



TÚSLA

An Ghníomhaireacht um
Leanaí agus an Teaghlach
Child and Family Agency

**Business
Plan**

2026

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Foreword

On behalf of the Board and the Executive of the Child and Family Agency, we are pleased to present the Business Plan for 2026.

This Business Plan is prepared in accordance with Section 46 of the Child and Family Agency Act 2013, and under the direction and priorities of the Minister for Children, Disability and Equality (CDE), and the Minister for Education and Youth (in respect of our Tusla Education Support Service (TESS) and Alternative Education Assessment and Registration Service (AEARS)), as well as our legislative and policy commitments.

This plan will see the Agency progress through the third and final year of our Corporate Plan 2024–2026, and it sets out the 116 ambitious actions we will undertake in 2026, which reflect the wide range of statutory functions that comprise the work we do and continue the implementation of the six strategic objectives outlined in our Corporate Plan.

Our focus will continue to be on balancing our operational commitments, building on progress made over the last 12 months, with the implementation of our ambitious Tusla Integrated Reform Programme. This transformation programme is being implemented across the Agency to strengthen our alternative care capacity (foster care, residential care and special care), to strengthen our recruitment and retention of staff, to strengthen oversight of services we commission, and to strengthen the way

in which we structure and deliver our community services, to ensure equity of access.

A significant milestone for 2026 is the implementation of our new Local Integrated Service Delivery (LISD) Model across our new 30 Network Areas (in six Regions), more equally sized in terms of service need, and staff assigned, to ensure more equal access to services for everyone, no matter where they live. Our services will also be more integrated, to ensure that children, young people and families have access to the most appropriate Tusla service more quickly. This will be enabled by the full implementation of a digital single child record, and the reorganisation of all our financial, IT and reporting systems from January 2026.

As an Agency, we expect to experience increasing demand for all our services in 2026. With the support of our Board, our Minister and colleagues in the Department of Children, Disability and Equality (DCDE), and the Minister and colleagues in the Department of Education and Youth (DEY), we are committed to doing all we can, within the resources available to us, and the constraints that pertain within the operating environment, to respond to these demands. We take full responsibility to use all resources and appropriate means at our disposal to strive to meet the objectives set out in this report.

The achievement of some objectives will necessarily depend on creative cooperation between Tusla and other Government Departments and other agencies. We look forward to the continued positive engagement with our colleagues in the bodies concerned.

We are privileged to lead a committed, resilient and agile workforce, and to work in partnership with children, young people, families, foster carers, our many funded partners, and other state agencies.

We know that with their support and engagement, and an integrated approach to service delivery, we will achieve the commitments set out in this Business Plan 2026.



Madeleine Clarke
Madeleine Clarke
Chairperson



Kate Duggan
Kate Duggan
CEO

Executive Summary

This section gives context to the Business Plan as it delineates the key areas of focus for Tusla in 2026. The strategic priority actions detailed within account for the direction and priorities of the Minister for CDE, and the Minister for EY (in relation to our TESS and AEARS services), alongside our legislative and policy commitments.

At a summary level, the below elements outline the framework for our actions in 2026 to ensure we continue to improve how we support and protect children and families in Ireland:

- Launching and embedding the Tusla Integrated Reform Programme across these five key pillars:
 - Realigning our structures for more equal distribution of caseload nationally and regionally.
 - Implementing the new LISD Model to align people and processes in new teams across Ireland to ensure all children and families requiring our services receive the same care through a widened front door.
 - Enhancing our Foster Care and Aftercare services to improve our support and capabilities in these areas.

- Increasing our Residential Care capacity, with a significant focus on Special Care, through improving our recruitment and retention of key staff to enable the launch of more residential units.
- Improving recruitment, retention and capability of the Workforce, predominantly concerning the scarce skillsets of Social Work and Social Care Work.
- Continuing to improve cost containment and productivity across all elements of the agency.
- Continuing to deliver our legislative responsibilities on time and to a high quality.

In addition to embedding improvements into our structure, our processes and our people through the Reform Programme, and continuing our focus on managing our costs, increasing productivity and discharging our legislative obligations, Tusla will engage with DCDE to continue to provide support on other interdepartmental and interagency priorities as required, including development of policies such as the National Policy on Informal Kinship Care, the National Policy on Prevention and Early Intervention, commencement of the Family Courts Act, and provision of support to areas such as Oberstown.

Tusla is committed to promoting compliance with Children First across sectors via its Children First Information and Advice Service and Child Safeguarding Statement Compliance Unit, including in respect of relevant actions emerging from current work by the Children First Inter-Departmental Implementation Group to strengthen the cross-sectoral safety net for children.

As Government policy is developed and legislation is introduced or amended, such as by the Child Care (Amendment) Bill 2025, part of our business-as-usual work ensures that Tusla will plan for all necessary changes and implement them when the legislation is enacted and commenced, for example incorporating required changes to our robust processes within our Data Protection Unit regarding establishment of Data Sharing Agreements, indicative of our commitment to the continued delivery and strengthening of our services in relation to the ongoing support of children and families in Ireland.

- **Launching and embedding the Tusla Integrated Reform Programme**
- **Improving cost containment and productivity**
- **Delivering our legislative responsibilities to a high quality**

About This Plan

Chapter 1 details the specific actions and related performance measures or targets that will be undertaken in 2026 by the Agency. Implementing these actions will advance our objectives and the specific areas of improvement and development outlined in our Corporate Plan 2024–2026, with a key focus on our Tusla Integrated Reform Programme.

Chapter 2 outlines the financial framework within which Tusla will operate in 2026 considering the overall funding allocated to the Agency. Here, we detail the funding allocated to prioritised initiatives in 2026, while also acknowledging the financial risks faced by the Agency. This chapter also presents the capital expenditure plan, financial governance, financial reporting, impact of 2025 cost pressures, and expected cost pressures for 2026.

Chapter 3 describes the Tusla Workforce, and the ambitions set out in the People Strategy for 2026. This chapter details the initiatives we will undertake to attract, retain and develop our workforce, enabling them to provide the highest quality care and services to those who rely on them.

This plan, along with the Corporate Plan 2024–2026, is available on our website at www.tusla.ie/publications.

Our commitment is to the continued delivery and strengthening of our services in relation to the ongoing support of children and families in Ireland.

Our Purpose and Mission

“To support and promote the development, welfare, education, and protection of children and young people, the effective functioning of families and the continued care for adults who use our services”.

Our Vision

“That children, young people, families and adult service users have timely and equitable access to integrated services, that enable positive outcomes, that the public trust and that staff feel supported by and have trust in”.

Our 3 Key Pillars

People

To attract, retain and grow a diverse and capable workforce and promote a positive culture so that our people can effectively respond to service users, feel supported and have pride in our services and the Agency.



Practice

To design, deliver and govern services to ensure they are timely, equitable, integrated and consistent, and meet the needs of those that use them.



Public Confidence

To ensure the services we deliver meet the standards our service users are entitled to, and are compliant, high-quality, transparent and visible across communities, in order to promote public trust and confidence in Tusla.



Our Values



Trust



Respect



Kindness



Empowerment

Corporate Plan: 2024-2026 Objectives

In line with our three key pillars of People, Practice and Public Confidence, our six strategic objectives guide our actions through the third and final year of our Corporate Plan.



This Business Plan provides specific actions for each of these objectives, which will be measured quarterly to monitor the progress of this plan against our defined outcomes captured in the performance measures in Chapter 1.

Chapter 1: Key Actions 2026

The following actions and performance measures relate to the Agency’s six objectives, which guide our actions on an annual basis. Through these actions we will progress Ministerial Priorities (MP), the implementation of our Reform programme and our key statutory functions.

Objective 1: Strengthen recruitment and retention of a multidisciplinary workforce to better meet the needs of service users and provide a more supportive environment for staff.

Ref	Action	Performance Measure	Due
1.1	MP2 Examine and consolidate new supply routes in Social Work and Social Care Work to include: <ul style="list-style-type: none"> • coordination with other employers, Higher Education Institutions and regulators to continue to explore the possibilities of alternative routes for the provision of qualified social workers and social care workers; and • continued pursuit of overseas recruitment for social workers and social care workers. 	100 new apprentice social workers and 50 new apprentice social care workers will start with Tusla.	Q4
1.2	MP2 Agree terms of reference for and progress an evaluation on the impact of the Apprenticeship in Social Work.	An evaluation document is completed which will inform future actions.	Q4
1.3	MP2 Continue to build on Tusla’s interaction with educational bodies and other third-party partners in order to launch a Social Care graduate campaign attracting graduates to Special Care opportunities.	A Social Care graduate campaign will be launched with a programme of events held across the third-level sector targeting 30% of available graduates to be recruited.	Q3
1.4	MP2 Develop and implement an integrated approach to Workforce Planning using the Resource Allocation Model.	Workforce Planning to implement a predictive analysis to inform resources with new networks in 2026.	Q2

Ref	Action	Performance Measure	Due
1.5	Implement intercultural awareness training for staff involved in selection.	100% of staff involved in selection complete training.	Q2
1.6	Embrace diversity through targeted campaigns under the National Traveller and Roma Inclusion Strategy (NTRIS) to enable a more inclusive environment reflecting the society we serve.	Five new participants will be attracted onto the NTRIS scheme in 2026.	Q4
1.7	The Organisational Development Partnership Team will provide developmental support to 30 Networks in 2026, delivering integrated team working programmes and coaching/mentoring supports.	Six workshops will be delivered in 2026 targeting the 30 networks.	Q4
1.8	Continue to grow and enhance the Change Champion network through provision of mentoring and coaching to 100% of change champions.	Tusla Change Network operational in each of the 30 Networks in line with the Tusla People Strategy.	Q4
1.9	Implement new e-recruitment system, eliminating paper-based recruitment.	New e-recruitment platform will be launched in 2026.	Q2
1.10	Launch and promote Tusla as an accredited ‘Fostering Friendly’ workplace.	Accreditation is achieved.	Q2
1.11	Introduce a Corporate Services Apprenticeship Programme with Corporate Management, enabling apprentices to be hired into Corporate Services teams.	Four participants in 2026, one from each of the following directorates: Information & Communication Technology (ICT), Quality & Regulation, Finance & Corporate Services, People & Change.	Q2

