Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure (Group)	8,127	147	8,274

*Rounding may affect totals.

Chart 1(a):
Breakdown by Pay, Non-Pay, Capital and Pensions²

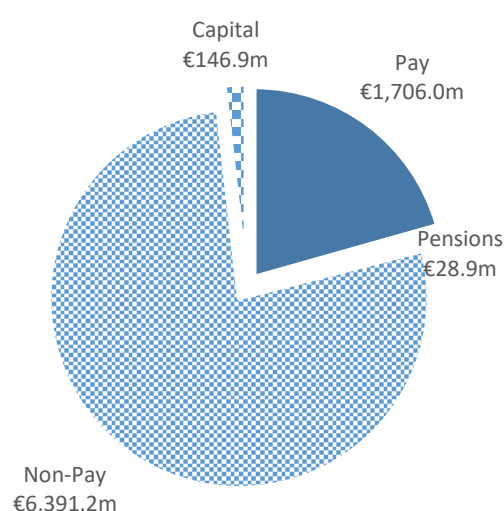
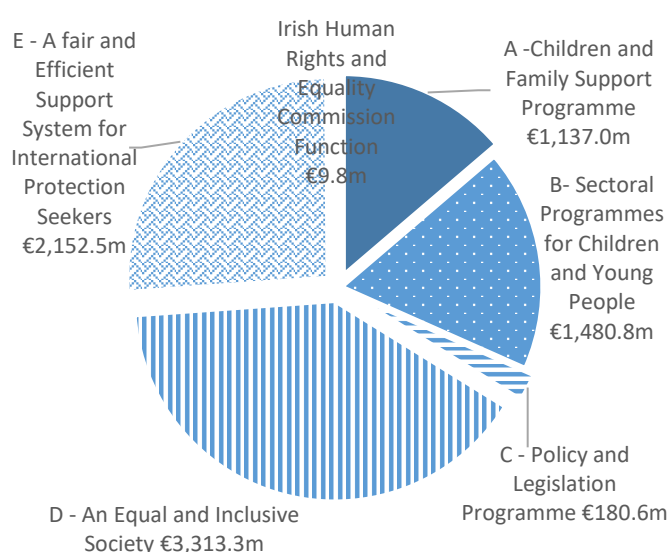


Chart 1(b):
Breakdown by Programme



B. Public Services to be delivered in 2025

This funding will enable a significant level of public services to be delivered in 2025 across the Vote Group. The funding provided reflects the Government's commitment to provide significant investment in the areas of Specialist Community Based Disability Services and the Child and Family Agency, Tusla. In addition, it continues to support the development and ongoing reform of the early learning and childcare system. The areas of International Protection and the Department's response to the war in Ukraine continues to require the provision of significant resources and the funding recognises Ireland's obligations. It will also

² Retired Civil Servants are paid from the Superannuation Vote.

fund actions to continue to progress migrant integration and combat racism. It will support ongoing work in the area of adoption and in responding to the legacy of Mother and Baby and County Home Institutions, along with supporting work across the various other areas of the Vote during the year.

Programme A – Children and Family Support Programme

The aim of this programme is to integrate and improve the existing service delivery arrangements which support the protection and welfare of children, young people and families.

In particular, the budgetary decisions for 2025 mean that the Department will increase the allocation under Programme A to Tusla, the Child and Family Agency, to a total of €1,099m in 2025. This is an effective overall increase of €88 million or 9% per cent over the 2024 allocation (€1,011 million).

Under this programme, the 2025 allocation will allow Tusla to:

- Support Foster Carers, through a new initial placement allowance;
- Maintain and support Family Support Services and programmes across Ireland including an expansion to the network of Family Resource Centres;
- Introduce step down placements for Special Care; and
- Continue to increase Tusla provision of Residential Care placements.

Funding has also been provided to Tusla in relation to separated children seeking international protection and children from Ukraine seeking child protection services; when these are taken into account, a total of €1.2bn in funding has been allocated which represents an increase of €145m on a year on year basis.

Expenditure from the remainder of Programme A will continue to support the day-to-day operation of the Oberstown Children Detention Campus and progress the work on the development of a nationally organised and managed Guardian ad Litem service.

Programme B – Sectoral Programmes for Children and Young People

The aim of this programme is to support the provision of both universal and targeted services for the care, learning, development and wellbeing of children and young people.

Under this programme, the 2025 allocation includes funding for Childcare of €1.37bn which will allow the Department to:

- Continue the implementation of the National Childcare Scheme (NCS), with more than 216,000 individual children (including approximately 3,000 children in childminding settings) set to benefit from the Scheme in 2025. This is the largest number of children ever to benefit from NCS;
- It includes those benefitting from the full year impact of enhancements introduced in September 2024 (i.e. an increase to the sponsorship rate to €5.30 (for children over 1)

and an increase in the minimum subsidy rate to €2.14. In 2025, as the effect of the increased subsidy will be felt across the whole year, a family using 45 hours a week on the minimum or universal NCS subsidy will receive a maximum of €5,008 – an increase of € 1,132 per child;

- Continue the implementation of the universal Early Childhood Care and Education (ECCE) programme, benefiting over 107,000 children in 2025;
- Continue the implementation of the Access and Inclusion Model (AIM) for an increasing cohort of children (c. 7,800 children) with a disability to access and meaningfully participate in the ECCE programme and ensure the full expansion of AIM to ECCE-age children beyond time spent in the ECCE programme (both in term and out of term);
- Continue the implementation of Year 3 of Core Funding, with enhancements in Year 4 of the Scheme. This includes ring-fenced funding to support employers in meeting further increases in minimum rates of pay for those working in the sector, arising from future negotiated Employment Regulation Orders by the independent Early Years Services Joint Labour Committee; and
- Advance implementation of Year 1 of Equal Start, with enhancements in Year 2. These include a new measure of an Additional Nutrition Programme in Equal Start Priority Settings, as well as supports for the development and rollout of Parent Community Coordinator training, and Diversity, Equality and Inclusion training.

The allocation will also enable the Department to:

- Implement *Opportunities for Youth*, the new national strategy for youth work and related services, to support young people to reach their full potential and positively shape their own future;
- Expand youth work services capacity and fund 10 new targeted youth services, to support young people who are disadvantaged, vulnerable or marginalised under the Department's UBU programme;
- Implement a new pilot initiative to support selected youth services to provide meals to those accessing its services over school holiday periods, as part of the Government's commitment to tackle Holiday Hunger; and
- Support the expansion of initiatives to enable children and young people to participate in decision-making within the framework of the Participation of Children and Young People in Decision-Making Action Plan 2023-2028.

Programme C – Policy and Legislation Programme

The aim of this programme is to oversee key areas of policy, legislation and inter-sectoral collaboration to improve the lives and well-being of children and young people, including the implementation of the Policy Framework for Children and Young People. Under this programme, the 2025 allocation will allow the Department to:

- Support the Adoption Authority of Ireland to meet its statutory obligations and operational costs, including the continued implementation of the Birth Information and Tracing Act 2022;
- Support the continued operation of the Mother and Baby Institution Payments Scheme. The Scheme commenced in 2024 and will remain open for applications throughout 2025 and beyond; and
- Support ongoing implementation of the Government's Action Plan for Survivors and Former Residents of Mother and Baby and County Home Institutions, including the intervention at the site of the former Tuam Mother and Baby Institution, the work of the Special Advocate for Survivors, and the development of the National Centre for Research and Remembrance.

Programme D – An Equal and Inclusive Society

The aim of this programme is to promote equality and human rights in society.

Under this programme, the 2025 allocation includes funding for Specialist Community Disability Based Disability Services of €3.2bn which will allow the Department to:

- Support the implementation of the Action Plan for Disability Services 2024-2026. Key areas of funding include residential services, respite, home support, personal assistance hours and day services for school leavers;
- Support the roll out of the Roadmap for Service Improvement for Disability Services for Children and Young People through the provision of key roles and trainee placements for Children's Disability Network Teams (CDNTs). Continue the Assessment of Need waitlist initiative to enable the procurement of private assessments for long waiting families;
- Meet pay and pay related costs in the sector, including the public sector pay deal;
- Support strong implementation of the next National Disability Strategy, including by increasing the 2025 allocation for the National Disability Authority and its provision of expert, evidence-informed policy advice to government on disability issues; and
- Budget 2025 will enable the Decision Support Service to expand its services and promote the rights and interests of people who may need support with decision-making. Budget 2025 will also support delivery of the recently-launched Autism Innovation Strategy.

The allocation will also enable the Department to:

- Support the implementation of actions under the successor National LGBTI+ Inclusion Strategy, along with an expansion of the LGBTI+ Community Services Fund to support a higher number of projects aimed at improving the lives of LGBTI+ persons;
- Deliver actions under the Government's new National Traveller and Roma Inclusion Strategy II 2024 – 2028 (NTRIS II), including supporting local and national organisations and programmes that offer employment, social inclusion, education, counselling and mediation services; and

- Support the implementation of actions under the successor National Strategy for Women and Girls, including opening an online portal where companies can report on any gender pay gap.

Programme E – A Fair and Efficient Support System for International Protection Seekers

The aim of this programme is to meet the Department’s international obligations in relation to the provision of accommodation to persons seeking international protection.

Under this programme, the 2025 allocation will allow the Department to:

- Support the implementation of the Comprehensive Accommodation Strategy;
- Continue to meet the State’s legal responsibilities in relation to Beneficiaries of Temporary Protection (BOTPs) and persons seeking international protection; and
- Fund initiatives to support the Integration of International Protection applicants. Roll out on a full-year basis, the International Protection Child Payment in respect of children under the age of 18.

Vote 25 - Irish Human Rights and Equality Commission (IHREC)

Programme A - Irish Human Rights and Equality Commission Function

- Under this programme, IHREC will receive an allocation of €9.810 million. This represents an increase of over €1m (12%) in funding to enable it to continue to meet its statutory obligation to protect and promote human rights and equality as Ireland’s independent national human rights and equality body and to build a culture of respect for human rights, equality and intercultural understanding across Irish society.

C. Estimates 2025

Compared to the 2024 allocation, an additional €825 million in current expenditure and an extra €12 million in capital expenditure is being allocated to the Department of Children, Equality, Disability, Integration and Youth Vote Group in 2025. The Government decision to allocate this additional funding will allow for the work of the Department to continue to be progressed across its broad range of functions and programmes, including Early Learning and Childcare, Child Protection, Disability Services and International Protection and the State’s response to the Ukraine crisis.

Selected measures are set out below, funded by the Department’s additional allocation for 2025. Full details on the allocation of the Vote Group’s 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Programme A: Foster Care Measures Foster carers are the bedrock of alternative care provision, providing the best outcomes for children in care as well as the best value for the State. Full year funding in 2025 for the increased Foster Care Allowance introduced on a phased basis over 2024. Initial placement payment to assist with the additional expense associated with the costs of beginning to care for a new foster child. Travel costs associated with extraordinary distances that can occur in some instances when caring for the foster child as part of a consolidated and improved travel rate system.	10.6 0.3 0.3
Programme A: Increased Private Residential Care Provision This is to fund full year costs of 3 new residential centre opened during 2024 and the opening and first-year costs during 2025 of a further 5 residential care centres.	6.9
Programme A: Special Care Provision Funding to open new special care step-down units during 2025. Measures to improve recruitment and retention of social care workers in special care.	1.6
Programme B: National Childcare Scheme (NCS) Continue the implementation of the National Childcare Scheme (NCS). Approximately 216,000 individual children, including 3,000 children attending childminders will benefit from the NCS in 2025. A family using 45 hours a week on the minimum or universal subsidy will now receive €5,008 per child towards their annual childcare costs in 2025. This is increase of € 1,132 on the corresponding figure in 2024. 3,000 children attending childminders are also estimated to claim the NCS in 2025.	160.7
Programme B: Access and Inclusion Model (AIM) Funding to support the continued roll-out of AIM supports to an increasing cohort of children with a disability accessing the ECCE programme, including the expansion of supports outside of ECCE hours.	23.7
Programme B: Expansion of the UBU programme	1.2

The establishment of 10 new UBU services nationwide.	
Programme D: Disability Services – Supporting Service Providers Includes additional funding to progressively increase the rate for home support and Personal Assistance carers, and fund the WRC s39 agreement.	25
Programme D: Disability Services - Children’s Services Funding will focus on various positions across Children’s Disability Network Teams (CDNTs) to satisfy service demands. Measures will also be funded to assist with sustainably addressing the AON backlog while freeing up resources available to provide therapeutic supports to children with complex needs.	10
Programme D: Disability Services – Residential services Additional funding is being made available to increase residential care capacity in 2025. This will provide in the region of 70 new placements as well as enhancements to existing placements. Funding is also provided to support the transition of people from congregated settings and nursing homes to more appropriate living arrangements in the community.	106.6
Programme E: Child Supports This will fund the International Protection Child Payment being rolled out in 2025, benefitting an average of 5,000 eligible children per month. Continuation of this payment is a cost-effective and crucial component to delivering improved integration outcomes, complying with early intervention principles and reducing child poverty.	8.4 (total funding)
Programme E: LAITS Community Integration Forum Local Authority Integration Teams (LAITs) provide direct integration support to International Protection Applicants, those with status, Programme Refugees, and Beneficiaries of Temporary Protection across all 31 Local Authorities and the 3 national coordination staff in the Local Government Management Agency. The LAITs provide local-specific and tailored support to individuals and groups. The LAITs are vital members of the Community Integration Forums facilitating collaboration between all relevant state agencies and community groups in each Local Authority area to support integration.	50 (total funding)

D. Reconciliation of 2025 Expenditure Ceiling

Children, Equality, Disability, Integration and Youth	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024*	5,440
2024 Pay Deal Balance	17
Adjusted 2024 Base	5,457
2025 Pay Deal Impact	77
Demographics	101
Carryover	248
Other ELS	136
Allocation for New Measures	120
Contingency Reserve Current Expenditure Allocation	1,988
Current Expenditure Ceiling	8,127
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report*	74
National Development Plan Increase	66
Contingency Fund Provision	7
Capital Expenditure Ceiling	147
<u>Ministerial Expenditure Ceiling (Total)</u>	8,274

Rounding may affect totals.

*2024 total allocation includes €1,862 million in current temporary funding and €61 million in capital temporary funding which was removed from MYER base

Chapter 4 – Defence Group

Defence Vote Group includes Vote 35 Army Pensions and Vote 36 Defence.

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Defence Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	1,135	215	1,350

*Rounding may affect totals.

Chart 1(a):

Breakdown by Pay, Non-Pay, Capital and Pensions

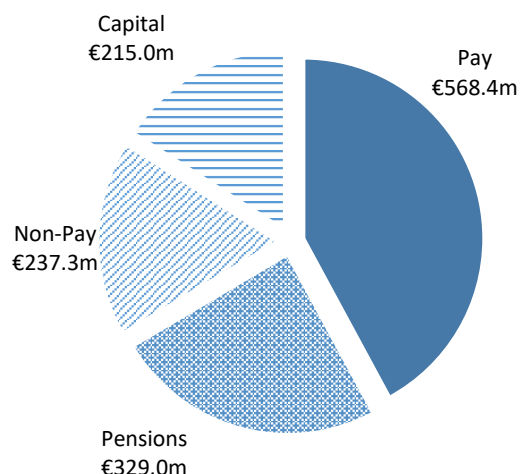
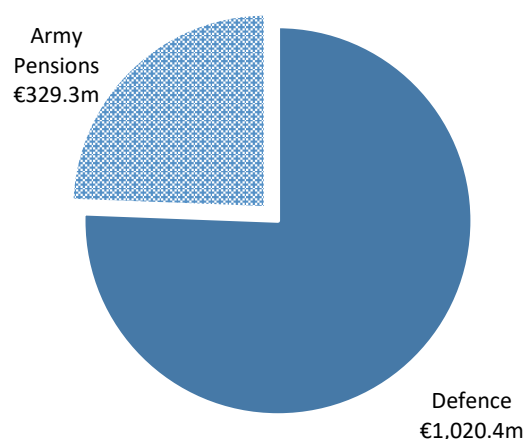


Chart 1(b):

Breakdown by Programme



B. Public Services to be delivered in 2025

This level of funding will enable a significant level of public services to be delivered in 2025 across the Defence Vote Group and will ensure that the Defence Forces are funded to deliver on all operational outputs, both at home and overseas. It will also facilitate ongoing investment in defence capabilities and the transformation of high level structures and HR strategies in the Defence Forces, as outlined and prioritised in the Strategic Framework and the Detailed Implementation Plan for the Commission Report. The funding allocated reflects the Government's commitment to provide for the military defence of the State, contribute to national and international peace and security, and ensure that the Permanent Defence Force (PDF) fulfils all roles assigned by Government, both at home and overseas.

Vote 36 – Defence

Programme A – Defence Policy and Support, Military Capabilities and Operational Outputs

The White Paper on Defence (as updated by the White Paper Update 2019) provides the defence policy framework for the period up to 2025. As part of the fixed cycle of reviews agreed in the White Paper, a White Paper update was produced in 2019 and a Defence Policy Review was recently completed which outlined the significant changes in the international security environment and highlighted Defence security issues and priorities to 2028. The funding provided for 2025 will allow for the maintenance and development of flexible defence capabilities that meet the requirements of the roles assigned by Government in the White Paper and allows for a planned response to the issues highlighted in the Defence Policy Review. Defence policy needs to be responsive to emerging changes in the domestic and international peace and security environment, as outlined by the Commission on the Defence Forces. In particular, the budgetary decisions mean that:

- Defence policy will continue to evolve in response to security challenges arising domestically and overseas;
- Defence capabilities will be maintained and developed in line with the priorities set out in the White Paper and reinforced by the Report of the Commission on the Defence Forces (2022);
- The Defence Strategic Framework sets out the main priorities for 2024, with a revised Strategic Framework for 2025 and beyond set to be published by the end of the year;
- The Defence Forces will have the capacity to meet aid to the civil power and approved aid to the civil authority requirements;
- The Defence Forces will continue to meet Government requirements for overseas peace support and crisis management operations; and
- The Defence Forces can continue to provide a broad range of ‘non-security’ supports to other Departments and Agencies through participation in Aid to the Civil Authority (ATCA roles), State Commemoration & Ceremonial events and a range of Service Level Agreement /Memorandum of Understanding arrangements with other Government Departments & Agencies.

Vote 35 – Army Pensions:

Programme A – Provision for Defence Forces’ Pensions Benefits

Under this programme, the Department makes provision for retired pay, pensions, allowances and gratuities payable to, or in respect of, former members of the Permanent Defence Force and certain dependants.

C. Estimates 2025

Compared to the 2024 allocation, an additional €62 million in current expenditure and an extra €39 million in capital expenditure is being allocated to the Defence Vote Group in 2025.

The Government decision to allocate this additional funding will see the total pay allocation in 2025 increase to **€568 million** and will support the hiring of an additional 400 PDF recruits and 40 extra civil service staff to support the Department of Defence and Defence Forces in further progressing the ambitious reforms set out in the Report of the Commission on the Defence Forces. It also provides for all Public Service Pay Agreement impacts.

It allows for a non-pay expansion to **€237 million**. This increased allocation in non-pay funding will support investment across a range of initiatives including education and training, consultancy spending to deliver the goals set out by the Commission on Defence Forces, increased advertisement to support the Defence Forces Recruitment and Retention drive, along with equipment, maintenance and renewal investment which will contribute to maintaining the airworthiness and performance of our fleet of aircraft and ships.

Under the revised NDP, the Defence capital allocation will rise to **€215 million** in 2025. The Government decision to allocate this level of funding will facilitate the ongoing development of necessary military equipment and infrastructural capabilities as highlighted in the Report of the Commission on Defence Forces.

The 2025 Army Pensions (Vote 35) allocation of some **€329 million** will provide funding for estimated pension costs for Army Pensioners and dependants in 2025, which are non-discretionary and demand-led. It will also provide for all Public Service Agreement impacts on Vote 35 in 2025.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote Group's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Vote 36: Defence - Additional Current (Pay) This funding will allow for an anticipated intake of 400 Permanent Defence Force Members in 2025 and for a net increase of 40 civil service roles in the Defence Sector. It also provides for the full year costs associated with 2024 recruitment and the cost in 2025 of all commitments under the Public Service Pay Agreement.	19
Vote 36: Defence - Additional Current (Non-pay) This funding will meet the increasing operational and standing costs of the Defence Forces and will enable progression of the significant transformation process underway in Defence. It provides for the full year costs of the Tribunal of Inquiry in 2025 arising from the Independent Review Group Report (€6.5 million) and increased funding for external expertise and services (€2.5 million) to support the delivery of reform. It also provides for an increased advertising allocation to support the enhanced Defence Forces recruitment effort; investment in a new, improved uniform for Defence Force Members (€3 million) and significant additional support to meet Air Corps fleet maintenance, airfield and specialised training costs (€7.5 million).	30
Vote 36: Defence – Additional Capital This will fund significant capital investment on defensive equipment programmes such as the Land Forces Capability Development and Force Protection Programme, the Naval Service Vessel Renewal and Replacement Programme, and the Air Corps Aircraft Renewal and Replacement Programme, along with upgrading and modernising built infrastructure in military installations throughout the country. In particular, this additional funding will enable progress to be made on critical military radar and subsea domain awareness projects.	39
Vote 35: Army Pensions – Additional Current Allows for ongoing costs and additional payments due to the cohort of members of the Defence Forces expected to retire in 2025. It will also provide for any Public Service Agreement impacts arising on Vote 35.	12

D. Reconciliation of 2025 Expenditure Ceiling

Defence	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	1,073
2024 Pay Deal Balance	10
Adjusted 2024 Base*	1,082
2025 Pay Deal Impact	32
Carryover	5
Other ELS	5
Allocation for New Measures	5
Contingency Reserve Current Expenditure Allocation	5
Current Expenditure Ceiling	1,135
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	176
National Development Plan Increase	39
Capital Expenditure Ceiling	215
<u>Ministerial Expenditure Ceiling (Total)</u>	1,350

Rounding may affect totals.

