

## 4 Vote accounting and budget management

**4.1** Government departments and offices receive annual funding from the Exchequer to carry out their statutory functions. Expenditure is provided for under 'votes' approved by Dáil Éireann, which cover the functions of each department or office.<sup>1</sup> Final legal effect is given to the votes in the annual Appropriation Act.

**4.2** The head of each department or office is appointed as the 'accounting officer' for the relevant vote(s). The accounting officer has a statutory obligation to prepare an annual appropriation account for each relevant voted service. Each appropriation account shows how the outturn for the year compares with the amount provided by Dáil Éireann. These accounts are subject to audit by the Comptroller and Auditor General.

**4.3** The Appropriation Act 2024 provided for spending on voted services (appropriations) totalling €90 billion. This was to be funded by

- the issuing to the votes of €86.5 billion from the Central Fund of the Exchequer (called supply grants), and
- the use of certain expected vote receipts (called appropriations-in-aid) of €3.5 billion.

In addition, unused capital funding totalling €518.7 million was carried over from 2023 for spending in 2024. This brings the total available vote funding, for 2024, to €90.5 billion.<sup>2</sup>

**4.4** This examination was undertaken to

- describe the annual voted estimates cycle
- summarise the outturn for each of the 45 appropriation accounts for 2024
- analyse the actual outturn against original and supplementary budgets, and
- highlight issues arising with the management of voted funds.

**4.5** The examination team reviewed the estimates process, relevant legislation, the 2024 appropriation accounts for all votes and other relevant documents. The latter included the circular on the requirements for the 2024 appropriation accounts issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (Department of Public Expenditure).<sup>3</sup>

<sup>1</sup> The functions of each department or office may be covered by one or more votes.

<sup>2</sup> In presenting estimates and reports on voted expenditure, the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation generally includes the Social Insurance Fund and the National Training Fund in total gross voted expenditure. These are not voted appropriations. However, the Department considers that their inclusion provides a more complete picture of overall Government expenditure.

<sup>3</sup> [Circular 20/2024: Requirements for Appropriation Accounts 2024](#).

## Annual voted expenditure cycle

- 4.6** The estimates of expenditure presented to Dáil Éireann for approval should reasonably represent the amount expected that will be spent on each departmental service. They also effectively serve as cash limits.
- 4.7** If, during the year, large funding adjustments are required after Dáil approval of the estimates, formal Dáil approval for these adjustments must be sought. This is done through the supplementary estimate process (see Figure 4.1). This process may also be used to move funds between programmes and subheads, if required. Details of supplementary estimates requested are discussed at the relevant Dáil sectoral committees before approval is sought from the Dáil itself. Typically, these discussions take place in the final quarter of the year.

## Evolution of vote estimates in 2024

- 4.8** The Revised Estimates for Public Services 2024, published in December 2023, provided for total net voted funding of almost €79.5 billion across 45 votes. This was subsequently revised on several occasions.
- 4.9** In 2024, 'further revised estimates' were presented for three voted services.<sup>1</sup> This resulted in an increase of €22 million in the net amount approved for spending.
- 4.10** Approved supplementary estimates provided a further €7 billion, resulting in an aggregate provision of €86.5 billion (net) for voted services in 2024.

1 Vote 16 Tailte Éireann; Vote 29 Environment, Climate and Communications; and Vote 34 Housing, Local Government and Heritage. Votes can have a 'further revised estimate' published where changes to their budgets are agreed in the period between the revised estimates and Dáil approval.

2 The deficit referred to is that of Vote 14 State Laboratory, see paragraphs 4.17 – 4.22.

3 The reasons were to be submitted in writing, to the Government Accounting Unit, to assist policy development on the timeliness of accounts.