Objective 2: Ensure staff are supported, engaged and capable to undertake their roles, implement the Reform Programme and better respond to service user needs.			
Ref	Action	Performance Measure	Due
2.1	MP1-8 Extend the implementation of the Tusla Case Management (TCM) system to digitise a further 50% of the remaining forms and also digitise the integration points between Children in Care (CiC), Fostering and Residential teams. (Year 3 action of the three year Digital Transformation programme.)	<ul style="list-style-type: none"> 12 new digital forms are delivered on the systems to complete the digitisation of a core set of services. All record/information exchanges between CiC, Fostering and Residential teams integrated and supported on TCM. 	Q4
2.2	MP1-8 Extend the next generation of the Portal system to all remaining services as the digital front door for the Agency. Thereby, all referral/submissions/application to Tusla services can be submitted online and flow into Agency's national case management system. (Year 3 action of the three-year Digital Transformation programme.)	17 services will be available to partners, professionals and members of the public from the new modern Portal system.	Q4
2.3	MP1-8 Continue to progress the objective of achieving a digital enabled modern workplace. In 2026, advance to 75% of the overall target to digitise all manual corporate and national services related forms and processes. (Year 3 action of the three-year Digital Transformation programme.)	<ul style="list-style-type: none"> 75% of corporate and national services related forms and processes are digitised. Key measure of success includes the delivery of new Grants and Cash Allowance systems. 	Q4
2.4	MP1-8 Continue to digitise the Children's Services Regulation (CSR). The 2026 plan aims to deliver the digitisation of the registration, inspection, re-registration and change in circumstances processes.	Deliver 100% of the actions under the 2026 CSR digitisation plan.	Q4
2.5	MP2 Focus on the Employee Experience and development of Human Resource (HR) systems and processes that lead to improved retention of staff.	2% increase in retention of staff is achieved.	Q4

Ref	Action	Performance Measure	Due
2.6	MP2 Deliver five Schwartz Rounds across the Agency and measure impact on wellbeing and retention.	Five Schwartz Rounds completed and impact on wellbeing and retention of staff is measured.	Q4
2.7	MP6 Implementation of new ICT communication infrastructure in the remaining Tusla offices to complete the three-year programme (2024-2026) that aims to enhance performance, reliability, quality and security of the ICT infrastructure supporting all offices nationwide.	All Tusla offices successfully implement new modern ICT infrastructure.	Q4
2.8	MP6 Deliver the 2026 ICT cloud infrastructure plan.	<ul style="list-style-type: none"> Average Secure Score >75%. All cloud services migrated to the Azure Front Door. Cloud Telephony solution implemented. 	Q4
2.9	MP6 Deliver the 2026 ICT service delivery plan, including the commencement of technology refresh project of all staff mobile phones.	Technology refresh of 60% of staff mobile phones.	Q4
2.10	Roll-out of the revised performance management framework.	50% of staff complete one cycle by Q4.	Q4
2.11	Continue to embed the Tusla Leadership Competency Framework providing leadership training and development to enable the Tusla Reform Programme.	Everyday Management and Leadership – seven cohorts for 2026; and Leading at Tusla – four cohorts for 2026.	Q4



Objective 3: Ensure our services are structured and delivered to provide consistent, quality and integrated responses to those who use them.

Ref	Action	Performance Measure	Due
3.1	MP1 Continue to improve the recruitment and retention of foster carers and build on progress made under the Foster Care Strategy 2022-2025, with a specific focus on relative foster care and supporting foster carers nationally.	<ul style="list-style-type: none"> Additional 10 peer support workers recruited. 30% of foster carers nationally are relative foster carers. 	Q4
3.2	MP1 Build the capacity of Regional Foster Care Recruitment Teams (including mainstreaming of the pilot NTRIS Foster Care Recruitment) and the National Fostering Recruitment and Enquiry Team to raise awareness of opportunities to foster and respond to enquiries efficiently.	<ul style="list-style-type: none"> Each Region has a minimum of one full-time worker (or equivalent) dedicated to Fostering Recruitment. 1 x part-time Traveller and Roma peer recruitment role in place in each Regional Foster Care Recruitment Team. 	Q4
3.3	MP3 Fully integrate the remaining 45 Whole Time Equivalent (WTE) therapy grades (not covered in the Integrated Framework for Therapeutic Service for Children in Care phase 1) into Tusla Therapy Governance Structure.	<ul style="list-style-type: none"> Initial scoping exercise of all staff, qualifications, locations, etc. complete. Change management process implemented to integrate full complement into existing or new Area Based Therapeutic Teams. 	Q4
3.4	MP3 Implement the 2026 actions of the Tusla Parenting Support Strategy 2022-2027, which includes establishment of one Parenting Hub in each of the six Tusla regions.	A Parenting Hub will be in place in each Tusla region as per the Community Based Parenting Hubs National Programme.	Q3
3.5	MP3 Appoint 30 European Social Fund Plus (ESF+) funded Parenting Support Advisor Roles in 2026 in line with the Supporting Parents Model Implementation Plan and to implement the Community Based Parenting Hubs National Programme.	A Parenting Support Advisor will be in place in each Tusla network.	Q2

Ref	Action	Performance Measure	Due
3.6	MP3 Utilise or develop local interagency structures, i.e. Children and Young People's Services Committee (CYPSC) and Child & Family Support Network (CFSN), to support the implementation of the Parenting Support Advisor roles and wider Parenting Support Strategy 2022-2027 in each of the 30 networks.	Interagency structure in operation in each Tusla network to support the implementation of the Parenting Support Advisor roles and wider Parenting Support Strategy.	Q2
3.7	MP3 Map the Parenting support services within the new networks as part of the development of the role of the newly dedicated commissioning service in the Regions.	Parenting support services are mapped in the Regions.	Q3
3.8	MP4 Establish a Programme Management structure and dedicated project team, within Tusla, to include integrated oversight and support by the Department and Tusla Board, showing clear focus on all aspects of work to increase special care capacity. This will include the implementation of a structured and comprehensive action plan to maximise capacity within special care. The plan will set out short term priority actions as well as longer term actions for future service delivery in Ireland, and set out clear timelines, contingencies and mitigations.	Structured plan in place with 2026 actions implemented.	Q4
3.9	MP4 Implement additional measures (with the support of other Departments where needed, including DCDE, DEY and DPENDR) to attract and retain staff to include the: <ul style="list-style-type: none"> • Implementation of the new special care staff grades. • Implementation of staff wellbeing initiatives including transport initiatives and psychological support for staff wellbeing. 	Recruitment and retention actions implemented such that a minimum of 20 special care beds will be open and available for vulnerable children by the end of 2026.	Q4

Ref	Action	Performance Measure	Due
3.10	MP4 Strengthen therapeutic supports for children on the edge of special care, in special care and stepping down from special care.	Complete the examination of the model of care in special care units, introduce new therapeutic supports for children in special care, and strengthen Assessment Consultation and Therapy Service provision for children on the edge of, in and stepping down from special care, ensuring integrated pathways for vulnerable children.	Q4
3.11	MP4 Continue to respond to the challenges in special care capacity, including by continuing to focus on the recruitment of additional staff to special care through targeted recruitment campaigns and progressing the Social Care Apprenticeship scheme.	Social Care posts will increase by a total WTE of 71 across 2026.	Q4
3.12	MP4 Open an additional nine statutory residential centres in 2026 to increase our residential bed capacity.	23 statutory beds opened by Q4 2026.	Q4
3.13	MP4 Work with the Private Provider Sector to open an additional 10 centres with procured private providers with a targeted approach to reducing the referrals waiting list and number of young people placed in Special Emergency Arrangements (SEAs).	Up to 21 additional beds opened.	Q4
3.14	MP4 In line with the Strategic Plan for Aftercare for Young People and Young Adults 2023-2026, continue to support children and young people transitioning to independence through its aftercare services.	<ul style="list-style-type: none"> • National Expansion of Way 2 Work Mentoring Programme completed. • Three additional Care to Connect services established. 	Q4

Ref	Action	Performance Measure	Due
3.15	MP4 Implement the revised Tusla/Department of Housing, Local Government & Heritage Accommodation Protocol and develop integrated Preparation for Leaving Care and Transitional Accommodation Pathways in partnership with Children's Residential Services (CRS), Foster Care, Local Authorities, Non-Governmental Organisations, Approved Housing Bodies and Private Providers.	National Tusla framework and guidance for transitional accommodation arrangements for young people leaving care and in aftercare developed for Executive Management Team (EMT) approval.	Q3
3.16	MP4 Conduct an evaluation of Strategic Plan for Alternative Care 2022-2025.	Evaluation complete.	Q4
3.17	MP4 Complete an analysis of current and forecasted future demands on the alternative care service, in line with the Alternative Care policy framework being developed in DCDE.	Analysis complete.	Q4
3.18	MP5 Implement the new model of care for Separated Children Seeking International Protection (SCSIP) and improve SCSIP governance including third-party vendors.	<ul style="list-style-type: none"> Review staffing requirements and recruit additional staff. Standardise key pillars of action in intake/assessment, care/accommodation and aftercare. 	Q4
3.19	MP5 Increase accommodation options by exploring new accommodation pathways and increasing capacity for SCSIP to meet growing demand.	Overall SCSIP bed capacity grown by at least 23 places.	Q4
3.20	MP6 Conduct a Quality Assurance Review of all LISD Programme structural and practice changes, ensuring full realignment of metrics and integrated reporting, alongside a benefits realisation exercise to assess impact and outcomes.	Completion of a Quality Assurance Report that includes the approved suite of metrics (Integrated Front Door (IFD), Local Integrated Team (LIT), Fostering, Charing) and a summary of benefits realisation outcomes against 2025 baseline targets.	Q4
3.21	MP6 Assess and adjust budgets as required to reflect the new allocation of staff and structure.	Budget realignment complete.	Q4

Ref	Action	Performance Measure	Due
3.22	MP6 Realign all local Standard Operating Procedures (SOPs) to LISD (based on completed realignment of national SOPs to LISD).	All local SOPs realigned to LISD.	Q4
3.23	MP6 Implement the new standard business process and outcomes for IFD/LIT Family Support, including the development, launch and reporting of new Family Support metrics.	Family Support metrics and standardised reports developed for performance reporting Q3 2026.	Q4
3.24	MP6 Develop and implement the next phase of Lean review of Standard Business Processes: Intake Record (IR) and Initial Assessment (IA).	Launch new IR/IA business process and go live on TCM Q3 2026.	Q4
3.25	MP6 Develop a standardised assessment model/tool for Family Support to support Family Support teams at the IFD.	Standardised Assessment model/tool in place.	Q4
3.26	MP6 Develop the Ways of Working Framework and learning plan to support implementation of Integrated practice within the new structure.	Ways of Working Framework in place.	Q4
3.27	MP6 Implement the management of the Unallocated Cases policy, which will be monitored through a new governance framework to be implemented alongside the 30 new networks.	Management of the Unallocated Cases policy is implemented.	Q1
3.28	MP6 Review and adapt the Caseload Management policy as part of the implementation of LISD in 2026.	Caseload Management Policy reviewed and adapted.	Q3
3.29	MP8 Initiate Barnahus East in collaboration with Children's Health Ireland (CHI), including: <ul style="list-style-type: none"> Development of agreement with CHI to reflect the requirements to establish Barnahus East. Recruitment of Barnahus East manager and support staff. 	<ul style="list-style-type: none"> Agreement with CHI in place to reflect the requirements to establish Barnahus East. Tusla to recruit and employ the Barnahus East manager and support staff. Tusla will recruit an additional Social Work Team Leader in Barnahus Galway and Barnahus South. 	Q3

Ref	Action	Performance Measure	Due
3.30	^{MP8} Fully establish the governance of Barnahus Tusla under the Office of the Chief Social Worker to ensure consistency of governance and practice across the Barnahus services.	Transfer of Barnahus West to Office of the Chief Social Worker complete.	Q2
3.31	^{MP8} Finalise research outputs for National Care Leavers Study, Employment and Educational journeys of young adults with care experience, Retention and Attrition of foster carers and Evidence Review to Identify International Practices in Special (Secure) Care and develop dissemination plans.	Research projects reported and dissemination plans in place.	Q2
3.32	^{MP8} Report on Care Pathways Data Analysis (CPDA) dataset and develop dissemination plan.	CPDA dataset reported and dissemination plan in place.	Q2
3.33	^{MP8} A project plan scoped for the Care Experiences Programme national longitudinal study over a 10-to-15-year period with young people leaving care at age 16/17.	Scoped and aligned path forward for Care Experienced Longitudinal study.	Q3
3.34	Complete reviews on 100% of incidents rated as 'extreme'.	100% of incidents with a severity rating of 'extreme' will have completed reviews saved to National Incident Management System.	Q4

Objective 4: Strengthen service integration both internally and externally to better meet the needs of service users.