*2024 total allocation includes €1 million in temporary current funding which was removed from MYER base

Chapter 5 – Department of Education

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Education Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	10,535	1,300	11,835

*Rounding may affect total.

Chart 1(a):

Pay, Pensions³ and Non-Pay Breakdown

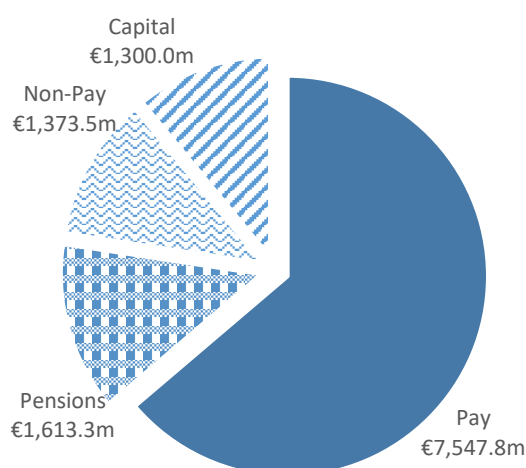
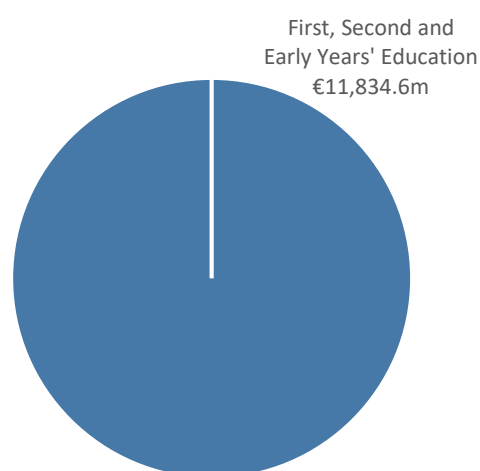


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2025

This funding will enable services to be delivered in 2025 across the Education Sector. The funding provided reflects the Government's ongoing commitment to support the educational success of each learner and provide an inclusive education system. Additional funding is being provided for additional special education resources including special education teachers and SNAs, the School Transport Scheme, the expansion of the Free Schoolbooks Scheme to Transition Year & Senior Cycle students within the free education scheme, an increase in capitation funding for schools and the rollout of the Keeping Childhood Smartphone Free Initiative.

Programme A – First, Second and Early Years' Education

The aim of this programme is to provide a high quality and inclusive school and early years' education system with improved learned learning outcomes.

³ Retired Civil Servants are paid from the Superannuation Vote.

Under this programme, the 2025 allocation will allow the Department to:

- Extend the Free Schoolbooks scheme to all Transition Year & Senior Cycle students in Post Primary Schools within the free education scheme;
- Hire an additional 1,600 SNAs, bringing the total number of SNAs to over 23,100 and 768 additional teachers for special education, working in special classes, special schools and mainstream settings to support children with special educational needs;
- Increase the capitation funding paid to schools;
- Provide funding for ongoing delivery of curriculum reforms;
- Increase investment on the School Transport scheme, raise the Special Transport Grant rate and deliver School Transport pilot projects;
- Provide funding to post primary schools to support delivery of the Keeping Childhood Smartphone Free initiative;
- Provide additional funding for social inclusion programmes including the School Completion Programme, Tusla Education Supports Services, the Traveller and Roma Education strategy and supports for out of school education provision; and
- Enhance supports for schools supporting students with Special Educational Needs.

Capital

Capital funding in 2025, as agreed under the NDP, will support the continued progression of the circa 350 major building projects that are currently under construction. The continued rollout of the National Development Plan will involve a further circa. 200 major school building projects that are currently at advanced design or tender stage commencing construction over the course of 2025 and early 2026. Capital investment in schools allows us to meet needs arising from demographic growth and new residential developments, and to increase provision for children with special educational needs. Funding in 2025 will also allow work to progress on the decarbonisation pathfinder programme for schools, a key commitment of the Climate Action Plan.

C. Estimates 2025

Compared to the 2024 allocation, an additional €755 million in current expenditure, of which €140 million is allocated from the contingency fund, and an extra €360 million in capital expenditure is being allocated to the Department of Education in 2025. The Government decision to allocate this additional funding will support the educational success of each learner and support an inclusive Education system.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Special Needs Assistants This additional allocation will provide for an additional 1,600 SNAs working across primary, post-primary and special schools in September 2025. Additional SEN resources will support the provision of an inclusive education system.	18
Special Education Needs Teachers This additional allocation will provide for an additional 768 teachers working across various SEN settings including Special Classes, Special Schools, and Mainstream settings. Additional SEN resources will support the provision of an inclusive education system.	15
School Transport Scheme Additional funding for the School Transport Scheme to continue to support the transport of children to and from school.	52
Free Schoolbooks Provision of Free School Books for Senior Cycle students in post-primary schools in the free education scheme. This will reduce the cost of education for 200,000 students.	51
Capitation Increased capitation funding for recognised schools in the free education scheme.	10
Curricular and Assessment & Reforms Additional funding will provide for the continuation of curricular and assessment reforms, particularly in relation to the Senior Cycle.	22
Keeping Childhood Smartphone Free Initiative Rollout of a 'Keeping Childhood Smartphone Free' initiative to make post primary schools smartphone free.	9

D. Reconciliation of 2025 Expenditure Ceiling

Education	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024**	9,683
2024 Pay Deal Balance	97
Adjusted 2024 Base	9,780
2025 Pay Deal Impact	325
Demographics	31
Carryover	69
Other ELS	120
Allocation for New Measures	70
Contingency Reserve Current Expenditure Allocation	140
Current Expenditure Ceiling	10,535
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	940
National Development Plan Increase	360
Capital Expenditure Ceiling	1,300
<u>Ministerial Expenditure Ceiling (Total)</u>	11,835

*Rounding may affect totals.

**2024 total allocation includes €230 million in temporary current funding which was removed from MYER base.

Chapter 6 – Department of Enterprise, Trade and Employment

A. Resource Allocation 2024

The 2025 expenditure ceiling for the Enterprise Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	424	611	1,035

*Rounding may affect total.

Chart 1(a):

Breakdown by Pay, Non-Pay, Capital and Pensions⁴

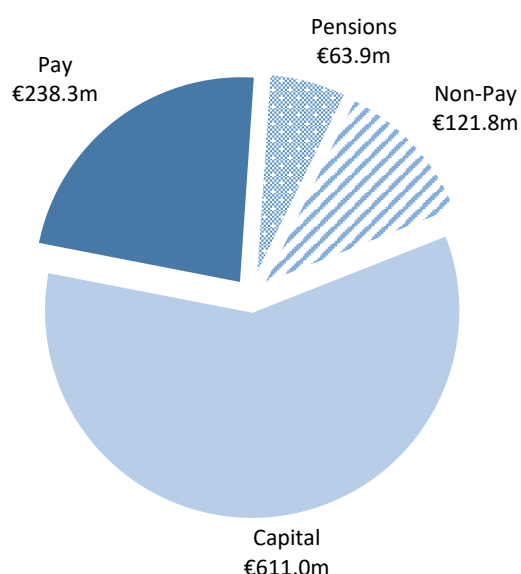
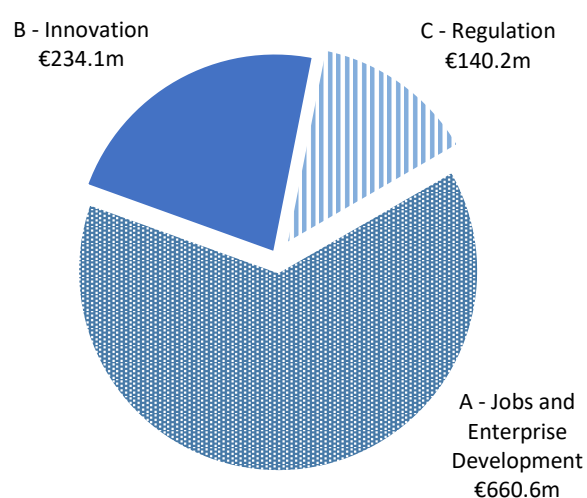


Chart 1(b):

Breakdown by Programme



B. Public Services to be delivered in 2025

The funding provided will enable a significant level of services to be delivered in 2025 across the Jobs and Enterprise Development, Innovation and Commercialisation and Regulation Programmes of the Vote. The funding will support the delivery of the Department's High-Level Goals as set out in its Statement of Strategy. Specifically, the funding will ensure that businesses continue to be supported in the challenges of decarbonisation and digitalisation.

The increased funding to the Jobs and Enterprise Development Programme will ensure that the Department and its Agencies can continue to attract and support indigenous and foreign investment, thereby promoting increased economic and enterprise development across all regions of the country.

The funding for the Enterprise Innovation and Commercialisation Programme will support the development of digitalisation and innovation capability across the enterprise sector.

⁴ Retired Civil Servants are paid from the Superannuation Vote.

The increased support for the Regulation Programme will support the Department and its Regulatory Bodies in ensuring that we have a well and appropriately regulated marketplace that maintains high standards in employment rights, consumer protection, workplace health and safety, company law, competition and quality corporate reporting.

Programme A – Jobs and Enterprise Development

The aim of this programme is to position Ireland as a competitive, innovation-driven location in which to do business, to promote entrepreneurship, to develop a strong indigenous enterprise base, to target future inward investment, to grow exports in existing and fast-growing markets and to promote the benefits of international trade.

The Programme also seeks to support enterprises in the challenge to reduce emissions and to decarbonise. The Programme allocation funds the cost of Ireland's membership of key international organisations such as the World Trade Organisation.

Under this programme, the 2025 allocation will allow the Department to:

- Increase the funding for the IDA Regional Property and Environmental Aid programmes;
- Increase the funding supports provided by EI to indigenous enterprise through its environmental aid and Seed and Venture capital programmes,
- Ensure that the Local Enterprise Offices can continue to provide their suite of supports to micro and small businesses across the country;
- Increase the funding to Intertrade Ireland to enable it to expand its suite of supports to cross border enterprises through initiatives such as its Cross Border Trading Hub; and
- Increase the funding to the National Standards Authority of Ireland to enable it to recruit additional staff to meet increased demands on its Standards and Legal Metrology Services.

Programme B – Enterprise Innovation and Commercialisation

The aim of this programme is to foster and embed a world class innovation system that underpins enterprise development and drives commercialisation of research to build national competitive advantage across the economy.

The Programme also funds the Disruptive Technologies Innovation Programme and supports enterprise in the digitalisation transition challenge.

The Programme allocation funds the cost of Ireland's membership of key international organisations such as the European Space Agency. Ireland's innovation capability is a key factor in maintaining and developing FDI capability and enhancing indigenous enterprise.

Under this programme, the 2025 allocation will allow the Department to:

- Increase the capital funding of the Science and Technology Development Programme thereby augmenting the innovation and commercialisation supports provided by Enterprise Ireland;

- Provide initial funding to progress the delivery of the feasibility phase of the Offshore Wind Centre;
- Continue to support the Disruptive Technologies Innovation Fund which is key support encouraging collaborations by industry and the research sector into the development and commercialisation of ground-breaking technologies; and
- Fund Ireland's membership of the European Space Agency (ESA) which allows Irish companies to secure contracts from the ESA which in turn is a key objective of the National Space Strategy.

Programme C – Regulation

The aim of this programme is to ensure that the business regulatory system and dispute resolution mechanisms facilitate fair, efficient and competitive markets for businesses, employees, and consumers as well as safe workplaces.

The Programme also supports the work of the Low Pay Commission and the development of policy in the area of employment rights as well as Ireland's membership of key international organisations, such as the International Labour Organisation.

Under this programme, the 2025 allocation will allow the Department to:

- Increase the funding of the Workplace Relations Commission to enable it to recruit additional staff, including inspectors and adjudicators to meet the growing demand for its services;
- Provide the Health and Safety Authority with additional funding to increase its number of inspectors particularly in its Occupational Health, Chemicals and Liquid Petroleum Gas Divisions;
- Increase the allocation of the Competition and Consumer Protection Commission to ensure that it has the resources to carry out its new and increasing responsibilities under the Digital Services and Markets Acts, the AI Act, the Data Act etc.;
- Provide the Companies Registration Office with increased funding to meet the growing demand for access to its Registers and to respond to the increasing number of data requests it receives;
- Ensure that the Department has the necessary resources to carry out its extended policy and legislative mandates as well meeting the growing demand for its services in areas such as the Employment Permit Service.

C. Estimates 2025

Compared to the 2024 allocation, an additional €23 million in current expenditure and an extra €27 million in capital expenditure is being allocated to the Department of Enterprise, Trade and Employment in 2025.

The Government decision to allocate this additional funding will ensure that the Department of Enterprise, Trade and Employment can continue to support job creation, regional economic

development, advance the green and digital transitions to maintain competitiveness and sustainability, deepen and extend Ireland's global business and trade, including all-island trade. The funding will also ensure that through our regulatory bodies the Department can continue to promote high standards in workplace safety, employment rights, competition, and consumer protection as well as a sound business regulatory environment that maintains Ireland's attractiveness for entrepreneurs and as a place to do business.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025
	€million
Public Service Pay Agreement Funding to meet the increases due under the Public Service Pay Agreement across the pay and pension programmes on the Vote.	11.5
IDA Increased funding to support the IDA's Regional Property and Environmental Aid Programmes.	15.5
Enterprise Ireland Increased funding to support E'Is Environmental Aid and Seed and Venture Capital Programmes.	9.7
Science and Technology Development Programme Additional funding to support digitalisation, innovation and commercialisation programmes.	1.2
Workplace Relations Commission Increased funding to enable it to recruit additional staff, including inspectors and adjudicators.	1.6
Health and Safety Authority Funding to allow the Authority to increase the number of inspectors in its Occupational Health, Chemicals and Liquid Petroleum Gas Division.	3.2
Competition and Consumer Protection Commission Additional funding to enable the Commission to increase the focus on identifying and removing barriers to competition.	2
Department Providing the Department with additional funding to enable it to carry out its extended policy and legislative mandate as well responding to the growing demand for its services in areas such as the Employment Permit Service.	5

D. Reconciliation of 2025 Expenditure Ceiling

Enterprise, Trade and Employment	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024***	402
2024 Pay Deal Balance	2
Adjusted 2024 Base	405
Other ELS**	-2
2025 Pay Deal Impact	9
Allocation for New Measures	12
Current Expenditure Ceiling	424
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	584
National Development Plan Increase	27
Capital Expenditure Ceiling	611
Of Which NRRP	41
<u>Ministerial Expenditure Ceiling (Total)</u>	1,035

*Rounding may affect totals

**Less €1.6m Housing for All

***2024 total allocation includes €307 million in temporary capital funding (€50 million NRRP) and €25 million ERDF which was removed from MYER base

Chapter 7 – Department of the Environment, Climate and Communications

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Department of the Environment, Climate and Communications Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	244	1,140	1,384

*Rounding may affect total.

Chart 1(a):

Breakdown by Pay, Non-Pay, Capital and Pensions⁵

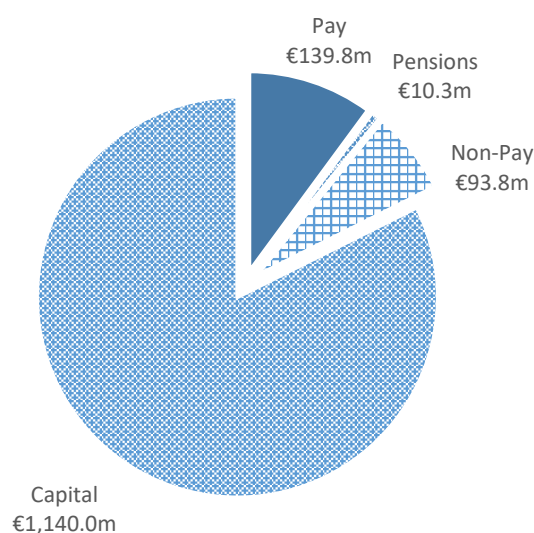
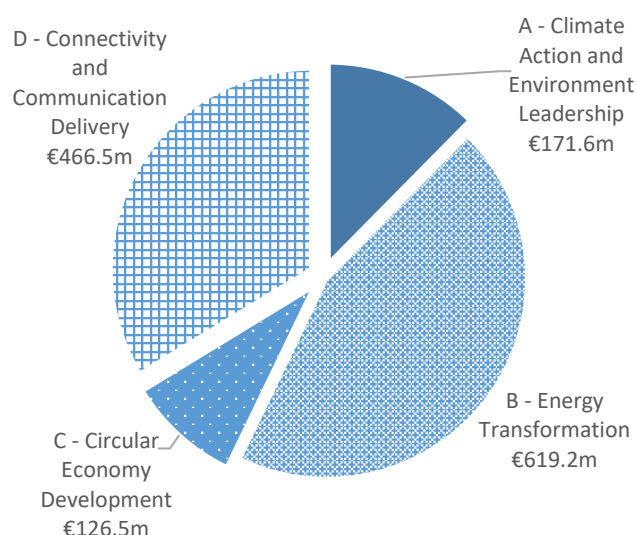


Chart 1(b):

Breakdown by Programme



B. Public Services to be delivered in 2025

The Department of the Environment, Climate and Communications is committed to delivering a **Climate neutral, sustainable and digitally connected Ireland**. The Department's Statement of Strategy sets out its strategic goals to deliver on this vision. The Department's mission is to collaboratively deliver policies and programmes to empower people, communities and businesses to continue the transition to a better quality of life for current and future generations.

The growth in the level of investment in 2025 reflects the continued commitment of the Government to deliver on the ambition set out in the Department's Statement of Strategy, the Programme for Government, the National Development Plan 2021-2030 and the achievement of sectoral ceiling targets to 2025 and 2030.

⁵ Retired Civil Servants are paid from the Superannuation Vote.

Strategic Goal 1 - Be a recognised leader in climate action (Programme A)

This Strategic Goal aligns with Ireland's national climate objective to achieve, by no later than the end of the year 2050, the transition to a climate-resilient, biodiversity-rich, environmentally-sustainable and climate-neutral economy. This objective aligns with the legally binding economy-wide carbon budgets and sectoral emissions ceilings that were agreed by Government in July 2022.

The level of funding provided for 2025 will allow the Department to continue its progress in the delivery of this strategic goal by supporting the following:

- i. Contributing to international climate commitments, an integral aspect of Ireland's climate foreign policy, and development cooperation as set out by the *All-of-Government International Climate Finance Roadmap 2022*.
- ii. Continued support to those sectors of the economy most impacted by the transition to net zero emissions through the EU Just Transition Fund.
- iii. Provision of resources and support to the EPA to enable it to continue to carry out its monitoring, research and enforcement programmes which are vital to the achievement of this Strategic Goal.

Strategic Goal 2 - Transform our energy system for a secure and affordable net zero emissions future (Programme B)

Ireland will continue to accelerate the development and deployment of renewable energy and will improve the delivery of energy efficiency in the built environment, as part of building a sustainable, secure, competitive and affordable energy sector.

Under this programme, the 2025 allocation will allow the Department to continue its progress in the delivery of this strategic goal by supporting the following:

- i. Provision of a record capital allocation of €469 million from Carbon Tax revenue for SEAI residential and community energy upgrades schemes (including the Solar PV scheme) to support the delivery of our National Retrofit Plan.
- ii. Continued support for energy research, including investment in the SEAI's Research Development and Demonstration Programme, which invests in innovative energy projects and provides supports to industry and academia to accelerate solutions for Ireland's transition to a clean and secure energy future.
- iii. Deliver on our national and EU climate and energy ambitions and targets for offshore renewable energy.
- iv. Provision of resources to the SEAI to enable it to continue to effectively inform, support, implement and deliver on Government's energy policy decisions, the Climate Action Plan and expanded reporting requirements (national and EU).

Strategic Goal 3 - Restore, protect and enhance our natural environment (Programme C)

Ireland aims to be an EU and global leader in the circular economy transition, protecting our natural resources, environment and health while assisting in the journey to net zero by 2050.

The level of funding provided for 2025 will allow the Department to continue its progress in the delivery of this strategic goal including:

- i. Continued growth and expansion of the recently established Maritime Area Regulatory Authority to enable it to deliver on its remit as a regulator for the Maritime Area.
- ii. Implementation of Geological Survey Ireland's (GSI) geo-environmental mapping project (Tellus) and Ireland's marine mapping programme (INFOMAR).
- iii. Provision of resources to Inland Fisheries Ireland to enable them to effectively protect, manage and conserve Ireland's inland fisheries and sea angling resources.
- iv. Continued support to enable and support Ireland's transition to a circular economy.

Strategic Goal 4 - Deliver world class connectivity and communications, and Strategic Goal 5 - Deliver improved cyber security defence and resilience across Government and Society (Programme D)

In 2025, the Department will deliver world class connectivity and communications, including the continued rollout of the National Broadband Plan and the National Cyber Security Strategy.

