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TABLE 1

Summary of Current and Capital Budgets 2004 to 2007

(see notes over)

		2004 Estimated Outturn	2005 Post-Budget Estimate	2006 Projection	2007 Projection
		€m	€m	€m	€m
Current Budget					
Current Expenditure					
	Gross Voted (Departmental expenditure voted by Dail)	30,152	32,901	35,124	37,167
	Expenditure from the Social Insurance Fund	5,159	5,532	5,807	6,081
	Expenditure from the National Training Fund	290	333	339	332
	Non-voted (Central Fund) expenditure	3,658	4,012	4,160	4,516
	Gross Current Expenditure	39,259	42,778	45,431	48,096
less	Appropriations-in-aid (including SIF expenditure) <i>Note 2</i>	8,306	8,739	9,127	9,286
less	Departmental Balances <i>Note 3</i>	49	30	0	0
	Net Current Expenditure <i>Tables 4 and 4a</i>	30,905	34,009	36,304	38,810
Current Receipts					
	Tax Revenue <i>Table 3</i>	35,700	37,505	40,505	43,840
	Non-Tax Revenue <i>Table 3</i>	768	596	562	570
	Total Current Receipts	36,468	38,101	41,067	44,410
	Current Budget Balance	5,563	4,092	4,763	5,600
Capital Budget					
Capital Expenditure					
	Gross Voted (Departmental expenditure voted by Dail)	5,488	6,057	6,250	6,465
	Non-voted (Expenditure under legislation)	310	1,000	1,060	1,048
	Pre-funding of future pension liabilities <i>Note 4</i>	1,177	1,320	1,421	1,530
less	Appropriations-in-Aid <i>Note 2</i>	90	96	101	87
	Net Capital Expenditure <i>Table 5</i>	6,885	8,281	8,630	8,956
	Capital Resources	1,120	1,201	1,636	1,662
	Capital Budget Balance	-5,765	-7,080	-6,995	-7,294
	General Contingency Provision <i>Note 5</i>			685	1,482
	Exchequer Balance <i>Note 6</i>	-202	-2,988	-2,917	-3,176
	General Government Balance	1,348	-1,200	-1,104	-1,102
	General Government Balance as a % of GDP	0.9%	-0.8%	-0.6%	-0.6%
	<i>GDP Value (ESA 95 basis)</i>	<i>146,025</i>	<i>158,400</i>	<i>171,250</i>	<i>185,200</i>
	<i>GNP Value (ESA 95 basis)</i>	<i>121,825</i>	<i>132,025</i>	<i>142,100</i>	<i>152,950</i>

Note that figures may not add due to rounding.

Notes to Table 1

- Note 1** The Projections reflect:
- (a) the impact of the measures announced in Budget 2005;
 - (b) technical provisions under the expenditure and tax headings for possible future budgets. The level of these changes will be subject to review in light of emerging economic conditions;
 - (c) unchanged interest rates.
- Note 2** Appropriations-in-Aid are Departmental receipts which, with the approval of the Dail, may be retained by a Department or Office to offset expenses instead of being paid into the Exchequer Account of the Central Fund. Details of gross voted Departmental expenditure are contained in the Estimates for Public Services. PRSI receipts accrue to the Social Insurance Fund.
- Note 3** 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.
- Note 4** Under the terms of the National Pensions Reserve Fund Act, 2001, 1% of GNP annually is paid into the National Pensions Reserve Fund for the pre-funding of part of the future cost of social welfare and public service pensions.
- Note 5** A prudent contingency provision is made against factors outside the control of Government that may impact on the Budget but which cannot be foreseen at this stage. Examples are variability in tax buoyancy and exceptional costs arising in areas of public expenditure. While such variations could be both positive and negative, it is considered appropriate to allow in the projections for a negative net impact on the General Government Balance and Exchequer Balance.
- Note 6** The 2004 outturn estimates are identical to the White Paper figures except for the non-voted capital expenditure figure which is €1.5 million lower due to a transaction that will not take place until 2005 and which affects the EBR only. Furthermore, while there is a €10 million reduction in the carryover of Departmental capital expenditure permitted under the capital envelopes facility in accordance with Section 91 of the Finance Act 2004 (which affects the GGB only), the forecast outturn on voted capital is unchanged from the White Paper figure.

