

2009

ESTIMATES

OF

RECEIPTS and EXPENDITURE

FOR THE

YEAR ENDING
31 DECEMBER, 2009

Prepared by the Government and presented to Dáil Éireann in
accordance with the provisions of Article 28 of the Constitution.

EXPLANATORY NOTES

1. **Basis of figures**

The figures shown for receipts and expenditure in 2008 are projected outturns and reflect present knowledge. They are subject to revision when the end-year figures become available. Fully audited details for 2008 will be available in the *2008 Finance Accounts* and *2008 Appropriation Accounts* to be published not later than 30 September 2009.

2. **Revenue**

The forecast outturn for 2008 of €42,360 million is based on third quarter Exchequer data. This compares with a Budget 2008 target of €48,910 million. The estimate of revenue for 2009 is consistent with the revised 2008 forecast, and is based on the tax law in force at present.

3. **Expenditure**

The 2008 forecast outturn figures are estimated figures as notified by Departments and Offices. End-year issues figures will be available early in January 2009.

The 2009 voted expenditure figures are cash allocations by Departments and do not include any Budget Day Social Welfare package. The detailed breakdown along with any budgetary decisions will be set out in the Budget with further information given by the relevant Minister/Department.

4. **Appropriations-in-Aid**

Voted expenditures are shown net of Appropriations-in-Aid. These are receipts which, with the agreement of the Dáil, may be retained by a Department or Office to offset expenditure instead of being paid into the Exchequer Account of the Central Fund.

5. **Prefunding of future pensions liabilities**

The National Pensions Reserve Fund Act 2000 provides for prefunding part of the future cost of social welfare and public service pensions and the setting aside of 1% of estimated Gross National Product (GNP) annually for this purpose. The relevant amount for 2009 is set out in Note 6 on page 9.

6. **General Government Balance (Table 1(a))**

The General Government Balance (GGB) measures the fiscal performance of the whole General Government sector, which includes the Exchequer, the Social Insurance Fund (SIF), the non-commercial state-sponsored bodies, the National Pensions Reserve Fund (NPRF) and other Extra-Budgetary Funds, the Local Authorities, and the Vocational Education Committees (VECs).

PRSI contributions are paid into the Social Insurance Fund (SIF) and do not form part of the revenues paid into the Exchequer, but do affect the General Government Balance.

As a result, transactions within the General Government sector do not count towards the GGB: for example, a payment from the Exchequer to the National Pensions Reserve Fund does not alter the General Government Balance.

The scope of the General Government sector, and the determination of the correct ESA95 accounting treatment of General Government transactions, are matters for settlement by Eurostat (the Statistical Office of the European Union).

Table 1(a) on p.5 gives the latest assessment for the 2008 GGB. The GGB figure for 2009 is on a pre-Budget basis. The GGB figures in Table 1(a) are consistent with the Exchequer balances in Table 1.

7. Irish Language Version

This document is published in the Irish language and in the English language. The Irish version is available on the Department of Finance website www.finance.gov.ie

TABLE 1
TOTAL RECEIPTS AND EXPENDITURE

	<i>Reference</i>	2008 €m	2009 €m
Receipts			
Current	<i>Table 2</i>	43,168	41,936
Capital	<i>Table 2</i>	1,392	1,559
Total		44,561	43,494
Expenditure			
Current	<i>Table 2</i>	45,063	48,029
Capital	<i>Table 2</i>	11,020	10,257
Total		56,082	58,286
Exchequer Balance		-11,522	-14,791

Note that rounding can affect totals

TABLE 1(a)
GENERAL GOVERNMENT BALANCE

	2008 €m	2009 €m
General Government Balance (see para. 6, p. 4)	-10,395	-13,300
% of GDP	-5.5%	-7.0%

