

9 Vote accounting and budget management in 2025

9.1 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.¹ Final legal effect is given to the votes in the annual Appropriation Act.

9.2 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.

9.3 The appropriation accounts must be presented in a form that is compliant with the requirements set out in a circular issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (Department of Public Expenditure).² The accounts are subject to audit by the Comptroller and Auditor General.

9.4 The Appropriation Act 2025 provided for spending on voted services (appropriations) totalling €95.1 billion. This was to be funded by

- the issuing to the votes of an aggregate €91.5 billion from the Central Fund of the Exchequer (called supply grants), and
- the use of certain expected vote receipts (called appropriations-in-aid) of €3.6 billion.

Also, unused capital funding totalling €192.5 million was carried over from 2024 for spending in 2025. This brought the total available voted funding for 2025 to €95.3 billion.³

9.5 This examination was undertaken to

- explain the annual voted estimates cycle
- summarise the outturn for each of the 46 appropriation accounts for 2025
- analyse the actual outturn against original and supplementary budgeted amounts, and
- highlight issues arising with the management of voted funds.

9.6 The examination team reviewed the estimates process, relevant legislation, the 2025 appropriation accounts for all votes and other relevant documents.

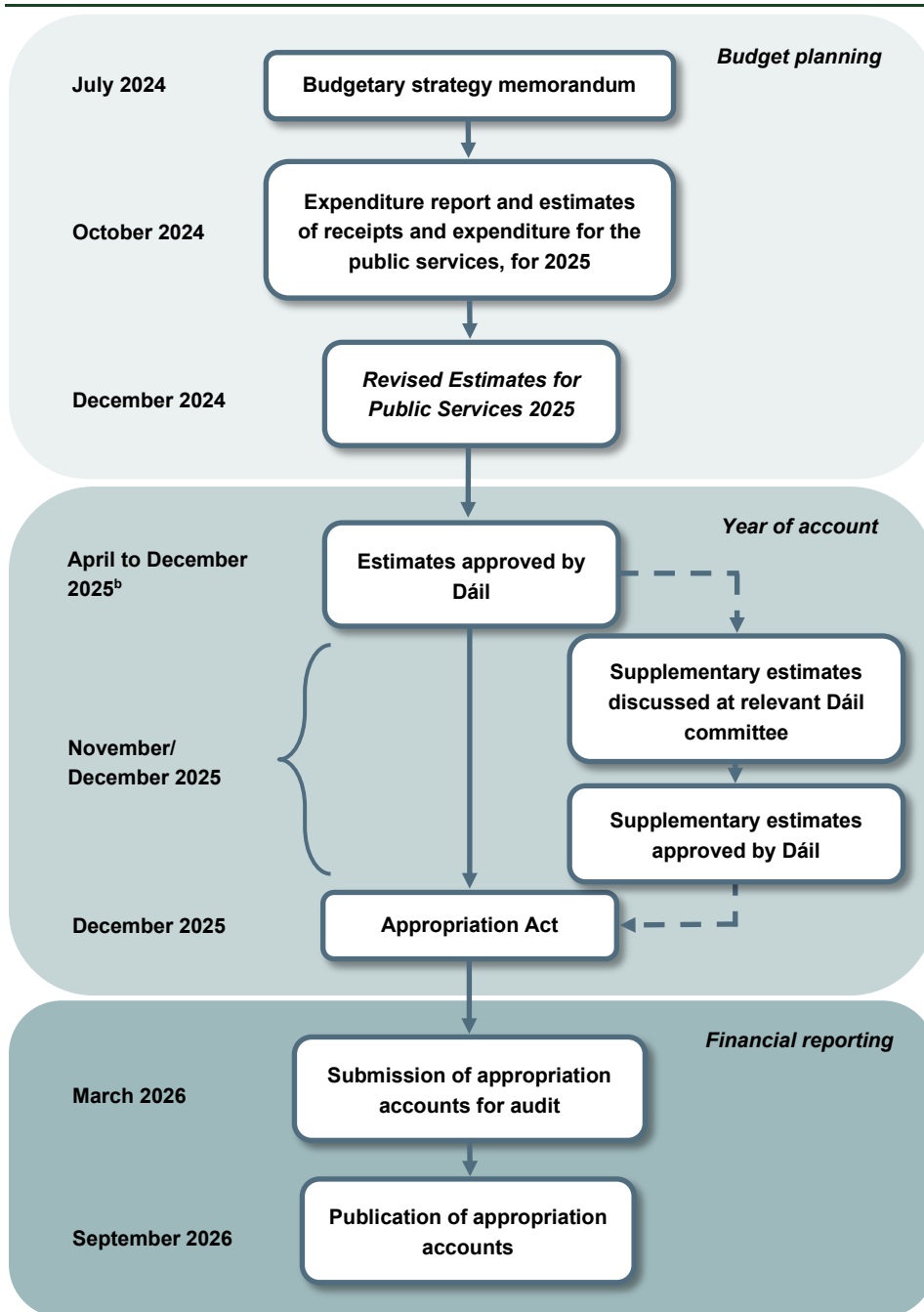
Annual voted expenditure cycle

9.7 The estimates of expenditure presented to Dáil Éireann for approval should reasonably represent the amount expected that will be spent on each departmental service (see Figure 9.1). They also effectively serve as cash limits.