Table 2

EXPLANATION OF NET DIFFERENCE BETWEEN EXCHEQUER BALANCE AND GENERAL GOVERNMENT BALANCE

The Exchequer Balance is the traditional domestic budgetary aggregate which measures Central Government's net surplus or borrowing position. It is the difference between total receipts into and total expenditure out of the Exchequer Account of the Central Fund.

The General Government Balance (GGB) measures the fiscal performance of all arms of Government, i.e. Central Government, Local Authorities, Health Boards, Vocational Education Committees and non-commercial State sponsored bodies, as well as funds such as the Social Insurance Fund and the National Pensions Reserve Fund which are managed by government agents. It thus provides an accurate assessment of the fiscal performance of a more complete "government" sector.

The GGB does not reflect the position of commercial State sponsored bodies as these agencies are classified as being outside the General Government Sector.

The GGB is calculated in accordance with ESA95, a consistent standard developed by the EU to facilitate budgetary comparisons between EU Member States in accordance with their obligations under the Maastricht Treaty.

Details of the variation between the Exchequer Balance and the GGB are set out in the table below.

	2004 Estimated Outturn	2005 Post-Budget Estimate	2006 Projection	2007 Projection
	€m	€m	€m	€m
Exchequer Balance	-202	-2,988	-2,917	-3,176
Interest adjustments (a)	66	-100	-100	-100
Exclude equity and loan transactions (b)	-161	591	47	-11
Net (Borrowing)/Surplus of non-commercial State sponsored bodies	-26	-26	-	-
Adjustments for Transactions between the Exchequer and Government Departments/Offices and Extra-Budgetary Funds (c)	-81	-172	-52	-27
Impact of the National Pensions Reserve Fund (d)	1,413	1,604	1,730	1,882
Accrual Adjustments (e)	289	-17	130	140
PPP/NDFA capital projects (f)	-	-63	-179	-237
Net (Borrowing)/Surplus of Central Government	1,298	-1,171	-1,341	-1,529
Net Surplus of the Social Insurance Fund	315	271	436	627
Net (Borrowing)/Surplus of Local Government	-265	-300	-200	-200
General Government Balance	1,348	-1,200	-1,104	-1,102
Net Difference between Exchequer Balance and GGB	1,550	1,788	1,812	2,073

Figures may not add due to rounding

- (a) This adjustment reflects the requirement, under ESA95 rules, that changes in the assets of the Capital Services Redemption Account and capital gains or losses on foreign exchange contracts, swaps, etc., should be excluded from the interest recorded for the purposes of calculating the GGB. An adjustment for interest accrued but not paid on small savings is also included.
- (b) Equity and loan transactions are excluded from the GGB on the basis that they affect the composition but not the level of assets and liabilities.
- (c) Transfers between units within the General Government Sector do not affect the GGB.
- (d) The National Pensions Reserve Fund (established in 2001) is within the General Government Sector and transactions within the Sector do not have an impact on the GGB. These figures include the contributions paid from the Exchequer and a provision for income earned by the funds.
- (e) This adjustment is required in respect of certain transactions recorded on an accruals basis in calculating the GGB. The main adjustments are in respect of Value Added Tax receipts, Departmental Balances and the impact of the capital envelopes facility, which allows a carryover of up to 10% of Departmental capital spending into the following year in accordance with Section 91 of the Finance Act 2004.
- (f) This adjustment relates to the capital cost of infrastructural projects where finance may be raised through Public Private Partnerships or the National Development Finance Agency and which impact on the GGB over the period of construction of the project. The Exchequer impact of any such projects would be through annual payments from the relevant Departmental Vote over the life-cycle of the project.

Table 3

Current Receipts 2004 to 2007

	2004 Estimated Outturn	2005 Post-Budget Estimate	2006 Projection	2007 Projection
	€m	€m	€m	€m
Tax Revenue				
Customs	170	170	175	185
Excise Duties	4,878	5,075	5,355	5,760
Capital Gains Tax	1,490	1,500	1,565	1,615
Capital Acquisitions Tax	190	180	185	190
Stamp Duties	2,060	2,085	2,060	2,085
Income Tax	10,724	11,105	12,220	14,065
Corporation Tax	5,350	5,760	6,445	6,385
Value Added Tax	10,830	11,625	12,495	13,550
Agricultural Levies	8	5	5	5
Tax Receipts	35,700	37,505	40,505	43,840
Non-Tax Revenue				
Central Bank - Surplus Income (a)	322	120	100	100
Net proceeds of coin issue	30	30	30	30
National Lottery Surplus	216	240	210	209
Interest on Loans & Dividends	85	98	113	121
Other Receipts	115	108	109	110
Total Non-Tax Revenue	768	596	562	570
Total Current Receipts	36,468	38,101	41,067	44,410

(a) The 2004 figure includes the effect of the final post-EMU review of the Central Bank Portfolio.