The level of funding provided for 2025 will allow the Department to continue its progress in the delivery of this strategic goal including:

- i. Continued rollout of the high-speed broadband network under the National Broadband Plan, which is currently on track to be delivered within the original timeframe and on budget.
- ii. Further expansion of resources at the National Cyber Security Centre to support the Government's commitment to build its capacity, to include measures to strengthen cyber security and build resilience, address the cyber skills gap, and develop the cyber security industry in Ireland, as well as enabling it to lead in the implementation of the NIS2 regulatory framework.

C. Estimates 2025

Compared to the 2024 allocation, an additional €16 million in current expenditure and an extra €190 million in capital expenditure is being allocated to the Department of the Environment, Climate and Communications in 2025.

The additional funding allocated by the Government in its 2025 Budget and Estimates decisions allow the Department to continue to respond effectively to challenges presented in reducing carbon emissions, improving energy efficiency, and facilitating the achievement of our national goals set under the Programme for Government and the 2024 Climate Action Plan. The funding will also continue to facilitate the rollout of the National Broadband Plan, one of the largest infrastructure projects in the State, and the largest within rural Ireland.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Programme A: International Climate Commitments Contributing to international climate commitments, an integral aspect of Ireland's climate foreign policy, and development cooperation as set out by the All-of-Government International Climate Finance Roadmap 2022.	26.5
Programme A: Just Transition Continue to fund our transition to a climate neutral economy, and to support people and communities that may be negatively affected by the transition.	51.7
Programme B: National Retrofit Plan Supporting the SEAI residential and community energy upgrades schemes to deliver our National Retrofit Plan.	469
Programme C: Circular Economy Appropriately resourcing MARA in support of its regulatory function, and support of delivering on Ireland's offshore renewable energy sector ambitions	10.2
Programme D: Connectivity and Communications Delivery Continued investment in the National Broadband Plan and support for the National Cyber Security Centre.	410.7

D. Reconciliation of 2025 Expenditure Ceiling

Environment, Climate and Communications	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	228
2024 Pay Deal Balance	0
Adjusted 2024 Base	228
2025 Pay Deal Impact	6
Allocation for New Measures	10
Current Expenditure Ceiling	244
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report**	950
National Development Plan Increase	160
Contingency Reserve Capital Expenditure Allocation	30
Capital Expenditure Ceiling	1,140
<u>Ministerial Expenditure Ceiling (Total)</u>	1,384

*Rounding may affect totals.

**2024 total allocation includes €38 million in temporary capital funding which was removed from MYER base.

Chapter 8 – Finance Group

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Finance Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	659	28	686

*Rounding may affect total.

Chart 1(a):
Breakdown by Pay, Non-Pay, Capital and Pensions⁶

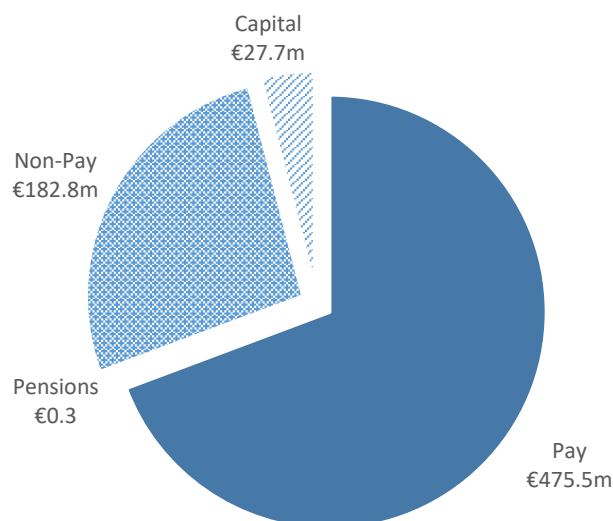
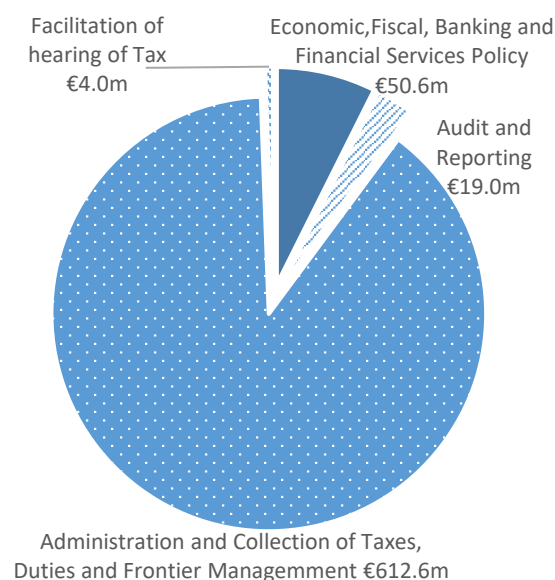


Chart 1(b):
Breakdown by Programme



B. Public Services to be delivered in 2025

The funding provided to the Finance Vote Group is distributed across four offices including the Office of the Minister for Finance, the Office of the Comptroller and Auditor General, the Office of the Revenue Commissioners and the Tax Appeals Commission.

Vote 7 – Department of Finance

The 2025 budget allocation of €49.5m current and €1.1m capital will assist the Department of Finance in leading in the achievement of the Government's economic, fiscal and financial policy goals, having regard to the goals set out in the Programme for Government – Our Shared Future.

⁶ Retired Civil Servants are paid from the Superannuation Vote.

The Department continues to work towards the following strategic goals:

- Balanced, sustainable economic recovery;
- Sound public finances;
- Well regulated, sustainable banking and financial sector;
- International leadership in economic, fiscal and financial decision making; and
- Promoting environmentally-sustainable economic progress.

The Department has two main strategies:

Economic and Fiscal policy is focused on the promotion of a resilient Irish economy founded on sustainable and balanced growth, enabling improvements in the living standards of our citizens, and the design of taxation policies aimed at promoting fairness, enterprise and competitiveness.

The Banking and Financial services policy is targeted with the delivery of policies designed to promote a well-regulated, robust and stable financial sector.

Under this Programme, the 2025 allocation will allow the Department to:

- Undertake macroeconomic and fiscal analysis and forecasting;
- Contribute to the development of Irish interests in the EU Budget, which reflects our status as a net contributor;
- Enhance the resilience of the banking and financial services industry in Ireland through the development of effective policy and legislation in the context of the European Legislative Framework; and
- Drive further growth of the international financial services sector in Ireland, managing Ireland's relationships with international financial institutions and the Department's role in respect of climate action.

Vote 8 – Office of the Comptroller and Auditor General

The funding provided reflects the Government's commitment to supporting the Comptroller and Auditor General in his mission to provide independent assurance that public funds and resources are used in accordance with the law, managed to good effect and properly accounted for and to contribute to improvement in public administration.

Programme A – Audit and Reporting

The aim of this programme is to provide for the audit of the accounts of Government Departments and public bodies within the remit of the Comptroller and Auditor General, to produce reports that facilitate scrutiny of audited bodies by the Oireachtas, to contribute to better public administration, and to authorise the release of funds from the Exchequer on foot of requisitions by or on behalf of the Minister for Finance. Under this programme, the 2025 allocation will allow the Office of the Comptroller and Auditor General to:

- Audit the 2024 accounts of 293 bodies;
- Publish 25 reports; and
- Control issues from the Central Fund.

Vote 9 – Office of the Revenue Commissioners

This funding will enable a significant level of public services to be delivered in 2025 across the Vote Group. The funding provided reflects the Government’s commitment to supporting Revenue in delivering on its Mission Statement ‘to serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls’.

Programme A – Administration and Collection of Taxes, Duties and Frontier Management

The aim of this programme is to collect taxes and duties and implement customs controls.

Under this programme, the 2025 allocation will allow the Office of the Revenue Commissioners to:

- Collect the taxes and duties that account for over 90% of Exchequer revenue, and to reduce outstanding tax debt;
- Implement customs controls, including facilitation of legitimate trade and the interdiction of drugs and other illegal substances;
- Provide excellent service to taxpayers, maintain high levels of timely compliance and confront non-compliance with tax and customs obligations; and
- Support the Department of Finance in developing a tax policy framework at national and international level.

Vote 10 – Tax Appeals Commission

Programme A – Facilitation of Hearing of Tax Appeals

The aim of this programme is to ensure that all taxpayers may exercise, if necessary, their right of appeal to an independent body against all decisions of the Revenue Commissioners which affect them. The core outputs and services provided by the programme are:

- Processing Tax Appeals;
- Organisational Capacity; and
- Public accountability and Transparency.

Under this programme, the 2025 allocation will allow the Tax Appeals Commission to:

- Maintain staffing levels;
- Keep improving and enhancing its IT systems such as the case management system, camera and hearing facilities and the website portal; and
- Manage its caseload in an efficient and effective manner.

C. Estimates 2025

Compared to the 2024 figures based on the Mid-Year Expenditure Report adjusted for 2024 pay deal costs, an additional €44.134 million in current expenditure is being allocated across the Finance Vote Group in 2025.

Department of Finance

Compared to the 2024 figures based on the Mid-Year Expenditure Report adjusted for 2024 pay deal costs, an additional €1.429 million in current expenditure is being allocated to the Department of Finance in 2025. This will allow for recruitment of staff across the Department and cover the cost of relocating staff to the new building on Leeson Lane.

Office of the Comptroller and Auditor General

Compared to the 2024 figures based on the Mid-Year Expenditure Report adjusted for 2024 pay deal costs, an additional €0.705 million in current expenditure is being allocated to the Office of the Comptroller and Auditor General in 2025.

The Government decision to allocate this additional funding will provide for three additional audit staff to meet an increased number of audits and to audit and publish the first year of central government accounts selected for early adoption to be prepared using standards from the Central Government Accounting Standards.

Office of the Revenue Commissioners

Compared to the 2024 figures based on the Mid-Year Expenditure Report adjusted for 2024 pay deal costs, the current allocation will increase by €41.9 million with the capital allocation decreasing by €7.3 million to €26.6 million, resulting in a total additional €34.633 million allocation in expenditure to the Office of the Revenue Commissioners in 2025.

The Government decision to allocate this additional funding will allow Revenue to enhance IT digitalisation, provide for a targeted compliance programme and will contribute towards Revenue's existing level of service.

Tax Appeals Commission

Compared to the 2024 figures based on the Mid-Year Expenditure Report adjusted for 2024 pay deal costs, an additional €0.067 million in current expenditure is being allocated to the Tax Appeals Commission in 2025. The Government decision to allocate this additional funding will provide the resources to respond to the volume and complexity of new appeals submitted each year.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Department of Finance: Additional staff allocation and full year impact of the current wage agreement.	0.7
Department of Finance: Relocation of staff to a new building on Leeson Lane.	0.8
Comptroller & Auditor General: Additional staff allocation and full year impact of the current wage agreement.	0.6
Comptroller & Auditor General: address requirements for professional services generally and equipment replacement.	0.1
Revenue Commissioners: Existing Levels of Service (ELS) Budget 2025 funding will be set against increases in ELS due to inflation pressure and increased demands on Revenue's delivery of service.	32.8
Revenue Commissioners: Targeted Compliance Programmes Budget 2025 funding will allow for additional targeted Compliance programmes, leading to a direct increase in tax and duty yields from compliance interventions.	9.1
Tax Appeals Commission: Programme Facilitation of Hearing of Tax Appeals and Maintain staffing levels.	0.1

D. Reconciliation of 2025 Expenditure Ceiling

Finance	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	609
2024 Pay Deal Balance	5
Adjusted 2024 Base	614
2025 Pay Deal Impact	17
Other ELS	18
Allocation for New Measures	9
Current Expenditure Ceiling	658
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	28
Capital Expenditure Ceiling	28
<u>Ministerial Expenditure Ceiling (Total)</u>	686

*Rounding may affect totals.

Chapter 9 – Foreign Affairs Group

The Foreign Affairs Vote Group includes Votes 27 and 28.

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Foreign Affairs Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	1,156	35	1,191

*Rounding affects total

Chart 1(a):
Breakdown by Pay, Non-Pay, Capital and Pensions⁷

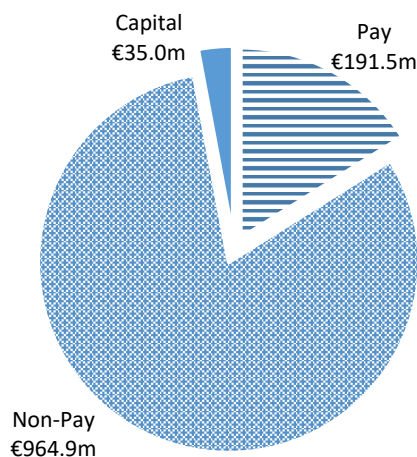
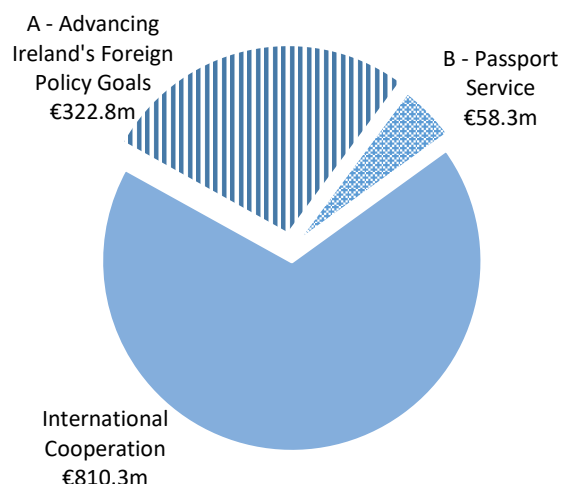


Chart 1(b):
Breakdown by Programme



B. Public Services to be delivered in 2025

The Department of Foreign Affairs will continue to deliver its mandate to protect and promote peace on our island, provide a first class consular and passport service to our citizens, support our communities abroad, maintain active and principled membership of the UN, the EU and other international and regional fora, deliver a high-quality development programme, and expand Ireland's presence and influence abroad, to underpin prosperity and security at home.

C. Estimates 2025

Compared to the Revised Estimates 2024 allocation, an additional €70 million in current expenditure is being allocated to the Department of Foreign Affairs in 2025. The Government decision to allocate this additional funding will ensure that Ireland fully meets its international climate finance commitments, allow Ireland to maintain and open new Diplomatic Offices in

⁷ Retired Civil Servants are paid from the Superannuation Vote.

key locations and prepare for Ireland's Presidency of the EU in 2026. The additional funding will also provide for Ireland's participation at Expo 2025 Osaka.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Programme A: International Cooperation Climate Finance Commitment This funding for Vote 27, together with funding provided by the Department of Finance, will provide an additional €45m for international climate finance in 2025, thereby achieving Ireland's commitment to provide additional annual climate finance funding of €225m by 2025.	35
Programme A: Mission Expansion Following the Government decision in March 2024, this funding will provide for the establishment of new Embassies in Serbia, Bosnia and Herzegovina, and Moldova, and Consulate Generals in Malaga and Melbourne. It will also facilitate completion of the establishment of other new missions opened in recent years.	10
Programme A: EU Presidency Ireland will assume the rotating Presidency of the Council of the European Union on 1 July 2026, thereby becoming responsible for advancing the Union's agenda against an increasingly complex global economic and geopolitical background. The Presidency will impact all areas of Government and DFA will have a lead role in planning, coordinating and delivering a successful presidency term. This initial funding will facilitate the provision of additional staffing and other resources to commence this important work.	10
Programme A: Expo 2025 Osaka The Department is leading the organisation, planning and coordination of Ireland's exhibition and programme for Expo 2025 Osaka, across the state agencies and other government departments. Ireland's participation in Expo Osaka will be invaluable in further promoting and strengthening Ireland's profile and connections in Japan, an important bilateral partner, while providing	10

export, investment and promotional opportunities for our State Agencies.	
Programme B: Passport Services This funding will continue investment in the provision of first-class services in the issuing of passports to citizens through investing in new system developments and enhancing current service delivery.	5

D. Reconciliation of 2025 Expenditure Ceiling

Foreign Affairs	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	981
2024 Pay Deal Balance	2
Adjusted 2024 Base**	983
2025 Pay Deal Impact	8
Other ELS	18
Allocation for New Measures	42
Contingency Reserve Current Expenditure Allocation	105
Current Expenditure Ceiling	1,156
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	25
National Development Plan Increase	10
Capital Expenditure Ceiling	35
<u>Ministerial Expenditure Ceiling (Total)</u>	1,191

*Rounding may affect totals.

**2024 total allocation includes €105 million in temporary current funding which was removed from MYER base.

Chapter 10 – Department of Further and Higher Education, Research, Innovation and Science

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Department of Further and Higher Education, Research, Innovation and Science Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	3,850	695	4,545

*Rounding affects total

Chart 1(a):

Breakdown by Pay, Non-Pay, Capital and Pensions⁸

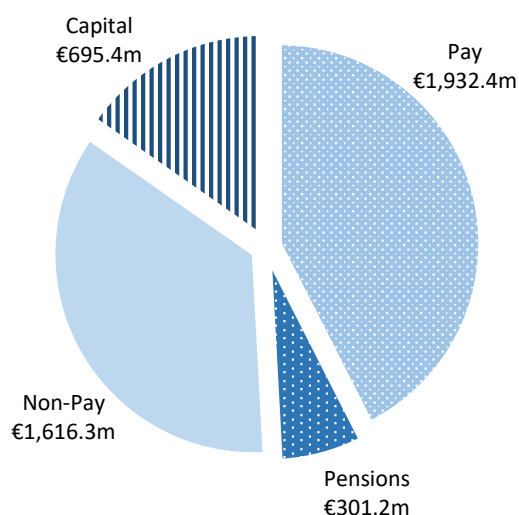
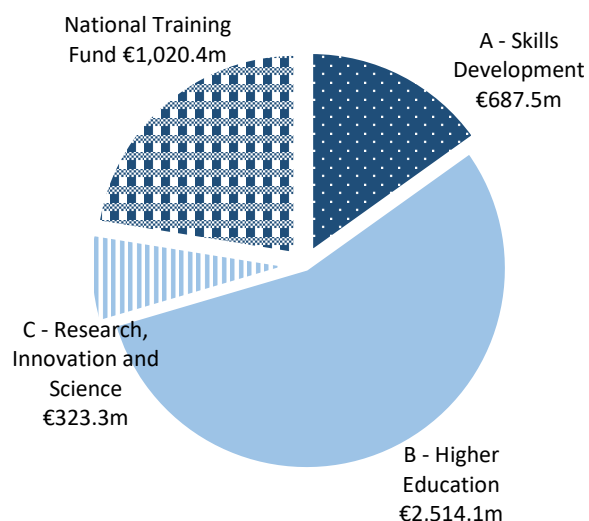


Chart 1(b):

Breakdown by Programme



B. Public Services to be delivered in 2025

This funding will enable significant public service delivery within the further and higher education and research sector. This funding reflects the Government's commitment to support the success of learners and drive improvements in the overall performance of the tertiary education system, as well as providing continued support for world class research and innovation in Ireland. An additional provision has been provided for 2025 to meet a number of pressures across the sector, to support apprenticeships, as well as increased funding for the higher education sector. The funding for this Department includes the National Training Fund.

⁸ Retired Civil Servants are paid from the Superannuation Vote.

Programme A – Skills Development

The Further Education and Skills programme plays a central role in responding to the skills challenges the economy is facing and provides upskilling and reskilling opportunities to meet the needs of individual learners and the SME sector.

Under this programme, the 2025 allocation, supported by the National Training Fund, will enable the Department to:

- Deliver skills requirements of industry with the continued growth of the craft apprenticeship system to 6,800 registrations in 2025, expand consortia-led apprenticeships, and further develop cross border apprenticeships;
- Support the transition to a single national apprenticeship system through essential enabling and pathfinder initiatives, including in IT and quality assurance;
- Drive a step change in workforce transformation through a SME Upskilling Incentive Scheme and address demand for upskilling in the Community, Voluntary and Social Enterprise sector; and
- Develop the construction and green talent pipeline required to address Government priorities for Housing for All and the Climate Action Plan.

Programme B – Higher Education

The higher education programme provides high-quality learning outcomes and underpins the development of human capital and the delivery of national economic, social and regional development objectives.

Under this programme, the 2025 allocation will enable the Department to:

- Address the sustainable funding of higher education as laid out in *Funding the Future*. Additionally, a multi-annual commitment has been agreed, through the National Training Fund, to increase core funding by €150 million as part of an agreed multi-annual investment;
- Fund additional healthcare and veterinary places under the Expressions of Interest expansion programme along with providing for further medicine places for Irish/EU students;
- Providing increased supports to students throughout the tertiary sector, including those with disabilities;
- Increase income thresholds in the student grant scheme and the student part-time fee scheme, while making a number of adjustments to improve the schemes; and

- Support the activation of over 1,200 student accommodation beds in regional campus locations to build on a €100 million three year capital commitment, which is supporting delivery in excess of 1,000 beds.

Programme C – Research, Innovation and Science

The Research, Innovation & Science programme positions Ireland as a global innovation leader, driving an internationally-competitive research and development system, creating an innovative enterprise base and building a better society.