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

² [Circular 25/2025 Requirements for Appropriation Accounts 2025](#).

³ In presenting estimates and reports on voted expenditure, the Department of Public Expenditure generally includes the Social Insurance Fund and the National Training Fund in total gross voted expenditure. These are not voted appropriations. However, the Department of Public Expenditure considers that their inclusion provides a more complete picture of overall government expenditure.

Figure 9.1 Sequence and timing of the 2025 estimates process^a

Source: Office of the Comptroller and Auditor General

- Notes:
- 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.
 - b Dáil approval of the estimates extended over a longer period than usual due to the transfer of functions between votes during 2025.

- 9.8** If 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 estimates process. 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 2025

- 9.9** The *Revised Estimates for Public Services 2025*, published in December 2024, provided for total net voted funding of almost €87.2 billion across 45 votes. This was subsequently revised on several occasions.
- 9.10** The formation of a new Government in January 2025 resulted in the transfer of functions between some existing voted services.⁴ To give effect to the associated reallocation of funding, revised 2025 estimates were presented for ten votes. Figure 9.2 summarises the functions transferred in 2025 which required an associated transfer of funding.

Figure 9.2 Transfer of vote functions in 2025^a

Transfer from vote	Transfer to vote	Function	Funding €m
40 Children, Disability and Equality	24 Justice, Home Affairs and Migration	Integration and reception	2,044.2
	26 Education and Youth	Youth	89.9
29 Climate, Energy and the Environment	33 Culture, Communications and Sport	Telecommunications	439.5
	24 Justice, Home Affairs and Migration	Cyber security	22.6
33 Culture, Communications and Sport	32 Enterprise, Tourism and Employment	Tourism	249.9
	42 Rural and Community Development and the Gaeltacht	Irish language and the Gaeltacht	106.1
34 Housing, Local Government and Heritage	29 Climate, Energy and the Environment	Marine environment	7.3
32 Enterprise, Tourism and Employment	28 Foreign Affairs and Trade	Trade	6.5
42 Rural and Community Development and the Gaeltacht	30 Agriculture, Food and the Marine	Dog control	5.2
24 Justice, Home Affairs and Migration	34 Housing, Local Government and Heritage	Property services	1.8

⁴ There was also a change in the name of a number of existing votes. Vote 41 was renamed An tÚdarás Póilíneachta agus Sábháilteachta Pobail and a new vote (Vote 46 Fiosrú) was also set up.

Source: Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation

Note: a Only functions requiring a material transfer of funding are listed.

9.11 In addition, 'further revised estimates' were presented for five voted services.^{5,6} This resulted in an increase of €1.9 billion in the net amount approved for spending.

9.12 Approved supplementary estimates provided a further €2.4 billion, resulting in an aggregate provision of €91.5 billion (net) for voted services in 2025

2025 appropriations

9.13 A summary of the amounts appropriated in 2025 for voted public services is included in Annex 9A (Figure 9A.1). The outturn for the year is also shown, together with the surpluses of appropriations over expenditure.

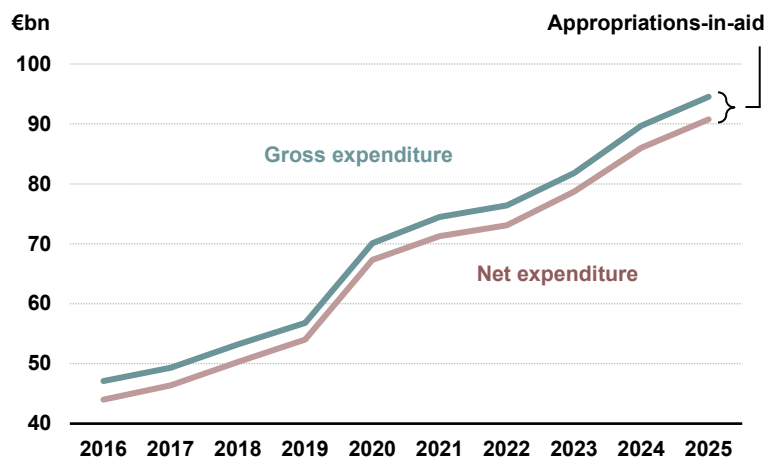
Results of 2025 audits of appropriation accounts

9.14 Audits of the 2025 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

9.15 The total amount spent by departments and offices in 2025 was €94.6 billion (see Figure 9.3). After deduction of realised appropriations-in-aid totalling €3.8 billion, the net expenditure in the year was €90.8 billion.

