

**TABLE 1**  
**TOTAL RECEIPTS AND EXPENDITURE**

	Reference	2004	2005
		€000	€000
<b>Receipts</b>			
Current	Table 2	36,467,512	38,346,482
Capital	Table 2	1,119,615	1,201,206
Total		37,587,127	39,547,688
<b>Expenditure</b>			
Current	Table 2	30,904,263	33,467,712
Capital	Table 2	6,886,044	7,945,932
Total		37,790,307	41,413,644
<b>Exchequer Balance</b>		<b>-203,180</b>	<b>-1,865,956</b>

**GENERAL GOVERNMENT BALANCE**

	2004	2005
	€000	€000
<b>General Government Balance</b>	<b>1,356,000</b>	<b>318,000</b>
<b>% of GDP</b>	<b>0.9%</b>	<b>0.2%</b>

**TABLE 2**  
**DETAILS OF TOTAL RECEIPTS AND EXPENDITURE**

Estimate of Receipts and Expenditure - CURRENT	Reference	2004	2005
		€000	€000
<b>Receipts</b>			
Tax Revenue	Note 1, Page F. 6	35,700,000	37,750,000
Non-Tax Revenue	Note 2, Page F. 6	767,512	596,482
Total		36,467,512	38,346,482
<b>Expenditure</b>			
Net Voted (Departmental Expenditure Voted annually by the Dáil)	Note 3, Page F. 7	27,246,542	29,456,008
Non-voted (Non-discretionary expenditure charged directly on the Central Fund)			
Sinking Fund *	Note 4, Page F. 8	489,529	475,500
Other Non-voted Current Expenditure	Note 4, Page F. 8	3,168,192	3,536,204
Total		30,904,263	33,467,712
<b>Surplus (Deficit) on Current Account</b>		<b>5,563,249</b>	<b>4,878,770</b>
<b>Estimate of Receipts and Expenditure - CAPITAL</b>			
<b>Receipts</b>			
Sinking Fund *		489,529	475,500
Other capital receipts	Note 5, Page F. 8	630,086	725,706
Total		1,119,615	1,201,206
<b>Expenditure</b>			
Net Voted (Departmental Expenditure Voted annually by the Dáil)	Note 6, Page F. 9	5,397,522	5,627,215
Non-voted (Expenditure charged directly under particular legislation)	Note 7, Page F. 9	1,488,522	2,318,717
Total		6,886,044	7,945,932
<b>Surplus (Deficit) on Capital Account</b>		<b>-5,766,429</b>	<b>-6,744,726</b>
<b>Exchequer Balance</b>		<b>-203,180</b>	<b>-1,865,956</b>

\* The Sinking Fund provision is a transfer from the current account to the capital account.

**NOTE 1.****Tax Revenue**

	<b>2004</b>	<b>2005</b>
	€000	€000
Customs	170,000	170,000
Excise	4,878,000	5,040,000
Capital Gains Tax	1,490,000	1,500,000
Capital Acquisitions Tax	190,000	180,000
Stamp Duties	2,060,000	2,150,000
Income Tax	10,724,000	11,595,000
Corporation Tax	5,350,000	5,685,000
Value-Added Tax	10,830,000	11,425,000
Levies	8,000	5,000
Total	<b>35,700,000</b>	<b>37,750,000</b>

**NOTE 2.****Non-Tax Revenue**

	<b>2004</b>	<b>2005</b>
	€000	€000
Central Bank - Surplus Income	321,700	120,000
Accrued Public Moneys from the Issue of Coin	30,000	30,000
National Lottery Surplus	216,145	240,000
Dividends	74,711	88,200
<b>Interest on Loans</b>		
Local Loans Fund	8,200	7,200
Other Loans	2,110	2,600
<b>Other Receipts</b>		
Court, Land Registry Fees, Fines, etc.	91,243	93,527
Com Reg Receipts	10,168	10,000
Royalties from Marathon Petroleum	4,900	3,955
Other	8,335	1,000
Total	<b>767,512</b>	<b>596,482</b>

**NOTE 3.**

**Net Voted Current Expenditure**

Vote No.	Service	2004 €000	2005 €000
1	President's Establishment	2,221	2,367
2	Department of the Taoiseach	36,585	37,444
3	Office of the Attorney General	12,229	14,551
4	Central Statistics Office	35,192	51,929
5	Office of the Comptroller and Auditor General	7,759	8,167
6	Office of the Minister for Finance	77,535	91,436
7	Superannuation and Retired Allowances	209,617	251,770
8	Office of the Appeal Commissioners	571	607
9	Office of the Revenue Commissioners	317,311	336,078
10	Office of Public Works	215,607	230,664
11	State Laboratory	10,186	13,637
12	Secret Service	700	786
13	Chief State Solicitor's Office	29,356	35,031
14	Office of the Director of Public Prosecutions	29,031	32,995
15	Valuation Office	6,900	10,455
16	Public Appointments Service (1)	10,768	11,142
17	Office of the Ombudsman	5,517	5,745
18	National Gallery	7,411	7,831
19	Justice, Equality and Law Reform	312,919	316,625
20	Garda Síochána	1,057,524	1,083,166
21	Prisons	297,287	333,266
22	Courts Service	48,689	51,523
23	Land Registry and Registry of Deeds	31,154	33,048
24	Charitable Donations and Bequests	411	429
25	Environment, Heritage and Local Government	685,346	759,985
26	Education and Science	5,876,161	6,393,007
27	Community, Rural and Gaeltacht Affairs	180,155	220,734
28	Foreign Affairs	151,329	153,469
29	International Co-operation	398,570	458,527
30	Communications, Marine and Natural Resources	153,640	170,241
31	Agriculture and Food	723,571	852,870
32	Transport	410,941	409,715
33	Health and Children	8,094,772	8,989,772
34	Enterprise, Trade and Employment	765,976	829,967
35	Arts, Sport and Tourism	294,620	316,933
36	Defence	673,307	714,078
37	Army Pensions	152,604	164,392
38	Social and Family Affairs	5,971,706	6,049,139
39	Office of the Commission for Public Service Appointments (1)	215	747
	Unallocated Pensions and PPP unitary payments	-	11,740
	<b>Total Net Voted Expenditure</b>	<b>27,295,393</b>	<b>29,456,008</b>
	Less Departmental Balances (2)	48,851	0
	<b>Total Exchequer Payments towards Net Voted Expenditure</b>	<b>27,246,542</b>	<b>29,456,008</b>

(1) A Supplementary and an Additional Estimate were approved in 2004.