Ref	Action	Performance Measure	Due
4.1	^{MP3} Continuing to maintain a focus on Prevention and Early Intervention support, Tusla will support and develop an Outcomes Data Management and Reporting System with the National Home Visiting Programme, the Area-Based Childhood (ABC) Programme, and aligned with the Tusla National Outcomes Framework.	Data management and reporting solution in place.	Q2
4.2	^{MP3} Develop additional Home Visiting service provision, subject to funding.	Additional Tusla Networks covered by Home Visiting provision, specifically targeting areas most disadvantaged.	Q4
4.3	^{MP3} Implement recommendations of the review of Meitheal in line with the Reform Programme and ensure it is sustained and developed as the Tusla-led Early Intervention Practice Model.	Number of Meitheal processes are sustained or increased.	Q4
4.4	^{MP3} Undertake a consultation with key stakeholders to develop and implement a Child and Youth Participation Action Plan in Decision Making that is aligned to the associated DCDE Framework.	Action Plan in place for implementation.	Q3
4.5	^{MP3} Tusla and CYPSC will monitor the implementation of four Local Area Child Poverty Action Plan pilots in CYPSC areas under Ireland's European Child Guarantee Action Plan and distribute the What Works Initiative funding to three of the four Poverty Action Plan Pilots as set out in the Service Level Agreement between DCDE, the Department of Rural and Community Development and the Gaeltacht, and Tusla.	<ul style="list-style-type: none"> • Three Poverty Action Plan pilots funded through Tusla and CYPSC. • All four pilots completed as agreed. 	Q4

Ref	Action	Performance Measure	Due
4.6	MP3 Continue to support the implementation of DCDE's policy and strategic direction in relation to CYPSC, including collaboration in the consideration of findings and recommendations of the Centre for Effective Services (CES) review of CYPSC and participation in the Department's review of Shared Vision and Next Steps 2019-2024 and development of a successor.	<ul style="list-style-type: none"> Facilitation of the initiatives under the €3.366m additional CYPSC development and support funding provided by DCDE. All 27 Grade V CYPSC Project Support posts in place. Collaborative framework of reporting to align Tusla with the reporting obligation of DCDE, Department of Justice, Home Affairs and Migration, and Department of Health. 	Q4
4.7	MP3 Support the DCDE plan to expand the Family Resource Centre (FRC) programme from 126 to 136 members and to distribute the increases in core funding to targeted FRCs.	<ul style="list-style-type: none"> 10 additional FRCs established. Additional core funding distributed to agreed FRCs. 	Q4
4.8	MP5 Embed implementation of recommendations of Interagency Report on Services for Separated Children Seeking International Protection.	<ul style="list-style-type: none"> Stakeholder event completed. Identification of priority work streams completed. Development of Community of Practice in SCSIP. 	Q4
4.9	MP7 Co-host and support a parallel European Child Guarantee stakeholder event, with members of the Community and Voluntary sector.	Stakeholder event completed.	Q3
4.10	MP7 Implement Tusla's plan to reduce waiting times for tracing requests and bring allocations of all new requests within guidelines.	100% of new tracing requests will be allocated within six months of receipt as per guidelines.	Q4
4.11	MP7 Finalise and implement the Memorandum of Understanding (MOU) between Tusla and CUAN.	<ul style="list-style-type: none"> Tusla/CUAN MOU finalised. Tusla/CUAN MOU implemented. 	Q4
4.12	MP8 Conduct Welfare Checks on the 45,522 (as of 5 September 2025) child protection and welfare cases closed in the period from 1 March 2020 to 28 February 2022 under the Wellbeing Project.	Project methodology is implemented for the Wellbeing Project, and 42,522 Welfare Checks are completed.	Q1

Ref	Action	Performance Measure	Due
4.13	MP8 Implement a comprehensive communication plan highlighting the legal obligations of mandated individuals to report child protection and welfare concerns under Children First and the importance of all adults reporting concerns to Tusla.	The Wellbeing Project communications plan is implemented.	Q2
4.14	MP8 Engage with relevant Government departments and state agencies to share any learnings from the Wellbeing Project on opportunities to further strengthen safeguards for children and young people.	The Wellbeing Project methodology is reviewed and recommendations are made.	Q3
4.15	MP8 Continue to enhance joint working with An Garda Síochána (AGS), including finalisation and launch of the Joint Working Protocol (Q2), with implementation across all 30 networks (Q4).	<ul style="list-style-type: none"> Finalisation and launch of Joint Working Protocol. Tusla Joint Working Protocol, Section 12 Protocol, Missing Children in Care Protocol and Specialist Interviewing Protocol implemented across all 30 networks. 	Q4
4.16	MP8 Agree and sign off the updated Tusla/Health Service Executive (HSE) Joint Working Protocol.	Updated Tusla/HSE Joint Working Protocol signed off and implementation initiated.	Q1
4.17	Operationalise TESS-led actions under the new Delivering Equality of Opportunity in Schools (DEIS) action plan.	School Completion Programme (SCP) and Home School Community Liaison Scheme and Anseo extended to all DEIS Plus schools and new-to-DEIS schools.	Q3
4.18	Implement the SCP reform project.	Service Level Agreements (SLAs) in place with all 16 Education and Training Boards for the provision of SCP services nationally for commencement from 1 January 2027.	Q4
4.19	Develop and deliver implementation supports in 2026 to enable schools to enact the revised Code of Behaviour in 2027.	<ul style="list-style-type: none"> Code of Behaviour published. Training provided to all school leadership teams. 	Q4

Ref	Action	Performance Measure	Due
4.20	Deliver a national multimedia school attendance campaign and school attendance conference.	<ul style="list-style-type: none"> Multimedia campaign including TV, radio and all social media platforms. School attendance conference hosted for 600 delegates. 	Q3
4.21	Achieve and maintain the waiting list for initial assessments to business-as-usual level, to no more than nine months on the waiting list at any time.	Replace metric of number of children waiting more than 12 months to nine months and increase monitoring data of timeframes.	Q4
4.22	Move from a three-year review cycle to a two-year review cycle.	100% of all outstanding reviews completed in two-year cycle.	Q4
4.23	Expand CSR Quality Assurance Audit process to AEARS.	2 x QA Audits undertaken in AEARS.	Q4
4.24	Monitor, track and deliver all 2026 actions contained in the KD Report. In addition, Tusla will participate in and support, where required, any cross-departmental and cross-agency actions in the Report.	100% of 2026 deliverable actions completed.	Q4

Objective 5: Strengthen visibility of Tusla Services in communities across Ireland and build trust and confidence in our services.

Ref	Action	Performance Measure	Due
5.1	^{MP8} Finalisation of Service Experience Insights Framework (SEIF) policy, handbook and staff training and reporting tool for establishment of SEIF.	Suite of National Policy Oversight Committee (NPOC)-approved Policies, Procedures, Protocols and Guidelines and production of associated e-learning module and reporting tool.	Q4
5.2	Complete engagement with Commissioning to ensure compliance of all funded services with Tusla branding.	100% of funded agencies are utilising Tusla's logo and branding in all their communications.	Q1
5.3	Complete approval and share Communication Strategy 2026-2027 with all Tusla staff and roll out the associated implementation plan to all regions.	Strategy is approved and implementation plan is in place and shared to relevant staff.	Q1
5.4	Agree and implement the Irish Language Scheme to strengthen Irish language capability across the Agency.	Minimum of 90 staff trained by end 2026, from which a contingent of Staff Supports and Ambassadors will be selected and active in promoting bilingualism.	Q4



Objective 6: Continue to have effective people, processes and systems in place to meet our statutory and regulatory requirements and embed a culture of continuous service improvement.

Ref	Action	Performance Measure	Due
6.1	MP2 Execute Irish Human Rights and Equality Commission (IHREC) framework Assess, Address and Report for 2026.	Report submitted to IHREC for publication in its report.	Q4
6.2	MP3 Complete the Tusla actions on the National Programme of Work for the Traveller Community 2025-2026 under the NTRIS II.	<ul style="list-style-type: none"> Commissioned local initiatives previously funded by Dormant Accounts to work with the Traveller community will be mainstreamed. 2026 actions in the Programme of Work delivered. 	Q4
6.3	MP3 Scope the work involved in reporting of expenditure on Family Support, Prevention and Early Intervention.	Delivery of scoping paper.	Q4
6.4	MP4 Evaluate the current Violence, Harassment and Aggression (VHA) strategy to define future priorities and strategic direction.	Evaluation complete and future actions agreed.	Q3
6.5	MP6 Implement an electronic document system for corporate and other non-case-related files as an initiative under the records management pillar of Data Management Strategy 2024-2026.	New electronic document system implemented.	Q4
6.6	MP6 Deliver the remaining actions under the records management pillar of Data Management Strategy 2024-2026. This includes completion of retention schedules for all services and the migration of 40% paper records to the new National Off-Site Storage service.	<ul style="list-style-type: none"> 40% of paper records migrated to the new National Off-Site Storage service. An updated proposal with budget requirements for further initiatives that can be progressed to advance the records under our control related to Ryan Report Actions 75 and 76. 	Q4