Table 4
Summary of Adjustments to 2005 Gross Current Estimates

Vote	2005 Pre-Budget Estimates ^(a) €000s	Adjustments in Budget 2005 €000s	2005 Revised Estimates €000s
1	President's Establishment		2,367
2	Department of the Taoiseach	500	37,995
3	Office of the Attorney General		14,554
4	Central Statistics Office		52,592
5	Office of the Comptroller and Auditor General		11,521
6	Office of the Minister for Finance		91,572
7	Superannuation and Retired Allowances		287,916
8	Office of the Appeals Commissioner		607
9	Office of the Revenue Commissioners		372,845
10	Office of Public Works		251,034
11	State Laboratory		13,737
12	Secret Service		786
13	Chief State Solicitor's Office		35,541
14	Office of the Director of Public Prosecutions		33,010
15	Valuation Office		11,265
16	Civil Service Commission		11,342
17	Office of the Ombudsman		5,750
18	National Gallery		7,832
19	Justice, Equality and Law Reform	3,000	339,667
20	Garda Síochána		1,114,189
21	Prisons		334,584
22	Courts Service		77,313
23	Land Registry and Registry of Deeds		33,048
24	Charitable Donations and Bequests		429
25	Environment, Heritage and Local Government		787,767
26	Education and Science		6,625,560
27	An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta	5,000	227,964
28	Foreign Affairs		197,197
29	International Co-operation		458,662
30	Communications, Marine and Natural Resources		386,382
31	Agriculture and Food		1,231,576
32	Transport		434,613
33	Health and Children	5,521	10,525,293
34	Enterprise, Trade and Employment ^(b)	22,500	1,272,736
35	Arts, Sport and Tourism		320,174
36	Defence		733,332
37	Army Pensions		169,792
38	Social and Family Affairs ^(b)	834,150	12,200,043
39	Office of the Commission for Public Service Appointments		747
	Other unallocated pensions and PPP unitary payment		11,740
	Administrative Budget Carryover	41,000	41,000
	Total Gross Voted Current Expenditure ^(b)	911,671	38,766,074
<i>less</i>	Appropriations-in-Aid ^(c)	340,500	8,738,895
	Total Net Voted Current Expenditure	571,171	30,027,179
<i>less</i>	Departmental balances	30,000	30,000
<i>plus</i>	Non-voted Current Expenditure (i.e. Central Fund)		4,011,881
	Net Current Expenditure	541,171	34,009,060

(a) As shown in the White Paper on Receipts and Expenditure.

(b) Including expenditure from the Social Insurance Fund and the National Training Fund.

(c) The appropriations-in-aid figure includes expenditure from the Social Insurance Fund and the National Training Fund on a technical basis.

Table 4a

Gross Current Expenditure Projections - 2006 and 2007

Ministerial Vote Group ^(a)	2006 Gross €000s	2007 Gross €000s
1 Agriculture and Food	1,279,100	1,319,200
2 Arts, Sport and Tourism	337,200	343,900
3 Communications, Marine and Natural Resources	395,980	404,430
4 Community, Rural and Gaeltacht Affairs	257,700	262,530
5 Defence	925,330	940,700
6 Education and Science	6,976,330	7,050,220
7 Enterprise, Trade and Employment	1,302,840	1,316,840
8 Environment and Local Government	812,260	834,600
9 Finance Group	1,098,480	1,120,820
10 Foreign Affairs	725,100	793,200
11 Health and Children	11,245,400	11,765,000
12 Justice Group	2,029,440	2,107,900
13 Social and Family Affairs	12,442,250	12,686,000
14 Taoiseach's Group	194,250	168,870
15 Transport	449,180	465,970
Unallocated Current Expenditure ^(b)	800,000	2,000,000
Total Gross Voted Current Expenditure ^(c)	41,270,840	43,580,180
<i>less</i> Appropriations-in-aid ^(c)	9,126,930	9,285,900
Total Net Voted Current Expenditure	32,143,910	34,294,280
plus Non-voted Current Expenditure (i.e. Central Fund)	4,160,230	4,515,566
Net Current Expenditure	36,304,140	38,809,846

(a) The 2006 and 2007 allocations are based on the 2005 Estimates and Budget allocations. They reflect the cost of maintaining the Existing Level of Service in these Ministerial vote group areas.