Figure 9.3 Voted expenditure outturn, 2016 – 2025



Source: Appropriation accounts, 2016 to 2025. Analysis by the Office of the Comptroller and Auditor General.

5 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.

6 Vote 24 Justice, Home Affairs and Migration; Vote 26 Education and Youth; Vote 28 Foreign Affairs and Trade; Vote 30 Agriculture, Food and the Marine; and Vote 34 Housing Local Government and Heritage.

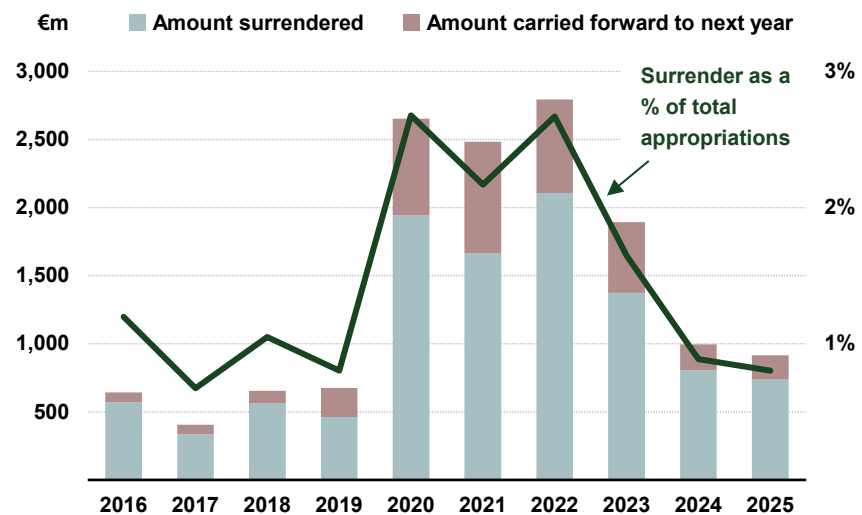
7 There is a statutory provision to allow unspent capital allocations to be carried over to the following year for use for the same purpose, with the Department of Public Expenditure's agreement. In this report, such carryover amounts are treated as part of the (following year's) annual appropriations.

Management of vote surpluses

9.16 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. The carryover must also be sanctioned by the Minister for Public Expenditure under the provisions of section 91 of the Finance Act 2004.⁷

- 9.17** Surpluses were recorded by all 46 votes in 2025. The 2025 surpluses totalled €917 million (see Figure 9.4). Of that amount, a total of €181 million (20%) was approved for carryover to 2026. The balance of €736 million was due for surrender (see Annex 9A (Figure 9A.2)). The main reasons for the underspending recorded by each vote are disclosed in the notes to the relevant appropriation accounts.

Figure 9.4 Surplus appropriations, 2016 – 2025

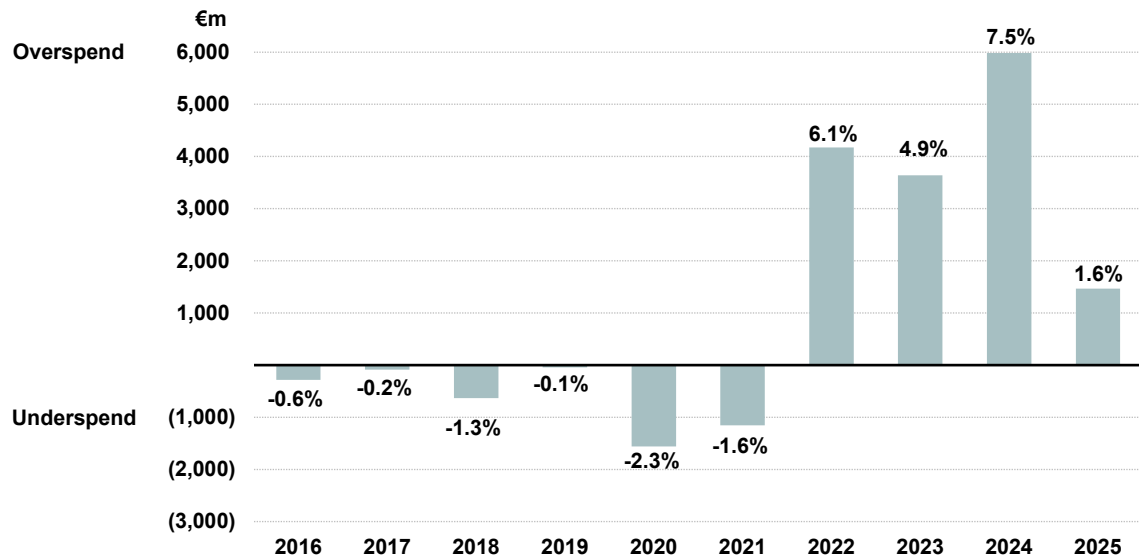


Source: Appropriation accounts, 2016 to 2025. Analysis by the Office of the Comptroller and Auditor General.