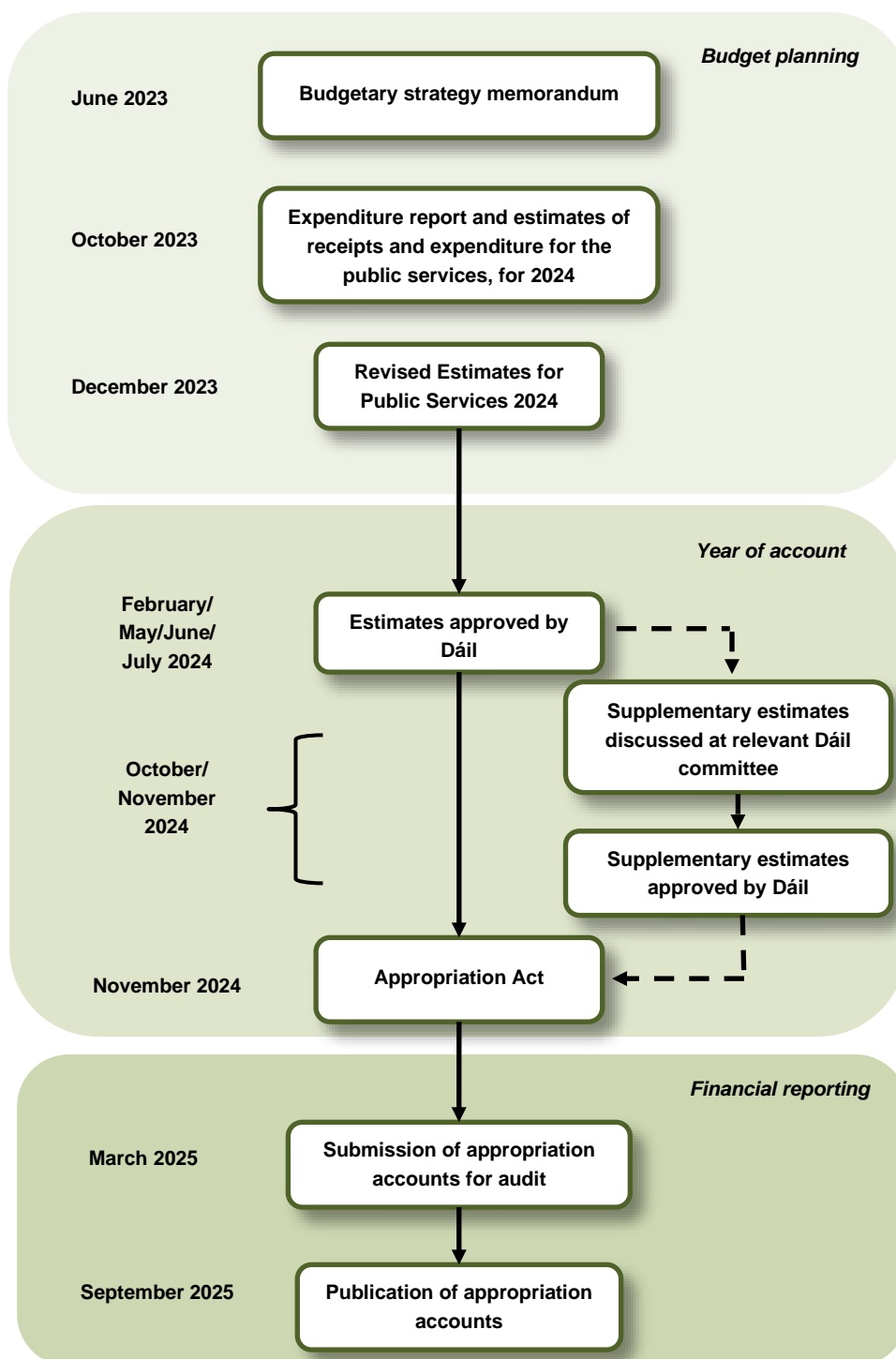
4 The accounting officer is required to sign and date the appropriation account and a separate introduction/statement on internal financial control prior to submission. Changes to an account arising from the audit process can result in the appropriation account and/or the statement being re-signed.

## 2024 appropriations

- 4.11** A summary of the amounts appropriated in 2024 for voted public services is included in Annex 4A (Figure 4A.1). The outturn for the year is also shown, together with the surpluses/deficit of appropriations over expenditure.<sup>2</sup>

## Voluntary early submission of accounts

- 4.12** The statutory deadline for submission of appropriation accounts to the Comptroller and Auditor General for audit is 31 March in the year following the year of account. To facilitate earlier completion of the vote accounting process, the Department of Public Expenditure asked vote holders with voted appropriations of less than €100 million in 2024 to submit their appropriation accounts, on a voluntary basis, by 11 March 2025.
- 4.13** Seventeen of the 22 departments and offices with appropriations of less than €100 million submitted their accounts by 11 March 2025. The five organisations that did not submit their accounts early were required to explain the reasons to the Department of Public Expenditure.<sup>3</sup>
- 4.14** All the remaining vote appropriation accounts for 2024 were submitted for audit by the statutory submission date of 31 March 2025.<sup>4</sup>

Figure 4.1 Sequence and timing of the 2024 estimates process<sup>a</sup>

Source: Office of the Comptroller and Auditor General

Note: a Further details on the estimates and appropriation account process are set out in the *Public Financial Procedures*, published by the Department of Public Expenditure.