Ref	Action	Performance Measure	Due
6.7	MP6 Deliver the remaining actions under the analytics and business intelligence pillar of the Data Management Strategy 2024-2026.	90% of Tusla's performance metrics are automatically generated by the new analytics platform that is now integrated with the TCM system. Integrated joined-up data systems delivering integrated performance reporting.	Q4
6.8	MP6 Deliver the remaining actions under the data quality pillar of the Data Management Strategy 2024-2026.	Complete 90% (40 actions in total) of the actions under the Strategy.	Q4
6.9	MP6 Close out the remaining actions of the original 2022-2025 information security (including cybersecurity) programme. This includes achieving ISO 27001 Information Security certification.	ISO 27001 Information Security certification.	Q2
6.10	MP6 Deliver an action plan to ensure Tusla's readiness for the Network and Information Security (NIS2) Directive (the new EU directive in relation to information security for operators of essential national services).	Successful outcome from NIS2 assessment.	Q4
6.11	MP6 Develop a new three-year information security strategy for Tusla 2027-2029.	New three-year information security strategy approved and initial progress commenced.	Q4
6.12	MP6 Amend and implement the Early Years Inspectorate policy to reflect the new statutory powers under the Child Care (Amendment) Act 2024.	Business processes and policies introduced and implemented.	Q2
6.13	MP6 Define and establish an integrated reporting capability and process that will underpin business analytics.	National integrated report ready to be generated in Q1 2027.	Q4
6.14	MP8 Develop a bespoke inspection methodology across all childminding regulations and commence inspections of School Age services.	Comprehensive inspection tools for childminding and any amendments to existing School Age care regulations developed and implemented.	Q4

Ref	Action	Performance Measure	Due
6.15	^{MPB} Seek to close out all legacy Guardian ad Litem (GAL) fees prior to December 2026.	All fees that can be settled by December 2026 are closed.	Q4
6.16	^{MPB} Support the work on the Data information sharing group with sharing information readily available in Tusla required in relation to GAL services.	Provide all the required data within the timeframe set out.	Q4
6.17	Develop and align an agency-wide Quality Strategy 2026–2029.	Board-approved Agency-wide Quality Strategy.	Q2
6.18	Deliver a Tusla Outcomes Baseline Report.	Outcomes Baseline Report delivered.	Q4
6.19	Update official published operational reporting to align placement data with financial reporting.	Revised Performance and Activity Reporting in place to include integration of placement data with financial reporting.	Q4
6.20	Establish a digital learning programme through e-learning, virtual training and other resources managed through HSeLanD in relation to strengthening local financial governance and internal controls under Structure Reform in collaboration with Workforce Learning and Development (WLD).	A minimum of one online training module will be developed.	Q4
6.21	Review the new governance structures to support the development of a financial governance framework for the Agency.	Completed gap analysis on governance, compliance and internal controls.	Q4
6.22	Develop and refine financial reporting under new LISD Regional and Network structures.	Approval by EMT and Regional Chief Officers of new financial reporting aligned to LISD structures.	Q4
6.23	Support budget holders in advancing the renewal and replacement of contracts in key service areas in line with the Corporate Procurement Plan.	A minimum of five contracts awarded.	Q4

Ref	Action	Performance Measure	Due
6.24	Establish a training programme for local commissioners to support their role. This programme will include (i) the use of desktop reviews to assess provider performance and value for money and (ii) understanding the Annual Financial Compliance Statements.	A minimum of two training sessions held.	Q4
6.25	Complete an agency-wide Data Protection Maturity Assessment in 2026 which will facilitate the planned future implementation of a General Data Protection Regulation Compliance Framework.	Data Protection Maturity Assessment completed.	Q4
6.26	Approval of updated Data Processing Impact Assessment (DPIA) policy to be finalised in 2026.	100% of prioritised DPIAs will be completed by the target date.	Q4
6.27	Support the Vendor Management Unit by ensuring that all new third parties are assessed and, where appropriate, assist in establishing appropriate data-sharing arrangements. Complete the retrospective assessment and rectification of existing commissioned providers. Prioritise the implementation of appropriate agreements with third parties identified by Contract Owners as providing therapeutic support services on Tusla’s behalf.	100% of prioritised Data Privacy Assessments (DPAs) on third parties will be completed by the target date.	Q4
6.28	As part of the new Estates Strategy 2026–2030, deliver the planned Mainstream residential capital projects for 2026 as outlined in the Capital Plan 2026–2030.	Complete the purchase of nine new Mainstream residential houses.	Q4
6.29	As part of the new Estates Strategy 2026–2030, deliver the planned maintenance programme for Mainstream residential 2026 as outlined in the Capital Plan 2026–2030.	Complete the renovation and handover of seven Mainstream residential houses.	Q4

Ref	Action	Performance Measure	Due
6.30	Complete the feasibility/preliminary design on repurposed building for new Special Care Centre and advance planning with desire to commence development as soon as possible, complete planned maintenance works for two Special Care Units and deliver Step Up/Down projects.	<ul style="list-style-type: none"> Approval by EMT/Board to progress new Special Care Centre. Statutory compliance works on two Special Care units completed. Complete the purchase of one new Step Up/Down residential house. Complete the renovation and handover of two Step Up/Down residential houses. 	Q4
6.31	Deliver the climate action projects identified for 2026 as part of Tusla's Sustainability and Climate Action Plan.	<ul style="list-style-type: none"> Independent reporting on the Sustainable Energy Authority of Ireland Monitoring and Reporting (M&R) System for Tusla Properties completed. Register of Opportunities for Tusla Properties completed. Establishment of a further five local Tusla Green Teams. 	Q4
6.32	Development of Shared Outcomes Measurement Framework and completion of baseline audit of outcomes measures in use within Tusla services.	Shared Outcomes Measurement Framework developed and approved, with baseline report on outcomes measures in use within the Agency.	Q4



Chapter 2: Financial Framework

Overview

This chapter sets out the financial framework within which the Agency will operate in 2026. It also sets out the prioritised initiatives in 2026, the capital expenditure plan and the financial risks that the Agency faces for 2026.

The Agency's gross non-capital determination for 2026 is €1,437.795m (includes €66.221m from Department of Education and Youth (DEY)).

This will be funded in part by an estimated €18.340m in appropriation in aid income from superannuation and pension-related deductions. Therefore, the Agency's net non-capital determination for 2026 is €1,419.455m.

The Agency will maintain good oversight on the management of the allocation to ensure that there is the least possible risk of overspend in 2026. Tusla received a supplementary allocation of €60m in 2025, €38.2m on the main A3 subhead and €21.8m on the A6 subhead re SCSIP and Ukraine. The key demand-led service areas driving the supplementary requirement were mainstream Residential Services, €34.5m; Court-directed GAL costs, €5.1m on the A3 main subhead; and SCSIP and Ukraine Residential Services, €20.3m on the A6 SCSIP and Ukraine subhead.

Based on the current trends and Tusla's statutory duty to provide services for Separated Children as well as mainstream care, we expect no reduction in demand for these services in 2026, resulting in continued pressure to remain within budget. However, Tusla will consult with the Minister and Department officials to agree on any measures for corrective action regarding compliance with statutory obligations and service delivery proposals.

In 2025, the Agency is aiming to have achieved cost containments of circa €30m and the plan is to sustain those containments into 2026.

2026 Budget Plan and Projected Service Funding

The Agency received an additional €181.409m of revenue funding (excluding capital) for 2026, €118.897m under the main A3 subhead and €51.169m under the A6 SCSIP and Ukraine subhead (formerly E4 and E5 subheads), €5.459m from the DEY re TESS, SCP and AEARS, €4.110m under the B5 Early Years subhead and €1.774m under other subheads. The Business Plan is developed on the basis that services will be delivered within the cash envelope available in 2026. However, the Agency draws attention to the increased number of children coming into care that require high-cost services, which is expected to continue to create significant challenges for the delivery of the Business Plan within allocation for 2026. Tusla will continue to implement tight controls to manage its allocation effectively.

The Budget Plan for 2026 is to provide funding (rounded to nearest million) across the following key areas:

- €51m will be allocated to address the existing demand-led deficits rolling forward from 2025. This relates to the full-year cost of initiatives commenced in 2025 or existing overspends not met by the additional funding in 2025. It is principally in the area of Private Residential Provision, €41m; apprenticeships and bursaries in Social Work and Social Care, €6m; and General Childcare Services, €3m.
- €36m will be allocated against existing service provision areas, where cost increases have been agreed or are unavoidable, including €11m re increased foster care rates, €15m re union-agreed pay awards and PRSI increases, and the balance going towards pension cost growth, €5m; and potential Section 56 Workplace

Relations Commission (WRC) negotiated increases, €6m.

- An additional €26m is to be allocated against other priorities in 2026, including additional statutory residential units, €3m; expansion of Private Residential capacity, €11m; increased Special Care placements and therapeutic supports, €7m; FRC expansion, €3m; and additional information security, €2m.
- Under a new subhead A6, which combines the previous two subheads E4 and E5, an additional €20m has been allocated to Ukraine-related services and €27m to SCSIP and provides €3.2m to the Wellbeing Project.
- Additional funding of €5.4m is expected from the DEY re TESS, SCP and AEARS, bringing the total allocation from €60.8m in 2025 to €66.2m in 2026.
- Other sources of funding under various separate subheads, such as C5 CYPSC, FRC, ESF and Family Support, C9 Home Visiting, and B8 Dormant Account funding, have been allocated an additional €1.8m for 2026.
- The B5 Early Years subhead has received an additional €4.1m in funding for 2026 to bring the total to €15.2m.

A summary of the above is set out in Table 1 (overleaf).

Table 1: Indicative allocation of 2026 funding by subhead

	A3 Main DCDE Subhead	B05 (Early Years)	Other Subheads (C5, C9 B8)	A6 (SCSIP and Ukraine)	Vote 26 DEY	Total Tusla Allocation 2026
Pay	€m	€m	€m	€m	€m	€m
Pay	415.748	13.032	0.000	13.916	22.238	464.934
Agency Pay	18.891	0.000	0.000	1.556	0.000	20.447
Pensions	30.071	0.000	0.000	0.000	0.000	30.071
Total Pay	464.710	13.032	0.000	15.472	22.238	515.452
Non-Pay						
Foster Care	152.848	0.000	0.300	0.000	0.000	153.148
Residential Care	286.116	0.000	0.000	0.000	0.000	286.116
Special Care	4.704	0.000	0.000	0.000	0.000	4.704
Aftercare	23.770	0.000	0.850	0.000	0.000	24.620
Child Protection and Welfare	1.538	0.000	0.520	0.000	0.000	2.058
Family Support Services	50.617	0.000	13.525	0.000	0.000	64.142
Birth Information Tracing and Adoption	4.146	0.000	0.200	0.000	0.000	4.346
Legal Costs (excluding GAL related costs)	17.204	0.000	0.000	0.000	0.000	17.204
GAL & GAL Legal costs	13.998	0.000	0.000	0.000	0.000	13.998
Administration Costs	44.997	0.000	0.000	0.000	0.000	44.997
Other Non-Pay	123.050	0.000	0.054	1.644	0.000	124.748
Early Years Inspectorate	0.000	2.195	0.000	0.000	0.000	2.195
TESS and AEARS	0.000	0.000	0.000	0.000	43.983	43.983
Ukraine Supports	0.000	0.000	0.000	44.679	0.000	44.679
Separated Children Seeking International Protection	0.000	0.000	0.000	91.405	0.000	91.405
Total Non-Pay	722.989	2.195	15.449	137.728	43.983	922.343
Total Current	1,187.698	15.227	15.449	153.200	66.221	1,437.795
Capital	35.000	0.000	0.000	0.000	0.000	35.000
Total Current+ Capital	1,222.698	15.227	15.449	153.200	66.221	1,472.795
2025 Allocation	1,097.551	11.117	13.675	102.031	60.762	1,285.136
Increase in 2026	125.147	4.110	1.774	51.169	5.459	187.659

Appendix 1 contains details on the Financial Framework for 2026.