Budget variances

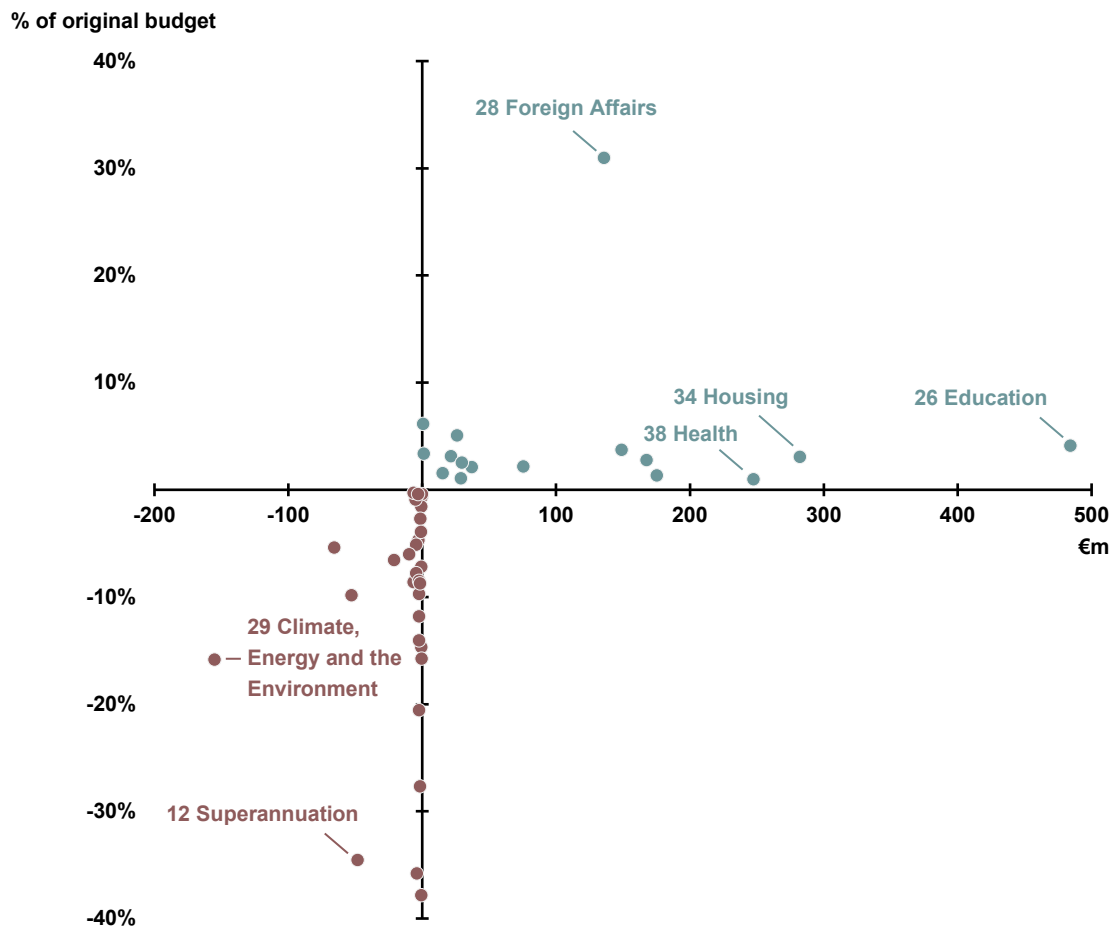
- 9.18** The estimates approved by Dáil Éireann represent the amounts expected to be required to meet the cost of the services to be provided from the resources made available. The budget variance is the difference between the estimates of net expenditure and the actual outturn in a year.
- 9.19** In 2025, net expenditure was almost €1.5 billion greater than the original forecast (see Figure 9.5). For 16 votes, the net expenditure outturn was greater than the original estimate.
- 9.20** The net expenditure for six votes varied significantly from their original estimates for 2025 (see Figure 9.6).

Figure 9.5 Net expenditure variance from budget, all votes, 2016 – 2025



Source: Appropriation accounts, 2016 to 2025. Analysis by the Office of the Comptroller and Auditor General.

Figure 9.6 Net expenditure variance, by amount and as a proportion of the original budget, for all votes 2025



Source: Appropriation accounts 2025. Analysis by the Office of the Comptroller and Auditor General.

Budget variance in Vote 26 Education and Youth

- 9.21** Vote 26 Education and Youth had the largest net overspend, at €484 million (2024: €935 million) over its original estimate of almost €11.8 billion.^{8,9}
- 9.22** The increased spend was mainly due to additional expenditure of €360 million (+6%) on salaries, wages and allowances, and an additional €96 million (+25%) incurred on the school transport service over the original estimate.