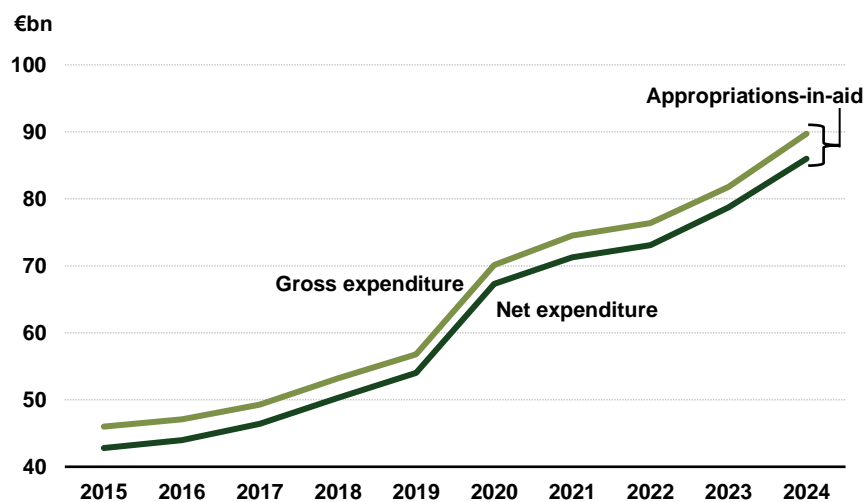
## Results of 2024 audits of appropriation accounts

- 4.15** Audits of the 2024 appropriation accounts for all votes have been completed. Each account, together with the related audit report, is being presented to Dáil Éireann with this report.

### Vote outturn

- 4.16** The total amount spent by departments and offices in 2024 was €89.7 billion (see Figure 4.2). After deduction of realised appropriations-in-aid totalling €3.7 billion, the net expenditure in the year was €86 billion.

**Figure 4.2 Voted expenditure outturn, 2015 – 2024**



Source: Appropriation Accounts, 2015 to 2024. Analysis by the Office of the Comptroller and Auditor General.

### Excess vote — Vote 14 State Laboratory

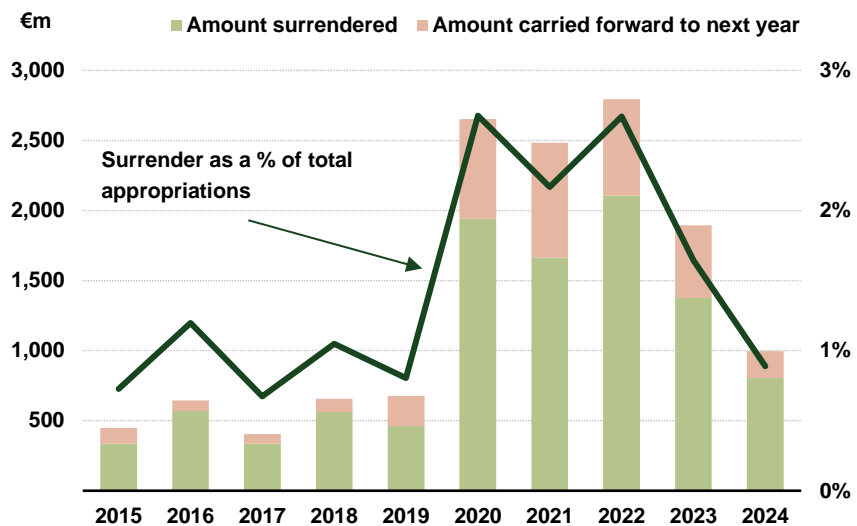
- 4.17** The Appropriation Act sets a limit on the expenditure of each vote and on the amount of appropriations-in-aid that can be used by the vote. An excess vote arises where
- the total of the expenditure subheads is exceeded, and/or
  - a shortfall in appropriations-in-aid is not matched by savings in expenditure.
- 4.18** The amounts appropriated by Dáil Éireann for Vote 14 State Laboratory were total expenditure of €14,921,000 and appropriations-in-aid of €1,446,000. Actual expenditure incurred by the Vote was €14,750,702, a saving of €170,298. Actual appropriations-in-aid received totalled €1,266,022, a shortfall of €179,978. Because the expenditure saving was insufficient to offset the shortfall in receipts, the result was a net deficit (excess vote) of €9,680.