Financial Profiling and Reporting

Tusla Finance has invested significant resources into the development of improved reporting processes in 2025, which has given better insight and timeliness of information for users. We will continue to work with the stakeholder group in 2026 to identify and implement further improvements.

Tusla will continue to report on expenditure against budget and cash flow throughout 2026. Tusla will submit to the DCDE a 2026 budget profile broken down by month, in line with the approved level of expenditure, detailing gross, appropriations in aid and other income.

In 2026, particular attention will continue to be paid to the separation of the pay and non-pay profiles, including identification of temporary staff requirements (agency costs) within the profiles. Detailed workings will be done to accurately estimate the expenditure/drawdowns occurring under both categories, having regard to timing and commitments.

In 2026, Tusla will continue to provide monthly reports to the DCDE setting out spending to date. These reports will highlight variances from the start of year profile and identify emerging cost pressures. A narrative setting out the context and explanation for any variances from cash profiles will also be provided. Tusla is continuing to work on enhancement to financials reporting for the purpose of providing more granularity in terms of the breakdown of grants expenditure by the nature of service provided.

Tusla will also submit a monthly budget profile for 2026 to the DEY in respect of the €66.221m funding for TESS, SCP and AEARS and will report monthly on spending to date.

Tusla implemented the HSE's Integrated Financial Management System (IFMS) in 2023 in line with Department of Public Expenditure, NDP Delivery and Reform (DPENDR) strategy. Implementation issues delayed the delivery of some features, including reporting, so functionality improvements will continue to be delivered into 2026.

Capital Expenditure 2026

The 2026 allocation for capital expenditure is €35.0m, an increase of €6.25m over the €28.75m allocation in 2025. Details of the planned capital expenditure are included in Appendix 1.

Chapter 3: Tusla Workforce

Overview

This chapter outlines the priorities for Tusla People and Change, incorporating the People Strategy objectives, and is fully aligned with the requirements articulated in the Performance Statement and the high-level priorities for the Agency in 2026.

Tusla People Strategy

The Tusla People Strategy 2025–2027 will be implemented through the 2026 Business Plan objectives. Our clear commitment is to engage, develop and value our workforce to deliver the best possible care and services to the people who depend on them. We also know from evidence that staff who are valued, supported in their development and treated well improve services and overall performance.

The People and Change team will lead, facilitate and support many of the activities described in the Strategy, by working in partnership with colleagues across the Agency to support delivery of Ministerial Priorities. The People and Change Directorate will work as an enabler for wider Tusla reform with a key focus on practice, structure and culture. Improved leadership and people management is the responsibility of all staff, supported by implementation of the Tusla Leadership and Management Development Academy.

By working together on the implementation of the Tusla Business Plan we will continue to reform our services and empower staff to have pride and confidence in our ability to deliver excellence to children and families in our communities.

Among the key strategic priorities are the following.

Building a Great Place to Work

Our ambition in 2026 is that people are proud to work in Tusla and stay with us to build their career. We will continue to promote the Agency as an employer of choice, attracting new talent and implementing initiatives to retain current employees. We will continue to create opportunities for all our colleagues to have a forum to provide feedback.

The review of the results of the last People Strategy, the Corporate Plan and the Reform Programme lead us to commit to listen, respond and improve to build a **positive employee experience at the Agency**. In particular, our culture and the experience of our staff will be rooted in **our Values and Behaviours**.

- Focus on the Employee Brand and development of HR systems and processes that encourage and enable positive engagement with all staff in the Agency.
- Continue a programme of feedback forums, engagement sessions and other employee feedback initiatives led by members of the management team and aligned with the Reform Programme and other corporate initiatives. Such initiatives are designed to embed a culture where all our people have a strong voice on matters linked to their work and workplace and where the Agency reflects and acts on their feedback.

- Design and deliver support interventions for our staff as they learn about, adopt and implement new ways of working and/or new reporting structures with the aim of maximising retention of current employees.
- Support collaborative practice through investment in team working, team leadership and shared learning to deliver stronger multidisciplinary teams, matrix management and integrated quality care supported by Partnership Engagement Team.
- Embrace the power and creativity of our people to drive and sustain change by equipping staff with key skills, in a supportive culture of learning and continuous improvement. We will continue to celebrate staff excellence and innovation through the 2026 Excellence and Innovation Awards.
- Promote Diversity, Inclusion and Equality across the Agency, valuing different perspectives, depth of experience and the strengths and potential of individuals and teams.

Planning for the Future

Cross-sectoral engagement supports a national approach to strategic workforce planning for the sustainability of the social care system. Tusla is working collaboratively with our stakeholders and education providers in developing an effective Workforce Planning Network to enable us to take a longer-term approach to workforce planning/workforce supply in Ireland.

The variety of issues facing social work and social care professions are multifaceted and there is no single solution. Tusla established the All Employers' Forum (Social Work & Social Care) to develop a plan for social work and social care workforce planning through a coordinated response.

In 2026, Tusla will continue to lead and support the work of the All Employers' Forum to increase the supply of social work/social care via sponsorships, bursaries and apprenticeships in collaboration with stakeholders.

Recruiting our People

In 2026, we will continue to strengthen an enhanced annual programme of events to attract our workforce of the future and promotion of Tusla as a great place to work, where diversity is celebrated. There will be ongoing review of recruitment processes to ensure effectiveness and responsiveness to meet our needs.

Recruitment of the right people at the right time remains one of our biggest People and Change challenges. We will act to maximise the success of our recruitment programmes both in terms of numbers appointed and in terms of the extent to which new staff reflect our Values.

- Develop best-in-class candidate communications and marketing activities that build our reputation in the market, publicise our career success stories and promote Tusla as a great place to work and build a career.
- Review and build on Tusla's interaction with educational bodies and other third-party partners to create strong and well-publicised paths for students and other candidates into social care careers within the Agency.

- Review and remap the recruitment journey into Tusla – identifying gaps, blocks to recruitment and process experiences that may deter suitable candidates. Identify and implement process improvements that will deliver a best-in-class recruitment process.
- Research, design and implement a range of recruitment tools that extend the Agency's reach with appropriate candidates and make it even easier for them to interact with us.
- Complete the process of devolving recruitment to six Chief Officers with appropriate guidelines and delegations in place.

Staff will be recruited in accordance with our pay and numbers strategy, currently set at 6,427.

Retaining our People

In 2026, innovative and collaborative ways of working developed in 2024 and 2025 will be strengthened to allow us to make the best use of our talented people and encourage them to stay and build their career in the Agency.

A critical analysis of the current career progression process will be undertaken to identify areas for improvement. Clear, defined career pathways will be created with improved transparency on internal career opportunities, with all vacancies communicated to all staff to create equal access to opportunity.

Initiatives to celebrate employee success will be implemented in 2026 to demonstrate recognition and value of their contributions. A dedicated space on the newscast will be developed to publish achievements; for example, long-service anniversaries and team achievements.

Developing Our Skills and Capabilities

Development plans and coaching supports will enable all employees for success. In 2026, we will continue to offer a coaching programme to all employees to help staff realise their potential and make the most of their career with Tusla. We will make sure that all employees have a tailored development plan in place for the coming 12 months to reach their potential.

We will continue to provide and promote opportunities for professional development by communicating existing programmes and continually reviewing and expanding offerings (where feasible) to help to create a learning culture. We will continue to grow our offerings through the Tusla Leadership Academy, embedding our Tusla competency framework.

Leading Our Teams

In 2026, through a programme of Listening Sessions, Tusla will strengthen the relationship between the EMT and employees, providing EMT with greater visibility and access to staff in frontline services. Tusla will create a cohesive communication channel between EMT and staff with the issuing of communications to employees from EMT after each employee engagement activity, such as pulse and engagement surveys. In 2026, there will be continued roll-out of participation in our Leadership and Management Academy to practice-based leaders across the Agency for leadership standards, practice leadership and succession management to be further developed.

Multidisciplinary team working will be supported and enabled through the Tusla Reform Programme.

Creating a Culture of Health

Our aim is to have a health and wellness culture that informs all our key HR processes and procedures. In 2026, we will increase awareness of Tusla's wellbeing support services and make certain that there is ease and equity of access to services by collating ongoing initiatives in one place and proactively communicating wellbeing offerings to enhance retention and ensure **a health and wellness culture**. In 2026, we will invest in a programme of Schwartz Rounds to support our colleagues in dealing with the emotional impact of their work.

Being a 'Change Able' Organisation and Enabling Reform

In 2026, we will continue to build an understanding of changes within Tusla, and, critically, why the changes are happening. We will improve communications through the introduction of guides in advance of new procedures and protocols being implemented. We will utilise Tusla's Change Champion Network to assist in developing employees' understanding of their connection to Tusla's strategy, by issuing updates on progress with the strategy and the objectives over the next year, to enable effective change in the delivery of organisational redesign and improved services. The Project Management Office will support and enable delivery of Business Plan objectives through the provision of specialist expertise.

Appendix 1: Financial Framework (Supplementary)

Overall Funding for 2026

Net Non-Capital Determination

The Agency's gross non-capital determination for 2026 is €1,437.795m (includes €66.221m from DEY). This will be funded in part by an estimated €18.340m in appropriation in aid income from superannuation- and pension-related deductions. Therefore, the Agency's net non-capital determination for 2026 is €1,419.455m.

The indicative make-up of the 2026 financial allocation in respect of Net Non-Capital is outlined in Table 2.



Table 2: Financial allocation in respect of revenue for 2026			
Source of Funding			Total Tusla Allocation 2026
Pay			€m
Pay			464.934
Agency Pay			20.447
Pensions			30.071
Total Pay			515.452
Non-Pay			
Foster Care			153.148
Residential Care			286.116
Special Care			4.704
Aftercare			24.620
Child Protection and Welfare			2.058
Family Support Services			64.142
Birth Information Tracing and Adoption			4.346
Legal Costs (excluding GAL related costs)			17.204
GAL & GAL Legal costs			13.998
Administration Costs			44.997
Other Non-Pay			124.748
Early Years Inspectorate			2.195
TESS and AEARS			43.983
Ukraine Supports			44.679
Separated Children Seeking International Protection			91.405
Total Non-Pay			922.343
Gross Non-Capital Allocation	DCDE Main A3: €1,187.698m DCDE SCSIP/Ukraine A6: €153.200m DEY Vote 26: DCDE €66.221m Other Subheads: DCDE €15.449m Early Years BS: €15.227m		1,437.795
Appropriation in Aid			-18.340
Net Non-Capital Allocation			1,419.455

DCDE Main A3 Subhead

The Gross Non-Capital allocation under the DCDE Main A3 subhead will increase by €118.897m, from €1,068.801m in 2025 to €1,187.698m in 2026.

