



An Bille Leithreasa, 2025
Appropriation Bill 2025

Meabhrán Miniúcháin
Explanatory Memorandum



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APPROPRIATION BILL 2025

EXPLANATORY MEMORANDUM

General

The purpose of the Appropriation Bill is to give statutory authority for the amounts voted by the Dáil during the year (either in original Estimates, Further Revised Estimates or in the Supplementary Estimates). The Bill also provides for the definitive capital carryover from 2025 to 2026. The statutory authority for this was introduced in the Finance Act, 2004 and it specified that the amounts - by vote - must be included in the annual Appropriation Act.

Apart from the main provisions dealing with the Estimates, the Bill includes a provision setting out a mechanism for putting in place repayable advances from the Central Fund to the Paymaster General's Supply Account to discharge liabilities payable by electronic funds transfer on the 1st and 2nd January 2026 and to facilitate certain payments, under the Social Welfare Acts, made on an agency basis by An Post payable between the 1st and 6th of January 2026.

Section 1: Issue of €9,680 out of Central Fund for year 2024.

Section 1 sets out the sum of money granted by the Central Fund (Permanent Provisions) Act 1965 out of the Central Fund towards making good the excess on the grant for the State Laboratory Vote for the year ended 31 December 2024.

Section 2: Appropriation of sums voted for supply services.

Section 2 sets out the sum of money granted by the Central Fund (Permanent Provisions) Act 1965 out of the Central Fund towards making good the supply grant for 2025.

In addition, the money directed under section 2 of the Public Accounts and Charges Act 1891 to be applied as appropriations-in-aid is listed.

Section 3: Deferred surrender relating to capital supply services.

Section 3 sets out the amount of capital supply services deferred into the year ending 31 December 2026.

Section 4: Repayable advances from the Central Fund

Section 4 provides a mechanism for advancing funds from the Central Fund to the Paymaster General's Supply Account to facilitate payments, by electronic funds transfer, to discharge liabilities on the 1st and 2nd of January 2026 and to facilitate certain payments, under the Social Welfare

Acts, made on an agency basis by An Post payable between the 1st and 6th of January 2026. Any funds so advanced are to be repaid to the Central Fund in January 2026.

Section 5: Short title

Section 5 states the short title of the Bill.

*An Roinn Caiteachais Phoiblí Bonneagair Athchóiriúcháin Seirbhíse
Poiblí agus Digitiúcháin,
Nollaig, 2025.*