- 4.19** The Accounting Officer explained that the excess vote arose because certain charges for services provided to various county councils and the Department of Justice, Home Affairs and Migration that the State Laboratory expected to receive in December 2024 were not received until January 2025. The Accounting Officer stated that the State Laboratory's internal control checks and year-end procedure were focused on ensuring that the expenditure did not exceed the supply grant. There were insufficient internal control checks to ensure any emerging shortfall in appropriations-in-aid was matched by savings in expenditure.
- 4.20** The Accounting Officer also stated that an internal audit of the State Laboratory's invoicing process was completed in April 2025. The internal audit found a good standard of control for the period reviewed (1 October 2023 to 14 March 2025).
- 4.21** The Accounting Officer outlined that the following steps have been taken to prevent a similar situation arising in the future.
- There is an additional monthly internal control check to ensure any shortfall in appropriations-in-aid is matched by savings in expenditure.
  - The end-of-year procedure has been updated to ensure any shortfall of appropriations-in-aid is matched by savings in expenditure.
  - The debt collection policy is under review to determine if changes to the collection activities are required.
  - Additional staff resources have been added to the management board and the finance section in the 2025 workforce plan. This will facilitate increased internal control.
- 4.22** *Public Financial Procedures* describe the process followed where an excess vote arises.
- The Comptroller and Auditor General reports the excess to Dáil Éireann and explains the issue to the Committee of Public Accounts, which may decide to call and examine the vote accounting officer.
  - If the Committee is satisfied with the explanations received, it can issue a report to the effect that it sees no objection to the excess sum being sanctioned by Dáil Éireann by means of an 'excess vote'.
  - The Minister for Public Expenditure and Reform, Infrastructure, Public Service Reform and Digitalisation (Minister for Public Expenditure) decides whether an excess vote should be put to Dáil Éireann. Where this course is acceptable to the Minister, s/he presents a 'statement of excess' to Dáil Éireann for approval. If that approval is received, the amount of the excess is included in the following Appropriation Act.

## Management of vote surpluses

- 4.23** When a vote's net expenditure in the year is less than the amount provided, the surplus is liable for surrender to the Exchequer. The carrying over of certain funding to the succeeding year is possible if approved in the Appropriation Act for the year of account. It must also be sanctioned by the Minister for Public Expenditure under the provisions of section 91 of the Finance Act 2004.
- 4.24** Surpluses were recorded by 44 votes in 2024. The 2024 surpluses totalled €996 million (see Figure 4.3). Of that amount, a total of €192 million was approved for carry over to 2025. The balance of €804 million was due for surrender. The reasons for the underspending recorded by each vote are disclosed in the notes to the relevant appropriation accounts.

**Figure 4.3 Surplus appropriations, 2015 – 2024**

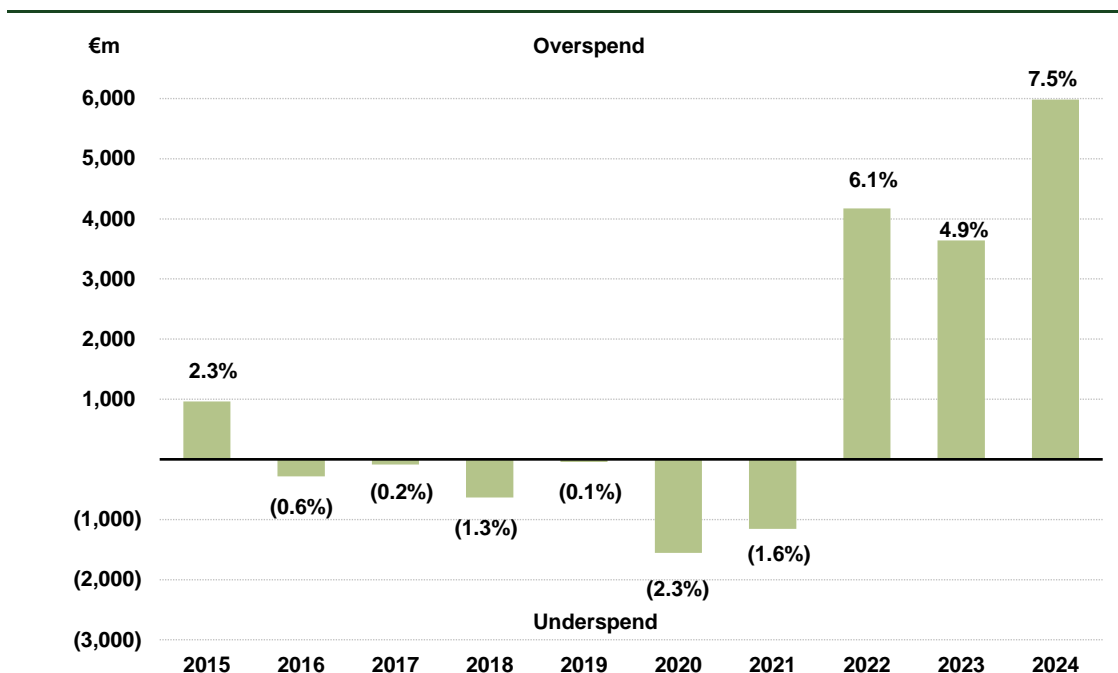


Source: Appropriation Accounts, 2015 to 2024. Analysis by the Office of the Comptroller and Auditor General.

