

2010

ESTIMATES

OF

RECEIPTS and EXPENDITURE

FOR THE

YEAR ENDING

31 DECEMBER, 2010

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

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
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AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS, CONTAE MHAIGH EO,
(Teil: 01 - 647 6834 nó 1890 213434; Fax: 094 - 789964 nó 01 - 6476843)
nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased directly from the
GOVERNMENT PUBLICATIONS SALES OFFICE,
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2,
or by mail order from
GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION,
UNIT 20 LAKESIDE RETAIL PARK, CLAREMORRIS, CO. MAYO
(Tel: 01 - 647 6834 OR 1890 213434; Fax: 094 - 9378964 or 01 - 6476843)
or through any bookseller

(Prn. A9/1544) Price €1.00

EXPLANATORY NOTES

1. Basis of figures

The figures shown for receipts and expenditure in 2009 are projected outturns and reflect present knowledge. They are subject to revision when the end-year figures become available. Fully audited details for 2009 will be available in the *2009 Finance Accounts* and *2009 Appropriation Accounts* to be published not later than 30 September 2010.

2. Revenue

The forecast tax revenue outturn for 2009 of €32,570 million is based on end-November Exchequer data. This compares with a Supplementary Budget 2009 target of €34,400 million. The estimate of revenue for 2010 is consistent with the revised 2009 forecast, and is based on the tax law in force at present.

3. Expenditure

The 2009 forecast outturn figures are estimated figures as notified by Departments and Offices. End-year issues figures will be available early in January 2010.

The 2010 voted expenditure figures are cash allocations by Departments. 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.

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 2009 GGB. The GGB figure for 2010 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>	2009 €m	2010 €m
Receipts			
Current	<i>Table 2</i>	33,404	34,285
Capital	<i>Table 2</i>	1,464	1,671
Total		34,868	35,957
Expenditure			
Current	<i>Table 2</i>	45,520	50,200
Capital	<i>Table 2</i>	14,609	7,694
Total		60,128	57,895
Exchequer Balance		-25,261	-21,938

Note that rounding can affect totals

TABLE 1(a)
GENERAL GOVERNMENT BALANCE

		2009 €bn	2010 €bn
General Government Balance (see para. 6, p. 3)		-19.3	-21.8
% of GDP		-11¼%	-13½%

TABLE 2
DETAILS OF TOTAL RECEIPTS AND EXPENDITURE

	<i>Reference</i>	2009 €m	2010 €m
Estimate of Receipts and Expenditure - CURRENT			
Receipts			
Tax Revenue	<i>Note 1, Page 6</i>	32,570	31,930
Non-Tax Revenue	<i>Note 1, Page 6</i>	834	2,355
Total		33,404	34,285
Expenditure			
Net Voted (Departmental Expenditure Voted annually by the Dáil)	<i>Note 2, Page 7</i>	40,368	43,068
Non-voted (Non-discretionary expenditure charged directly on the Central Fund)	<i>Note 3, Page 8</i>	5,152	7,132
Total		45,520	50,200
Surplus (Deficit) on Current Account		-12,116	-15,915
Estimate of Receipts and Expenditure - CAPITAL			
Receipts			
Capital receipts	<i>Note 4, Page 8</i>	1,464	1,671
Expenditure			
Net Voted (Departmental Expenditure Voted annually by the Dáil)	<i>Note 5, Page 9</i>	6,773	6,870
Non-voted (Expenditure charged directly under particular legislation)	<i>Note 6, Page 9</i>	7,836	825
Total		14,609	7,694
Surplus (Deficit) on Capital Account		-13,145	-6,023
Exchequer Balance		-25,261	-21,938

Note that rounding can affect totals

NOTE 1
CURRENT RECEIPTS

	2009	2010
Tax Revenue	€m	€m
Customs	209	200
Excise	4,575	4,525
Capital Gains Tax	385	340
Capital Acquisitions Tax	260	240
Stamp Duties	900	975
Income Tax	11,810	11,979
Corporation Tax	3,790	3,210
Value-Added Tax	10,640	10,460
Levies	1	1
Total	32,570	31,930
Non-Tax Revenue		
Central Bank - Surplus Income	290	640
National Lottery Surplus	275	272
Dividends	145	176
Credit Institutions (Financial Support) Scheme 2008	-	1,000
Winding-up of Ulysses securitisation	-	140
Other Receipts	124	127
Total	834	2,355