TABLE 2
DETAILS OF TOTAL RECEIPTS AND EXPENDITURE

	<i>Reference</i>	2008 €m	2009 €m
Estimate of Receipts and Expenditure - CURRENT			
Receipts			
Tax Revenue	<i>Note 1, Page 6</i>	42,360	41,210
Non-Tax Revenue	<i>Note 1, Page 6</i>	808	726
Total		43,168	41,936
Expenditure			
Net Voted (Departmental Expenditure Voted annually by the Dáil)	<i>Note 2, Page 7</i>	40,943	41,988
Non-voted (Non-discretionary expenditure charged directly on the Central Fund)			
Sinking Fund (1)	<i>Note 3, Page 8</i>	489	573
Other Non-voted Current Expenditure	<i>Note 3, Page 8</i>	3,631	5,468
Total		45,063	48,029
Surplus (Deficit) on Current Account		-1,894	-6,093
Estimate of Receipts and Expenditure - CAPITAL			
Receipts			
Sinking Fund (1)		489	573
Other capital receipts	<i>Note 4, Page 8</i>	903	986
Total		1,392	1,559
Expenditure			
Net Voted (Departmental Expenditure Voted annually by the Dáil)	<i>Note 5, Page 9</i>	8,513	7,765
Non-voted (Expenditure charged directly under particular legislation)	<i>Note 6, Page 9</i>	2,507	2,492
Total		11,020	10,257
Surplus (Deficit) on Capital Account		-9,627	-8,698
Exchequer Balance		-11,522	-14,791

Note that rounding can affect totals

(1) The Sinking Fund provision is a transfer from the current account to the capital account.

NOTE 1
CURRENT RECEIPTS

Tax Revenue	2008 €m	2009 €m
Customs	255	255
Excise	5,539	5,434
Capital Gains Tax	1,710	1,350
Capital Acquisitions Tax	320	310
Stamp Duties	1,810	1,530
Income Tax	13,200	13,400
Corporation Tax	6,000	5,680
Value-Added Tax	13,525	13,250
Levies	1	1
Total	42,360	41,210
Non-Tax Revenue		
Central Bank - Surplus Income	193	110
Accrued Public Moneys from the Issue of Coin	40	30
National Lottery Surplus	260	265
Dividends	168	177
Other Receipts	147	143
Total	808	726

Note that rounding can affect totals

NOTE 2
NET VOTED CURRENT EXPENDITURE

Vote No.	Service	2008 €000	2009 €000
1	President's Establishment	3,535	3,535
2	Department of the Taoiseach	38,400	36,269
3	Office of the Attorney General	17,771	18,835
4	Central Statistics Office	50,045	56,506
5	Office of the Comptroller and Auditor General	9,508	9,231
6	Office of the Minister for Finance	83,060	76,520
7	Superannuation and Retired Allowances	264,040	267,735
8	Office of the Appeal Commissioners	671	645
9	Office of the Revenue Commissioners	430,790	421,894
10	Office of Public Works	274,659	275,521
11	State Laboratory	10,246	9,991
12	Secret Service	818	700
13	Chief State Solicitor's Office	40,075	39,372
14	Office of the Director of Public Prosecutions	43,999	43,567
15	Valuation Office	11,693	11,455
16	Public Appointments Service	14,510	14,251
17	Office of the Commission for Public Service Appointments	1,349	1,357
18	Office of the Ombudsman	7,980	8,452
19	Justice, Equality and Law Reform	465,917	434,227
20	Garda Síochána	1,505,072	1,501,868
21	Prisons	360,774	340,511
22	Courts Service	62,502	53,114
23	Property Registration Authority	41,225	39,714
24	Charitable Donations and Bequests	445	470
25	Environment, Heritage and Local Government	942,376	955,087
26	Education and Science	8,258,252	8,485,070
27	Department of Community, Rural and Gaeltacht Affairs	364,519	363,715
28	Foreign Affairs	211,621	201,190
29	International Co-operation	767,024	752,972
30	Communications, Marine and Natural Resources	125,628	117,046
31	Agriculture and Food	1,020,906	1,038,366
32	Transport	537,546	555,003
33	National Gallery	9,768	9,427
34	Enterprise, Trade and Employment	993,839	990,212
35	Arts, Sport and Tourism	422,386	403,632
36	Defence	839,967	817,454
37	Army Pensions	198,303	202,000
38	Social and Family Affairs	9,418,165	10,073,695
39	Health and Children	506,943	515,096
40	Health Service Executive	12,149,325	12,323,686
41	Office of the Minister for Children	542,609	478,892
	Pay Contingency		40,000
	<i>Subtotal - Net Voted Current Expenditure (1)</i>	41,048,261	41,988,283
	Less Departmental Balances (2)	105,306	-
	Total Exchequer Payments towards Net Voted Expenditure	40,942,955	41,988,283

(1) 2008 figures reflect the latest forecast outcome as notified by Departments.