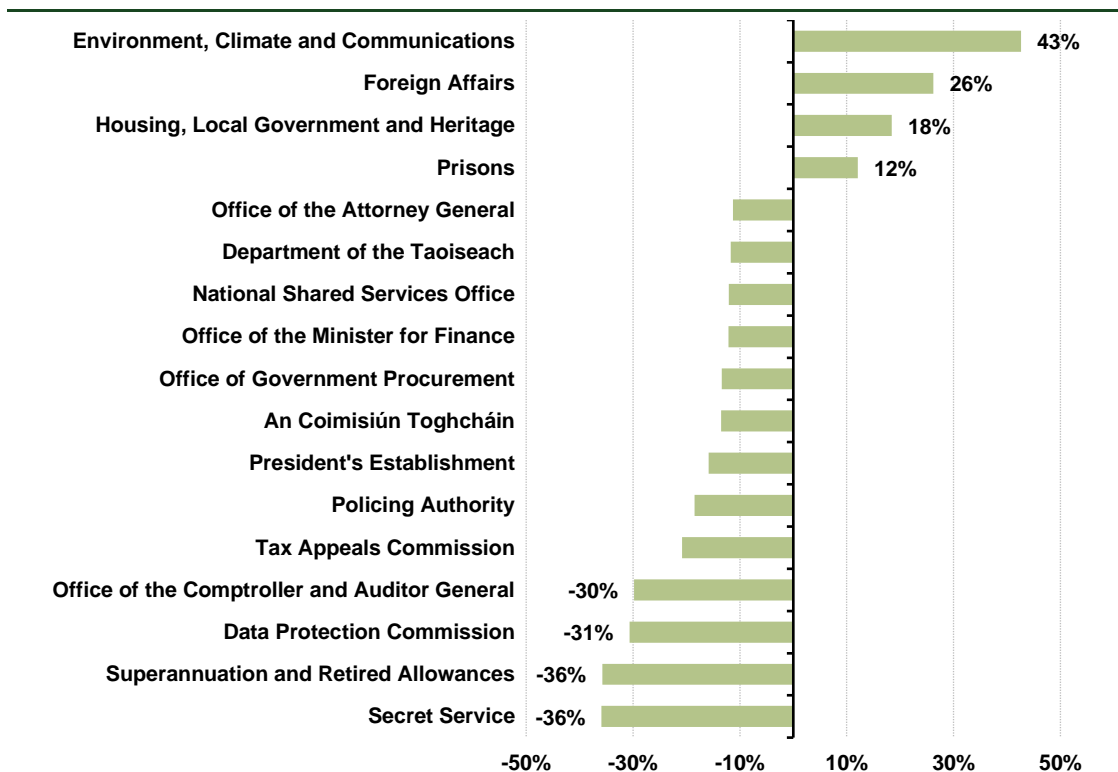
## Budget variances

- 4.25** The estimates approved by Dáil Éireann represent the amounts required to meet the estimated cost of the services to be provided from each vote and the forecasted appropriations-in-aid. The budget variance is the difference between these estimates of net expenditure and the actual outturn in a year.<sup>1</sup> In 2024, net expenditure was almost €6 billion greater than the original forecast (see Figure 4.4).
- 4.26** For 20 votes, the net expenditure outturn was greater than the original estimate. Figure 4.5 shows the proportionate variance between actual expenditure and the original estimate in 2024, for those votes with a variance of more than (+/-) 10%.

<sup>1</sup> There is a statutory provision to allow unspent capital allocations to be carried over to the following year for use for the same purpose, with the Department of Public Expenditure's agreement. In this report, such carryover amounts are treated as part of the (following year's) annual appropriations.

**Figure 4.4 Net expenditure variance from budget, all votes, 2015 – 2024**

Source: Appropriation Accounts, 2015 to 2024. Analysis by the Office of the Comptroller and Auditor General.

**Figure 4.5 Net expenditure variance, as a proportion of the original budget, selected votes 2024**

Source: 2024 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

### ***Budget variance in Vote 29 Environment, Climate and Communications***

- 4.27** Vote 29 Environment, Climate and Communications had the largest percentage overspend, at 43% (2023: 85%) above its original estimate. This was mainly due to continued emergency measures introduced in response to increased energy prices for domestic customers. Due to continued high prices in 2024, the Government introduced a further scheme. This scheme provided for two payments of around €115 each (excluding VAT) to be credited to over 2.2 million domestic electricity accounts. The cost of these electricity credits of €520 million (2023: €926 million) was not included in the original estimate. It was provided through supplementary estimates.
- 4.28** €258 million of the €520 million expenditure incurred on the electricity costs emergency benefits schemes in 2024 related to electricity credits applied to domestic accounts in 2025. This amount is recorded as a prepayment and is disclosed in the statement of financial position in the Vote 29 appropriation account.