(2) Departmental balances are those amounts issued from the Exchequer Account of the Central Fund for Departmental spending in one year which remain unspent at year-end and are carried forward to be used in the next year. They have no effect on Departmental spending which is governed by the allocation in the Estimates for Public Services.

**NOTE 4.****Non-voted Current Expenditure**

	<b>2004</b>	<b>2005</b>
	€000	€000
<b><i>Service of National Debt</i></b>		
Interest	1,742,471	1,910,500
Sinking Fund	489,529	475,500
Debt Management Expenses	39,000	44,000
Sub-total	2,271,000	2,430,000
<b><i>Other Non-voted Current Expenditure</i></b>		
Contribution to EU Budget	1,187,000	1,398,000
Payments to Marathon Petroleum Ireland Ltd. under Finance Act, 1992	5,805	2,480
Election Expenses	40,900	7,600
Salaries and pensions for judiciary and holders of Constitutional Office and Pensions and allowances for certain members or former members of the Oireachtas	34,086	35,710
Payments to Political Parties under the Electoral Acts	5,000	5,100
Subscription to International Development Association	16,430	18,270
Postal and Telecommunications Services (Amendment) Act, 1983	10,540	6,000
Oireachtas Commission	82,805	106,046
Miscellaneous	4,155	2,498
Sub-total	1,386,721	1,581,704
Total	<b>3,657,721</b>	<b>4,011,704</b>

**NOTE 5.****Other Capital Receipts**

	<b>2004</b>	<b>2005</b>
	€000	€000
<b><i>EU Receipts</i></b>		
Cohesion Fund	40,730	65,000
European Regional Development Fund	281,000	265,000
Trans European Networks and Other EU Receipts	2,233	26
<b><i>Loan Repayments</i></b>		
Annuity under the Local Loans Fund Acts, 1935 to 1987	9,800	8,100
<b><i>Other Capital Receipts</i></b>		
Sale of State Property	84,000	80,000
FEOGA	206,674	300,000
IDA and Enterprise Ireland	5,230	6,880
Miscellaneous	419	700
Total	<b>630,086</b>	<b>725,706</b>

**NOTE 6.**

**Net Voted Capital Expenditure (1)**

<b>Vote No.</b>	<b>Service</b>	<b>2004 €000</b>	<b>2005 €000</b>
4	Central Statistics Office	1,216	1,235
6	Office of the Minister for Finance	20,708	11,108
9	Office of the Revenue Commissioners	13,392	13,529
10	Office of Public Works	228,475	108,370
16	Public Appointments Service	781	793
18	National Gallery	1,191	1,227
19	Justice, Equality and Law Reform	24,856	30,065
20	Garda Síochána	14,753	25,420
21	Prisons	38,388	34,412
22	Courts Service	26,718	10,103
23	Land Registry and Registry of Deeds	2,189	5,000
25	Environment, Heritage and Local Government	1,624,442	1,678,719
26	Education and Science	508,693	495,000
27	An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta	98,179	110,000
28	Foreign Affairs	11,911	12,500
29	International Co-operation	1,460	1,500
30	Communications, Marine and Natural Resources	103,942	116,750
31	Agriculture and Food	95,580	119,857
32	Transport	1,571,019	1,710,000
33	Health and Children	509,500	475,000
34	Enterprise, Trade and Employment	338,851	375,000
35	Arts, Sport and Tourism	129,767	138,773
36	Defence	23,849	24,854
38	Social and Family Affairs	7,662	8,000
	<b>ADD</b>		
	Unallocated Investment Reserve (2)		120,000
	<b>Total</b>	<b>5,397,522</b>	<b>5,627,215</b>

- (1) In accordance with Section 91 of the Finance Act 2004, Departments and Offices can carryover to the following year unspent capital of up to 10% of their voted capital expenditure. The 2004 forecast outturn includes an amount of €248 million which will be issued from the Exchequer and credited to the Paymaster General Account of each Department concerned for spending in 2005. The provisional outturn in the Revised Estimates Volume 2005 will reflect actual expenditure.
- (2) Included in the Multi-Annual Capital Investment Framework published in Budget 2004. This will be distributed in Budget 2005.

**NOTE 7.**

**Non-voted Capital Expenditure**

	<b>2004 €000</b>	<b>2005 €000</b>
<b>Investments in International Bodies</b>		
European Bank for Reconstruction and Development Act, 1991	844	844
Council of Europe Development Bank	3,283	3,283
<b>Payments under the European Communities Acts, 1972 to 1986</b>		
ERDF and Cohesion Fund Repayments	0	20,000
FEOGA	300,000	942,800
<b>Other Capital Payments</b>		
Payments in respect of pre-funding of future pensions liabilities	1,177,250	1,320,190
Harbours Act, 1996	5,380	11,400
National Stud Equity Injection	1,500	0
Miscellaneous/Other Payments under Statute	265	20,200
<b>Total</b>	<b>1,488,522</b>	<b>2,318,717</b>