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*Number 17 of 2025*

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**Appropriation Act 2025**

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**APPROPRIATION ACT 2025**

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**SCHEDULE 1**

**PART 1**

**EXCESS FOR YEAR 2024**

**PART 2**

**APPROPRIATION OF SUMS VOTED FOR SUPPLY SERVICES**

**SCHEDULE 2**

**DEFERRED SURRENDER RELATING TO CAPITAL SUPPLY SERVICES**

ACTS REFERRED TO

Central Fund (Permanent Provisions) Act 1965 (No. 26)

Finance Act 2004 (No. 8)

Public Accounts and Charges Act 1891 (54 & 55 Vict. c. 24)

Social Welfare Acts

Superannuation Acts 1834 to 2004



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## **APPROPRIATION ACT 2025**

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An Act to apply a certain sum out of the Central Fund to the service of the year ended 31 December 2024 and to appropriate to the proper supply services and purposes sums granted by the Central Fund (Permanent Provisions) Act 1965, to make provision in relation to deferred surrender to the Central Fund of certain undischarged appropriations by reference to the capital supply services and purposes as provided for by section 91 of the Finance Act 2004 and, for the purpose of maintaining a sufficient amount of moneys in the Paymaster General's Supply Account so as to enable the discharge of particular liabilities, to make provision for repayable advances from the Central Fund.

[20th December, 2025]

**Be it enacted by the Oireachtas as follows:**

**Issue of €9,680 out of Central Fund for year 2024**

1. The Minister for Finance may issue out of the Central Fund and apply towards making good the supply granted for the service of the year ended on 31 December 2024 the sum of nine thousand, six hundred and eighty euro.

**Appropriation of sums voted for supply services, totalling €91,479,527,680**

2. (1) The sums granted by the Central Fund (Permanent Provisions) Act 1965 out of the Central Fund towards making good the supply granted, amounting in the aggregate to the sum of ninety-one thousand, four hundred and seventy-nine million, five hundred and twenty-seven thousand, six hundred and eighty euro and comprising—
  - (a) the sum of nine thousand, six hundred and eighty euro for the service of the year ended 31 December 2024, and
  - (b) the sum of ninety-one thousand, four hundred and seventy-nine million, five hundred and eighteen thousand euro for the service of the year ending on 31 December 2025,

are appropriated for the services and purposes expressed in *Schedule 1*.

- (2) In addition to the grants out of the Central Fund referred to in subsection (1), there may be applied out of any money directed under section 2 of the Public Accounts and Charges Act 1891 to be applied as appropriations-in-aid of the grants for the services and purposes specified in *Schedule 1*, the sums respectively set out in the last column of that Schedule amounting in the aggregate to the sum of three thousand, six hundred

and two million, six hundred and twenty-two thousand euro.

**Deferred surrender relating to capital supply services, totalling €182,253,000**

3. For the purposes of section 91 of the Finance Act 2004, in respect of certain undischarged appropriations by reference to the capital supply services and purposes included in a vote referred to in *Schedule 1*, there are set out in *Schedule 2* the sums deferred into the year ending on 31 December 2026, and the related votes and titles in respect of each of those sums, amounting in the aggregate to the sum of one hundred and eighty-two million, two hundred and fifty-three thousand euro.

**Repayable advances from Central Fund**

4. (1) The Minister for Finance may, following a request from the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, and for the purpose of maintaining a sufficient amount of moneys in the Paymaster General's Supply Account, having regard to the sums payable from that Account, put in place funding arrangements to—
  - (a) facilitate electronic funds transfers in respect of certain payments due on the 1st and 2nd day of January 2026, and
  - (b) facilitate certain payments, under the Social Welfare Acts, made on an agency basis by An Post payable between the 1st and 6th day of January 2026.  
(2) Amounts required by the Minister for Finance under *subsection (1)*, which in aggregate shall not exceed one thousand, two hundred million euro, shall be advanced out of the Central Fund or the growing produce thereof.  
(3) Any sums so advanced shall be repaid from the Paymaster General's Supply Account to the Central Fund in January 2026.