### **Exchequer receipts**

- 4.29** All receipts of central government departments and offices are liable for lodgement to the Exchequer, unless Dáil Éireann decides as part of the estimates process that they may be applied as appropriations-in-aid of specific votes.
- 4.30** Examples of substantial receipts that are not treated as appropriations-in-aid include Ireland's receipts from the EU Emissions Trading System, Tailte Éireann fees, and Data Protection Commission and Courts Service fine receipts. Such receipts are transferred to the Central Fund and are referred to as 'extra' receipts of the Exchequer. Windfall receipts are also usually brought to account in this way. These include proceeds of significant sales of property, receipts on foot of surplus income or profits of State companies, interest, dividends or capital repayments and compensation.
- 4.31** Extra Exchequer receipts realised by departments and offices in 2024 are shown in the notes to the relevant appropriation accounts. In 2024, these totalled €464 million (2023: €424 million). The aggregate amount of those receipts reported in each account is set out in Annex 4A (Figure 4A.3).



## Annex 4A Vote financial outturn

Dáil Éireann provides money for the ordinary services of government departments and offices by approving estimates of the amounts required for those services during each year. Statutory effect to those estimates is given in the annual Appropriation Act. The expenditure is provided for under a series of 'votes'. By law, an appropriation account must be produced for each vote. The account must provide details of the outturn for the year against the amount provided by Dáil Éireann.

Figure 4A.1 provides a summary of appropriations for public services in 2024, by vote.

Figure 4A.2 shows how surplus appropriations in 2024 were applied — either through deferral of expenditure to 2025 or by surrender to the Exchequer.

Figure 4A.3 shows the Exchequer extra receipts recorded against each vote in 2024.

### Glossary of terms

<b>Supply grant</b>	The money granted (or voted) by Dáil Éireann for each of the public services.
<b>Deferred from 2023</b>	Amount of capital funding not spent in 2023 and carried over for expenditure on capital services in 2024. The carry over of these sums was approved by Dáil Éireann.
<b>Appropriations-in-aid</b>	Departmental receipts which, with the agreement of Dáil Éireann, may be retained to defray the expenses of the vote to which they relate.
<b>Total appropriations</b>	Sum of the supply grant, deferred 2023 capital moneys (if any) and appropriations-in-aid.
<b>Surplus for the year</b>	The excess of total appropriations by Dáil Éireann over the gross expenditure together with any surplus on appropriations-in-aid. The surplus for the year is liable for surrender back to the Exchequer.
<b>Deferred surrender</b>	Amount of capital funding not spent in 2024 which has been carried over for expenditure in 2025. These carryovers were approved by Dáil Éireann.
<b>Surplus to be surrendered</b>	Amount of money appropriated in 2024 but not spent in the year or deferred to 2025, and so required to be surrendered to the Exchequer.
<b>Exchequer extra receipts</b>	Departmental receipts that are not appropriated-in-aid of the vote but are transferred to the Exchequer.

**Figure 4A.1 Summary of appropriations for public services in 2024, by vote**

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2023	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/(deficit in) receipts	Net surplus for the year <sup>a</sup>
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
1	President's Establishment	5,260	—	96	5,356	4,549	122	4,427	807	26	833
2	Department of the Taoiseach	37,920	—	841	38,761	34,284	810	33,474	4,477	(31)	4,446
3	Office of the Attorney General	24,053	—	722	24,775	22,112	779	21,333	2,663	57	2,720
4	Central Statistics Office	81,015	—	2,300	83,315	82,984	2,225	80,759	331	(75)	256
5	Office of the Director of Public Prosecutions	65,946	—	1,048	66,994	66,237	1,022	65,215	757	(26)	731
6	Office of the Chief State Solicitor	52,476	—	1,144	53,620	53,450	1,498	51,952	170	354	524
7	Office of the Minister for Finance	42,434	110	6,460	49,004	44,924	7,537	37,387	4,080	1,077	5,157
8	Office of the Comptroller and Auditor General	11,130	—	7,026	18,156	16,842	9,028	7,814	1,314	2,002	3,316
9	Office of the Revenue Commissioners	532,136	—	63,500	595,636	581,081	64,714	516,367	14,555	1,214	15,769
10	Tax Appeals Commission	3,832	—	74	3,906	3,096	62	3,034	810	(12)	798
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	56,459	—	2,975	59,434	57,022	3,154	53,868	2,412	179	2,591

