



STATUTORY INSTRUMENTS.

**S.I. No. 44 of 2025**



FINANCE ACT 2004 (SECTION 91) (DEFERRED SURRENDER TO  
CENTRAL FUND) ORDER 2025

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FINANCE ACT 2004 (SECTION 91) (DEFERRED SURRENDER TO  
CENTRAL FUND) ORDER 2025

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, National Development Plan Delivery and Reform 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 and Reform (Alteration of Name of Department and Title of Minister) Order 2023 (S.I. No. 19 of 2023));

AND WHEREAS the Minister for Public Expenditure, National Development Plan Delivery and Reform 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 2024 (No. 45 of 2024);

AND WHEREAS there is set out in Schedule 2 to the Appropriation Act 2024 the sums deferred into the year ending 31 December 2025 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, National Development Plan Delivery and Reform, 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 and Reform (Alteration of Name of Department and Title of Minister) Order 2023), hereby order as follows:

1. This Order may be cited as the Finance Act 2004 (Section 91) (Deferred Surrender to Central Fund) Order 2025.

2. The sums set out in column (5) of the Schedule, amounting in the aggregate to €192,496,000 are determined to be available for making good supply in the year ending 31 December 2025 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.

## 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) €
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	A.2	Administration – Non-Pay  <b>Total under Vote No. 7</b>	110,000  <b>110,000</b>
16	For the salaries and expenses of Tailte Éireann and certain minor services	A.2	Administration – Non-Pay  <b>Total under Vote No. 16</b>	479,000  <b>479,000</b>
17	For the salaries and expenses of the Public Appointments Service	A.2	Administration – Non-Pay  <b>Total under Vote No. 17</b>	200,000  <b>200,000</b>
18	For the salaries and expenses of the National Shared Services Office	A.3	Financial Management Shared Services Project  <b>Total under Vote No. 18</b>	1,000,000  <b>1,000,000</b>
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.7 A.12	Aircraft Capital Building Programme  <b>Total under Vote No. 20</b>	7,665,000 8,921,000  <b>16,586,000</b>
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 and the remediation of Haulbowline Island	A.2 A.3	Administration – Non-Pay  Food Safety, Animal and Plant Health and Animal Welfare	4,000,000  1,000,000

		B.5	Development of Agriculture and Food (Farm)	21,500,000
		C.3	Research Quality and Certification	3,000,000
		C.4	Development and Promotion of Agriculture and Food	1,000,000
		D.3	Fisheries	1,300,000
			<b>Total under Vote No. 30</b>	<b>31,800,000</b>
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	A.4	Greenways	14,500,000
		B.3	Public Transport Services	2,050,000
		B.4	Public Transport Investment	47,000,000
		C.7	EV Grants and Infrastructure	34,076,000
		D.3	Regional Airports	8,927,000
		F.3	Digital Hub	6,800,000
		F.5	Research Programmes	1,900,000
			<b>Total under Vote No. 31</b>	<b>115,253,000</b>
33	For the salaries and expenses of the Office of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media including certain services administered by that Office, and for payment of certain subsidies and grants	A.6	Tourism Product Development	2,500,000
		A.8	EU Just Transition Fund	512,000
		B.7	Cultural Infrastructure and Development	8,500,000
		C.3	Gaeltacht Support Schemes	385,000
		C.8	Údarás na Gaeltachta	1,200,000

		C.9	Cross Border Cooperation / Comhoibriú Thuaidh Theas	615,000
		D.5	Sport Ireland	1,600,000
		D.7	Large Scale Sport Infrastructure Fund	9,476,000
			<b>Total under Vote No. 33</b>	<b>24,788,000</b>
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	A.2	Administration – Non-Pay	1,380,000
			<b>Total under Vote No. 38</b>	<b>1,380,000</b>
43	For the salaries and expenses of the Office of the Government Chief Information Officer	A.4	Public Service Transformation	900,000
			<b>Total under Vote No. 39</b>	<b>900,000</b>
<b>TOTAL OF SCHEDULE</b>				<b>192,496,000</b>



GIVEN under my Official Seal,  
25 February, 2025.

JACK CHAMBERS,  
Minister for Public Expenditure, National Development  
Plan Delivery and Reform.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
BÓTHAR BHAILE UÍ BHEOLÁIN,  
CILL MHAIGHNEANN,  
BAILE ÁTHA CLIATH 8,  
D08 XAO6

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