(b) These are provisional amounts which, subject to maintaining a prudent overall fiscal position, could be available for allocation in 2006 and 2007 in order to support continued funding of priority public services (Exchequer, Social Insurance Fund and National Training Fund).

(c) Including expenditure from the Social Insurance Fund and the National Training Fund.

Table 5

Summary of Adjustments to 2005 Gross Capital Estimates

Vote	2005 Pre-Budget Estimates (a) €000s	Adjustments in Budget 2005 €000s	2005 Revised Estimates €000s
4 Central Statistics Office	1,235		1,235
6 Office of the Minister for Finance	11,108		11,108
9 Office of the Revenue Commissioners	13,529		13,529
10 Office of Public Works	108,370	52,000	160,370
10 Office of Public Works - Decentralisation		70,000	70,000
16 Civil Service Commission	793		793
18 National Gallery	1,227		1,227
19 Justice, Equality and Law Reform	30,065	10,000	40,065
20 Garda Síochána	25,420	3,000	28,420
21 Prisons	34,412	23,000	57,412
22 Courts Service	19,403	7,000	26,403
23 Land Registry and Registry of Deeds	5,000		5,000
25 Environment, Heritage and Local Government	1,680,000	60,000	1,740,000
26 Education and Science	495,000	45,000	540,000
27 An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta	120,000	5,000	125,000
28 Foreign Affairs	12,500		12,500
29 International Co-operation	1,500		1,500
30 Communications, Marine and Natural Resources	117,000	2,000	119,000
31 Agriculture and Food	195,000		195,000
32 Transport	1,710,000	40,000	1,750,000
33 Health and Children	475,000	111,000	586,000
34 Enterprise, Trade and Employment	375,000		375,000
35 Arts, Sport and Tourism	138,773	24,000	162,773
36 Defence	25,000		25,000
38 Social and Family Affairs	8,000	2,000	10,000
Unallocated Investment Reserve	120,000	-120,000	-
Total Gross Voted Capital Expenditure	5,723,335	334,000	6,057,335
<i>Less</i> Appropriations-in-Aid	96,120		96,120
Total Net Voted Capital Expenditure	5,627,215	334,000	5,961,215
<i>Plus</i> Non-Voted Exchequer Capital	1,000,000		1,000,000
<i>Plus</i> Pre-Funding of Future Pension Liabilities	1,320,000		1,320,000
Total Net Exchequer Capital Expenditure	7,947,215	334,000	8,281,215
Total Capital Envelope			6,147,335
<i>of which</i>			
Gross Voted Capital			6,057,335
PPP/NDFA Capital infrastructure financed by deferred Exchequer payments (b)			90,000
Additional Investment funded outside envelope			
PPP funded by user charges (c)			250,000
Total Investment (d)			6,397,335

(a) As shown in the White Paper on Receipts and Expenditure except for the non-voted capital expenditure figure which is €1.5 million higher due to a transaction that has been deferred from 2004.

(b) This represents the capital cost of projects which are financed through Public Private Partnerships (PPP)/National Development Finance Agency (NDFA).

- (c) This relates to the elements of PPP projects which are financed by user charges and do not affect the General Government Balance.
- (d) A further €237 million is being carried forward from 2004 and is available for investment in 2005.