**Short title**

5. This Act may be cited as the Appropriation Act 2025.

## SCHEDULE 1

## PART 1

## EXCESS FOR YEAR 2024

		Sums not exceeding	
Vote No.	Title	Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
14	Sum granted to make good an excess on the grant for the State Laboratory 2024	9,680	0
	Total of Part 1	9,680	0

## PART 2

## APPROPRIATION OF SUMS VOTED FOR SUPPLY SERVICES

Schedule of sums granted, and of sums which may be applied as appropriations-in-aid in addition to the sums granted, to defray the charges for the Public Services mentioned in column (2) which come in course of payment during the year ending 31 December 2025.

		Sums not exceeding	
Vote No.	Title	Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
1	For the salaries and expenses of the Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants	5,438,000	108,000
2	For the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants	40,703,000	866,000
3	For the salaries and expenses of the Office of the Attorney General, including a grant	25,520,000	746,000
4	For the salaries and expenses of the Central Statistics Office	92,315,000	2,500,000
5	For the salaries and expenses of the Office of the Director of Public Prosecutions	72,023,000	1,100,000
6	For the salaries and expenses of the Office of the Chief State Solicitor	53,390,000	1,951,000

7	For the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants	50,680,000	965,000
8	For the salaries and expenses of the Office of the Comptroller and Auditor General	11,602,000	7,426,000
9	For the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office	562,269,000	65,917,000
10	For the salaries and expenses of the Tax Appeals Commission	3,929,000	80,000
11	For the salaries and expenses of the Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, for certain services administered by the Office of the Minister and for payment of certain grants	61,849,000	3,400,000
12	For pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Authority and other professional fees, miscellaneous payments, etc.	139,795,000	793,626,000
13	For the salaries and expenses of the Office of Public Works; for services administered by that Office and for payment of certain grants and for the recoupment of certain expenditure	725,903,000	26,400,000
14	For the salaries and expenses of the State Laboratory	14,952,000	1,649,000
15	For Secret Service	2,000,000	0
16	For the salaries and expenses of Tailte Éireann and certain minor services	89,367,000	1,800,000

17	For the salaries and expenses of the Public Appointments Service	24,959,000	256,000
18	For the salaries and expenses of the National Shared Services Office	75,350,000	6,876,000
19	For the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Office of the Protected Disclosures Commissioner, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information	16,991,000	490,000
20	For the salaries and expenses of the Garda Síochána, including pensions, etc. for the payment of certain witnesses' expenses, and for payment of certain grants	2,387,377,000	153,076,000
21	For the salaries and expenses of the Prison Service and other expenses in connection with prisons, including places of detention, and for payment of certain grants	542,270,000	13,871,000
22	For such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund	165,793,000	35,032,000
23	For the salaries and expenses of An Coimisiún Toghcháin	11,618,000	181,000
24	For the salaries and expenses of the Office of the Minister for Justice, Home Affairs and Migration, Probation Service staff and of certain other services including payments under cash-limited schemes administered by that Office, and payment of certain grants	2,770,546,000	135,577,000
25	For the salaries and expenses of the Irish Human Rights and Equality Commission and for payment of certain grants	9,709,000	101,000
26	For the salaries and expenses of the Office of the Minister for Education and Youth, for certain services administered by that Office, and for the payments of certain grants	12,365,706,000	446,100,000