Under this programme, the 2025 allocation will enable the Department to:

- Support the establishment of the newly-formed agency Taighde Éireann and the establishment of new Government Science Advice structures, including the appointment of the Government Science Advisor;
- Support the continued implementation of coordinated, national strategic approaches to Research and Innovation, including Impact 2030 and Global Ireland 2030; and
- Further support Tyndall National Institute in providing a national focal point for excellence in deep-tech research, development and graduate training.

Capital

The 2025 capital allocation for D/FHERIS is €695m, across both infrastructure and research. The objectives to be progressed include:

- Supporting infrastructure projects in higher education through the Strategic Infrastructure fund, the Infrastructure Upgrade and Refurbishment Fund and Public Private Partnerships;
- Progressing student accommodation projects at Maynooth University, Dublin City University and University College Dublin with delivery beginning from 2025;
- Expanding capacity across two priority healthcare disciplines and advancing other healthcare projects to the next stage of programme development;
- Progressing two new veterinary medicine colleges to almost double the number of veterinary graduates. This programme will be delivered through a 6 year programme funded from the National Training Fund; and
- Establish centres of excellence for retrofit skills, including Near Zero Energy Buildings (NZEB) and the National Demonstration Park for Modern Methods of Construction under Housing for All. Support the expansion of skills centres and apprenticeship programmes including FET Colleges of the Future.

C. Estimates 2025

Budget 2025 provides for a gross allocation of €4,545 million for the Department of Further and Higher Education, Research, Innovation and Science. The allocation is broken down as €3,850 million in current funding and €695 million in capital funding, representing an increased allocation of c. €281 million, compared with REV 2024. This additional funding will address apprenticeship system growth, workforce transformation, sustainable funding of higher education, improved supports for students and an expansive capital programme.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Further Education	
Delivering skills requirements of industry with the continued growth of the craft apprenticeship system to 6,800 registrations in 2025, growing consortia-led apprenticeships, development of cross border apprenticeship and pathfinder initiatives for a single national apprenticeship system.	78
Deliver workforce transformation in SMEs through an Upskilling Incentive Scheme, development of construction and green talent pipeline needed to address Government priorities for Housing for All and the Climate Action Plan, supported by the National Training Fund.	20
Higher Education	
Address the sustainable funding of Higher Education as outlined in <i>Funding the Future</i> which is supported by a multi-annual investment from the National Training Fund.	50
Improvements for students including: - delivering affordable supply of student accommodation in Ireland; access to education supports for people with disabilities and increasing income thresholds in the student grant scheme and student part time fee scheme while making a number of adjustments to improve the schemes.	18
Research	
Enable an increase in the level of stipend paid to PhD students supported by Research Ireland to €25,000 per annum to aid Ireland's response to grand challenges, such as the green and digital transitions, drive world class research and innovation in Ireland, and support all areas of the economy with highly skilled graduates.	9
Capital	
Provide for the expansion of student places and future skills needs including delivering of priority healthcare disciplines in dentistry and in other	57

healthcare areas, establishment of two new veterinary medicine colleges, and unlock the development of > 1,000 student accommodation beds across three of our universities.	
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D. Reconciliation of 2025 Expenditure Ceiling

Further and Higher Education, Research Innovation and Science	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	3,563
2024 Pay Deal Balance	24
Adjusted 2024 Base**	3,586
2025 Pay Deal Impact	117
Other ELS	72
Allocation for New Measures	45
Contingency Reserve Current Expenditure Allocation	30
Current Expenditure Ceiling	3,850
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	620
National Development Plan Increase	50
Of Which NRRP	19
National Training Fund Capital	25
Capital Expenditure Ceiling	695
<u>Ministerial Expenditure Ceiling (Total)</u>	4,545

*Rounding may affect totals.

**2024 total allocation includes €30 million in temporary current funding and €19 million in temporary capital funding and €33 million in ERDF and Shared Island Funding which was removed from MYER base.

Chapter 11 – Department of Health

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Health Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	24,300	1,460	25,760

*Rounding affects total

Chart 1(a):

Breakdown by Pay, Non-Pay, Capital and Pensions⁹

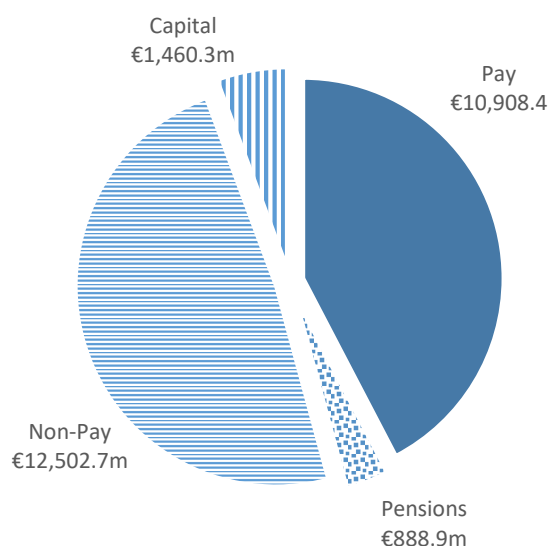
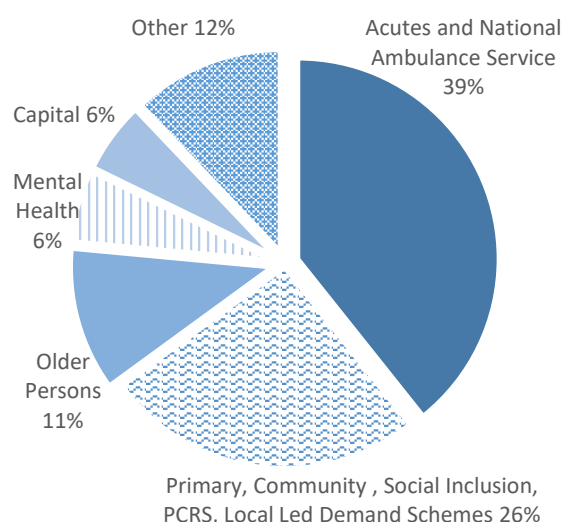


Chart 1(b):

Breakdown by Programme



B. Public Services to be delivered in 2025

Investment in Health Sector

The Department of Health's mission is to improve health and well-being by delivering high quality health services and getting the best value from the Irish health system. The Government recognises the range of factors contributing to cost pressures on the Irish health sector. Such factors include a growing and ageing population, price increases, policy changes, technological and pharmaceutical innovation, and increased demand for health services associated with rising incomes. In response to these pressures, the 2024 Summer Economic Statement included provision for additional ELS health funding of €2.68 billion across 2024 and 2025. This two-year agreement acknowledged that the health service continues to experience a challenging and complex environment, and reflects the Government's commitment to ensuring the sector's ongoing sustainability and future capacity. This additional funding also provides an opportunity to strengthen financial planning and governance within the HSE.

⁹ Retired Civil Servants are paid from the Superannuation Vote.

In order to preserve the significant progress that has been made in recent years, priority in Budget 2025 is being given to maintaining existing services. Ireland's population is growing and ageing; the population increased by 12% between 2011 and 2022 but the number of people aged 65 years and over increased by 45%.¹⁰ Funding has been provided in this Budget to address the pressures these changes put on the various services provided by the health sector. Funding is also being targeted to specific policy areas where this investment will facilitate sustainable improvement.

As usual, the detail of the health services to be provided within this funding will be outlined in the Health Service Executive's 2025 National Service Plan.

Workforce and Other Measures

A skilled and committed workforce is required for the provision of high quality, appropriate and compassionate healthcare. This Budget provides for significant investment in the workforce, making funding available to recruit a net additional 3,346 whole time equivalent (WTE) staff in 2025. This additional headcount represents a staffing ceiling of 133,306 WTE for the Irish health service in 2025, an increase of over 31,000 WTE since the end of 2019. The Budget also includes funding for an expansion of student nurse and medical education places.

Acute Hospitals

The ambition of the acute system is that patients in need of care can access it as quickly as possible in the most appropriate setting. The acutes sector is the single biggest area of healthcare expenditure; as illustrated in the pie chart above, it will account for 39% of the healthcare budget allocation in 2025.

Over the past year, the acute healthcare system has experienced additional demand pressures; between July 2023 and July 2024 emergency department presentations grew by 9.4%, day cases grew by 4%, inpatient discharges by 6.4% and outpatient attendances by 5.4%. Budget 2025 further increases capacity through the delivery of 335 new acute beds, the development of two surgical hubs, and the provision of funding for 49 new consultant posts. There will also be improved access to unscheduled care through the expansion of emergency departments and the National Ambulance Service.

Primary, Social Inclusion and Community Services

A key objective of this Government is ensuring that the majority of patients and clients who require urgent or planned care are managed within primary and community-based settings. Over the past number of years, significant investment has been made in community and primary care. This has led to the expansion of Primary Care, both through the investment in new community core teams and services and the recruitment of thousands of additional primary care staff. This Budget provides funding for non-hospital services such as injury units, wound care clinics, and extended GP hours. Funding has also been provided for the delivery

¹⁰ Source: CSO, Census figures 2011 and 2022 (Dataset F1002).

of 455 replacement and 160 new community beds. These facilities will help to divert patients from acute hospitals and provide essential medical care closer to home.

Other services that will be facilitated through Budget 2025 include the following:

- Continued funding for direct access for GPs to a range of scans including MRI, DEXA and CT scans and X-ray;
- Expansion of the GP Chronic Disease Management programme;
- Funding to reduce children's orthodontic waiting lists;
- The introduction of a Varicella (Chicken Pox) vaccination programme;
- Funding for the implementation of the new National Adult Palliative Care Policy;
- New staff in the community to reduce community waiting lists; and
- Investment in drugs and addiction services including the roll out of integrated community alcohol treatment services, expansion of community-based drug services, and drug prevention programmes and other drugs initiatives.

Mental Health Services

The Irish government aims to promote the mental health of the population by enabling the provision of quality mental health services by highly-trained and engaged staff in fit-for-purpose facilities. This budget includes funding to facilitate the continued development and enhancement of mental health services as set out in the national mental health strategy *Sharing the Vision*. Implementation of the recommendations of *Sharing the Vision* is a key commitment in the Programme for Government and a priority for the Department of Health and the HSE. Amongst other things, funding provided in Budget 2025 will provide for increased staffing and expansions of services including:

- Suicide prevention;
- Traveller mental health initiatives;
- Expansion of eligibility for counselling in Primary Care (CIPC); and
- Increased access to CAMHS services.

Resources will also be made available to facilitate the ongoing maintenance of mental health facilities.

Services for Older People

Services for older people are aimed at maximising the potential of older people, maintaining people in their own homes where feasible, and providing quality long-term residential care services for those who require it. This Budget provides additional funding to address the needs of an ageing population and to improve the health, well-being and quality of life of this cohort.

In particular, an additional 600,000 support hours will be provided in 2025 to bring the total delivered to 24 million. This increased provision of home support hours enables older persons to live independently for as long as possible. Continued funding is also being provided for transitional care beds which allow older persons to leave acute hospitals and instead avail of

nursing home care or convalescence care where appropriate. As well as improving the quality of life of older persons, this transition out of acute hospitals frees up capacity for other patients. This Budget will also facilitate the creation of new nursing home spaces and increases investment in the Dementia Strategy.

Women's Health

Budget 2025 continues to build on the significant development of women's health services in Ireland in recent years. This Budget will allow for the ongoing implementation of the Women's Health Action Plan and funding is provided for improvements of maternity services, additional breastfeeding supports and post-mastectomy products. In addition, the provision of Hormone Replacement Therapy (HRT) free at the point of dispensing recognises that menopause is a key health and well-being issue for women in Ireland.

Health Service Innovation

Under this Budget, the health system will continue to provide cutting edge and innovative treatments. This includes €30m for the introduction of new drugs and additional funding for the continued implementation of forward thinking plans including the National Cancer Strategy, the Stroke Strategy, the National Maternity Strategy, Women's Health Action Plan, Dementia Strategy, the Breastfeeding Strategy and the Palliative Care Strategy.

Infrastructure and Digital Initiatives

In line with the revised National Development Plan ceilings, there is an allocation of €1.46 billion for gross capital expenditure in 2025. Increased capital investment is a crucial enabler of enhanced health services to meet the needs of a rising and ageing population. The higher allocation also facilitates strategic reform, integration and greater efficiencies. Overall, the 2025 budget will support the further development of Health ICT infrastructure, delivery of additional acute bed capacity and allow for the progression of major projects such as the New National Children's Hospital, the National Maternity Hospital and Elective Hospitals.

In recognition of the critical role of existing and new technologies of the future, digitalisation and data will play in shaping the Irish healthcare service, Budget 2025 provides funding for a range of digital initiatives including:

- Digital health records;
- Digital to enable Performance, Productivity, Efficiency and Boost Capacity;
- Capacity and infrastructure upgrades; and
- Community Virtual Wards.

C. Estimates 2025

The Summer Economic Statement provided additional funding of €2.68 billion across 2024 and 2025 for the health sector. The two-year agreement puts health expenditure on a more

stable footing and enables planning for a modern health service through increased capacity and productivity in 2025. The Government decision to allocate this additional funding will ensure the ongoing delivery of quality healthcare in Ireland as well as the expansion of services in key areas.

As part of Estimates 2025, the current expenditure allocation for the Department of Health will increase to €24.3 billion in 2025, with capital expenditure rising to €1.46 billion. Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 € million
Delivery of Additional Capacity Additional funding of €53.5m will allow for the expansion of capacity through the provision of funding for staffing and the introduction of 495 new and 455 replacement beds in acute and community hospitals. Funding is also being provided to support the roll out of community virtual wards across four sites.	53.5
Faster Access to Care €10m funding will provide patients with quicker access to urgent and emergency care through the provision of six injury units and the expansion of emergency departments in five hospitals. An additional €8m is also being provided to the National Ambulance Service	18
Women's Health Funding for women's health initiatives will facilitate free hormone replacement therapy (HRT), the provision of post-mastectomy products and the expansion of IVF funding eligibility.	37
Older Persons Additional investment in payroll will provide 600,000 additional home support hours. Amongst other things, additional funding will provide for increased nursing home places under the Nursing Home Support Scheme (NHSS) and for the implementation of the National Dementia Strategy.	34.4
Mental Health Funding for the enhancement and expansion of mental health service expansions including suicide prevention, Traveller mental health, CAMHS, and the implementation of the Sharing the Vision Mental Health Strategy. Additional investment will provide for a number of new beds in the National Forensic Mental Health Service.	16

D. Reconciliation of 2025 Expenditure Ceiling

Health	2025
<u>Current Expenditure</u>	<u>€ million*</u>
Opening Position**	21,500
Two-year Health funding agreement	2,680
Additional funding for 2025	120
Current Expenditure Ceiling	24,300
<u>Capital Expenditure</u>	<u>€ million*</u>
2024 Capital Allocation	1,220
National Development Plan Increase	240
Of which NRRP	17
Capital Expenditure Ceiling	1,460
<u>Ministerial Expenditure Ceiling (Total).</u>	25,760

* Rounding may affect totals.

** includes €0.9 billion of expenditure previously tagged as non-core.

Chapter 12 – Housing, Local Government & Heritage Group

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Housing, Local Government & Heritage Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	3,432	4,501	7,933

*Rounding affects total

Chart 1(a):
Breakdown by Pay, Non-Pay, Capital and Pensions¹¹

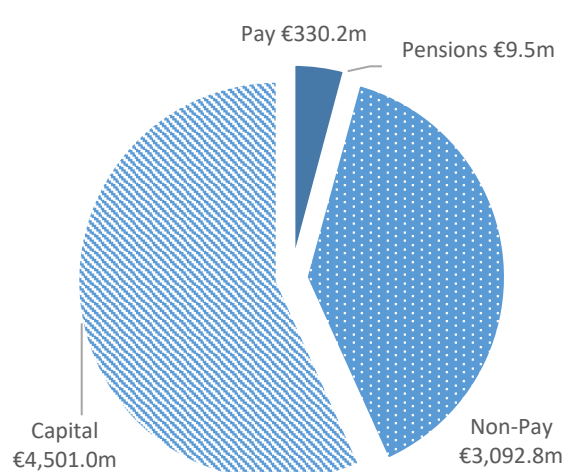
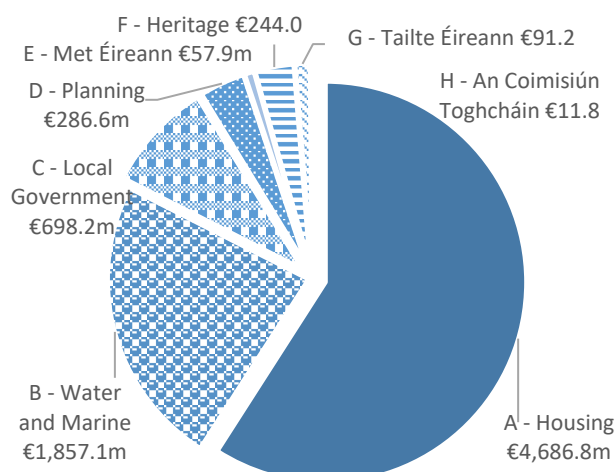


Chart 1(b):
Breakdown by Programme



B. Public Services to be delivered in 2025

This funding will enable a significant level of public services to be delivered in 2025 across the Vote. The funding provided reflects the Government's commitment to addressing a wide range of housing needs, as well as delivering on the objectives of the Housing for All, Town Centre First and National Planning Framework under Project Ireland 2040. Funding will support the key areas of water services, local government, heritage, planning and Met Éireann, as well as Tailte Éireann and An Coimisiún Toghcháin.

Programme A – Housing

In line with the Government strategy, *Housing for All - Housing Plan for Ireland*, the aim of this programme is to ensure that everyone in the State has access to a home to purchase or

¹¹ Retired Civil Servants are paid from the Superannuation Vote.

rent at an affordable price, built to a high standard and in the right place, offering a high quality of life.

Under this programme, the total Exchequer funding available in 2025 is €4.82¹²bn, comprising Capital €3.18bn¹³ and Current €1.64¹⁴bn.

The Capital provision of €3.18bn will be supplemented by Land Development Agency (LDA) investment and Housing Finance Agency (HFA) lending, resulting in an overall capital provision for housing of over €6bn for 2025.

In 2025 this total funding envelope will support almost 29,000 additional households through meeting the social housing needs of an additional 22,400 households and supporting a further 6,400 households to buy or rent at an affordable price.

Measures to support this include:

- The focus of capital investment in social housing will be on new build – with the funding supporting the delivery of 10,000 new build social homes in 2025;
- A further 2,165 new social homes will be delivered through various leasing schemes (including Mortgage to Rent and Repair and Lease) delivered by local authorities and Approved Housing Bodies (AHBs);
- 10,000 new households will have their housing needs met under the Housing Assistance Payment (HAP) and Rental Accommodation Scheme (RAS), as well as continuing support for approximately 66,000 active tenancies under these schemes; and
- The exchequer capital funding being provided in 2025, coupled with LDA investment and HFA lending, will finance a range of affordability schemes and measures to deliver over 6,400 new affordable purchase and cost rental homes supported by the following funding streams:
 - Building on the State funding already provided to the First Home Shared Equity Scheme, a further €80 million in Exchequer funding will be provided for First Home, which, with additional funding from participating banks, will support approvals for the purchase of up to 2,000 homes by eligible buyers;
 - A further c. 3,000 homes will be delivered for affordable purchase and cost rental in 2025, through both LDA investment (c. €1.25bn) and funding support via the Affordable Housing Fund (€110m) and the Secure Tenancy Affordable Rental Investment Scheme (€90m), to support affordable delivery by local authorities, the LDA and private operators;
 - In addition, AHBs will deliver over 1,000 Cost Rental homes - these homes will be delivered with the support of €300m provided under the Cost Rental Equity Loan (CREL) mechanism and via funding from the Housing Finance Agency; and

¹² Includes a total of €165m LPT funding.

¹³ Includes €78m LPT.

¹⁴ Includes €87m LPT.

- €250m will be available for lending under the Local Authority Home Loan which provides a route to home ownership for those who cannot secure the necessary commercial loan. Over €640m has been lent out since February 2018 to end Q1 2024, helping almost 3,900 households achieve homeownership, under both the Local Authority Home Loan and its predecessor loan, the Rebuilding Ireland Home Loan.
- In addition to the delivery of new social, affordable and cost rental homes, other key elements of the **Housing capital programme** in 2025 include the following:
 - Increased capital funding to support specific categories of need: €23 million is provided to deliver Traveller-Specific Accommodation for members of the Traveller community. €100 million for grants to adapt the homes of older people and people with a disability. A further €25 million will support adaptation works to 1,800 existing social homes. Capital funding of €12 million will support the delivery of high quality transitional and emergency accommodation for individuals experiencing homelessness.
 - €90 million to support the retrofitting of c.2,500 social homes to a Building Energy Rating of B2 or cost optimal equivalent, in line with the Programme for Government commitment to retrofit 36,500 local authority homes by 2030;
 - €105m is being provided in 2025 for the remediation of homes affected by defects, including pyrite, apartment defects and defective concrete blocks;
 - €31 million will support the continued transition to a strategic planned maintenance programme for local authority social housing and the remediation of 2,300 void units for re-letting to households on housing waiting lists;
 - An allocation of €50 million is provided for the National Regeneration Programme which will benefit some of the most economically disadvantaged communities;
 - €30m is provided for Croí Cónaithe Cities Scheme to support the building of apartments for sale to owner-occupiers by addressing viability challenges and activating the delivery of these homes; and
 - €80 million for the Croí Cónaithe Towns Scheme will support additional grants for the refurbishment of vacant and derelict properties in cities, towns and rural areas, ensuring the efficient re-use of existing stock.
- Key elements of the **current-funded housing programme** include the following:
 - Funding of €303 million will be made available for the delivery of homeless services. This will ensure that local authorities can provide emergency accommodation, homeless prevention measures and tenancy sustainment services (including Housing First) and other services to households experiencing homelessness, and that these households in emergency accommodation are supported to exit homelessness to tenancies as quickly as possible. This level of financial support will be kept under continual review during 2025;
 - Total available funding of €627¹⁵ million under the Social Housing Current Expenditure Programme (SHCEP) will support the delivery of 7,400 new social homes in 2025, as well as continuing to support over 38,000 homes already in place;

¹⁵ Includes €73m Local Property Tax funding.