TABLE 7

EXPLANATORY TABLE OF BUDGET, 2005 (a)

CURRENT BUDGET

Revenue	€m	€m	Expenditure	€m	€m
Pre-Budget Tax Revenue		37,750	Pre-Budget Voted expenditure - Estimates for the Public Services (Abridged Version)		29,456
<i>Tax changes</i>			<i>Add:</i>		
Income Tax (b):			<u>Impact of Social Inclusion Measures</u>		
<i>personal tax changes</i>		-483	Social Welfare improvements (c)	469	
<i>other Income Tax changes</i>		-8	Impact on Enterprise, Trade & Employment (c)	23	
VAT measures:		-13	Impact on Health & Children (c)	6	
Stamp Duty measures		-73	Additions for Community, Disability, etc.	8	505
Excise measures:		-1	<u>Impact of Non Social Inclusion Measures</u>		
Net effect on tax projections of budget changes (d)		<u>333</u>	Adjustment to Health Levy receipts	25	
			Administrative Budget carryover	42	
			Estimated Departmental Balances	<u>-30</u>	<u>36</u>
Post-Budget Tax Revenue		37,505	Post Budget Voted Expenditure		29,997
Non-Tax Revenue		596	Non-voted Current expenditure		4,012
Post-Budget Current Revenue		38,101	Post Budget Current Expenditure		34,009
CURRENT BUDGET SURPLUS					4,092
CAPITAL BUDGET					
Pre-Budget Capital Deficit				6,746	
Budget Day Capital Expenditure				<u>334</u>	
CAPITAL BUDGET DEFICIT					7,080
EXCHEQUER SURPLUS					-2,988

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- (a) This table shows the effects of the implementation of the Budget day measures on the pre-Budgetary position shown in the White Paper on Receipts and Expenditure.
- (b) The full year cost of the personal income tax package in Budget 2005 is €647 million.
- (c) The full year cost of the social welfare package in Budget 2005, including expenditure from the Social Insurance Fund is €902 million.
- (d) The Budget Measures have an impact on the economy with changes in consumption and investment patterns leading to additional tax buoyancy.

TABLE 8

TRENDS IN THE CURRENT BUDGET BALANCE, THE EXCHEQUER BALANCE AND THE GENERAL GOVERNMENT BALANCE FROM 1987 (a)						
	Current Budget Balance		Exchequer Balance		General Government Balance	
Year	€m	% of GNP	€m	% of GNP	€m	% of GDP
1980	-695	-6.0	-1,545	-13.4	-	-
1981	-1,018	-7.3	-2,186	-15.7	-	-
1982	-1,255	-7.9	-2,470	-15.5	-	-
1983	-1,219	-7.0	-2,230	-12.8	-	-
1984	-1,319	-7.0	-2,317	-12.2	-	-
1985	-1,630	-8.0	-2,559	-12.6	-	-
1986	-1,771	-7.9	-2,724	-12.1	-	-
1987	-1,498	-6.2	-2,268	-9.4	-2,409	-9.0
1988 (b)	-403	-1.6	-786	-3.1	-1,416	-4.9
1989	-334	-1.2	-608	-2.2	-902	-2.8
1990	-193	-0.6	-620	-1.9	-1,019	-2.8
1991 (c)	-379	-1.1	-654	-1.9	-1,076	-2.9
1992 (d)	-566	-1.6	-915	-2.6	-1,184	-3.0
1993 (e)	-481	-1.2	-880	-2.3	-1,181	-2.7
1994	19	0.0	-854	-2.0	-914	-2.0
1995 (f)	-459	-1.0	-796	-1.7	-1,088	-2.1
1996 (g)	371	0.7	-554	-1.1	-70	-0.1
1997	767	1.3	-298	-0.5	765	1.1
1998	2,654	3.9	948	1.4	1,845	2.4
1999 (h)	4,367	5.7	1,512	2.0	2,312	2.6
2000 (i)	6,971	7.9	3,177	3.6	4,509	4.4
2001 (j)	4,729	4.9	653	0.7	1,053	0.9
2002 (k)	5,400	5.2	93	0.1	-296	-0.2
2003	4,410	3.9	-980	-0.9	192	0.1
2004 (l)	5,563	4.6	-202	-0.2	1,348	0.9
2005 (m)	4,092	3.1	-2988	-2.3	-1200	-0.8