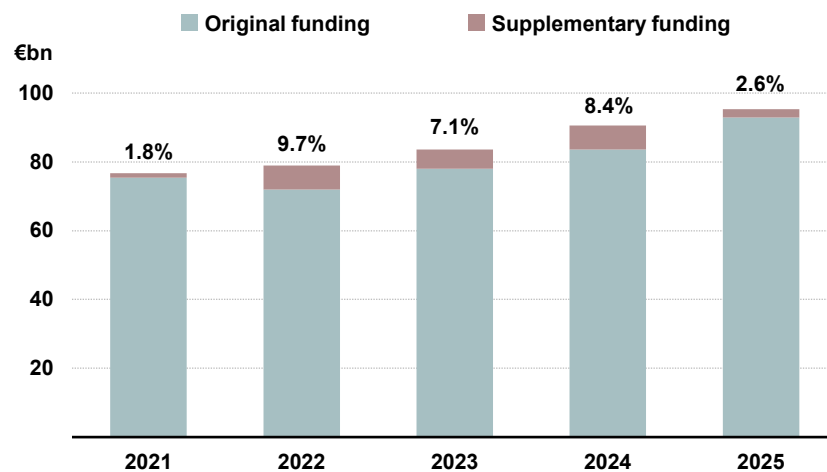
Budget variance in Vote 28 Foreign Affairs and Trade

- 9.23** Vote 28 Foreign Affairs and Trade had the largest percentage overspend, at 31% (2024: 26%) above its original estimate of €438.9 million. The increased spend was mainly due to two adjustments.
- The original estimate provided €100 million for non-lethal assistance to Ukraine in 2025. A further €100 million was provided for that purpose in a supplementary estimate.
 - The estimate originally provided €22.6 million for contributions to multilateral organisations. The outturn totalled €67.6 million (2024: €88.1 million). The additional €45 million spent in 2025 was attributed to “increased assessed mandatory contributions to the United Nations and UN peacekeeping missions, combined with an overall increase in Ireland’s international contributions”. Similar substantial additional funding was made available for such contributions in 2024.

Budgeting issues

- 9.24** In 2025, 18 votes received additional funding totalling €2.4 billion under the supplementary estimates process — 2.6% greater than the original funding for the year.¹⁰ Over the period 2021 – 2025, the level of supplementary funding has fluctuated between 1.8% and 9.7% of the original funding (see Figure 9.7).

Figure 9.7 Supplementary funding as a percentage of the original funding, 2021 – 2025



8 This original estimate is the net of the gross estimate of €12.2 billion less appropriations-in-aid of €0.4 billion for Vote 26.

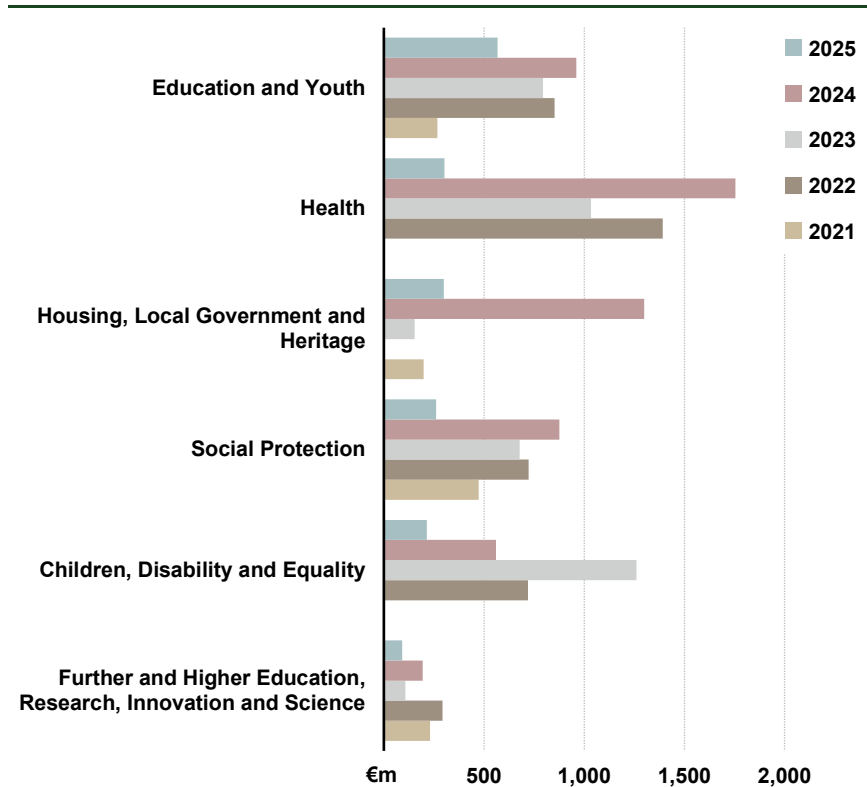
9 See *Report on the Accounts of the Public Services 2025*, chapter 15, Budget control for Vote 26 Education and Youth.