- An allocation of €482 million for the Housing Assistance Payment (HAP) will enable 8,400 new households to secure a home in the private rental market, as well as continuing support for over 50,000 HAP tenancies estimated to be in place at end 2025;
- Funding of €101 million for the Rental Accommodation Scheme (RAS) will support a further 1,600 tenancies in 2025, along with continuing support for some 16,000 active tenancies estimated to be in place by end 2025;
- To support the rental sector, the Residential Tenancies Board (RTB) will receive funding of €14.5 million. In addition, €10.5 million will be provided for local authority inspection activity in the rental sector to ensure compliance with rental standards; and
- To support State Agencies undertaking essential work in the housing area and reflecting increasing roles and functions, in 2025, the Housing Agency will receive funding of €20 million and the AHB Regulatory Authority will receive €3.9 million.

Programme B – Water

The aim of this programme is to deliver significant improvements in our public water and waste water services, to support improved water supplies in rural Ireland, and to support a range of programmes delivering improved water quality in our rivers, lakes and marine area.

Under this programme, the allocation of €1.85 billion will allow the Department to deliver national economic recovery in a way, as set out in the Programme for Government that embeds resilience within our economy and delivers the transformative change required to respond to water quality challenges, biodiversity loss and climate change.

1. Uisce Éireann

Over €1.7 billion is being provided to Uisce Éireann to meet the cost of domestic water services in 2025. This will ensure the continued operation, repair and upgrading of the country's water and waste water infrastructure. The continued investment in public water services capital infrastructure is vital to support housing delivery, economic recovery, and for delivering environmental compliance.

2. Other Departmental Water Programmes

Over €146m million is being provided to support water programmes delivered by the Department, including the new Rural Water Programme, and investment in legacy issues (such as lead piping and problematic stand-alone waste water treatment systems in housing estates); a wide range of environmental programmes required to deliver compliance with the Water Framework Directive, including a river restoration programme; and work in the Marine Environment, including the development of Marine Protected Areas.

Programme C – Local Government

Our local authorities provide essential services to the public across the State, no more so than in recent years when they played a key role in the State's response to the pandemic and to the arrival of Ukrainian people seeking shelter, all amid increasing funding pressures due to rising costs. While local authorities receive funding from a large range of Government Departments and other public bodies to support the delivery of services on behalf of those bodies, the aim of this programme is to support the local government sector by providing funding for matters in which this Department has a role.

Under this programme, the 2025 allocation will allow the Department to:

- Act as the conduit through which funding is provided from the Exchequer towards increased pay/pensions cost arising for local authorities under national pay agreements;
- Make necessary Local Property Tax (LPT) equalisation payments to local authorities whose LPT yield is lower than set baselines, which were reviewed and revised from 2024;
- Support important local government initiatives across the country, including reform and digitisation projects;
- Support the building of new fire stations and renovation of some older facilities, along with the upgrading of essential fire-fighting equipment; and
- Further support public awareness and local authority activity to maximise public engagement with the newly modernised electoral registration process.

Funding is being provided for a Mayoral Budget to support the directly elected Mayor of Limerick in their role and the delivery of their Mayoral Programme. This is a significant local government reform, with the first Mayor taking office in June 2024. Funding to support the office staff is also being provided.

Programme D – Planning

The aim of this programme is to promote sustainable economic growth and balanced regional development and support the goals of the National Planning Framework, in particular those related to housing, climate, infrastructure, competitiveness/jobs and urban, regional and rural development, by ensuring that the terrestrial planning system can deliver high quality, timely and robust plans and decisions, through the ongoing planning reform programme including through the enactment of the Planning and Development Bill 2023.

€287 million is being provided in 2025 for the Department's planning programme, of which €71 million relates to current services and €216 million for capital expenditure.

Under this programme, the 2025 allocation will allow the Department to provide an integrated, dynamic and responsive programme of funding to support the regeneration and rejuvenation of our towns and cities under the Urban Regeneration and Development Fund (URDF). €186 million is being provided for the fund in 2025 to allow for:

- the further advancement of the 132 successful applications for URDF support under Calls 1 & 2, comprising of more than 400 individual projects; and
- Continued support for each local authority's programme of acquisitions approved under the URDF's third round of funding support (Call 3), to help tackle long term vacant and derelict properties in URDF eligible towns and cities.

The current budget for planning has been provided to allow for investment in the resourcing of the planning system, including to maintain sanctioned staffing levels for An Bord Pleanála, and the Office of the Planning Regulator and to enhance sanctioned staffing levels for local authorities. This budget will further support the implementation of the "*Ministerial Action Plan on Planning Resources*" and the introduction of the Planning and Development Bill 2023, including through training programmes.

Programme E – Met Éireann

The aim of this programme is to provide national meteorological services to Irish society, including monitoring, analysis and prediction of Ireland's weather and climate to ensure the quality, timeliness and reliability of the essential services provided by Met Éireann. €3 million of capital funding is being provided in 2025. In addition to the maintenance and support of core meteorological infrastructure, 2025 will see further progression of a number of strategically important infrastructure projects for Met Éireann, including:

- Further development of our National Flood Forecasting and Advisory Services through coastal modelling review, upgrade and expansion of the Hydrometeorological Network for Ireland and groundwater and pluvial modelling;
- Continued upgrade and modernisation of the State's existing weather radar infrastructure which will see progression of planning permission and acquisition of sites for installation of weather radars. This will improve advice and information available to the public on rainfall and in particular high impact convective weather events;
- Upgrade of the Met Éireann website and app which will enhance product and service delivery to the public and facilitate improved impact-based decision making;
- Replacement of the Met self-briefing system which will modernise and improve the provision of meteorological services for civil aviation, in compliance with International Civil Aviation Organisation (ICAO) standards and European Directives;
- Upgrade of Met Éireann's warnings systems to modernise and enhance the services provided to the public and stakeholders to help protect life and property;

- Continuation of Met Éireann's Research & Development Programme, which includes an embedded Professorship, to develop Met Éireann's weather, flooding and climate services in line with best practices, developments and trends;
- Continued focus on Business Continuity and Disaster Recovery capability ensuring Business Continuity in a 24/7 operational environment;
- Development of the National Pollen Network to improve impact-based services and information for the public;
- Supporting Government sectors in developing 5-year Climate Sectoral Adaptation Plans through the provision of tailored climate information in 2025 and establishment of the National Framework for Climate Services (NFCS);
- New Artificial Intelligence and Machine Learning initiatives to improve operational service delivery;
- Development of nowcasting tools and new satellite MTG products following successful infrastructure upgrades in 2024 to improve forecasting capability;
- Progress the Rainfall automation project with procurement and installation of first tranche of sensors, enhancing the infrastructure necessary for the delivery of weather, climate and flooding services;
- Commence the implementation of an organisation wide quality management system to enhance performance and process management; and
- Upgrade of Numerical Weather Prediction (NWP) systems and development of ensemble prediction to improve forecasting capability.

Programme F – Heritage

The aim of this Programme is to conserve and manage Ireland's heritage for the benefit of present and future generations. Under this programme, an allocation of €177 million is being provided in 2025, of which €82 million relates to current expenditure and €95 million relates to capital expenditure.

Under Programme F, the 2025 allocation will allow the Department to:

- Continue the implementation of Heritage Ireland 2030, Ireland's heritage plan and Programme for Government commitments;
- Complete the transformation and renewal of the NPWS, as set out in the Government's ***Strategic Action Plan for Renewal of the NPWS***, with particular emphasis on conservation measures at over 600 Natura sites and on protected species, investment in our National Parks and Nature Reserves both for nature and public access, and nature programmes in the wider countryside, addressing wildlife crime and its ICT transformation programme;
- Increase resourcing of the Heritage Council to expand its range of heritage sectoral supports and capacity building, including in relation to the National Biodiversity Data

Centre and extend its grant schemes, public engagement programmes, and research, policy, and education initiatives;

- Enhances resourcing of the **National Monuments and National Built Heritage Services** to record, conserve, and promote our archaeological and built heritage;
- Augment the investment in high nature-value habitats that support a range of bird and animal species;
- Build on our capacity in nature protection and law enforcement to tackle wildlife and heritage crime and address ongoing threats to nature, heritage and biodiversity;
- Expand a programme of biodiversity investment and the restoration and conservation of protected peatlands, including peatland compensation and restoration incentives in line with national biodiversity and climate action objectives and Just Transition policy;
- Lead the preparation of the National **Nature Restoration Plan**, and align it with biodiversity commitments and initiatives including for species such as Hen Harrier;
- Invest in and support infrastructure and visitor services at Ireland's National Parks and Nature Reserves;
- Enhance our National Parks and Nature Reserves and provide strategic value to habitat conservation or public access;
- Meet our EU and International commitments including under a range of multinational Environmental Agreements;
- Resource habitats and species monitoring as required under the Birds and Habitats Directives and advance the delivery of conservation projects under LIFE and other environmental and nature programmes, including the conservation and restoration of protected natural heritage areas and continue to resource and expand the Local Biodiversity Action Fund, the NPWS Farm Plan Scheme and Breeding Waders programme;
- Increase capital support for our archaeological and built heritage through the **Community Monuments Fund, Built Heritage Investment Scheme, and Historic Structures Fund**, including conservation advice grants to help bring vacant traditional buildings back into residential use;
- Step up Ireland's bid to have sites on the World Heritage tentative list placed on the **UNESCO World Heritage** site list;
- Extend the roll-out of professional heritage positions in Local Authorities to support the protection, management, and promotion of heritage assets under Local Authority control (Heritage Council); and
- Maintain and invest in waterways through **Waterways Ireland** and support and invest in cross-border initiatives under Shared Island and NDNA, such as the **Ulster Canal and the Narrow Water Bridge**.

Vote 16 – Tailte Éireann

The overall aim of this programme is to provide a property registration system, property valuation service, and national mapping and surveying infrastructure for the State.

The core business of Tailte Éireann is to maintain a system of registration of ownership to land in Ireland, to deliver to our stakeholders accurate, up-to-date valuations of commercial and industrial properties and to create and maintain the definitive mapping records and surveying infrastructure of the State.

A total of €91.2million is being provided in 2025 for Tailte Éireann, of which €85.4 million relates to current expenditure and €5.8 million for capital expenditure. Under this Programme, the 2025 allocation will allow Tailte Éireann to:

- Provides a guaranteed register of title to land that facilitates secure residential and commercial property transactions, a key component of supporting the creation of capital in the economy;
- Provide valuation services on behalf of the State, including the timely completion of revision applications for valuations, upon which the Local Authorities rely to raise revenue. These valuations are integral to the commercial rating system in Ireland and form the basis for levying over €1.5 billion of local government revenue each year; and
- Provide a surveying service in the State by maintaining the definitive national mapping and related geographic records of the State and by maintaining the underlying surveying infrastructure linked to international systems.

Vote 23 – Electoral Commission

The aim of this programme is to deliver on its statutory obligations under the Electoral Reform Act 2022 to promote public awareness of, and increase in, public participation in the State's electoral and democratic processes, including:

- To deliver on the published Research programme;
- The development of the Education strategy;
- Carryout Post Electoral Event Reviews; and
- Maintain an oversight of the Electoral Register

C. Estimates 2025

Compared to the 2024 allocation, an additional €337 million in current expenditure and an extra €635 million in capital expenditure is being allocated to the Vote Group under the Department of Housing, Local Government and Heritage in 2025. The Government decision to allocate this additional funding will provide a response to the challenges posed by addressing a wide range of housing needs and supporting key areas such as water services, urban development and heritage.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Current Expenditure	
<i>Homelessness</i> Additional funding is being made available to support the provision of homeless services, including emergency accommodation, homelessness prevention measures and tenancy sustainment services. This level of funding will be kept under review during 2025.	61
<i>Social Housing Current Expenditure Programme (SHCEP)</i> Increased provision under the Social Housing Current Expenditure Programme will support the delivery of an additional 7,400 new social homes in 2025.	110 ¹⁶
<i>Agency Supports</i> Additional funding is being made available to support the work of the Housing Agency, the Residential Tenancies Board and the Approved Housing Body Regulatory Authority.	4.3
<i>Rental Inspections</i> Additional funding to assist local authorities with the inspection of private rented accommodation and ensure compliance with rental standards.	1.5
<i>Water Quality</i> The additional funding is being provided to meet mandatory water quality objectives as required under the EU Water Framework Directive.	1.5
<i>Uisce Éireann</i> The additional funding is being provided to support the work of Uisce Éireann with demand and compliance growth and in delivering the transfer and transformation of water services in Ireland.	48
<i>Local Government</i> Additional funding is being provided to support the ongoing operation of our local authorities, particularly in the area of fire service provision, and to support the ongoing work of the State's first Directly Elected Mayor in Limerick.	18
<i>Planning</i> This funding is being made available to allow for increased investment in the resourcing of the planning system, through	10

16 Costs in 2024 and 2025 is inclusive of LPT.

additional staff for An Bord Pleanála, local authorities and support for a new planning learning and development initiative.	
<i>Heritage</i> The additional funding provided will provide support across number of areas including: • components of the NPWS Strategic Action, • The Heritage Council, the National Monuments Service, built heritage initiatives and Heritage Ireland 2030 • Visitor services across our national parks, nature reserves, heritage estate and waterways' networks.	8

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Capital Expenditure	
<i>Social Housing Delivery</i> Increased capital funding for local authorities and Approved Housing Bodies to build additional homes for social housing.	257
<i>Affordable Housing and Cost Rental</i> Increased capital funding to deliver Cost Rental and Affordable homes, and to make it more affordable to bring vacant homes back into use.	186
<i>Planning</i> This funding is being made available to support the further advancement of successful applications for URDF support under Calls 1, 2 & 3.	50
<i>Heritage</i> The additional funding is being provided to support: • Continue the implementation of the NPWS Strategic Action Plan. • the conservation of built and archaeological heritage through the Community Monuments Fund, Historic Structures Fund and Built Heritage Investment Scheme capital projects on the inland waterways.	7

D. Reconciliation of 2025 Expenditure Ceiling

Housing, Local Government and Heritage	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	3,083
2024 Pay Deal Balance	27
Adjusted 2024 Base	3,110
2025 Pay Deal Impact	83
Other ELS	217
Allocation for New Measures	10
Contingency Reserve Current Expenditure Allocation	12
Current Expenditure Ceiling	3,432
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	3866
National Development Plan Increase	330
Of Which NRRP	4
Budget 2025 Capital Increase	305
Capital Expenditure Ceiling	4,501
<u>Ministerial Expenditure Ceiling (Total)</u>	7,933

*Rounding may affect totals

Chapter 13 – Justice Group

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Justice Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	3,608	310	3,918

*Rounding affects total

Chart 1(a):
Breakdown by Pay, Non-Pay, Capital and Pensions¹⁷

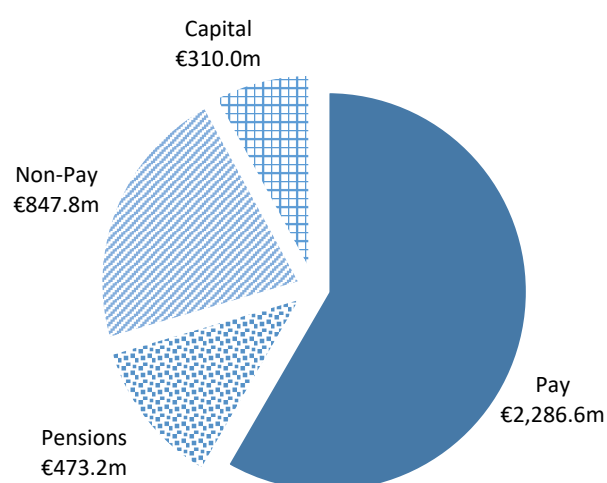
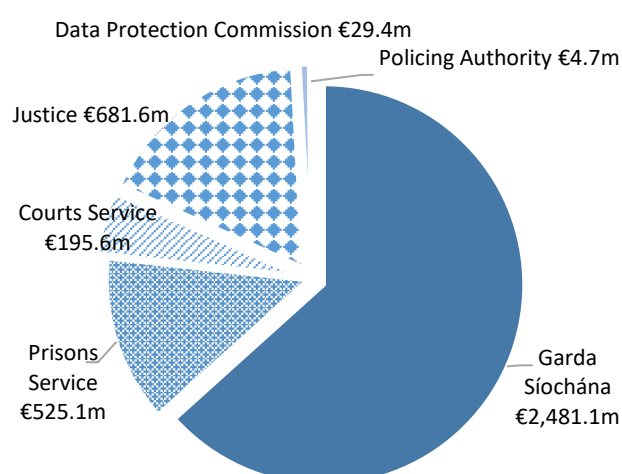


Chart 1(b):
Breakdown by Programme



B. Public Services to be delivered in 2025

The funding will enable a significant level of public services to be delivered in 2025 across the Vote Group. The funding provided reflects the Government's commitments to the support of the broad range of services across the Justice sector.

Vote 20 – Garda Síochána

Programme A – Working with Communities to Protect and Serve

The aim of this programme is to protect and serve local communities through the ongoing maintenance of national security, the detection and prevention of crime, including the targeting and disruption of organised crime groups and by increasing compliance with road

¹⁷ Retired Civil Servants are paid from the Superannuation Vote.

traffic legislation. Under the programme, the 2025 allocation will enable An Garda Síochána to:

- Recruit up to a further 1,000 trainee Gardaí in 2025 to prioritise visible policing in both rural and urban communities and provision to increase the Garda Trainee Allowance to €354 per week;
- Recruit 150 additional Garda Civilian staff to fill valuable specialist roles in ICT and to perform administrative and back-office functions to facilitate the continued redeployment of trained Gardaí back to frontline policing;
- Provide a 13 per cent increase in the annual Garda overtime budget to support frontline policing;
- Invest in a range of capacity measures in AGS including additional equipment for Garda units such as crowd control barriers and body armour for public order units as well as enhancing road safety policing through investment in speed camera technology; and
- Make continued investment in ICT and other capital infrastructure in particular national scale development of a Digital Evidence Management System and further procurement of body worn cameras.

Vote 21 – Prisons

Programme A – Administration and Provision of Safe, Secure, Humane and Rehabilitative Custody for People who are sent to Prison

The aim of this programme is to provide safe and secure custody, dignity of care and rehabilitation to prisoners for safer communities.

Under this programme, the 2025 allocation will enable the Prison Service to:

- Invest in the payroll budget which will provide for the cost associated with the Public Sector pay-deal, allow the Prisons Service to meet the full year costs of up to 200 additional staff to be recruited in 2024, and enable the recruitment of up to 150 additional staff in 2025; and
- Invest significantly in a range of non-pay expenditure subheads across the organisation, including a 23% increase on expenditure associated with prisoner care and rehabilitation, a 24% increase in operational services and supplies and a 25% increase in educational services.

Vote 22 – Courts Service

Programme A – Manage the Courts and Support the Judiciary

Under this programme, the 2024 allocation will allow the Service to provide for up to 50 additional staff in the Courts Service to support the effective delivery of courts services across

the country, and to help the continued advancement of the Courts Service modernisation programme.

Vote 24 – Justice

Programme A – Criminal Justice Pillar

Programme B – Civil Justice Pillar

The Department of Justice has a broad remit covering a wide range of agencies and policy areas and is split into two distinct pillars, *Criminal Justice* and *Civil Justice*.

The Criminal Justice pillar focuses on reducing crime, enhancing policing, increasing safety and supporting victims. The focus of the Civil Justice pillar is improving access to justice and developing immigration services.

Under these programmes, the 2025 allocation will allow the Department to:

- Invest €25m to meet costs arising from international protection processing and significantly expand capacity;
- Invest an additional €7.9m in a range of initiatives related to domestic, sexual and gender-based violence (dsgbv);
- Increased funding of €3.2m for youth justice interventions to enhance existing policies, broaden their scope to include early interventions and provide for the extension of youth diversion programmes throughout the state; and
- Establish a number of new agencies in 2025 including the gambling regulatory authority (subject to the enactment of legislation), the office of the police ombudsman, the office of the independent examiner and the national office of community safety.

Vote 41 – Policing Authority

Programme A – Provision of Independent Oversight of the Policing Functions of An Garda Síochána

Under this programme, the 2025 allocation will allow the Authority to provide additional staffing to assist with the implementation of the Policing, Security and Community Safety Act.

Vote 44 – Data Protection Commission

Programme A – Data Protection Regulation

The aim of this programme is the safeguarding of data protection rights by driving compliance through guidance, supervision and enforcement.