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2023	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/ (deficit in) receipts	Net surplus for the year <sup>a</sup>
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
12	Superannuation and Retired Allowances	225,388	—	666,343	891,731	871,430	726,644	144,786	20,301	60,301	80,602
13	Office of Public Works	675,212	—	23,820	699,032	694,512	31,655	662,857	4,520	7,835	12,355
14	State Laboratory	13,475	—	1,446	14,921	14,751	1,266	13,485	170	(180)	(10)
15	Secret Service	2,000	—	—	2,000	1,282	—	1,282	718	—	718
16	Tailte Éireann	85,637	—	1,530	87,167	79,289	1,592	77,697	7,878	62	7,940
17	Public Appointments Service	23,403	—	870	24,273	22,811	1,077	21,734	1,462	207	1,669
18	National Shared Services Office	72,567	1,200	7,031	80,798	72,220	7,351	64,869	8,578	320	8,898
19	Office of the Ombudsman	14,496	—	486	14,982	13,817	525	13,292	1,165	39	1,204
20	Garda Síochána	2,289,190	15,000	133,206	2,437,396	2,411,240	136,104	2,275,136	26,156	2,898	29,054
21	Prisons	489,657	—	12,230	501,887	500,692	12,402	488,290	1,195	172	1,367
22	Courts Service	154,950	—	36,333	191,283	188,773	38,313	150,460	2,510	1,980	4,490
23	An Coimisiún Toghcháin	11,719	—	80	11,799	10,246	108	10,138	1,553	28	1,581
24	Justice	526,061	1,400	137,796	665,257	660,918	155,026	505,892	4,339	17,230	21,569
25	Irish Human Rights and Equality Commission	8,890	—	203	9,093	8,916	180	8,736	177	(23)	154
26	Education	11,426,673	—	514,553	11,941,226	11,907,788	506,473	11,401,315	33,438	(8,080)	25,358
27	International Co-operation	774,319	—	1,030	775,349	773,485	1,786	771,699	1,864	756	2,620

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2023	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/ (deficit in) receipts	Net surplus for the year <sup>a</sup>
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
28	Foreign Affairs	361,091	—	75,000	436,091	429,580	85,219	344,361	6,511	10,219	16,730
29	Environment, Climate and Communications	1,759,961	1,800	9,145	1,770,906	1,733,812	10,530	1,723,282	37,094	1,385	38,479
30	Agriculture, Food and the Marine	1,717,533	45,600	436,567	2,199,700	2,123,837	476,437	1,647,400	75,863	39,870	115,733
31	Transport	3,693,308	140,920	28,455	3,862,683	3,703,080	22,474	3,680,606	159,603	(5,981)	153,622
32	Enterprise, Trade and Employment	1,348,755	20,000	86,881	1,455,636	1,397,483	91,803	1,305,680	58,153	4,922	63,075
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	990,299	21,480	216,440	1,228,219	1,165,541	210,891	954,650	62,678	(5,549)	57,129
34	Housing, Local Government and Heritage	8,146,571	141,000	70,854	8,358,425	8,353,058	76,485	8,276,573	5,367	5,631	10,998
35	Army Pensions	311,998	—	5,000	316,998	304,341	4,804	299,537	12,657	(196)	12,461
36	Defence	908,173	—	24,525	932,698	931,907	32,701	899,206	791	8,176	8,967
37	Social Protection	13,444,364	—	376,986	13,821,350	13,726,920	379,004	13,347,916	94,430	2,018	96,448
38	Health	24,153,208	70,000	422,705	24,645,913	24,644,419	449,414	24,195,005	1,494	26,709	28,203
39	Office of Government Procurement	21,793	115	525	22,433	19,508	531	18,977	2,925	6	2,931
40	Children, Equality, Disability, Integration and Youth	7,958,290	—	29,865	7,988,155	7,866,181	30,863	7,835,318	121,974	998	122,972
41	Policing Authority	4,368	—	70	4,438	3,636	76	3,560	802	6	808

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2023	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/ (deficit in) receipts	Net surplus for the year <sup>a</sup>
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
42	Rural and Community Development	400,908	20,000	42,669	463,577	458,925	41,252	417,673	4,652	(1,417)	3,235
43	Office of the Government Chief Information Officer	52,788	—	205	52,993	50,030	237	49,793	2,963	32	2,995
44	Data Protection Commission	28,126	—	285	28,411	19,722	320	19,402	8,689	35	8,724
45	Further and Higher Education, Research, Innovation and Science	3,460,549	40,091	97,746	3,598,386	3,592,257	107,869	3,484,388	6,129	10,123	16,252
<b>Total</b>		<b>86,468,381</b>	<b>518,716</b>	<b>3,547,066</b>	<b>90,534,163</b>	<b>89,722,988</b>	<b>3,732,363</b>	<b>85,990,625</b>	<b>811,175</b>	<b>185,297</b>	<b>996,472</b>

Source: 2024 Appropriation Accounts. Any apparent differences are due to rounding.

Note: a The net surplus is comprised of the excess of total appropriations by Dáil Éireann over the gross expenditure together with the excess (deficit) on appropriations-in-aid.