27	For certain Official Development Assistance, including certain grants, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith	809,149,000	1,200,000
28	For the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants and contributions to International Organisations	583,917,000	75,000,000
29	For the salaries and expenses of the Office of the Minister for Climate, Energy and the Environment including certain services administered by that Office, and for payment of certain grants	980,504,000	5,865,000
30	For the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office and for payment of certain grants and subsidies and for the payment of certain grants under cash-limited schemes	1,831,405,000	406,516,000
31	For the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, for payment of certain grants and certain other services	4,110,259,000	89,333,000
32	For the salaries and expenses of the Office of the Minister for Enterprise, Tourism and Employment, including certain services administered by that Office, for the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes	1,217,145,000	89,000,000
33	For the salaries and expenses of the Office of the Minister for Culture, Communications and Sport including certain services administered by that Office, and for payment of certain subsidies and grants	1,206,727,000	226,379,000

34	For the salaries and expenses of the Office of the Minister for Housing, Local Government and Heritage including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies, grants and payment of certain grants under cash-limited schemes	9,519,181,000	74,042,000
35	For retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants	324,477,000	4,850,000
36	For the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants	1,014,054,000	25,315,000
37	For the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund, for certain grants and including payments under cash-limited schemes administered by that Office	13,361,386,000	318,574,000
38	For the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including grants to the Health Service Executive and miscellaneous grants	25,639,081,000	416,417,000
39	For the salaries and expenses of the Office of Government Procurement	20,481,000	615,000
40	For the salaries and expenses of the Office of the Minister for Children, Disability and Equality, for certain services administered by that Office and for the payment of grants	6,315,578,000	25,994,000
41	For the salaries and expenses of An tÚdarás Póilíneachta agus Sábháilteachta Pobail and for the payment of certain grants	6,158,000	126,000

42	For the salaries and expenses of the Office of the Minister for Rural and Community Development and the Gaeltacht including certain services administered by that Office and for the payment of grants	535,445,000	39,609,000
43	For the salaries and expenses of the Office of the Government Chief Information Officer	57,486,000	205,000
44	For the salaries and expenses of the Data Protection Commission	29,120,000	291,000
45	For the salaries and expenses of the Office of the Minister for Further and Higher Education, Research, Innovation and Science for certain services administered by that Office, and for the payments of certain grants	3,575,244,000	102,746,000
46	For the salaries and expenses of Fiosrú	20,667,000	451,000
	<b>Total of Part 2</b>	<b>91,479,518,000</b>	<b>3,602,622,000</b>
	<b>Total of Schedule 1</b>	<b>91,479,527,680</b>	<b>3,602,622,000</b>

## SCHEDULE 2

## DEFERRED SURRENDER RELATING TO CAPITAL SUPPLY SERVICES

Schedule of sums included in *Schedule 1* which the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation may determine by order under section 91 of the Finance Act 2004, will be available for application towards making good supply in the year ended 31 December 2026 for the capital supply services and purposes in the Votes and corresponding Titles mentioned in *columns (1)* and *(2)* of this Schedule.

Vote No.	Title	Sums for which surrender is deferred.
(1)	(2)	(3)
		€
16	For the salaries and expenses of Tailte Éireann and certain minor services	579,000
17	For the salaries and expenses of the Public Appointments Service	150,000
20	For the salaries and expenses of the Garda Síochána, including pensions, etc. for the payment of certain witnesses' expenses, and for payment of certain grants	17,310,000
22	For such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund	5,047,000
29	For the salaries and expenses of the Office of the Minister for Climate, Energy and the Environment including certain services administered by that Office, and for payment of certain grants	77,011,000
30	For the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office and for payment of certain grants and subsidies and for the payment of certain grants under cash-limited schemes	29,091,000
32	For the salaries and expenses of the Office of the Minister for Enterprise, Tourism and Employment, including certain services administered by that Office, for the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes	21,315,000
40	For the salaries and expenses of the Office of the Minister for Children, Disability and Equality, for certain services administered by that Office and for the payment of grants	9,000,000
42	For the salaries and expenses of the Office of the Minister for Rural and Community Development and the Gaeltacht including certain services administered by that Office and for the payment of grants	21,800,000

43	For the salaries and expenses of the Office of the Government Chief Information Officer	950,000
	Total of Schedule 2	182,253,000