Under this programme, the 2025 allocation will allow the Commission to build the capacity of the Office of the Data Protection Commissioner, support the existing Commissioner and ensure that

the Commission will continue to deliver on its role commensurate with the governance demands of a three-person college of Commissioners.

C. Estimates 2025

Compared to the 2024 allocation, €295 million in additional current expenditure is being allocated to the Justice Group in 2024, with a total allocation of €310 million for capital expenditure. The Government decision to allocate this additional funding provides a response to the challenges posed by a range of new policy initiatives and operational matters across the Justice Sector.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
<i>Garda Members and Garda Staff</i> Additional net investment of €65.7 million will allow for the recruitment of up to 1,000 trainee Gardaí, an increased trainee allowance and an additional 150 Garda staff in 2025 to underpin civilianisation and redeployment, and to provide professional support to frontline policing. Additional funding is also provided for the full year cost of recruitment of Garda personnel in 2024. Saving arising from changes in the staffing profile are netted to provide a net increase of €65.7 million.	65.7
<i>Garda Overtime</i> A 13 per cent increase in the annual Garda overtime budget to further support frontline policing.	17.6
<i>Garda Superannuation</i> A further €15 million towards costs of additional Garda retirements expected to occur in 2025 including the costs of the Public Service Pay Agreement.	15
<i>Garda Operational Expenditure</i> An additional €12.9m for operational expenditure which includes provision for additional equipment such as body armour for public order units and speed camera technology for road safety policing.	12.9

<i>Irish Prison Service – Additional Staffing</i> Investment in the payroll budget will provide for the cost associated with the Public Sector pay-deal, allow the Prisons Service to meet the full year costs of up to 200 additional staff to be recruited in 2024, and enable the recruitment of up to 150 additional staff in 2025.	37.6
<i>Courts Service of Ireland – Additional Staffing</i> The Courts Service will invest in up to 50 additional staff in the Courts Service to support the effective delivery of courts services across the country, and to help the continued advancement of the Courts Service modernisation programme.	6.1
<i>Department of Justice – International Protection Processing</i> This funding will support the continued costs of processing output across the International Protection Office and the International Protection Appeals Tribunal and provide for significant capacity and processing times enhancements.	25
<i>Department of Justice – New Agencies</i> This additional funding will support the placement of a number of new statutory Agencies on an operational footing including the Gambling Regulatory Authority (subject to the enactment of legislation), the Office of the Police Ombudsman, the National Office of Community Safety and the Office of the Independent Examiner.	10.2

D. Reconciliation of 2025 Expenditure Ceiling

Justice	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	3,313
2024 Pay Deal Balance	22
Adjusted 2024 Base	3,334
2025 Pay Deal Impact	89
Carryover	50
Other ELS	60
Allocation for New Measures	50
Contingency Reserve Current Expenditure Allocation	25
Current Expenditure Ceiling	3,608
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	274
National Development Plan Increase	36
Capital Expenditure Ceiling	310
<u>Ministerial Expenditure Ceiling (Total)</u>	3,918

*Rounding may affect totals

**2024 total allocation includes €50 million in temporary current funding which was removed from MYER base

Chapter 14 – Public Expenditure, NDP Delivery and Reform Group

The Public Expenditure, NDP Delivery and Reform Vote Group includes Vote 11 Public Expenditure, NDP Delivery and Reform; Vote 12 Superannuation and Retired Allowances; Vote 13 Office of Public Works; Vote 14 State Laboratory; Vote 17 Public Appointments Service; Vote 18 National Shared Services Office; Vote 19 Office of the Ombudsman; Vote 39 Office of Government Procurement and Vote 43 Office of the Government Chief Information Officer.

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Public Expenditure, NDP Delivery and Reform Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	1,566	356	1,922

*Rounding affects total

Chart 1(a):

Pay, Pensions¹⁸ and Non-Pay Breakdown

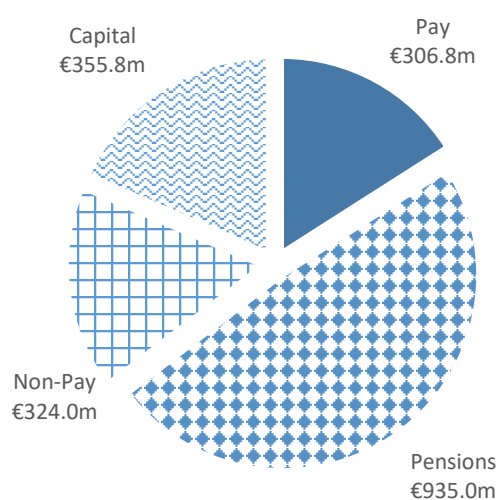
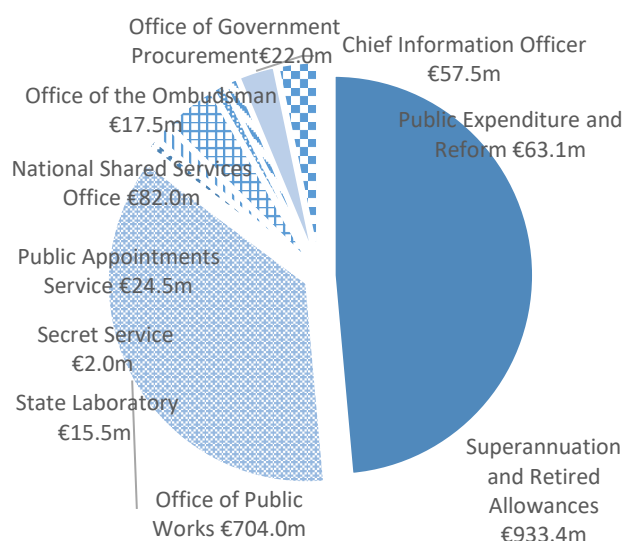


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2025

Vote 11 – Public Expenditure, NDP Delivery and Reform

The Department works from the centre of Government to drive the delivery of better public services, living standards and infrastructure for the people of Ireland by

¹⁸ Retired Civil Servants are paid from the Superannuation Vote.

Enhancing governance – to create more open and accountable public bodies that apply resources efficiently, effectively and sustainably for better outcomes.

- Develop and monitor overall expenditure policy in line with Government objectives and agreed fiscal strategy;
- Build public trust in our administration and reinforce democracy through fiscal prudence and initiatives; and
- Coordinate and oversee the implementation of a range of EU programmes and funds, as well as contribute to EU policy.

Building capacity – for a more effective public service that is diverse, agile and inclusive and that delivers critical infrastructure and transformed public services.

- Leverage our public expenditure, NDP delivery and reform mandate to further build the resilience of our economy and society;
- Work with and across the Public Service to strengthen its capability in deploying Digital and Innovation products and techniques to better serve our people; and
- Promote value for money in public investment through the Infrastructure Guidelines.

Delivering effectively – a range of supports enabling the public service to be more effective in overcoming challenges and delivering transformation.

- Support the delivery of Project Ireland 2040 and the National Development Plan by working with public bodies and relevant stakeholders; and
- Lead transformation across the Public Service through public expenditure management and implementation of Better Public Services & Civil Service Renewal 2030.

Vote 12 – Superannuation and Retired Allowances

The allocation for 2025 will provide for the payment of pensions to 34,626 retired Civil Servants and the processing of 3,300 cases in accordance with Pension Scheme Rules.

Vote 13 – Office of Public Works

The Office of Public Works (OPW) is a key service provider to the Government managing the Government's estate portfolio, maintaining and presenting Ireland's built heritage and managing Ireland's flood risk defences. The Vote 13 funding will enable a significant level of public services to be delivered in 2025 across the Vote Group and in the main will support:

- The development and implementation of comprehensive policies, strategies and defences for mitigating flood risk and its impact on people, property, infrastructure and communities;
- The development, management, maintenance, conservation and preservation of State Buildings, including heritage under the remit of the OPW; and

- The provision of accommodation for the Civil Service, and delivery of property-related services to central Government Departments and Offices.

Programme A – Climate Responsive Flood Risk Management

The aim of this programme is to lead Ireland's management of flood risk by coordinating the development of flood risk management policy, plans, and programmes including delivering some 150 flood relief schemes under the National Development Plan 2018-2030 as part of Project Ireland 2040. The OPW is also responsible for maintaining some 12,000km of river channels and 800km of embankment. In doing this, the OPW will minimise the risk and effect of river and coastal flooding on Ireland and its citizens.

The core outputs and service delivery of this programme are:

- To advise the Government on flood risk management and flood risk management policy;
- Develop and deliver on flood risk management work programmes and measures; and
- Maintain an effective programme of maintenance of river courses under the provisions of the Arterial Drainage Acts.

Under this programme, the 2025 allocation will allow the OPW to continue to:

- Progress to construction stage of a number of major flood relief schemes including: King's Island (Limerick City), Morrison's Island (Cork), the Poddle (Dublin), the Wad (Dublin), Crossmolina (Co. Mayo), Glashaboy (Co. Cork), Morell River (Co. Kildare), and Whitechurch (Co. Dublin);
- Progress work on designing a further 80 flood relief schemes;
- Provide funding to Local Authorities to implement minor local flood relief works under the Minor Flood Mitigation Works and Coastal Protection Scheme; and
- Implement the arterial drainage maintenance programme that provides drainage for 260,000 hectares of agricultural lands, as well as a level of protection from flooding to much infrastructure, including in excess of 20,000 properties, 2,400 kilometres of roads and 77 towns and villages.

Programme B – Estate Management

The aim of this programme is to provide the best professional estate management service to the Government in managing the State's property portfolio, the provision of accommodation to government departments, maintaining and presenting Ireland's built heritage and delivery of other key Government Capital Works priority projects. The core outputs and service delivery of this programme are:

- Property management advisory services for central Government to ensure the property portfolio continues to be aligned to Government delivery needs through property acquisitions and disposals;
- The continued maintenance and upkeep of properties as well as the development of energy efficient buildings; and
- The refurbishment/fit-out of accommodation in line with current health and safety and environmental standards.

Under this programme, the 2025 allocation will allow the OPW to:

- Progress delivery of a comprehensive programme of OPW Estate Management Capital Works projects and progress delivery of programmes of client-funded Capital Works projects on behalf of Government, client Departments and Agencies;
- Continue to manage the maintenance, minor works, universal access, mechanical and electrical works, fire safety and energy conservation of over 2,000 buildings; and
- Ongoing enhancement, conservation and presentation of 760 National Monuments and 30 National Historic properties with a combined provision of 70 visitor centres, nationwide.

Vote 14 – State Laboratory

The State Laboratory provides a comprehensive analytical chemistry and advisory service to over 30 clients across a range of Government Departments and Public Sector Bodies.

Utilising innovation and the latest technologies, the State Laboratory provide a high-quality, responsive and expert scientific service to meet the varied requirements from clients.

Programme A – Government Analytical Laboratory and Advisory Service

The aim of this programme is to deliver a high-quality analytical chemistry service and provide specialist advice to the State.

Under this programme, the 2025 allocation will allow the State Laboratory to:

- Support official food, feed and fertiliser controls;
- Support revenue collection and fraud prevention;
- Provide centralised analytical toxicology services to the State;
- Support public health protection and environmental protection initiatives; and
- Provide specialised chemical analysis and advice.

Vote 17 – Public Appointments Service

The key functions of this Vote are to source the highest quality candidates for positions in the civil and public service, and to manage the attraction and assessment of candidates for appointment to State Boards in line with the agreed Guidelines.

Programme A – Civil and Public Service Recruitment and Selection

The aim of this programme is to source high-quality candidates for positions in the civil and public service. Under this programme, the 2025 allocation will allow the Department to:

- Successfully run 600+ recruitment campaigns;
- Run these campaigns within the timescale agreed with clients (target 80%) and make 8,500+ appointments from these campaigns, achieving 85%+ satisfaction with the quality of the new appointments;
- Run 70 State Board campaigns and provide the names to suitable Chairs and Members to Ministers within 10 weeks of advertising (target 90%);
- Send 950 PAS qualified Garda Trainees to An Garda Síochána; and
- Successfully migrate all recruitment campaigns to the new recruitment system and provide an enhanced service to candidates and clients.

Vote 18 – National Shared Services Office

The aim of this programme is to provide a support function for the running of the Office. This includes Customer Services and Corporate Services, incorporating finance, facilities, governance, strategy, HR & organisational development, press & communications, risk management, procurement, data protection and internal audit. This also includes the Financial Management Shared Services project.

Under this programme, the 2025 allocation will allow the Department to:

- Continue improvement of ICT capabilities and security; and
- On-board Wave 2 Public Service Bodies (PSBs) to Finance Shared Services.

Programme B – Employee Services

The aim of this programme is to provide HR and pensions administration and apply the Government's HR and pension policies for over 46,000 Civil Servants from 44 Public Service Bodies (PSBs) and to provide payroll and related payments to over 162,000 payees, of whom excess of 70,000 are pensioners. This includes 54 pay groups covering all Government departments and a range of PSBs.

Under this programme, the 2025 allocation will allow the Department to deliver:

- Pensions and Exits calculation and administration;

- Absence & Leave administration;
- Pay, Increments and Promotion calculation and administration;
- Employee Schemes administration;
- Employee Data administration;
- Payroll processing;
- Payment of pensions; and
- Travel and subsistence processing.

Programme C – Finance Shared Services

The aim of this programme is to provide Finance Shared Services to Government departments and other Public Service Bodies. Finance Shared Services is operational for 8 PSBs and will provide financial management services to 48 PSBs, once fully established. Under this programme, the 2025 allocation will allow the Department to deliver:

- Monthly/year end reporting;
- Receipts processing;
- Invoice creation;
- Payments to suppliers; and
- Expansion of operations for Wave 2 which will allow the programme to provide service to an additional 16 PSBs.

Vote 19 – Office of the Ombudsman

The Office of the Ombudsman Vote encompasses the Office of the Ombudsman, the Office of the Information Commissioner, the Commissioner for Environmental Information, the Secretariat to the Standards in Public Office Commission, the Secretariat to the Commission for Public Service Appointments and the Office of Protected Disclosures Commissioner.

Programme A – Ombudsman Function/Office of the Commission for Public Service Appointments/Office of the Protected Disclosures Commissioner/Standards in Public Office Commission/Office of the Information Commissioner/Office of the Commissioner for Environmental Information

The funds will allow the Office to carry out the functions of the six Offices under its remit. The function of the **Office of the Ombudsman** is to investigate complaints from members of the public who believe that they have been unfairly treated by certain public bodies.

The **Commission for Public Service Appointments** is Ireland's regulator for public service recruitment. Its primary statutory responsibility is to set standards for recruitment and

selection, which it published as codes of practice. It safeguards these standards through regular monitoring and auditing of recruitment and selection activities.

The role of the **Office of the Protected Disclosures Commissioner** is to send reports of wrongdoing to the appropriate organisation in accordance with the Protected Disclosures Act. In certain circumstances, the Protected Disclosures Commissioner will consider a report of wrongdoing and follow it up if there is no other appropriate organisation.

The **Standards in Public Office Commission** is an independent body established in December 2001 by the Standards in Public Office Act 2001. It has six members and is chaired by a former Judge of the High Court. It has roles under four separate pieces of legislation. Its functions include supervising the disclosure of interests and compliance with tax clearance requirements, disclosure of donations and election expenditure and the expenditure of state funding received by politicians. It is also the Regulator of Lobbying. The Standards Commission is supported in its work by a Secretariat, led by the Head of Ethics and Lobbying Regulation.

The Freedom of Information Act gives people a right of access to records held by many public bodies. The **Office of the Information Commissioner**, in a fair and independent way, reviews decisions made by public bodies in relation to Freedom of Information.

In addition, the **Information Commissioner** is a designated Appeal Commissioner. The Commissioner accepts applications for the review of re-use of public sector information decisions taken by public bodies. The right to re-use information which public bodies hold is set out under the European Union (Open Data and Re-use of Public Sector Information) Regulations 2021.

The role of the **Commissioner for Environmental Information** is to decide on appeals by members of the public who are not satisfied with the outcome of their access to environmental information requests to public authorities.

The Programme also includes the salaries, wages and allowances for staff working in the shared services area which provides services for all of the Offices (including Human Resources, Finance/Accommodation Unit, procurement, ICT Unit and Quality, Legal, Stakeholder Engagement and Communications Section).

Vote 39 – Office of Government Procurement

The Government has committed to lead the Procurement Reform Programme (“PRP”), bringing procurement policy and operations together and focusing on building procurement capacity and capability across the public service. The Office of Government Procurement (OGP) has centralised policy, strategy and operations in one body.

The aim of the Procurement Reform Programme is to develop procurement capacity and capability across the public service and to design and implement National Policy in line with EU legislation and Government priorities. Some of the core outputs and services to be provided by OGP in 2025 are:

- Delivering value for money, transparency and accountability through greater and more consistent usage of centralised procurement arrangements;

- To publish and deliver a schedule of Contracts and planned centralised procurement arrangements giving advance notice to Public Service Bodies (PSBs) and the supply markets of planned significant tenders;
- To deliver improved procurement capability in the public service;
- Lead on national procurement policy promoting social and green environmental considerations, embedding eProcurement and eInvoicing;
- Develop our National Procurement Strategy;
- Continue to enhance the supports to promote SME access to public procurement;
- Support Future Jobs Ireland, the Climate Action Plan and strategic approaches to public procurement, through focused procurement policy initiatives;
- Progress, in consultation with stakeholders, the further reform of the Capital Works Management Framework;
- Leverage spend and tendering analytics and data management;
- Deliver commercial skills training;
- Develop the supports and pathways to increase Strategic Procurement capability for our procurement practitioners;
- Manage and maintain the national procurement platform, eTenders; and
- Lead on the development and delivery of a public service strategy for the digital transformation of public procurement.

Vote 43 – Office of the Government Chief Information Officer

The Office of the Government Chief Information Officer (OGCIO) leads on the digital agenda across government, which is a key enabler of public service transformation.

The OGCIO continues to deliver and expand its suite of common applications and services across the Public Service providing value for money. In 2025, it will continue to provide these services to its current client base, upgrade and enhance in line with its approved business plan and work to on-board new client organisations. Budget 2025 will provide funding to the OGCIO to:

- Enhance and expand the Build to Share suite of services including Managed Desktop, Government Networks, Government Cloud, Enterprise Project and Portfolio Management Solution, Common Applications and Gov.ie;
- Enhance security measures to address the heightened threat of cyberterrorism and emerging security threats;
- Advance the attainment of ISO certification across the BTS Applications (ISO 27001) and process and procedures in OGCIO (ISO 9001);

- Establish reusable “building blocks” that can be built once and used many times in the delivery of digital government services;
- Deliver the first Life Events, the Single Digital Gateway Portal and the Digital Wallet;
- Provide critical state infrastructure in the form of a new Data Centre to advance overall Government ICT and Transformation Strategies; and
- Facilitate greater sharing of infrastructure which provide a more cohesive approach to ICT across the Public Service.

C. Estimates 2025

Vote 13 – Office of Public Works

Compared to the 2024 allocation, an additional €25.3 million in current expenditure and €32 million in capital expenditure is being allocated to the Office of Public Works in 2025. The additional funding will enable the Office of Public Works to progress 8 flood relief schemes to construction stage while also progressing the design of a further 80 flood relief schemes.

The allocation will also provide for the continued delivery of the National Development Plan through a comprehensive programme of OPW Estate Management Capital Works projects and progress delivery of programmes of client funded Capital Works projects on behalf of Government, client Departments and Agencies. This includes the ongoing enhancement, conservation and presentation of 760 National Monuments and 30 National Historic properties with a combined provision of 70 visitor centres nationwide.

Vote 14 – State Laboratory

Compared to the 2024 allocation, an additional €0.6 million in current expenditure is being allocated to the State Laboratory in 2025. The Government decision to allocate this additional funding will enable the State Laboratory to meet the public service pay agreement and will facilitate enhanced agility and ability to respond to evolving requirements from clients.

Vote 17 – Public Appointments Service

Compared to the 2024 allocation, an additional €1.2 million in current expenditure, is being allocation to Vote 17 in 2025. The capital expenditure allocation has been reduced by €0.5m due to the completion of one major project (Chapter House upgrade). The Government decision to allocate this additional funding will allow for the continued delivery of recruitment services for the public service. The capital allocation provides the resources to progress the implementation of the new recruitment system and the decommissioning of the old system.

Vote 18 – National Shared Services Office

Compared to the 2024 allocation, an additional €1.9 million in current expenditure and no change in capital expenditure is being allocated to the National Shared Services Office in 2025. The Government decision to allocate this additional funding will cover full year impact of pay increases of €1.83 million along with other measures set out in the table below.