DCDE Subhead A6 SCSIP/Ukraine

The allocation under subhead A6 from DCDE re SCSIP and Ukraine (formerly provided under subheads E4 SCSIP and E5 Ukraine) will increase by €51.169m from €102.031m in 2025 to an allocation of €153.2m in 2026.

DEY Vote 26: TESS, SCP and AEARS

The allocation for 2026 relating to TESS, SCP and AEARS from the DEY will amount to €66.221m: an increase of €5.459m over the allocation of €60.762m in 2025.

Subhead B5 - Early Years

Funding under Early Years subhead B5 will increase by €4.110m, from €11.117m for 2025 to €15.227m in 2026.

Other Sources of Funding

Tusla also received additional allocations of €1.774m in 2026 under other subhead funding sources, which brings the allocations to €15.449m, as set out in Table 3.

Table 3: Other subhead funding 2026

Subhead	Description	€m
C5	ESF	5.050
C5	CYPSC	3.366
C5	Counselling	1.594
C5	Therapeutic Leads	0.937
C5	St Ultan's	0.328
C5	Subtotal	11.275
C9	Home Visiting	2.250
C9	Adoption Records Digitisation	0.200
C9	Subtotal	2.450
B8	Dormant Accounts	1.724
B8	Subtotal	1.724
Total	Other Subheads	15.449

Capital Provision

Provision has also been made for capital expenditure by the Agency during 2026 of up to a maximum of €35.0m; details are set out in the Capital Expenditure section.



Expected Outturn for 2025

Projected Outturn 2025

Tusla is projecting an overspend of c.€62.2m against the original budget allocation for 2025 based on its accruals-based management accounting, which was met through a Supplementary Allocation of €60m in 2025. The breakdown of that supplementary allocation is €38.2m on mainstream services funded by the DCDE, and €21.8m re SCSIP and Ukraine services funded by DCDE. The overspend is being driven by demand-led pressures in the areas of Private Residential, SCSIP and GAL services.

Table 4 sets out the forecast outturn and variance against original budget by expenditure type for 2025, with adjustment for supplementary allocations.

Table 4: Expected outturn for 2025

		2025			
AFS	AFS Summary Category	Full Year Forecast €'000	Full Year Budget €'000	Forecast Variance €'000	Forecast Variance %
Pay	Basic	355,339	388,141	-32,802	-8%
	Employers PRSI	38,270	38,247	23	0%
	Agency	16,932	203	16,729	8241%
	Sat/Sun/Public Holidays	5,378	6,453	-1,075	-17%
	Overtime	3,417	325	3,092	951%
	On Call	2,734	1,823	911	50%
	Night Duty	2,621	2,149	472	22%
	Allowances	1,654	2,111	-457	-22%
	Arrears	765	10	755	7279%
	Secondment Pay	-927	-358	-569	159%
	Pension Pay	24,933	25,445	-512	-2%
Pay Total		451,117	464,551	-13,434	-3%
Non-Pay	Private Residential and Foster Care	360,142	298,109	62,033	21%
	Grants to Outside Agencies	234,146	228,776	5,370	2%
	Foster Care & Other Allowances	141,312	141,312	0	0%
	Other Non-Pay	82,344	79,144	3,200	4%
	Legal	38,633	33,202	5,431	16%
	Staff Travel	13,462	10,619	2,843	27%
	Non-Pay Total		870,040	791,162	78,878
Income		-5,527	-2,298	-3,229	141%
Superann/PRD Income		-18,870	-18,870	0	0%
Net Expenditure Outturn before Supplementary		1,296,761	1,234,545	62,216	5%
Supplementary Allocation 2025			60,000	-60,000	-100%
Net Expenditure Outturn after Supplementary		1,296,761	1,294,545	2,216	0%

Key Outturns

- **Pay Costs** – The underspend principally arises due to time-related savings as staff numbers increased gradually over 2025. However, we expect to achieve our affordable WTE complement by the end of 2025.
- **Independent Placement Provision/ Residential Care Provision** – Children with increasingly complex needs continued to come into care in 2025 and this created additional demand for specialist residential care placements for these children, particularly in the area of Special Emergency Arrangements.
- **Disability Costs due from HSE** – This overspend includes c.€5m due from HSE for the support of disability cases in line with the requirements for cost sharing under the Joint Protocol on Disability Services.
- **Separated Children Seeking International Protection (Ukraine & other countries)** – The Agency continued to face unprecedented growth in demand for SCSIP services in 2025, which is expected to continue into 2026.
- **Grants to Outside Agencies** – The deficit on grants is made up of €1m related to SCSIP grants arising due to the opening of additional units with the community and voluntary sector; young people are being moved to these new placements from the more expensive SEA placements, which has a favourable effect on the overall deficit; and c.€2m related to urgent regional service demand pressures. Approximately €3m of the deficit is matched by additional funding (outside of Revenue Allocation funding) on the income line.
- **Legal** – Legal costs at €38m are projected to be overspent against a budget of €33m by €5m in 2025. There is continued usage of both GALs and legal costs associated with GALs in 2025, which is the significant factor contributing to the overall forecast deficit. This expenditure has been demand-led as the service is commissioned by the Courts.
- **Other Non-Pay & Travel** – Other non-pay costs are projected to be overspent by c.€3m at this point for 2025. Tusla continues to monitor, review and implement measures to reduce this expenditure where possible, while also ensuring value for money. Staff travel is projected to be overspent by c.€3m for 2025. Tusla has introduced restrictions on travel to reduce expenditure and focus on mainly service-related travel.
- **Cost Containments** – The Agency has launched several initiatives to deliver a number of savings targets in 2025, namely continued conversion of SEAs into other regulated placement types (€3m), recharge of SCSIP Over 18s to International Protection Accommodation Services (IPAS) and Dublin City Council (€3m), increased financial oversight and governance around Disability (€1.5m) and other Private Residential/Aftercare placements (€1m), as well as savings on Agency staff costs (€1m) and other costs (€1m), including restrictions on use of external venues, control of staff travel (maintained at c.€13m despite increases in staff numbers) and overnights, and reductions in postage and stationery. The Agency saved c.€20m from better utilisation of SCSIP placements in 2024. Those savings continued in 2025. They are set out in Table 5.

Table 5: Cost containments in 2025

Cost containments	2025 €m
SCSIP capacity utilisation	-20.0
SEA conversion to regulated placements	-3.0
Recharge of Over 18 SCSIP placements	-3.0
Disability Placements	-1.5
Other Private and Aftercare placements	-1.0
Agency staff costs	-1.0
Other cost containments	-0.5
Total cost containments	-30.0

Projected Outturn for 2026

The Agency expects that the pressure on demand-led services identified in 2025, which led to the requirement for a Supplementary Allocation, will continue into 2026. The Agency is always seeking to make certain that services are delivered within its allocation, but due to the statutory obligations to meet the welfare and protection needs of at-risk children and families, demand for services has continued to outstrip available resources, leading to additional funding being required in recent years.

Cost Containment Targets Identified for 2026

The Agency will continue to focus on the same areas of cost control as in 2025 and expects those levels of savings to be maintained. The Agency has also engaged in new procurements in the areas of Private Residential, Private Foster Care and SCSIP Private Residential, and expects these to contain pricing in these areas according to the contracted agreements.

Other Cost Measures That May Need to Be Considered

If demand-led pressures and related expenditure increase beyond expectation in 2026, resulting in a requirement for additional cost containment measures, then those set out in Table 6 below may need to be considered. The options are in the areas of pay, grants to voluntary agencies, private residential services, legal, and other non-pay. Proposals for cost reduction of this nature would require Ministerial approval for Tusla to action.

Table 6: Further cost reduction options for 2026 if required

Expenditure	Cost driver	Options for cost reduction
Pay	Cost driven by number of people employed.	Recruitment freeze with further reduction in Social Workers and key Social Care staff to work in residential services, resulting in further loss of residential placements.
Pensions	Cost driven by actual retirees.	No scope for reduction.
Foster Care Allowances	Cost driven by number of children in state care.	No scope for reduction of current numbers.
Aftercare Allowances	Cost driven by the number of young people in receipt of aftercare allowance.	Reduce aftercare services with resultant homelessness for young people between 18 and 23.
Grants	Commissioned services based on service demand.	Reduction in service and allocation to agencies, with a resultant loss of residential places and reduced support to at-risk children and families, resulting in more children coming into State care and an increase in reliance on short-term expensive SEA residential arrangements.
Legal	Demand-led service and GAL costs.	Court-directed and so cannot be reduced.
Other non-pay	General childcare services, office and administration running costs including rents, maintenance, education, office expenses, cleaning, security, and professional services.	Cut back strategic projects, e.g. Health Information and Quality Authority (HIQA), Data Protection, Freedom of Information (FOI), Signs of Safety, Health & Safety, ICT developments, Estates Strategy, People Strategy. Lower savings possible and would stop key strategic changes that are aimed at resolving the current crisis issues.
Private residential and foster care	Number of placements.	Reduce the number of placements available to children, with increased Court direction to place children in high-cost SEAs. Reduce provision of SCSIP/Irish Refugee Protection Programme (IRPP) with risk of breaching Government policy and laws for protection of minors.

Financial Risk Areas

The Agency is committed to delivering the Business Plan within the allocation provided to it for 2026. However, the nature of the services being provided means that the safety and care of any child at risk will be the predominant factor in determining expenditure decisions. Effective service delivery and the planned pace of reform are dependent on sufficient resources being available, and the additional resources being provided to the Agency for 2026 are very welcome and will help significantly in the continuous efforts to improve the care and services being provided by Tusla to vulnerable children and families in our society.

The key financial risk areas for the Agency in 2026 are set out below.

Delivery of Services within Allocation

The Agency will maintain strong oversight on the management of the Allocation to ensure that there is the least possible risk of overspend in 2026. Tusla will consult with the Minister and her Department officials to agree on any measures for corrective action, regarding compliance with statutory obligations and service delivery proposals, should the risk of an overspend arise. As already identified, the very serious demand-led pressures that caused the Agency to require a Supplementary Allocation in 2025 are expected to continue to exert pressure in 2026.

SCSIP Ukraine and non-Ukraine:

Funding of €51.993m for 2026 has been confirmed from DCDE for the delivery of services relating to children and families who have arrived from Ukraine, and €98.007m has been provided for SCSIP from countries other than Ukraine. Tusla will work closely with the Department to provide financial performance information to facilitate the management of these allocations. However, the delivery of services within allocation is dependent on the numbers of children that arrive in Ireland in 2026 and the level of services that they may require.