Note that rounding can affect totals

NOTE 2
NET VOTED CURRENT EXPENDITURE

Vote No.	Service	2009 €000	2010 €000
1	President's Establishment	3,422	3,410
2	Department of the Taoiseach	28,706	32,706
3	Office of the Attorney General	16,429	17,364
4	Central Statistics Office	49,670	63,858
5	Office of the Comptroller and Auditor General	7,471	7,105
6	Office of the Minister for Finance	64,415	75,369
7	Superannuation and Retired Allowances	333,735	396,753
8	Office of the Appeal Commissioners	492	596
9	Office of the Revenue Commissioners	395,955	385,933
10	Office of Public Works	260,052	282,763
11	State Laboratory	8,745	9,878
12	Secret Service	900	700
13	Chief State Solicitor's Office	33,476	40,130
14	Office of the Director of Public Prosecutions	44,671	46,120
15	Valuation Office	8,658	10,910
16	Public Appointments Service	9,854	12,962
17	Office of the Commission for Public Service Appointments	979	1,210
18	Office of the Ombudsman	7,162	8,191
19	Justice, Equality and Law Reform	422,845	425,631
20	Garda Síochána	1,471,034	1,469,810
21	Prisons	318,720	322,321
22	Courts Service	45,860	63,069
23	Property Registration Authority	35,975	37,891
24	Charitable Donations and Bequests	394	448
25	Environment, Heritage and Local Government	847,478	893,944
26	Education and Science	8,046,097	8,032,775
27	Department of Community, Rural and Gaeltacht Affairs	329,709	322,295
28	Foreign Affairs	187,523	196,986
29	International Co-operation	567,642	535,350
30	Communications, Marine and Natural Resources	117,167	112,967
31	Agriculture and Food	1,039,434	985,162
32	Transport	530,724	581,087
33	National Gallery	8,659	8,952
34	Enterprise, Trade and Employment	976,109	1,106,099
35	Arts, Sport and Tourism	390,320	391,747
36	Defence	763,259	765,398
37	Army Pensions	209,200	202,000
38	Social and Family Affairs	10,617,847	13,589,359
39	Health and Children	450,724	444,958
40	Health Service Executive	11,450,825	11,080,934
41	Office of the Minister for Children	384,168	322,168
	<i>Subtotal - Net Voted Current Expenditure (1)</i>	40,486,505	43,287,309
	Payroll Savings to be Allocated		(219,000)
	Less Departmental Balances (2)	118,501	
	Total Exchequer Payments towards Net Voted Expenditure (3)	40,368,004	43,068,309

(1) 2009 figures reflect the latest forecast outturn 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.

(3) The above 2010 figures include pre-Budget savings of €243 million from the Pre-Budget Outlook net expenditure position due mainly to changes to the Live Register.

NOTE 3
NON-VOTED CURRENT EXPENDITURE

	2009	2010
	€m	€m
Service of National Debt	2,664	4,617
Sinking Fund ⁽¹⁾	573	617
Debt Management Expenses	113	123
Sub-Total	3,350	5,358
<i>Other Non-voted Current Expenditure</i>		
Contribution to EU Budget	1,495	1,540
Payments to Marathon Petroleum Ireland Ltd. (Finance Act 1992)	11	4
Election Expenses	32	3
Salaries and pensions for judiciary and holders of Constitutional Office and Pensions and allowances for certain members or former members of the Oireachtas	50	51
Payments to Political Parties under the Electoral Acts	6	5
Subscription to International Development Association	18	18
Postal and Telecommunications Services (Amendment) Act 1983	16	1
Oireachtas Commission	124	118
Asian Development Fund	9	9
Miscellaneous	41	25
Sub-Total	1,802	1,775
Total	5,152	7,132

Note that rounding can affect totals

NOTE 4
OTHER CAPITAL RECEIPTS

	2009	2010
	€m	€m
<i>EU Receipts</i>		
Cohesion Fund	11	37
European Regional Development Fund	53	100
Trans European Networks and Other EU Receipts	12	4
<i>Loan Repayments</i>		
Annuity under the Local Loans Fund Acts 1935 to 1987	7	7
<i>Other Capital Receipts</i>		
Sale of State Property	0	10
FEOGA	741	795
IDA, FÁS and Enterprise Ireland	6	0
Mobile Telephony Licences	8	10
Transfer from Environment Vote re Carbon Fund	53	37
Social Welfare and Pensions Act 2009	-	55
Sinking Fund	573	617
Total	1,464	1,671

Note that rounding can affect totals

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

NOTE 5
NET VOTED CAPITAL EXPENDITURE

		2009 €000	2010 €000
	Total Net Voted Capital Expenditure	6,773,288	6,869,733

Note 1: Voted Capital Receipts are estimated to amount to €443 million in 2009, and €481 million in 2010. These are netted off in the above table.

Note 2: The overall figure for 2010 does not reflect the €750 million capital adjustment signalled in the April Supplementary Budget, and incorporated into the figures presented in the November Pre-Budget Outlook.

Note 3: The capital allocations for individual Votes in respect of 2010 will be announced by the Minister in the forthcoming Budget and the 2010 total shown above is on a Pre-Budget basis.

NOTE 6
NON-VOTED CAPITAL EXPENDITURE

	2009 €m	2010 €m
<i>Payments under the European Communities Acts</i>		
ERDF and Cohesion Fund Repayments	0	20
FEOGA	795	800
<i>Other Capital Payments</i>		
National Pensions Reserve Fund Act 2000	3,000	-
Anglo Irish Bank	4,000	-
Miscellaneous	40	5
Total	7,836	825

Note that rounding can affect totals