Vote 19 – Office of the Ombudsman

Compared to the 2024 allocation, an additional €2.3 million in current expenditure is being allocated to the Office of the Ombudsman in 2025. The Government decision to allocate this additional funding will allow for the recruitment of additional staff to reduce the waiting time for the public in the processing of Office of the Commissioner for Environmental Information and Ombudsman cases. In addition, the allocation will allow the commencement of Phase 1 of the Office's digital transformation project on behalf of the Standards in Public Office Commission (SIPO) and to meet the cost of ongoing legal cases.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Vote 14 - State Laboratory Programme A: Enhance agility and hence ability to respond to evolving requirements from clients Funding to improve organisational design.	0.3
Vote 13 – Office of Public Works Programme A: National Coastal Management Strategy Additional technical staffing resources to implement recommendations of the Report on National Coastal Change Management Strategy. Programme A: Flood Relief Capital Additional funding for delivery of flood relief schemes to reduce the risk of river and coastal flooding to homes and businesses, in particular those areas identified as being most at risk under the Catchment Flood Risk Assessment and Management Programme (CFRAM). Programme B: Estate Management Capital Progress delivery of a comprehensive programme of OPW Estate Management Capital Works projects and progress delivery of programmes of client-funded Capital Works projects on behalf of Government, client Departments and Agencies.	1.3 6.4 25.6
Vote 17 – Public Appointments Service Programme A: Staffing costs Additional investment of €0.6m allows for the funding of the public service pay agreement Programme A: Implementation of Recruitment System Additional funding for Digital Capital Investment and IT expenditure supports the implementation of the new cloud-based recruitment system. Programme A: Decommissioning of historic recruitment system The capital allocation will support the decommissioning of the current recruitment system along with migration and storage of all relevant data from that system.	0.6 0.5 1.5

Vote 19 – Office of the Ombudsman Programme A: Additional staff (Pay) An additional 19 staff are required to carry out the important statutory functions of the various services provided by the Offices under Vote 19 Office of the Ombudsman. In the main, the staff are required to reduce the current backlogs in OCEI and Ombudsman due to the ongoing increase in cases and will work solely on cases and investigations. In addition, a small number of additional staff will be assigned to the new SIPO mandate, the newly formed Office of Protected Disclosure Commissioner and a new mandate in Office of the Information Commissioner. Programme A: Digital Capital Investment and IT Expenses (Non-Pay) Funds are required to support commencement of Phase 1 of the Office’s digital transformation project on behalf of the Standards in Public Office Commission (SIPO). The project will migrate SIPO from their legacy system to a modern, secure online submissions portal, with electronic returns submissions and digital-signatures supports. Programme A: Legal Fees (Non-Pay) A large proportion of the legal spend incurred by the Vote continues to be litigation-related expenditure, much of which is unavoidable, as the relevant legislation provides for statutory appeals against some of our component bodies. In general, litigation is not initiated by the Office. The additional funds will allow the Office to meet the legal costs on ongoing cases.	2.1 0.3 0.2
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D. Reconciliation of 2025 Expenditure Ceiling

Public Expenditure, NDP Delivery and Reform	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	1,461
2024 Pay Deal Balance	14
Adjusted 2024 Base**	1,474
2025 Pay Deal Impact	41
Other ELS	49
Allocation for New Measures	1
Current Expenditure Ceiling	1,566
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	324
National Development Plan Increase	32
Capital Expenditure Ceiling	356
<u>Ministerial Expenditure Ceiling (Total)</u>	1,922

*Rounding may affect totals.

**2024 total allocation includes €8 million in temporary capital funding which was removed from MYER base.

Chapter 15 – Department of Rural and Community Development

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Department of Rural and Community Development's Vote is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	237	235	472

*Rounding affects total

Chart 1(a):
Breakdown by Pay, Non-Pay, Capital and Pensions¹⁹

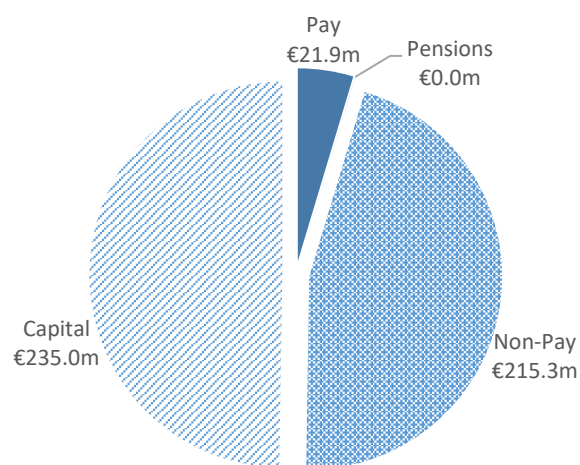
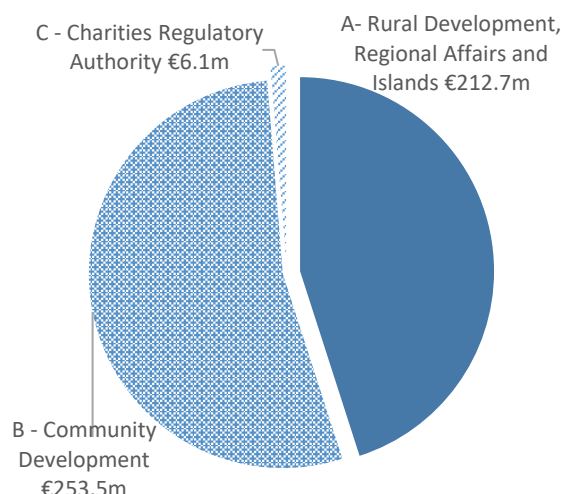


Chart 1(b):
Breakdown by Programme



B. Public Services to be delivered in 2025

This funding will enable a significant level of public services to be delivered in 2025 across the Vote. The funding provided reflects the Government's commitment to strengthen rural economies and communities; to assist the sustainable development of our island communities; and to support vibrant inclusive communities throughout the country.

Programme A – Rural Development, Regional Affairs and Islands

The aim of this programme is to support the economic and social development of rural areas and the offshore islands, and to contribute to regionally balanced development. This objective is framed by both Our Rural Future 2021-2025 and the National Development Plan.

¹⁹ Retired Civil Servants are paid from the Superannuation Vote.

Under this programme, the 2025 allocation will allow the Department to:

- Deliver commitments under Our Rural Future, rural recreation supports, and the Towns Centres First initiative.
- Continue to invest in rural regeneration and development through a range of capital schemes, including the Rural Regeneration and Development Fund, Town and Village Renewal and the Outdoor Recreation Infrastructure Scheme.
- Fund activity under the Department's capital programmes, including the LEADER programme, the current iteration of which came into effect in 2023.
- To ensure continued provision of lifeline transport services and the maintenance and upgrade of essential island infrastructure.

Programme B – Community Development

The aim of this programme is to promote and support the development of vibrant inclusive communities, and of the community and voluntary sector.

Under this programme, the 2025 allocation will allow the Department to:

- Continue and improve delivery of all of our community development schemes, with increased funding for the Social Inclusion and Community Activation Programme (SICAP), the Community Services Programme, and the ESF+ Social Innovation Fund.
- Strengthen the community and voluntary sector through increased funding for volunteering, philanthropy and Public Participation Networks.
- Increased funding under the Community Centre Investment Fund.
- Continue to support the community response to new arrivals from the Ukraine and other countries.

Programme C – Charities Regulatory Authority

The aim of this programme is to ensure the development and operation of effective regulation for the charities sector. Funding of €5.9 million relating to the Charities Regulatory Authority (CRA) to enable it to meet its statutory obligations under the Charities Act 2009, including the establishment and maintenance of a public register of charities operating in Ireland. The objective of the CRA is to strengthen public trust and confidence in charities, provide proportionate risk based regulation and protection, promote compliance, and enhance engagement, operational efficiency and service delivery.

C. Estimates 2025

Compared to the 2024 allocation, an additional €13 million in core current expenditure and an extra €10 million in core capital expenditure is being allocated to the Department of Rural and Community Development in 2025. The Government decision to allocate this additional funding will support communities across Ireland, while responding to the policy objectives in both Our Rural Future and the National Development Plan.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Programme A: Rural Development, Regional Affairs and Islands Increased funding for the CLÁR programme (€2.3m), the Local Improvement Scheme (+€2m), and the Town and Village Renewal Scheme (+€1m) Additional current funding to increase funding for Rural Supports, to allow continued funding of grants for Agricultural Shows and Tidy Towns, and work on the Walks Scheme and ConnectedHubs. Includes additional funding of €1m for Islands transport services.	5.3 3.25
Programme B: Community Development Increased funding for the Community Services Programme Additional funding to promote responsible dog ownership and improve dog control infrastructure Increased funding for the Social Inclusion and Community Activation Programme and similar type supports Supports for Community and Voluntary sector Increased funding for PEACE programme Increased funding for the Community Centre Investment Fund Increased support for mentoring and development of social enterprises	3 3.4 2.5 1.6 1.6 1 1
Programme C: Charities Regulatory Authority Additional funding to the Charities regulatory Authority to regulate the sector	0.5

D. Reconciliation of 2025 Expenditure Ceiling

Rural and Community Development	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	210
2024 Pay Deal Balance	0
Adjusted 2024 Base	210
2025 Pay Deal Impact	1
Other ELS	12
Allocation for New Measures	1
Contingency Reserve Current Expenditure Allocation	13
Current Expenditure Ceiling	237
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report***	201
National Development Plan Increase	9
Contingency Reserve Capital Expenditure Allocation	25
Capital Expenditure Ceiling	235
<u>Ministerial Expenditure Ceiling (Total)</u>	472

*Rounding may affect totals

**2024 total allocation includes €11 million in temporary current funding and €9 million in temporary capital funding which was removed from MYER base

***Includes Annual Priority Reserve of €1m

Chapter 16 – Department of Social Protection

Department of Social Protection Vote Group includes Vote 37 and the Social Insurance Fund

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	26,876	17	26,893

*Rounding affects total

Chart 1(a):
Breakdown by Pay, Non-Pay, Capital and Pensions²⁰

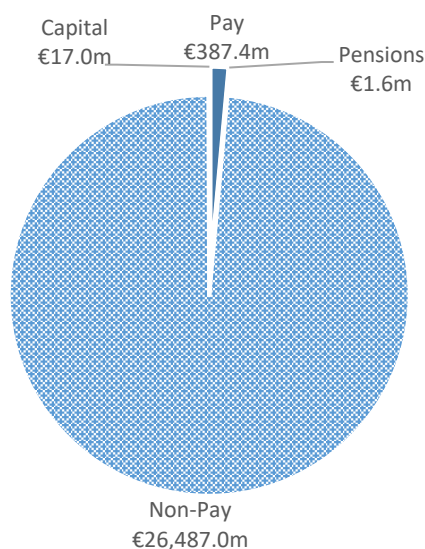
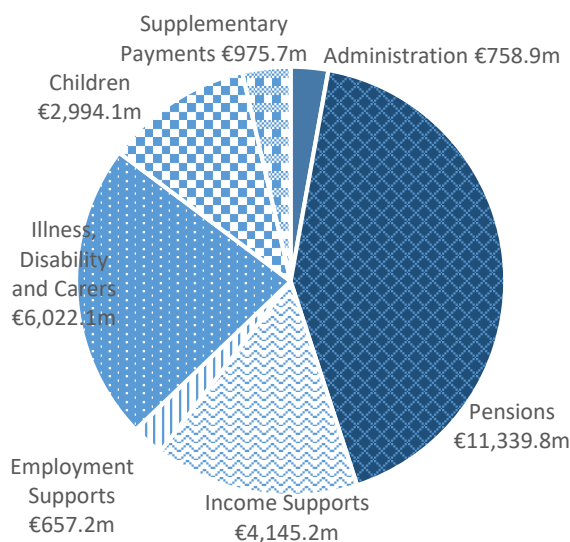


Chart 1(b):
Breakdown by Programme



B. Public Services to be delivered in 2025

This funding will enable a significant level of public services to be delivered in 2025 across the Vote Group. The funding provided reflects the Government's commitment promote active participation and inclusion in society through the framework of the provision of income supports, employment services and other services.

Programme A – Social Assistance Schemes, Services, Administration and Payment to Social Insurance Fund and Social Insurance Fund Income and Expenditure

The aim of this Programme (including the Social Insurance Fund) is to provide income supports, as well as employment and community services to enable people to participate in society in a positive way and to alleviate poverty.

²⁰ Retired Civil Servants are paid from the Superannuation Vote.

Under this programme, the 2025 allocation will allow the Department to deliver:

- Better outcomes in tackling poverty for children and families, people of working age, including jobseekers, people with disabilities, carers, and older people, through providing appropriate income supports;
- An adequate and sustainable social protection and pension support system, particularly having regard to the challenges caused by demographic pressures;
- Social policy development across areas such as pensions, child income support, disability and jobseekers, including the maintenance of the social insurance system; and
- A wide range of weekly social insurance and social assistance income support schemes such as:
 - Pensions;
 - Working age income and employment supports;
 - Income supports for illness, disability and carers;
 - Child benefit payments; and
 - Assistance with key household bills.

C. Estimates 2025

Compared to the 2024 allocation, an additional €1,313m in current expenditure and an extra €1 million in capital expenditure is being allocated to the Department of Social Protection in 2025. The Government decision to allocate this additional funding will help to promote active participation and inclusion in society through the framework of the provision of income supports, employment services and other services.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Measure/Description	Cost €m
Measure: Weekly Personal and Qualified Adult Rates of Payment Description: €12 increase in weekly social protection payment rates with proportionate increases for qualified adults for weekly paid social protection schemes (Maternity Benefit, Paternity Benefit, Parent's Benefit and Adoptive Benefit to increase by €15) <i>[From January 2025]</i>	919.6
Measure: Child Support Payment increase (formerly Increase for a Qualified Child) Description: Increase the weekly rates of the Child Support Payment (formerly Increase for a Qualified Child) by €4 for Under 12 and €8 for Over 12s. <i>[From January 2025]</i>	78.5
Measure: Hot School Meals Description: Extend Hot School Meals to all remaining primary schools <i>[From April/September 2025]</i>	72.0
Measure: Free Travel scheme companion pass Description: Automatically award a companion pass to those aged 70 and over <i>[From September 2025]</i>	7.0
Measure: Newborn Grant Description: Introduce 'newborn' grant of €280 for each child born in the State to help parents over initial costs of parenting <i>[From January 2025]</i>	15.0
Measure: Working Family Payment Threshold Description: Increase the Working Family Payment Threshold by €60 <i>[From January 2025]</i>	14.8
Measure: Fuel Allowance extension to those in receipt of Carer's Allowance Description: Carer's Allowance to become a qualifying payment for the purposes of Fuel Allowance (<i>subject to satisfying other Fuel Allowance Criteria</i>) <i>[From January 2025]</i>	3.7
Measure: Carer's Benefit eligibility criteria Description: Extend Carer's Benefit to the self-employed <i>[From January 2025]</i>	7.3
Measure: Carer's Allowance Disregard Description: Increasing the income disregard for carer's allowance to €625 (single) and €1,250 (couple) <i>[From July 2025]</i>	11.8

Measure: Carer's Support Grant Description: Increase Carer's Support Grant by €150 to €2,000 <i>[From June 2025]</i>	25.4
Measure: Domiciliary Care Allowance Description: Increase rate of Domiciliary Care Allowance by €20 per month <i>[From January 2025]</i>	15.9
Measure: Auto Enrolment state contribution Description: State Top-Up for 'My Future Fund' – a new Automatic Enrolment retirement savings scheme for employees without active pension coverage <i>[From 30th September 2025]</i>	13.0
Measure: Fuel Allowance means test Description: Reduce the age criteria for the enhanced Fuel Allowance allowable means measure from 70 to 66 <i>[From January 2025]</i>	4.8
Measure: School Meals Holiday Hunger Pilot Project Description: Implement a Holiday Hunger Pilot project between the Department of Social Protection's School Meals Programme and Department of Education's Summer Programme <i>[From Summer 2025]</i>	1.3
Measure: Sale of residence disregard Description: Increase the disregard for the sale of a primary residence from €190,500 to €337,500 in the means assessment for State Pension Non-Contributory, Disability Allowance and Blind Pension <i>[From January 2025]</i>	0.2
Measure: Work Placement Experience Programme weekly rate of payment Description: Increase the baseline rate for the Work Placement Experience Programme by €24 weekly to bring the weekly payment from €335 to €359 <i>[From January 2025]</i>	0.6

D. Reconciliation of 2025 Expenditure Ceiling

Social Protection	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	24,621
2024 Pay Deal Balance	4
Adjusted 2024 Base	24,625
2025 Pay Deal Impact	8
Demographics	315
Carryover	120
Other ELS	159
Allocation for New Measures	1,189
Contingency Reserve Current Expenditure Allocation	460
Current Expenditure Ceiling	26,876
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	16
National Development Plan Increase	1
Capital Expenditure Ceiling	17
<u>Ministerial Expenditure Ceiling (Total)</u>	26,893

*Rounding may affect totals

**2024 total allocation includes €942 million in temporary current funding which was removed from MYER base

Chapter 17 – Taoiseach’s Group

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Taoiseach Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	292	0	292

*Rounding affects total

Chart 1(a):

Pay, Pensions²¹ and Non-Pay Breakdown

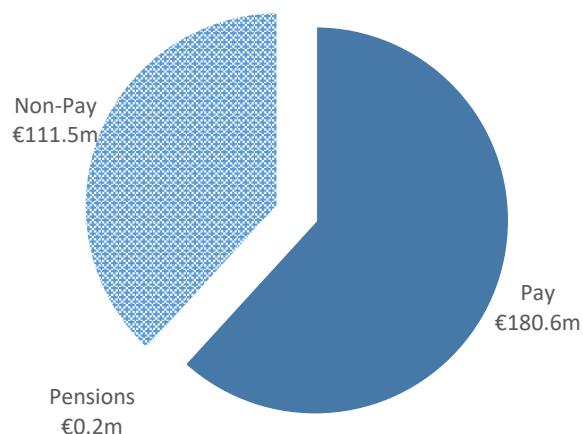
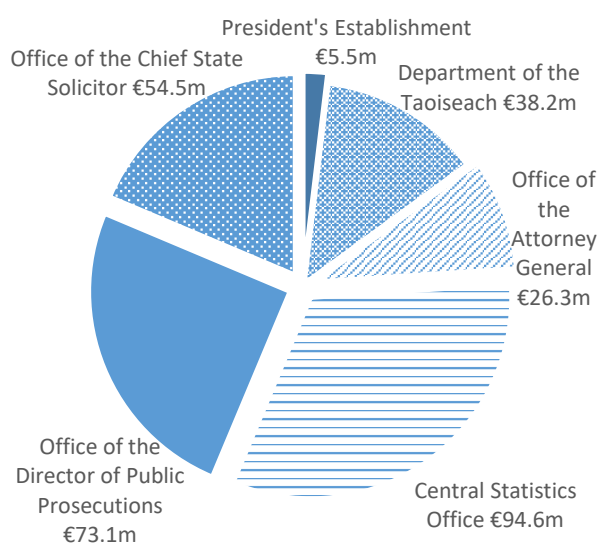


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2025

The funding provided for the Taoiseach’s Vote Group in 2025 reflects the importance of the key Constitutional Offices of the President, the Attorney General, the Chief State Solicitor and the Office of the Director of Public Prosecutions. In addition, funding for this Group supports the Department of the Taoiseach and the Central Statistics Office. This funding will enable a significant level of public services to be delivered in 2025 across the Vote Group.

Vote 1 – President’s Establishment

This funding reflects the Government’s commitment in support of the President in the execution of his constitutional, legal and representational duties and responsibilities.

Programme A – Administration

The funding provided reflects the Exchequer commitment in support of the President in the execution of his constitutional, legal and representational duties and responsibilities.

²¹ Retired Civil Servants are paid from the Superannuation Vote.

Programme B – Centenarian Bounty

The aim of this Programme is to ensure that the Centenarian Bounty is operated in a timely and efficient manner in 2024.

The Centenarian Bounty will issue to all qualifying applicants, the Centenarian Medal will issue to all centenarians who have reached their 101st or subsequent birthday.

Vote 2 – Department of the Taoiseach

The aim of this programme is to support the Taoiseach and the Government to ensure a sustainable economy and a successful society, to pursue Ireland's interests abroad, to implement the Government's Programme and to build a better future for Ireland and all her citizens.

Under this programme, the 2025 allocation will allow the Department to:

- Support the executive functions of the Taoiseach and Government and advance Government's priorities and policy development through the Cabinet Committee structure;
- Support the Taoiseach and Government in developing and implementing policy to support sustainable economic development and build a better society; and
- Plan for the future in relation to Housing, Climate Change, Energy as well as the work of the Shared Island Unit and Child Poverty and Well-being Unit.

Vote 3 – Office of the Attorney General

This funding will enable a significant level of public services to be delivered in 2025 across the vote. The funding provided reflects the Government's commitment to deliver on the legislative programme as outlined in the programme for Government as economically and efficiently as possible.

Programme A – Delivery of Professional Legal Services to Government, Departments and Offices

The aim of this programme is to allow the Office of the Attorney General to deliver on its commitment to provide the highest standard of professional legal services to Government, Departments and Offices, as economically and efficiently as possible and to support adherence to the rule of law.

Under this programme, the 2025 allocation will allow the Office to deliver on the legislative programme as outlined in the programme for Government and to ensure the continued delivery of professional legal services to Government, Departments and Offices.

Vote 4 – Central Statistics Office

The CSO is an independent office under the Statistics Act 1993 whose mission is to describe Ireland, its people, society, economy and environment through verifiable data and accurate information while providing impartial insight. The CSO delivers free, independent, statistical information to support and promote understanding and debate across government, business, and society and to support policy development and service delivery. Official statistics are a public good and an essential input to creating an informed society for the people of Ireland.

At the core of the CSO's work is the understanding that co-ordinated, secure, and well-governed data, and its use, across the Civil and Public service (CPS) is key to providing the insights required to understand and respond to the complex societal, economic, and environmental challenges facing Ireland. The CSO works to ensure that data holdings are fit for purpose to respond to policy and service delivery needs in line with the Statistics Act, 1993 and EU Regulation 223/2009. The implementation of common data standards and the increased use of the National Data Infrastructure (NDI) unique identifiers [PPSN Unique Business Identifier (UBI) and Eircode] will allow Government Departments and bodies to increasingly realise the value of their data assets.