**Figure 4A.2 Application of surplus 2024 appropriations, by vote**

<b>Vote</b>	<b>Service</b>	<b>Net surplus for the year</b>	<b>Deferred surrender (to 2025)</b>	<b>Surplus for surrender</b>	<b>Surplus surrendered % of the total appropriation</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>	
1	President's Establishment	833	—	833	16%
2	Department of the Taoiseach	4,446	—	4,446	11%
3	Office of the Attorney General	2,720	—	2,720	11%
4	Central Statistics Office	256	—	256	0%
5	Office of the Director of Public Prosecutions	731	—	731	1%
6	Office of the Chief State Solicitor	524	—	524	1%
7	Office of the Minister for Finance	5,157	110	5,047	10%
8	Office of the Comptroller and Auditor General	3,316	—	3,316	18%
9	Office of the Revenue Commissioners	15,769	—	15,769	3%
10	Tax Appeals Commission	798	—	798	20%
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	2,591	—	2,591	4%
12	Superannuation and Retired Allowances	80,602	—	80,602	9%
13	Office of Public Works	12,355	—	12,355	2%
14	State Laboratory	(10)	—	(10)	0%
15	Secret Service	718	—	718	36%
16	Tailte Éireann	7,940	479	7,461	9%
17	Public Appointments Service	1,669	200	1,469	6%
18	National Shared Services Office	8,898	1,000	7,898	10%
19	Office of the Ombudsman	1,204	—	1,204	8%
20	Garda Síochána	29,054	16,586	12,468	1%
21	Prisons	1,367	—	1,367	0%
22	Courts Service	4,490	—	4,490	2%
23	An Coimisiún Toghcháin	1,581	—	1,581	13%
24	Justice	21,569	—	21,569	3%
25	Irish Human Rights and Equality Commission	154	—	154	2%

Vote	Service	Net surplus for the year	Deferred surrender (to 2025)	Surplus for surrender	Surplus surrendered % of the total appropriation
		€000	€000	€000	
26	Education	25,358	—	25,358	0%
27	International Co-operation	2,620	—	2,620	0%
28	Foreign Affairs	16,730	—	16,730	4%
29	Environment, Climate and Communications	38,479	—	38,479	2%
30	Agriculture, Food and the Marine	115,733	31,800	83,933	4%
31	Transport	153,622	115,253	38,369	1%
32	Enterprise, Trade and Employment	63,075	—	63,075	4%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	57,129	24,788	32,341	3%
34	Housing, Local Government and Heritage	10,998	—	10,998	0%
35	Army Pensions	12,461	—	12,461	4%
36	Defence	8,967	—	8,967	1%
37	Social Protection	96,448	1,380	95,068	1%
38	Health	28,203	—	28,203	0%
39	Office of Government Procurement	2,931	—	2,931	13%
40	Children, Equality, Disability, Integration and Youth	122,972	—	122,972	2%
41	Policing Authority	808	—	808	18%
42	Rural and Community Development	3,235	—	3,235	1%
43	Office of the Government Chief Information Officer	2,995	900	2,095	4%
44	Data Protection Commission	8,724	—	8,724	31%
45	Further and Higher Education, Research, Innovation and Science	16,252	—	16,252	0%
<b>Total</b>		<b>996,472</b>	<b>192,496</b>	<b>803,976</b>	<b>1%</b>

Source: 2024 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

**Figure 4A.3 Exchequer 'extra' receipts 2024, by vote**

<b>Vote</b>	<b>Service</b>	<b>Receipts realised</b>
		<b>€000</b>
1	President's Establishment	—
2	Department of the Taoiseach	80
3	Office of the Attorney General	—
4	Central Statistics Office	—
5	Office of the Director of Public Prosecutions	—
6	Office of the Chief State Solicitor	661
7	Office of the Minister for Finance	16,516
8	Office of the Comptroller and Auditor General	—
9	Office of the Revenue Commissioners	4,016
10	Tax Appeals Commission	—
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	21
12	Superannuation and Retired Allowances	—
13	Office of Public Works	—
14	State Laboratory	—
15	Secret Service	—
16	Tailte Éireann	86,095
17	Public Appointments Service	—
18	National Shared Services Office	—
19	Office of the Ombudsman	—
20	Garda Síochána	11,855
21	Prisons	—
22	Courts Service	8,055
23	An Coimisiún Toghcháin	—
24	Justice	7
25	Irish Human Rights and Equality Commission	—
26	Education	24
27	International Co-operation	—



<b>Vote</b>	<b>Service</b>	<b>Receipts realised</b>
		<b>€000</b>
28	Foreign Affairs	—
29	Environment, Climate and Communications	205,249
30	Agriculture, Food and the Marine	—
31	Transport	36,355
32	Enterprise, Trade and Employment	54,876
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	17,726
34	Housing, Local Government and Heritage	470
35	Army Pensions	—
36	Defence	10,966
37	Social Protection	4
38	Health	48
39	Office of Government Procurement	22
40	Children, Equality, Disability, Integration and Youth	8,270
41	Policing Authority	—
42	Rural and Community Development	16
43	Office of the Government Chief Information Officer	—
44	Data Protection Commission	590
45	Further and Higher Education, Research, Innovation and Science	1,855
<b>Total</b>		<b>463,777</b>

Source: 2024 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