10 Two of the eighteen votes — Vote 11 Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation; and Vote 20 Garda Síochána — had surpluses which exceeded the value of the supplementary estimates received.

Source: Appropriation accounts, 2021 to 2025. Analysis by the Office of the Comptroller and Auditor General.

- 9.25** Six votes accounted for almost three-quarters of the total supplementary estimates funding in 2025. Each of these votes received over €100 million in supplementary funding annually for at least four of the five years over the period 2021 – 2025 (see Figure 9.8).

Figure 9.8 Supplementary estimates for selected votes, 2021 – 2025^a



Source: Appropriation accounts, 2021 to 2025. Analysis by the Office of the Comptroller and Auditor General.

Note: a Each vote received over €100 million supplementary funding annually for at least four of the five years.

Exchequer receipts

- 9.26** 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.
- 9.27** Examples of substantial receipts that are not treated as appropriations-in-aid include Ireland's receipts from the EU Emissions Trading Scheme, Tailte Éireann service fees, certain Garda fixed charge notice receipts 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.
- 9.28** Extra Exchequer receipts realised by departments and offices in 2025 are shown in the notes to the relevant appropriation accounts. In 2025, these totalled €439 million (2024: €464 million). The aggregate amount of those receipts reported in each account is set out in Annex 9A (Figure 9A.3).

Annex 9A 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 9A.1 provides a summary of appropriations for public services in 2025, by vote.

Figure 9A.2 shows how surplus appropriations in 2025 were applied — either through deferral of expenditure to 2026 or by surrender to the Exchequer.

Figure 9A.3 shows the Exchequer extra receipts recorded against each vote in 2025.

Glossary of terms

Supply grant	The money granted (or voted) by Dáil Éireann for each of the public services.
Deferred from 2024	Amount of capital funding not spent in 2024 and carried over for expenditure on capital services in 2025. The carryover of these sums was approved by Dáil Éireann.
Appropriations-in-aid	Departmental receipts which, with the agreement of Dáil Éireann, may be retained to defray the expenses of the vote to which they relate.
Total appropriations	Sum of the supply grant, deferred 2024 capital moneys (if any) and appropriations-in-aid.
Surplus for the year	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.
Deferred surrender	Amount of capital funding not spent in 2025 which has been carried over for expenditure in 2026. These carryovers were approved by Dáil Éireann.
Surplus to be surrendered	Amount of money appropriated in 2025 but not spent in the year or deferred to 2026 and so required to be surrendered to the Exchequer.
Exchequer extra receipts	Departmental receipts that are not appropriated-in-aid of the vote but are transferred to the Exchequer.

Figure 9A.1 Summary of appropriations for public services in 2025, by vote

Vote	Service	Amount appropriated				Outturn			Surplus		
		Supply grants	Deferred from 2024	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/ (deficit) in receipts	Net surplus for the year ^a
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
1	President's Establishment	5,438	—	108	5,546	4,776	135	4,641	770	27	797
2	Department of the Taoiseach	40,703	—	866	41,569	39,435	862	38,573	2,134	(4)	2,130
3	Office of the Attorney General	25,520	—	746	26,266	23,794	752	23,042	2,472	6	2,478
4	Central Statistics Office	92,315	—	2,500	94,815	94,640	2,919	91,721	175	419	594
5	Office of the Director of Public Prosecutions	72,023	—	1,100	73,123	72,842	1,101	71,741	281	1	282
6	Office of the Chief State Solicitor	53,390	—	1,951	55,341	54,803	2,243	52,560	538	292	830
7	Office of the Minister for Finance	50,680	110	965	51,755	50,706	1,287	49,419	1,049	322	1,371
8	Office of the Comptroller and Auditor General	11,602	—	7,426	19,028	18,439	9,220	9,219	589	1,794	2,383
9	Office of the Revenue Commissioners	562,269	—	65,917	628,186	625,110	67,950	557,160	3,076	2,033	5,109
10	Tax Appeals Commission	3,929	—	80	4,009	3,387	76	3,311	622	(4)	618
11	Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	61,849	—	3,400	65,249	61,513	3,331	58,182	3,736	(69)	3,667