Residential Services: Tusla continued to experience a very high demand in 2025 relating to children with very complex needs, requiring specialist services often being placed on an emergency basis.

The requirement is for these children to have minimum two-on-one care for extended periods, costing c.€0.750m to €1.25m per place on an annualised basis. While the numbers requiring these services decreased in the latter half of 2025, and appear to have plateaued, they remain relatively high. It is expected that this will continue into 2026 and hence the significant resource demands will remain.

The costs of our Private Residential placements are c.€400k per annum and each placement in private foster care costs on average €61k per annum. We refer to the review of the costs associated with the service published by the Irish Government Economic and Evaluation Service (IGEES), which is available <https://assets.gov.ie/static/documents/spending-review-2020-tusla-residential-care-costs-october-2020.pdf>

Disability Services: Demand for services for children and young adults who have a diagnosis of Moderate to Severe Disability in the care of Tusla continues to grow. An agreement was reached between the DCDE and the Department of Health in 2020 for HSE to share costs for these services with Tusla, including all new cases where a child taken into care has a diagnosis of Moderate to Severe Disability. An updated agreement is due to be signed off in Quarter 1 2026 with HSE. This agreement will build on the progress made for the sharing of clinical governance and resources for children whose care is shared with HSE. The total cost associated with Disability placements is expected to exceed €57m in 2025.

Special Care: Tusla continues to be challenged to meet our statutory obligations to provide a Special Care Placement for young people approved for same, under the direction of the High Court, due to our inability to operate at full capacity across our three Special Care Units because of staff shortages. This is resulting in increasing litigation costs, increasing GAL costs and referral to high cost out-of-state placements for these young people with very complex needs and at immediate risk of harm. It is expected that these costs will continue to rise in 2026.

Pay: Tusla has put in place a Pay and Numbers Strategy to identify WTE ceilings with requisite pay budget allocation for each of Tusla's Service Regions/Areas, National Services and Corporate Directorates. The indicative WTE ceiling as per the Agency Statement is 6,236 for 2026. This does not include the 190 WTE on average that are sourced via Agency staff providers. The fully funded affordable WTE target is estimated at 6,427 for 2026. This target will continue to act as the high-level control on pay cost and number in 2026 to make sure the Agency lives within its pay allocation.

Pension Costs have been driven higher by numbers of staff retirements in 2025, and we expect that the number of retirements will remain high in 2026. These costs cannot readily be controlled in terms of financial performance and are difficult to predict accurately.

Aftercare Services: Tusla will continue to provide significant levels of Aftercare services in 2026. Much of this investment supports vulnerable young adults leaving care who are impacted by disability, addiction or mental health issues as well as the vulnerabilities experienced by children who have spent their young lives in the care of the state. Many of the young adults being supported would become homeless if these supports were not available.

Guardian ad Litem costs are determined by individual Court decisions and result in a demand-led expenditure that must be met by the Agency. This expenditure significantly breached budget in 2025 and there is a risk that it will exceed allocated budget in 2026. Under the Child Care Amendment Act 2022, DCDE is planning to establish the new GAL National Service in mid-2026. Tusla will be required to pay down the liabilities for the existing GAL service up to this date. We will monitor the expenditure for any potential overspend and inform the Department as soon as possible.

Payments to the State Claims Agency for the cost of managing and settling claims that arose in previous years may be made by Tusla in 2026. These payments are of a legal and technical nature, and the Business Plan does not provide for any expenditure under this heading, as there is no budget yet in place to cover it. Average expenditure was c.€4m per annum in recent years.

Increased ICT expenditure: Significant investment has been made in new systems, migration to TuslaIRL, mobility enablement, connectivity, equipment, security and data management in line with the Agency's ICT and Data Management Strategies. The impact of this has increased operating costs in this area in recent years, and these will increase again in 2026.

Manual processes: Some payment processes are manual and therefore have increased risk due to manual controls and lack of automation. The Agency has identified this high risk and has put in place mitigating controls over these areas. Some of these issues will be resolved in future as we migrate to more digital solutions through the new IFMS financial system, which went live in July 2023.

HSE Memorandum of Understanding (MOU) issues: The MOU with HSE regarding the sharing of services recognises that Tusla was not set up with the corporate infrastructure that would be required to provide the supports to effectively govern and administer an organisation of its size. While Tusla has grown since 2014, its central infrastructure for systems that support the Financial, Procurement, HR and Estates services remains dependent on HSE. Reliance on the ICT infrastructure for remaining services has been almost eliminated through the implementation of the TuslaIRL project.

Integrated Financial Management System (IFMS): Tusla implemented the HSE's IFMS in 2023 in line with DPENDR strategy. Implementation issues have delayed the delivery of some features, including reporting, and this had an impact on reporting capability into 2025. Refinements in financial processing and reporting facilitated by IFMS will continue into 2026.

Data Caveats and Other Assumptions: The financial information underpinning the plan is subject to the specific limitations of the HSE financial systems, which are subject to documented limitation. Every effort has been made within the time and resources available to ensure that the estimates provided in the plan are as accurate as possible at the time of its preparation. However, it must be read in the above context, and it is noted that a margin of error of as little as 0.5% equates to c.€7m in net expenditure terms for the Agency.

Capital Plan Priorities 2026

Capital Plan priorities for 2026 have been discussed over the course of 2025 with DCDE based on an updated National Development Plan (NDP) programme for the years 2026-2030. This review has recognised Tusla’s need for increased levels of capital funding in future years. The increased capital allocation (22% uplift) in 2026 is an outcome of these discussions and an acknowledgement of the current pressures and deficits in the Tusla property portfolio. The increase in capital funding for 2026, and for subsequent years, has enabled Tusla to commence multi-year planning for capital investment over the period 2026-2030, which has an identified Capital allocation of €188m (Estates and ICT combined). The Capital allocation for 2026 is €35m (€28m Estates/€7m ICT).

The Capital investment priorities in 2026 will continue to focus on the provision of additional residential facilities and the maintaining of compliance in our existing centres. The current programme, which will be enhanced by a greater capital allocation in 2026, plans to open a further nine mainstream centres, and to purchase and commence upgrade works on an additional nine houses. It is also planned to complete the Capital Works and open two Step Up/Step Down units in 2026 and to complete the feasibility studies and planning for an extra Special Care unit in Cork. Capital investment will also continue in our three existing special care units to maintain HIQA and statutory compliance.

A separate allocation of capital has been identified to deal with the accommodation needs of our staff and service users in locations throughout the country. Capital investment is planned in 2026 to progress new premises at Finglas, Waterford and Sligo, with

investment also planned at existing centres in Cork and Clonmel. This Capital programme will be combined with our leasing strategy for co-location with HSE primary care centres, to deal with the identified needs for new centres nationwide.

Continued funding is also provided for ongoing multi-annual programmes, including the Minor Capital Programme and the annual Equipment Replacement Programme. The Minor Capital Programme includes statutory compliance, infrastructural risk and asset integrity works. A specific allocation is also provided in 2026 for Climate Action and Fleet replacement to meet our obligations under Climate Action and Sustainability.

Barnahus is a national model for handling cases of child abuse in a sensitive and child-centred manner. Three locations are proposed to cover the State and are being delivered as co-funded projects with the HSE. Barnahus West in Galway was completed in 2023, and it is intended to progress the design for Barnahus South in Cork in 2026.

The 2026 Capital Plan will continue the annual investment under ICT for Infrastructure, Digital Transformation, Data Management and Cyber Security initiatives. The 2026 ICT investment plan is closely aligned with the objectives under Tusla’s Reform Programme. In addition, a significant number of older laptops (over 1,000) will be out of support in 2026 and will be replaced during the year as part of a technology refresh programme with an investment of €1m under the capital plan. The proposed capital developments for 2026 are summarised in Table 7.

Table 7: Planned capital developments 2026

Project Categories 2026	€m
Estates	
Special Care - Upgrade works and change of use to existing SC units	2.0
Special Care - Renovate/Purchase Step Up/Step Down Units	3.5
Residential Care - Acquire Residential stock	13.3
Residential Care - Minor Capital + Climate change	4.0
Tusla Service locations	1.5
Office Minor Capital + Climate change	2.0
Environmental Fleet Replacement	0.7
Barnahus	1.0
	28.0
ICT	
Digital Transformation Programme	2.0
Data Management and Analytics Programme	1.0
Cloud Programme	0.5
Infrastructure Programme	2.5
Laptop Upgrade Programme	1.0
	7.0
Total	35.0

Finance Priorities 2026

A key driver for financial process and technology improvement in the coming years will be the continued application and refinement of improved functionality in IFMS in 2026.

Finance will continue to work with the Structure Reform Programme in 2026 to ensure that financial structures and processes are adapted to meet the financial processing and reporting requirements under the reformed Agency. The reform of budgets to reflect the resources allocation model will be a significant aspect of the work through 2026.

It is a continuing priority for 2026 for Finance to work with our ICT colleagues to make the best use of technology to improve the efficiency and effectiveness of financial processing within the Agency. The Finance Directorate's key resource, its skilled and knowledgeable staff, will remain a key focus in 2026 in terms of training and personal development.

Financial Governance Improvements for 2026

Tusla will continue to strengthen its financial governance framework throughout 2026, building on the progress made in 2025. The Agency remains committed to enhancing transparency, accountability and compliance across its financial operations, with a particular emphasis on procurement and internal financial controls.

The Agency has set out an assessment of its Internal Controls in the Statement on Internal Control in the Annual Financial Statements for 2024. The Statement on Internal Control sets out measures being taken to address control issues across the Agency. The Agency will continue to strengthen its financial controls, addressing these areas, and efforts will be made to promote consistency and clarity in financial procedures, ensuring that they are responsive to the operational needs of the Agency.

The Comptroller and Auditor General (C&AG), in his report on the 2024 Financial Statements, drew attention to Non-Compliant Procurement. Work will continue in 2026 to improve controls in this area.

Procurement Priorities 2026

Public procurement remains a high-risk activity for Tusla due to the complexity of sourcing specialised child and family support services, where no single procurement model applies. In 2026, procurement will continue to be a key focus of financial governance, guided by the Corporate Procurement Plan 2025-2027. The Agency is committed to ensuring that procurement practices are compliant with EU Directive 2014/24, the Irish Public Procurement Regulations 2016 (Statutory Instrument 284) and the Code of Practice for the Governance of State Bodies (2016), and in line with the National Strategy for Public Procurement.

Tusla operates a centrally led procurement function through the National Procurement Unit, supporting decentralised budget holders across regions. As part of the Reform Programme, procurement responsibilities will be gradually devolved to local service areas to improve responsiveness, market access and value for money, while maintaining strong central oversight and governance. This model supports structured planning, improved contract management, and enhanced transparency, efficiency and compliance.