Programme A – Central Statistics Office

The CSO has a single programme, and the 2025 allocation will allow the CSO to:

- Deliver the Statistical Work Plan 2025;
- Deliver cyclical statistical projects, including the development of the digital Census of Population in 2027, and the continued roll out of the Growing Up in Ireland data collection process;
- Deliver ongoing improvements of data and cyber security, accessibility, and protection which is imperative given the broad range of linked and integrated administrative and survey data it holds; and
- Support the Civil and Public Service to coordinate, structure, classify and store their data so that they can increasingly realise the value of their data assets to inform decisions and respond to complex societal, economic, and environmental policy and service needs.

Vote 5 – Office of the Director of Public Prosecutions

Programme A – Provision of Prosecution Service

The aim of this Programme is to provide a prosecution service that is independent, fair and effective. Under this Programme, the allocation for 2024 will allow the Office to support the Director of Public Prosecutions in the direction and supervision of public prosecutions and related criminal matters received from An Garda Síochána and from other specialised investigative agencies.

Vote 6 – Chief State Solicitor’s Office

In 2025, the Office will continue, within the resources allocated, to deliver a high-quality specialist solicitor service to the Attorney General and Departments and Offices, in the areas of litigation, advisory and transactional legal matters such as conveyancing and commercial contracts.

Programme A – Provision of Legal Services

The aim of this Programme is to deliver a high-quality specialist solicitor service to the Attorney General and Government Departments and Offices. Under this Programme, the allocation for 2025 will allow the Office to maintain a level of service, similar to 2024, in the areas of litigation, advisory and transactional legal matters such as conveyancing and commercial contracts.

C. Estimates 2025

Compared to the 2024 figures based on the Mid-Year Expenditure Report adjusted for 2024 pay deal costs, an additional €30.791 million in current expenditure is being allocated across the Taoiseach Group in 2025.

Selected measures are set out below, funded by the Department’s additional allocation for 2025. Full details on the allocation of the Vote’s 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Presidents Establishment: Additional staff allocation and full year impact of the current wage agreement	€0.2
Office of the Attorney General: Pay and non-pay pressures - Additional staff allocation and full year impact of the current wage agreement	€1.3
Central Statistics Office: Census 2027 development – Progressing development of a digital census model	€10
Central Statistics Office: Growing up in Ireland (GUI) - The CSO will conduct a GUI Cohort 08 and 24 data collection process in the field in 2025	€2.8
Office of the Director of Public Prosecutions: Increase in staffing/resources to provide for key priorities in 2025 including progressing plans for a Regional Office in Cork in 2026	€2.1
Office of the Director of Public Prosecutions: Fees to counsel – The increase in this subhead is required to pay fees arising from a significant increase in the level of court activity arising from existing pressures in the criminal justice system and the increase in the number of judges appointed by Government	€6.6
Chief State Solicitors Office: Staffing - The additional allocation will contribute towards the office meeting the increasing demand levels for its services and facilitate the payment of the national pay agreement	€3.4

D. Reconciliation of 2025 Expenditure Ceiling

Taoiseach	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	260
2024 Pay Deal Balance	2
Adjusted 2024 Base	261
2025 Pay Deal Impact	6
Other ELS	23
Contingency Reserve Current Expenditure Allocation	2
Current Expenditure Ceiling	292
<u>Ministerial Expenditure Ceiling (Total)</u>	292

*Rounding may affect totals

**2024 total allocation includes €4 million in temporary current funding which was removed from MYER base

Chapter 18 –Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Tourism, Culture, Arts, Gaeltacht, Sport and Media Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	1,007	265	1,272

*Rounding affects total

Chart 1(a):

Breakdown by Pay, Non-Pay, Capital and Pensions²²

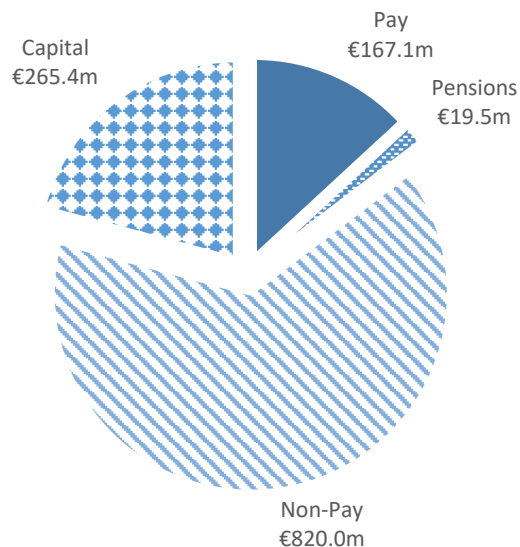
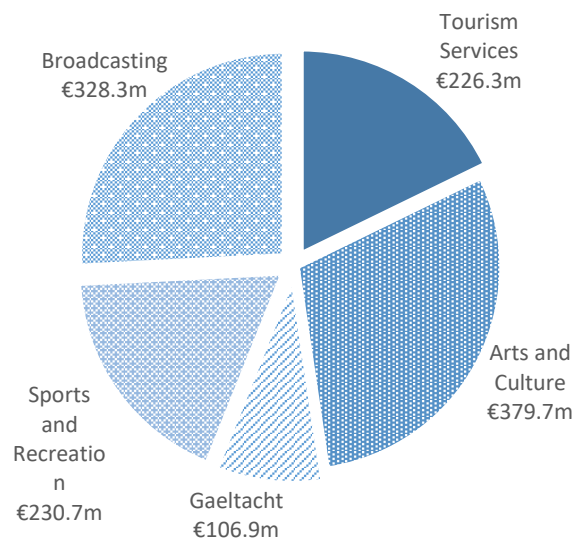


Chart 1(b):

Breakdown by Programme



B. Public Services to be delivered in 2025

Funding in 2025 will help maintain and develop core capacity in the tourism industry; ensure that our arts, artists, cultural heritage and our audio visual industry are sustained; provide increased support for Gaeilge as a living language in the Gaeltacht and the wider Irish language sector; support the sports sector and sustain Irish sporting life; and maintain support for our broadcasting and media sector.

Programme A – TOURISM SERVICES

The aim of this programme is to support the tourism industry to recover and grow in a sustainable way.

²² Retired Civil Servants are paid from the Superannuation Vote.

Under this programme, the 2025 allocation will allow the Department to:

- Sustain core activity and capacity in the industry;
- Support the industry in meeting its sustainability commitments;
- Continue support for festivals and other domestic marketing initiatives; digital transformation, climate action and sustainability;
- Maintain support for Tourism Product development; and
- Support high quality international marketing of Ireland as a holiday destination

Programme B – ARTS & CULTURE

The aim of this programme is to promote and develop Ireland’s world class artistic and creative strengths at home and abroad, maximising their societal and economic value for the country, and supporting the arts sector.

Under this programme, the 2025 allocation will allow the Department to:

- Increase support for the Arts Council;
- Increase support to the National Cultural Institutions;
- Enhance support for the audio-visual industry;
- Increase support for Culture Ireland in the promotion of Irish arts and culture abroad; and
- Continue and expand its support of arts, artists and the arts sector as a whole including the Basic Income for the Arts Scheme.

Programme C – GAELTACHT

The aim of this programme is to support Gaeilge / Irish as a living language to be the principal language in the Gaeltacht community and to support the Irish Language in the wider environment.

Under this programme, the 2025 allocation will allow the Department to:

- Enhance support for Údarás na Gaeltachta;
- Maintain support for Gaeltacht Support Schemes;
- Provide additional support for Irish Language Support Schemes;
- Continue to support cross-border co-operation in the languages sector via An Foras Teanga; and
- Further support the Language Planning process.

Programme D – SPORTS & RECREATION SERVICES

The aim of this programme is to contribute to a healthier and more active society by promoting sports participation and by supporting high performance and the provision of sports facilities.

Under this programme, the 2025 allocation will allow the Department to:

- Provide additional support for Sport Ireland to enhance activity around high performance sport and to promote equal access and inclusivity across sport;
- Increase support under the Sports Capital and Equipment Programme, now called the Community Sport Facilities Fund; and
- Maintain funding for attracting major sporting events to Ireland.

Programme E – BROADCASTING

The aim of this programme is to promote, support and protect a diverse and plural media sector, including support for Coimisiún na Meán, which will support the provision of high quality public service broadcasting and oversee effective regulation of online safety.

Under this programme, the 2025 allocation will allow the Department to:

- Provide increased support for TG4 with particular reference to additional content for children and young people via Cúl4;
- Continue the provision of RTÉ funding following the Government Decision in respect of a combined model of Exchequer funding and household licence fees; and
- Support the wider media sector through the Media Fund, in particular the independent media sector.

C. Estimates 2025

Compared to the 2024 allocation, an additional €111 million in current expenditure is being allocated to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media in 2025. The Government decision to allocate this additional funding will support our world renowned tourism, our culture sectors, boast participation in sport and support Government policy on the Irish language, as well as supporting the wider media sector. These sectors, individually and cumulatively, are an integral part of the fabric of our society, including in rural and regional areas. They are fundamental to economic success and societal and personal well-being.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Allocation for 2025 €million
Programme A – Tourism Services ○ Funding to tourism sector to support sustained development ○ Supports for sustainable tourism and climate action initiatives ○ Continued funding for both overseas and domestic marketing	226.3 Increase of 7.7
Programme B – Arts and Culture ○ Continued funding for the Arts Council ○ Additional funding for Culture Ireland to enhance the overseas promotion of Irish creatives ○ Additional funding for the audio visual industry	379.7 Increase of 10.4
Programme C – Gaeltacht ○ Additional funding for Irish language support schemes ○ Enhanced funding for cross-border cooperation through An Foras Teanga and the development of existing initiatives ○ Enhanced funding for Údarás na Gaeltachta	106.9 Increase of 6.3
Programme D – Sports and Recreation ○ Increase participation, and promote equal access and inclusivity across all sport ○ Enhanced supports for high performance athletes ○ Increased support for the National Governing Bodies of Sport ○ Increased funding for Sports Capital & Equipment Programme, now called Community Sport Facilities Fund	230.7 Increase of 21.7
Programme E – Broadcasting ○ Implement the Government agreed funding model for RTÉ ○ Increased support for TG4 ○ Support the media sector through the Broadcasting Fund	328.3 Increase of €23.9
Total allocation Increased allocation	1,271.9 Increase of 70

D. Reconciliation of 2025 Expenditure Ceiling

Tourism, Culture, Arts, Gaeltacht, Sport and Media	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	896
2024 Pay Deal Balance	2
Adjusted 2024 Base	898
2025 Pay Deal Impact	6
Allocation for New Measures	103
Current Expenditure Ceiling	1,007
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	235
National Development Plan Increase	20
Shared Island	10
Capital Expenditure Ceiling	265
<u>Ministerial Expenditure Ceiling (Total)</u>	1,272

*Rounding may affect totals

**2024 total allocation includes €57 million in temporary current funding which was removed from MYER base

Chapter 19 – Department of Transport

A. Resource Allocation 2025

The 2025 expenditure ceiling for the Transport Vote Group is presented in the table below.

	Current	Capital	Total
	€m	€m	€m
Total Gross Voted Expenditure	1,016	2,892	3,908

*Rounding affects total

Chart 1(a):

Breakdown by Pay, Non-Pay, Capital and Pensions²³

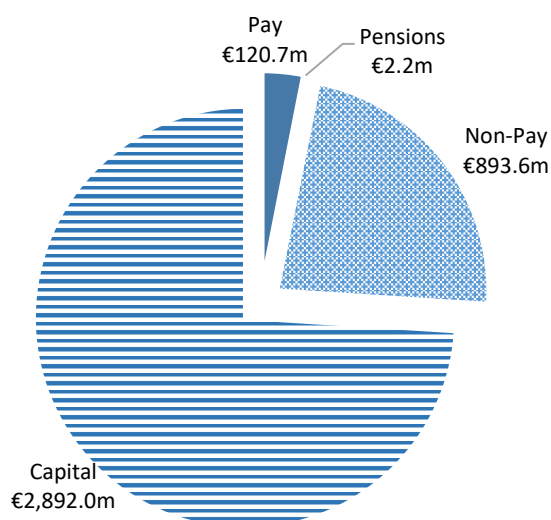
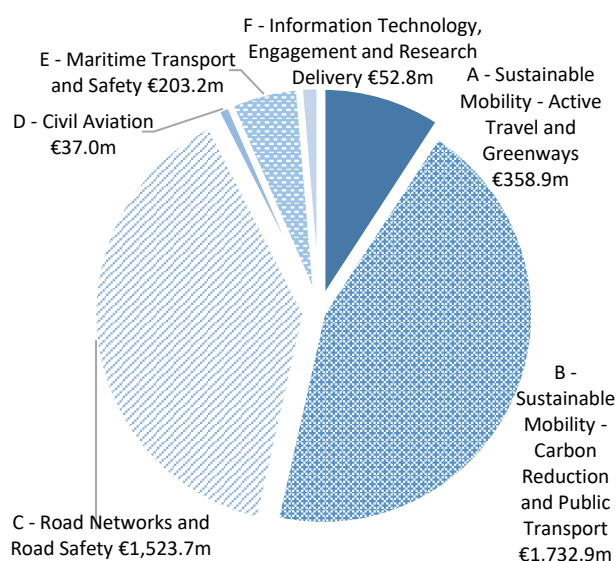


Chart 1(b):

Breakdown by Programme



B. Public Services to be delivered in 2025

This funding will enable a significant level of Transport services to be delivered in 2025 across the Department. It will provide for the continuation of the average 20% fare discount in respect of public transport operators until the end of 2025 and the continuation of the Young Adult card on all operator services. This provision will continue to deliver on the Government's investment objectives for Active Travel, protection and renewal of road and public transport infrastructure, and investment in new public transport infrastructure, EV supports and infrastructure and new roads. It will provide for the existing level of service in public transport as well as new and expanded services. Support will continue to be provided for Regional Airports through the Regional Airports Programme, while vital services will be provided in Maritime Transport and Safety, including the new Coast Guard contract. The new contract will enable the Irish Coast Guard to continue to provide world class maritime and

²³ Retired Civil Servants are paid from the Superannuation Vote.

inland Search and Rescue services, Environmental Monitoring, Helicopter Emergency Medical and Air Ambulance Services, with enhanced mission control and communications systems.

Programme A – Sustainable Mobility: Active Travel & Greenways

The aim of this programme is to best serve the needs of society and the economy through safe and sustainable integrated walking, cycling and greenway networks and services.

Under this programme, the 2025 allocation will allow the Department to:

- Support Active Travel projects in local authorities around the country;
- Continue to fund the delivery of projects at 275 schools under Rounds 1 and 2 of the Safe Routes to School Programme and allow the introduction of Round 3 schools; and
- Continue the delivery of improved and expanded Greenway network.

Programme B – Carbon Reduction and Public Transport

The aim of this programme is to support the delivery of public transport services; develop and manage existing transport infrastructure; provide for the delivery of new public transport infrastructure and to provide investment in the expansion, modernisation and electrification of the public transport fleet.

Under this programme, the 2025 allocation will allow the Department to:

- Continue delivery of existing public transport services and enhance the network for users through capacity improvement and the roll out of new services;
- Continue investment in protection and renewal of the heavy and light rail network;
- Develop the various projects under the DART+ programme, including the continued arrival of new DART fleet for testing, construction of charging infrastructure in Drogheda and progression of the procurement process for DART+ West following approval from An Bord Pleanála;
- Continue construction on train stations for example, Galway Ceannt; and
- Continue Phase 1 of the Cork Area Commuter Rail Programme, including double tracking from Glounthaune to Middleton and re-signalling of the track.

Programme C – Road Networks and Road Safety

The aim of this programme is to protect, renew, develop and maintain national and regional local roads; enhance and improve road safety and provide strategic and financial support to deliver electric vehicle charging infrastructure in line with national and European EV charging policy.

Under this programme, the 2025 allocation will allow the Department to:

- Maintain existing national, regional and local road assets to a safe and robust standard;

- Continue work on major road projects including: M50 Traffic Control and Management upgrade and N5 Ballaghaderreen to Scramoge. Progress projects at an advanced stage of planning including N21/69 Limerick to Foynes (and Adare Bypass) and M28 Cork to Ringaskiddy;
- Provide grant support to local authorities for a range of targeted programmes, including funding for: road pavement resealing and strengthening works across the network; bridge rehabilitation projects; climate adaptation and safety measures; drainage works; community involvement schemes on less trafficked roads;
- Implementation will also continue, subject to the required approvals, on strategic improvement schemes provided for in the NDP, including the following projects which are at construction stage: Shannon Crossing/Killaloe Bypass/R494 upgrade scheme, Tralee Northern Relief Road and Coonagh to Knockalisheen Distributor Road; and
- Continue existing capital vehicle and infrastructure grants to support the uptake of LEVs and implement vehicle incentives and infrastructure delivery schemes under the Zero Emission Vehicles Ireland office.

Programme D – Civil Aviation

The aim of this programme is to ensure that the aviation sector supports Ireland's economic and social goals in a safe, competitive, cost-effective and sustainable manner; to ensure maximum connectivity for Ireland with the rest of the world; and to provide for subscriptions to international aviation organisations by the Department – in particular to the International Civil Aviation Organisation (ICAO) and the European Civil Aviation Conference (ECAC).

Under this programme, the 2025 allocation will allow the Department to:

- Fund our regional airports to support connectivity and enhance balanced regional development;
- Support regional airports through the Regional Airports Programme (RAP) 2021-2025; and
- Support regulatory and policy functions, including membership of key international institutions such as ICAO and Eurocontrol.

Programme E – Maritime Transport and Safety

The aim of this programme is to provide for a safe, sustainable maritime sector that meets its international obligations and domestic needs, delivers a world-class emergency response service and promotes and protects Ireland's economic interests as an island nation.

Under this programme, the 2025 allocation will allow the Department to:

- Funding will allow the Irish Coast Guard (IRCG) to operate a significantly improved Search and Rescue contract with Bristow Ireland Limited to protect and save lives;
- Provide Irish Coast Guard emergency services for volunteer Search and Rescue, ship casualty and pollution response;

- Administer and regulate maritime safety, security, pollution prevention and living and working conditions in relation to Irish ships, foreign ships in Ireland and for Irish seafarers; and
- Support Commissioner of Irish Lights operations and Marine Casualty Investigation functions.

Programme F – Information Technology, Engagement and Research Delivery

The aim of this programme is to consolidate the Department's investment in digital infrastructure which includes key services such as motor tax collection and maintaining the national driver file, including Data Analytics. The programme also provides a wide range of communication and research supports to attain climate action goals.

Under this programme, the 2025 allocation will allow the Department to:

- Maintain the National Vehicle and Driver File which is pivotal in supporting the collection of motor tax through its online service and the motor tax office network;
- Provide an evidence base for the policy positions of divisions within the Department and ensures that policies offer the optimum emissions savings solutions and investments;
- Develop evidence-based strategies to proactively and creatively communicate with the public in the work that we do; and
- Continue the work of the newly created a Digital Hub which brings all IT and digital systems under one functional area, with the purpose of driving reform and digitisation across the departments services.

C. Estimates 2025

Compared to the 2024 allocation, an additional €275 million in current expenditure and an extra €228 million in capital expenditure is being allocated to the Department of Transport in 2025. The Government decision to allocate this additional funding will provide for the retention of the range of discounts on public transport services, roll out of new services, and ongoing roads and public transport infrastructure investment.

Selected measures are set out below, funded by the Department's additional allocation for 2025. Full details on the allocation of the Vote's 2025 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures enabled by additional funding for 2025	Additional Allocation for 2025 €million
Programme B: Public Service Obligation This additional funding will provide for the retention of the range of discounts on public transport services, roll out of new services. This will encourage use of Public Transport, encourage modal shift and contribute to lowering greenhouse gases.	175
Programme B: New Public Transport Services Additional Funding for public transport services, including the continued roll out of BusConnects services and new Town Services. This will enable the Department to increase capacity on our Public Transport network.	15
Programme E: Irish Coast Guard SAR Contract This will allow the Irish Coast Guard to operate a significantly improved Search and Rescue contract to protect and save lives.	71

D. Reconciliation of 2025 Expenditure Ceiling

Transport	2025
<u>Current Expenditure</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2024	740
2024 Pay Deal Balance	1
Adjusted 2024 Base	741
2025 Pay Deal Impact	6
Carryover	10
Other ELS	116
Allocation for New Measures	15
Contingency Reserve Current Expenditure Allocation	128
Current Expenditure Ceiling	1,016
<u>Capital Expenditure</u>	<u>€million</u>
2024 Capital Allocation per Mid-Year Expenditure Report	2,664
National Development Plan Increase	186
Of Which NRRP	50
Contingency Reserve Capital Expenditure Allocation	42
Capital Expenditure Ceiling	2,892
<u>Ministerial Expenditure Ceiling (Total)</u>	3,908

*Rounding may affect totals

**2024 total allocation includes €154 million in temporary current funding and €15 million in capital temporary which was removed from MYER base

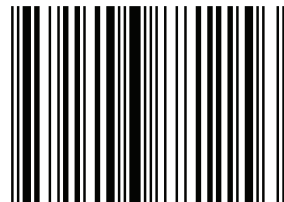


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