- (a) Figures are on a ESA95 basis and incorporate a consistent treatment of receipts from asset sales, thus in certain years differ from these series as previously published.
- (b) Inclusive of once-off receipts under the Tax Amnesties. Once-off receipts under the Tax Amnesties increased the tax yield by €571 million in 1988 and €302 million in 1994: PRSI inflows increased by €44 million and €6 million and Health Contributions by €14 million and €0.5 million respectively.
- (c) Inclusive of €343 million received from the flotation of Irish Life plc and €80m received from the sale of shares in Greencore.
- (d) Includes €42 million from the sale of Greencore.
- (e) Includes €89 million from the sale of Greencore and €133 million from the sale of Irish Life.
- (f) Includes €126 million from the sale of Irish Life plc.
- (g) Includes €42 million from the sale of shares in Telecom Eireann.
- (h) Includes receipts of €4,669 million from the sale of Telecom Eireann.
- (i) Includes capital repayment to the Exchequer of €127 million by the Insurance Compensation Fund and €1,487 million from the sale of Telecom Eireann.
- (j) Figures include receipts of €760 million from the sale of the ICC and TSB in 2001.
- (k) Includes €155m from the sale of ACC Bank, €20m from the sale of the INPC and €102m from the sale of Telephony Licences
- (l) Projected outturn.
- (m) Post Budget Estimate.

TABLE 9
TREND IN NATIONAL DEBT AND GENERAL GOVERNMENT DEBT

Year	National Debt		General Government Debt (a)	
	€m	% of GNP	€m	% of GDP
1980	10,026	87.0	-	-
1981	12,945	93.2	-	-
1982	14,817	92.9	-	-
1983	18,274	104.8	-	-
1984	21,358	112.8	-	-
1985	23,493	115.6	-	-
1986	27,440	122.2	-	-
1987	30,085	125.0	-	-
1988	31,250	122.7	-	-
1989	31,525	111.9	-	-
1990	31,849	99.0	34,194	94.2
1991	32,223	95.8	36,004	95.5
1992	33,450	93.8	37,041	92.3
1993	36,006	93.2	41,128	95.1
1994	37,111	88.9	41,673	89.7
1995	38,358	82.3	43,061	82.0
1996	37,980	73.9	42,554	73.5
1997	38,966	66.1	43,311	64.7
1998	37,509	55.1	41,690	53.7
1999	39,849	52.2	43,543	48.7
2000	36,511	41.4	39,490	38.3
2001	36,183	37.3	41,470	35.9
2002	36,361	34.8	41,842	32.7
2003	37,610	33.7	43,252	32.1

(a) ESA 95 basis from 1990.

The General Government Debt essentially includes the cumulative gross debt of the local government sector and the non-commercial state-sponsored bodies as well as nearly all of the National Debt measured on a gross basis. It excludes Central Government liabilities to institutions classified within the General Government sector; these are included in the National Debt.

It should be noted that the National Debt is calculated net of domestic and foreign liquid assets whereas the General Government Debt is calculated on a gross basis. The debt of the commercial state bodies is excluded from both National Debt and General Government Debt.

The annual Finance Accounts contain a detailed breakdown of the National Debt.

TABLE 10
TREND IN SERVICE OF NATIONAL DEBT
AS % OF NET CURRENT EXPENDITURE AND
AS % OF TAX REVENUE

Year	Service of National Debt		
	€m	% of Net Current Expenditure (a)	% of Tax Revenue (b)
1980	839	17.8	25.2
1981	1,124	18.5	26.7
1982	1,586	21.2	30.8
1983	1,849	21.8	31.1
1984	2,165	24.4	32.1
1985	2,498	25.8	35.3
1986	2,526	24.6	32.6
1987	2,689	25.4	32.6
1988	2,719	26.7	29.2
1989	2,719	26.7	28.8
1990	2,923	27.3	29.1
1991	2,967	25.8	28.0
1992	2,945	23.7	26.0
1993	2,930	21.9	23.8
1994	2,936	20.7	21.3
1995	2,972	19.5	20.7
1996	3,143	19.5	19.8
1997	3,498	19.7	19.3
1998	3,060	16.7	14.9
1999	2,800	14.2	11.9
2000	2,575	12.5	9.5
2001	2,379	9.9	8.5
2002	2,169	8.3	7.4
2003	2,277	7.9	7.1
2004 (c)	2,271	7.3	6.4
2005 (d)	2,430	7.1	6.5

- (a) Current expenditure is measured on a net basis as in Table 4.
- (b) PRSI receipts are not included in Tax Revenue.
- (c) Provisional Outturn.
- (d) Post-Budget Estimate.