Vote	Service	Amount appropriated				Outturn			Surplus		
		Supply grants	Deferred from 2024	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/ (deficit) in receipts	Net surplus for the year ^a
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
12	Superannuation and Retired Allowances	139,795	—	793,626	933,421	913,186	821,677	91,509	20,235	28,051	48,286
13	Office of Public Works	725,903	—	26,400	752,303	742,885	29,981	712,904	9,418	3,581	12,999
14	State Laboratory	14,952	—	1,649	16,601	16,433	1,809	14,624	168	160	328
15	Secret Service	2,000	—	—	2,000	1,244	—	1,244	756	—	756
16	Tailte Éireann	89,367	479	1,800	91,646	87,104	1,835	85,269	4,542	35	4,577
17	Public Appointments Service	24,959	200	256	25,415	24,647	470	24,177	768	214	982
18	National Shared Services Office	75,350	1,000	6,876	83,226	77,516	7,743	69,773	5,710	867	6,577
19	Office of the Ombudsman	16,991	—	490	17,481	15,147	540	14,607	2,334	50	2,384
20	Garda Síochána	2,387,377	16,586	153,076	2,557,039	2,538,992	161,880	2,377,112	18,047	8,804	26,851
21	Prisons	542,270	—	13,871	556,141	554,833	14,307	540,526	1,308	436	1,744
22	Courts Service	165,793	—	35,032	200,825	194,919	39,080	155,839	5,906	4,048	9,954
23	An Coimisiún Toghcháin	11,618	—	181	11,799	7,600	141	7,459	4,199	(40)	4,159
24	Justice, Home Affairs and Migration	2,770,546	—	135,577	2,906,123	2,898,223	144,573	2,753,650	7,900	8,996	16,896
25	Irish Human Rights and Equality Commission	9,709	—	101	9,810	9,115	103	9,012	695	2	697
26	Education and Youth	12,365,706	—	446,100	12,811,806	12,734,538	451,493	12,283,045	77,268	5,393	82,661

Vote	Service	Amount appropriated				Outturn			Surplus		
		Supply grants	Deferred from 2024	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/ (deficit) in receipts	Net surplus for the year ^a
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
27	International Co-operation	809,149	—	1,200	810,349	807,862	1,834	806,028	2,487	634	3,121
28	Foreign Affairs and Trade	583,917	—	75,000	658,917	652,567	77,770	574,797	6,350	2,770	9,120
29	Climate, Energy and the Environment	980,504	—	5,865	986,369	831,867	6,514	825,353	154,502	649	155,151
30	Agriculture, Food and the Marine	1,831,405	31,800	406,516	2,269,721	2,220,582	418,329	1,802,253	49,139	11,813	60,952
31	Transport	4,110,259	115,253	89,333	4,314,845	4,260,966	95,211	4,165,755	53,879	5,878	59,757
32	Enterprise, Tourism and Employment	1,217,145	3,012	89,000	1,309,157	1,243,049	88,613	1,154,436	66,108	(387)	65,721
33	Culture, Communications and Sport	1,206,727	19,576	226,379	1,452,682	1,437,596	224,241	1,213,355	15,086	(2,138)	12,948
34	Housing, Local Government and Heritage	9,519,181	—	74,042	9,593,223	9,589,463	87,178	9,502,285	3,760	13,136	16,896
35	Army Pensions	324,477	—	4,850	329,327	308,208	4,930	303,278	21,119	80	21,199
36	Defence	1,014,054	—	25,315	1,039,369	1,038,669	28,203	1,010,466	700	2,888	3,588
37	Social Protection	13,361,386	1,380	318,574	13,681,340	13,594,585	317,847	13,276,738	86,755	(727)	86,028
38	Health	25,639,081	—	416,417	26,055,498	26,034,243	449,669	25,584,574	21,255	33,252	54,507
39	Office of Government Procurement	20,481	—	615	21,096	18,624	557	18,067	2,472	(58)	2,414
40	Children, Disability and Equality	6,315,578	—	25,994	6,341,572	6,297,360	27,766	6,269,594	44,212	1,772	45,984

Vote	Service	Amount appropriated				Outturn			Surplus		
		Supply grants	Deferred from 2024	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/ (deficit) in receipts	Net surplus for the year ^a
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
41	An tÚdarás Póilíneachta agus Sábháilteachta Pobail	6,158	—	126	6,284	4,572	118	4,454	1,712	(8)	1,704
42	Rural and Community Development and the Gaeltacht	535,445	2,200	39,609	577,254	548,050	63,233	484,817	29,204	23,624	52,828
43	Office of the Government Chief Information Officer	57,486	900	205	58,591	54,113	265	53,848	4,478	60	4,538
44	Data Protection Commission	29,120	—	291	29,411	27,166	513	26,653	2,245	222	2,467
45	Further and Higher Education, Research, Innovation and Science	3,575,244	—	102,746	3,677,990	3,672,290	112,779	3,559,511	5,700	10,033	15,733
46	Fiosrú	20,667	—	451	21,118	19,261	397	18,864	1,857	(54)	1,803
Total		91,479,518	192,496	3,602,622	95,274,636	94,526,920	3,771,475	90,755,445	747,716	168,853	916,569

Source: Appropriation accounts 2025. 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 9A.2 Application of surplus 2025 appropriations, by vote