In 2026, the Agency will begin implementing a revised procurement operating model designed to enhance leadership, accountability and control. The National Procurement Unit will continue to provide strategic support, including procurement planning, tendering advice, compliance guidance, and training. Budget holders will remain responsible for managing contracts in line with internal policies and procedures, which are aligned with national procurement legislation and Office of Government Procurement guidelines.

Procurement priorities will include renewing contracts in key service areas such as residential care, private foster care, legal services and ICT. The Agency will also embed sustainability and social inclusion criteria in its procurement processes, in line with Green Public Procurement guidelines. The Corporate Procurement Plan will be reviewed under the Multi-Annual Procurement Plan (MAPP) in 2026 to ensure that activities continue to meet requirements. The Agency will ensure visibility and accountability for non-compliant contracts in accordance with Department of Finance Circular 40/02.

Appendix 2: Staffing Profile

Key Metrics Overview

WTE (Tusla & Agency) **5,795**

Prior Year* 5,443 | Target 5,825
 Variance 6.5% | Variance -0.5%

Absence Rate **6.8%**

Prior Year* 6.8% | Target 5.0%
 Variance -0.1% | Variance 1.8%

Retention Rate **93.8%**

Prior Year* 92.8% | Target 95.0%
 Variance 1.0% | Variance -1.2%

Workforce Activity

StartersYTD 737
 LeaversYTP 345

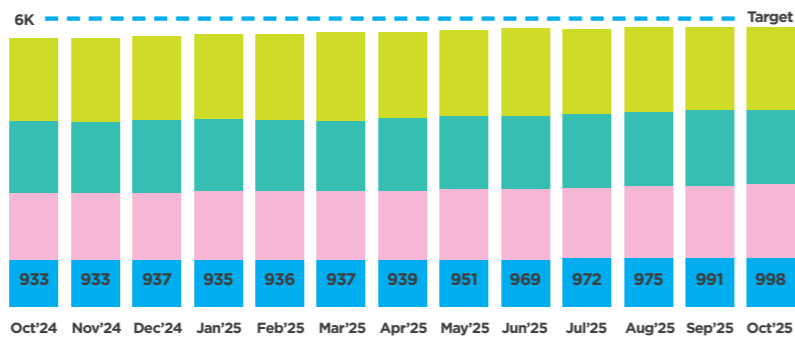
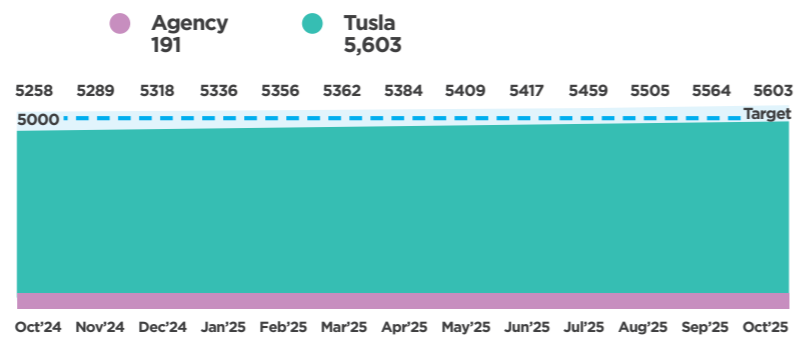
Avg Length of Service (yrs) 10

Employee Engagement Survey

Participation 62%
 Satisfaction 54%

*same month of prior year

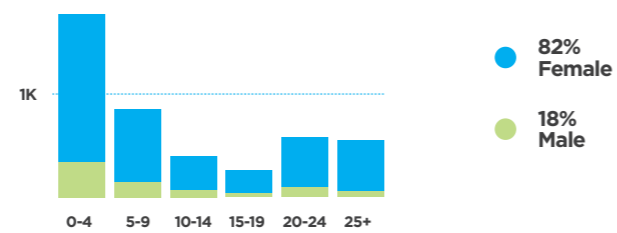
Annual WTE



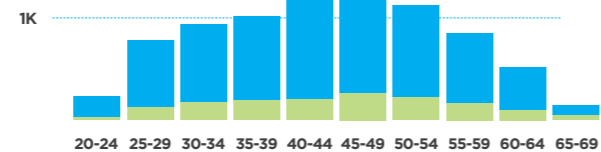
● Social Work ● Social Care ● Business Support ● All other grades

Workforce Demographics

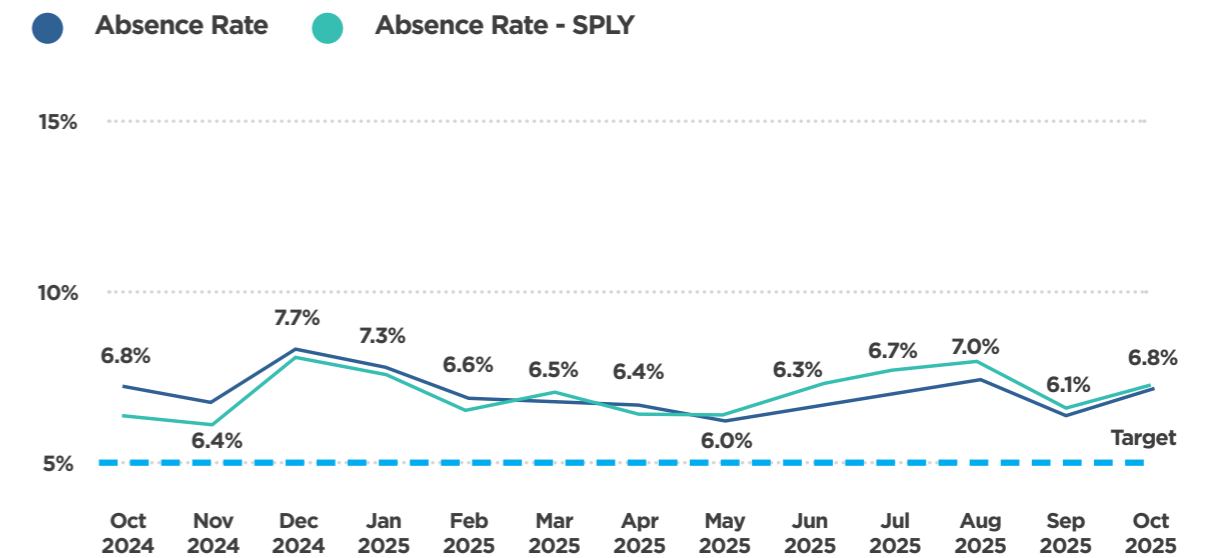
Length of service



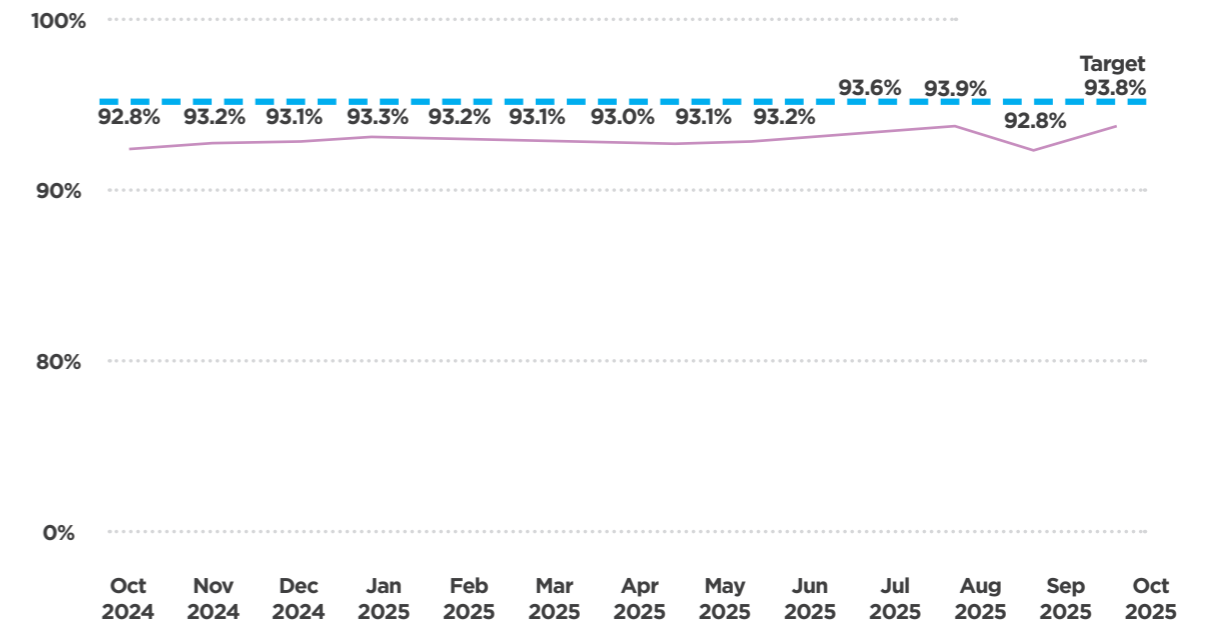
Age Bands



Absence Rate 12 Month Trend



Retention Rate 12 Month Trend



Appendix 3:

Abbreviations

ABC	Area-Based Childhood	HR	Human Resource
AEARS	Alternative Education Assessment and Registration Service	HSE	Health Service Executive
AGS	An Garda Síochána	IA	Initial Assessment
C&AG	Comptroller and Auditor General	ICT	Information and Communication Technology
CES	Centre for Effective Services	IFD	Integrated Front Door
CFSN	Child and Family Support Network	IFMS	Integrated Financial Management System
CHI	Children's Health Ireland	IHREC	Irish Human Rights and Equality Commission
CiC	Children in Care	IR	Intake Record
CPDA	Care Pathways Data Analysis	LISD	Local Integrated Service Delivery
CRS	Children's Residential Services	LIT	Local Integrated Team
CSR	Children's Services Regulation	MOU	Memorandum of Understanding
CYPSC	Children and Young People's Services Committee	MP	Ministerial Priority
DCDE	Department of Children, Disability and Equality	NDP	National Development Plan
DEIS	Delivering Equality of Opportunity in Schools	NTRIS	National Traveller and Roma Inclusion Strategy
DEY	Department of Education and Youth	SCP	School Completion Programme
DPA	Data Privacy Assessment	SCSIP	Separated Children Seeking International Protection
DPENDR	Department of Public Expenditure, NDP Delivery and Reform	SEA	Special Emergency Arrangement
DPIA	Data Processing Impact Assessment	SLA	Service Level Agreement
EMT	Executive Management Team	SOPs	Standard Operating Procedures
ESF	European Social Fund	TCM	Tusla Case Management
EU	European Union	TESS	Tusla Education Support Service
FOI	Freedom of Information	VHA	Violence, Harassment and Aggression
FRC	Family Resource Centre	WLD	Workforce Learning and Development
GAL	Guardian ad Litem	WRC	Workplace Relations Commission
HIQA	Health Information and Quality Authority	WTE	Whole-Time Equivalent



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TUSLA
An Ghníomhaireacht um
Leanaí agus an Teaghlach
Child and Family Agency