(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 3
NON-VOTED CURRENT EXPENDITURE

	2008	2009
	€m	€m
<i>Service of National Debt</i>		
Interest	1,641	3,351
Sinking Fund	489	573
Debt Management Expenses	62	88
Sub-total	2,192	4,012
<i>Other Non-voted Current Expenditure</i>		
Contribution to EU Budget	1,660	1,750
Payments to Marathon Petroleum Ireland Ltd. (Finance Act 1992)	20	1
Election Expenses	16	20
Salaries and pensions for judiciary and holders of Constitutional Office and Pensions and allowances for certain members or former members of the Oireachtas	51	53
Payments to Political Parties under the Electoral Acts	6	6
Subscription to International Development Association	24	30
Postal and Telecommunications Services (Amendment) Act 1983	12	13
Oireachtas Commission	122	137
Asian Development Fund	6	9
Miscellaneous	11	9
Sub-total	1,928	2,029
Total	4,120	6,041

Note that rounding can affect totals

NOTE 4
OTHER CAPITAL RECEIPTS

	2008	2009
	€m	€m
<i>EU Receipts</i>		
Cohesion Fund	11	41
European Regional Development Fund	110	40
Trans European Networks and Other EU Receipts	6	19
<i>Loan Repayments</i>		
Annuity under the Local Loans Fund Acts 1935 to 1987	8	8
Other Loans Repaid	0	0
<i>Other Capital Receipts</i>		
Sale of State Property	2	20
FEOGA	740	800
IDA, FÁS and Enterprise Ireland	21	0
Mobile Telephony Licences	-	7
Transfer from Environment Vote re Carbon Fund	4	50
Miscellaneous	1	0
Total	903	986

Note that rounding can affect totals

NOTE 5
NET VOTED CAPITAL EXPENDITURE

Vote No.	Service	2008 €000	2009 €000
6	Office of the Minister for Finance	6,970	2,395
9	Office of the Revenue Commissioners	11,521	9,805
10	Office of Public Works	308,312	225,800
19	Justice, Equality and Law Reform	13,344	25,272
20	Garda Síochána	66,465	48,925
21	Prisons	31,393	43,539
22	Courts Service	39,000	33,000
23	Property Registration Authority	5,000	5,000
25	Environment, Heritage and Local Government	2,219,931	2,145,113
26	Education and Science	788,600	879,975
27	Department of Community, Rural and Gaeltacht Affairs	135,310	126,500
28	Foreign Affairs	19,677	12,974
29	International Co-operation	1,750	970
30	Communications, Marine and Natural Resources	137,892	133,750
31	Agriculture and Food	618,701	401,551
32	Transport	2,627,090	2,458,625
33	National Gallery	2,700	2,500
34	Enterprise, Trade and Employment	482,884	495,128
35	Arts, Sport and Tourism	271,631	145,500
36	Defence	30,100	24,000
38	Social and Family Affairs	12,570	11,550
39	Health and Children	20,450	15,450
40	Health Service Executive	581,720	457,986
41	Office of the Minister for Children	79,564	60,000
	Total Voted Capital Expenditure	8,512,575	7,765,308

NOTE 6
NON-VOTED CAPITAL EXPENDITURE

	2008 €m	2009 €m
Investments in International Bodies <i>Includes European Bank for Reconstruction and Development Act 1991, Council of Europe Development Bank and Asian Development Bank</i>	2	2
Payments under the European Communities Acts ERDF and Cohesion Fund Repayments FEOGA	- 760	35 800
Other Capital Payments National Pensions Reserve Fund Act 2000 Harbours Act, 1996 National Stud (Amendment) Act 2000 Transfers to Carbon Fund Miscellaneous/Other Payments under Statute	1,690 3 2 50 0	1,584 - - 70 0
Total	2,507	2,492

Note that rounding can affect totals