Vote	Service	Net surplus for the year	Deferred surrender (to 2026)	Surplus for surrender	Surplus surrendered % of the total appropriation
		€000	€000	€000	
1	President's Establishment	797	—	797	14%
2	Department of the Taoiseach	2,130	—	2,130	5%
3	Office of the Attorney General	2,478	—	2,478	9%
4	Central Statistics Office	594	—	594	1%
5	Office of the Director of Public Prosecutions	282	—	282	0%
6	Office of the Chief State Solicitor	830	—	830	2%
7	Office of the Minister for Finance	1,371	—	1,371	3%
8	Office of the Comptroller and Auditor General	2,383	—	2,383	13%
9	Office of the Revenue Commissioners	5,109	—	5,109	1%
10	Tax Appeals Commission	618	—	618	15%
11	Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	3,667	—	3,667	6%
12	Superannuation and Retired Allowances	48,286	—	48,286	5%
13	Office of Public Works	12,999	—	12,999	2%
14	State Laboratory	328	—	328	2%
15	Secret Service	756	—	756	38%
16	Tailte Éireann	4,577	579	3,998	4%
17	Public Appointments Service	982	150	832	3%
18	National Shared Services Office	6,577	—	6,577	8%
19	Office of the Ombudsman	2,384	—	2,384	14%
20	Garda Síochána	26,851	17,310	9,541	0%
21	Prisons	1,744	—	1,744	0%
22	Courts Service	9,954	5,047	4,907	2%
23	An Coimisiún Toghcháin	4,159	—	4,159	35%
24	Justice, Home Affairs and Migration	16,896	—	16,896	1%

Vote	Service	Net surplus for the year	Deferred surrender (to 2026)	Surplus for surrender	Surplus surrendered % of the total appropriation
		€000	€000	€000	
25	Irish Human Rights and Equality Commission	697	—	697	7%
26	Education and Youth	82,661	—	82,661	1%
27	International Co-operation	3,121	—	3,121	0%
28	Foreign Affairs and Trade	9,120	—	9,120	1%
29	Climate, Energy and the Environment	155,151	77,011	78,140	8%
30	Agriculture, Food and the Marine	60,952	29,091	31,861	1%
31	Transport	59,757	—	59,757	1%
32	Enterprise, Tourism and Employment	65,721	21,315	44,406	3%
33	Culture, Communications and Sport	12,948	—	12,948	1%
34	Housing, Local Government and Heritage	16,896	—	16,896	0%
35	Army Pensions	21,199	—	21,199	6%
36	Defence	3,588	—	3,588	0%
37	Social Protection	86,028	—	86,028	1%
38	Health	54,507	—	54,507	0%
39	Office of Government Procurement	2,414	—	2,414	11%
40	Children, Disability and Equality	45,984	7,690	38,294	1%
41	An tÚdarás Póilíneachta agus Sábháilteachta Pobail	1,704	—	1,704	27%
42	Rural and Community Development and the Gaeltacht	52,828	21,800	31,028	5%
43	Office of the Government Chief Information Officer	4,538	600	3,938	7%
44	Data Protection Commission	2,467	—	2,467	8%
45	Further and Higher Education, Research, Innovation and Science	15,733	—	15,733	0%
46	Fiosrú	1,803	—	1,803	9%
Total		916,569	180,593	735,976	1%

Source: Appropriation accounts 2025. Analysis by the Office of the Comptroller and Auditor General.

Figure 9A.3 Exchequer 'extra' receipts 2025, by vote

Vote	Service	Receipts realised
		€000
1	President's Establishment	—
2	Department of the Taoiseach	—
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	23
7	Office of the Minister for Finance	7,413
8	Office of the Comptroller and Auditor General	—
9	Office of the Revenue Commissioners	17,978
10	Tax Appeals Commission	—
11	Office of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	23
12	Superannuation and Retired Allowances	—
13	Office of Public Works	—
14	State Laboratory	—
15	Secret Service	—
16	Tailte Éireann	87,572
17	Public Appointments Service	—
18	National Shared Services Office	—
19	Office of the Ombudsman	—
20	Garda Síochána	10,290
21	Prisons	—
22	Courts Service	11,623
23	An Coimisiún Toghcháin	88
24	Justice, Home Affairs and Migration	—
25	Irish Human Rights and Equality Commission	—
26	Education and Youth	46
27	International Co-operation	—

Vote	Service	Receipts realised
		€000
28	Foreign Affairs and Trade	—
29	Climate, Energy and the Environment	197,656
30	Agriculture, Food and the Marine	363
31	Transport	67,930
32	Enterprise, Tourism and Employment	19,097
33	Culture, Communications and Sport	2,157
34	Housing, Local Government and Heritage	10,838
35	Army Pensions	—
36	Defence	—
37	Social Protection	2
38	Health	—
39	Office of Government Procurement	30
40	Children, Disability and Equality	4,220
41	An tÚdarás Póilíneachta agus Sábháilteachta Pobail	—
42	Rural and Community Development and the Gaeltacht	596
43	Office of the Government Chief Information Officer	—
44	Data Protection Commission	125
45	Further and Higher Education, Research, Innovation and Science	523
46	Fiosrú	—
Total		438,593

Source: Appropriation accounts 2025. Analysis by the Office of the Comptroller and Auditor General.