



STATUTORY INSTRUMENTS.

S.I. No. 112 of 2026

FINANCE ACT 2004 (SECTION 91) (DEFERRED SURRENDER TO
CENTRAL FUND) ORDER 2026

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FINANCE ACT 2004 (SECTION 91) (DEFERRED SURRENDER TO
CENTRAL FUND) ORDER 2026

WHEREAS section 91 of the Finance Act 2004 (No. 8 of 2004) makes provision for the carryover from one year to another of any unspent Exchequer capital allocations, up to a maximum of 10 per cent of the capital allocation by Vote;

AND WHEREAS the functions of the Minister for Finance under the said section 91 have been transferred to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation pursuant to the Finance (Transfer of Departmental Administration and Ministerial Functions) (No. 2) Order 2011 (S.I. No. 480 of 2011) (as adapted by the Public Expenditure, National Development Plan Delivery and Reform (Alteration of Name of Department and Title of Minister) Order 2025 (S.I. No. 243 of 2025));

AND WHEREAS the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation made a determination for the purposes of subsection (2) of the said section 91 in respect of certain undischarged appropriations by reference to the capital supply services and purposes included in a vote referred to in Schedule 1 to the Appropriation Act 2025 (No. 17 of 2025);

AND WHEREAS there is set out in Schedule 2 to the Appropriation Act 2025 the sums deferred into the year ending 31 December 2026 and the related Votes and Titles in respect of each of the sums concerned;

AND WHEREAS, pursuant to subsection (4) of the said section 91, a draft of the following order has been laid before Dáil Éireann and a resolution approving of the draft has been passed by Dáil Éireann in the financial year immediately following the financial year in respect of which the undischarged appropriations concerned relate;

NOW I, JACK CHAMBERS, Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, in exercise of the powers conferred on me by section 91(4) of the Finance Act 2004 and the Finance (Transfer of Departmental Administration and Ministerial Functions) (No. 2) Order 2011 (as adapted by the Public Expenditure, National Development Plan Delivery and Reform (Alteration of Name of Department and Title of Minister) Order 2025 (S.I. No. 243 of 2025)), hereby order as follows:

1. This Order may be cited as the Finance Act 2004 (Section 91) (Deferred Surrender to Central Fund) Order 2026.

2. The sums set out in column (5) of the Schedule, amounting in the aggregate to €180,593,000 are determined to be available for making good supply in the year ending 31 December 2026 for the capital supply services and purposes by reference to the Vote Number, Title, Capital Subheads and Descriptions mentioned in columns (1), (2), (3) and (4), respectively, of that Schedule, opposite the amount mentioned in column (5) in respect of each Capital Subhead.

SCHEDULE

Article 2

Details of sums determined for the purposes of Article 2

Vote No.	Title	Capital Subhead	Description	Sums deferred under section 91 of the Finance Act 2004
(1)	(2)	(3)	(4)	(5) €
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	A.18	Government ICT Services (OGCIO) Total under Vote No. 11	600,000 600,000
16	For the salaries and expenses of Tailte Éireann and certain minor services	A.2	Administration – Non-Pay Total under Vote No. 16	579,000 579,000
17	For the salaries and expenses of the Public Appointments Service	A.2	Administration – Non-Pay Total under Vote No. 17	150,000 150,000

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	A.12	Capital Building Programme Total under Vote No. 20	17,310,000 17,310,000
22	For 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	A.3	Courthouses Total under Vote No. 22	5,047,000 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	B.4 B.5	Residential/Community Retrofit Programmes Other Energy Efficiency Programmes Total under Vote No. 29	65,011,000 12,000,000 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	A.2 A.4 A.5 B.5	Administration – Non-Pay Bovine T.B. and Brucellosis Eradication Laboratory Services Development of Agriculture and Food (Farm)	2,000,000 6,000,000 500,000 3,986,000

	grants under cash-limited schemes	B.10	Forestry & Bio Energy	5,000,000
		C.3	Research Quality Assurance, Farm Safety & Certification	3,055,000
		C.4	Development & Promotion of Agriculture and Food	1,250,000
		C.13	An Rialálaí Agraibhia (The New Agri-Food Regulator)	300,000
		D.3	Fisheries	7,000,000
			Total under Vote No. 30	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	A.15	Humanitarian Relief Scheme	350,000
		D.5	Overseas Tourism Marketing Fund	6,103,000
		D.7	EU Just Transition Fund	14,862,000
			Total under Vote No. 32	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	B.5	Childcare Programmes: Delivery Supports & Other Initiatives	7,690,000
			Total under Vote No. 40	7,690,000

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	A.5	Leader – Rural Economy Sub Programme	4,300,000
		B.11	Community Enhancement Programme	5,000,000
		B.14	Ukraine Supports – Community Fund	9,000,000
		C.4	Irish Language Support Schemes (Part Funded by National Lottery)	3,500,000
			Total under Vote No. 42	21,800,000
TOTAL OF SCHEDULE				180,593,000



GIVEN under my Official Seal,
25 March, 2026.

JACK CHAMBERS,
Minister for Public Expenditure, Infrastructure, Public
Service Reform and Digitalisation.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
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