Budget Statistics and Tables

Table 1

Summary of Current and Capital Budgets,1999 and 2000 and Projections for 2001 and 2002

			1999	**2000**	**2001**	**2002**
			Estimated	**Post-Budget**	**Projection**	**Projection**
			Outturn	**Estimate**		
Current Budget						
			£m	**£m**	**£m**	**£m**
	Current Expenditure					
	Gross Voted (Departmental Expenditure Voted by Dail)		13,478	14,678	15,470	16,097
	Non-voted (Central Fund expenditure)		3,453	3,103	2,863	2,881
	Expenditure from Social Insurance Fund		2,221	2,463	2,622	2,717
	Gross Current Expenditure		**19,152**	**20,244**	**20,954**	**21,696**
less	Appropriations-in-aid (including PRSI)	*Note 2*	(3,516)	(4,203)	(4,289)	(4,364)
less	Departmental Balances	*Note 3*	(76)	(20)	-	-
	Net Current Expenditure	***Tables 4 and 4a***	**15,559**	**16,021**	**16,665**	**17,332**
	Current Receipts					
	Tax Revenue	*Table 2*	18,384	20,150	21,760	23,550
	Non-Tax Revenue	*Table 2*	450	429	389	391
	Total Current Receipts		**18,834**	**20,579**	**22,149**	**23,941**
	Current Budget Surplus		**3,275**	**4,558**	**5,484**	**6,610**
Capital Budget						

	Capital Expenditure					
	Gross Voted (Departmental Expenditure voted by Dail)		2,512	3,153	3,546	3,669
	Non-voted (Expenditure under legislation)		1,261	90	100	103
	Pre-funding of future pension liabilities	*Note 4*	2,999	1,785	696	752
less	Appropriations-in-aid	*Note 2*	(77)	(98)	(93)	(72)
	Net Capital Expenditure	*Tables 5 and 5a*	**6,694**	**4,930**	**4,249**	**4,452**
	Capital Resources	*Note 5*	**4,519**	**1,981**	**939**	**825**
	Capital Budget Balance		**(2,175)**	**(2,950)**	**(3,310)**	**(3,627)**
	General Contingency Provision	*Note 6*	-	-	**(769)**	**(1,508)**
Exchequer Surplus		*Note 7*	**1,100**	**1,609**	**1,405**	**1,475**
General Government Surplus		*Note 8*	**907**	**879**	**2,061**	**2,294**
	GGSurplus as % of GDP	*Note 8*	*1.4%*	*1.2%*	*2.5%*	*2.6%*
	GDP Value (ESA 95 basis) Note 8		*66,850*	*74,025*	*81,000*	*87,900*

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 the Budget 2000;

- under the expenditure heading, an overall net current expenditure envelope of 4% per annum for 2000 to 2002;

- unchanged interest rates;

(b) under the taxation heading a technical provision for further possible changes in both 2001 and 2002 in personal taxes costing £350 million in a full year - the level of tax changes in these years will be subject to review in the light of emerging economic conditions.

(c) a provision for the cost of reducing Corporation Tax rates by 4 percentage points in each of the years 2001 and 2002;

(d) a decrease in Capital Services Redemption Account assets of £120 million and £50 million in 2001 and 2002; respectively.

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 expenditures 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. The Government has decided to set aside 1% of GNP annually for the pre-funding of part of the future cost of social welfare and public service pensions. In addition, part of the 1999 receipts from the sale of Telecom Eireann and all of the 2000 receipts will be dedicated to this purpose.

Note 5. The 2000 figure excludes the repayment of a loan of £100 million by the Insurance Compensation Fund which the Exchequer will repay to the Central Bank. This loan was advanced by the Central Bank to the Exchequer in 1985 for on-lending to the Insurance Compensation Fund for a 15 year term.

Note 6. This is a contingency provision against all budgetary costs which cannot be quantified at this stage.

Note 7. The 1999 outturn estimates are identical to the White Paper figures except for the Tax Revenue figure which is £1.7 million higher due to the additional Excise receipts as a consequence of the Budget changes.

Note 8. The figures for GDP and GGB values are the ESA 95 equivalent.

Measurement of Expenditure Increases

Net Current Expenditure

With the introduction of the new Local Government Fund in 1999, £239 million is included in the 2000 Estimates which is not included in 1998 and earlier years. To allow a proper assessment of the annual average increase in current expenditure, £239 million must be removed from the 2000 figures.

	1997		2000		Annual Average
	Outturn		Estimate		Increase
	£m		£m		
Central Fund	3,691		3,103		-5.62%
Net Voted Departmental Expenditure	10,335		12,918		7.72%
Total Net Current Expenditure	**14,026**		**16,021**		4.53%
Less					
Local Government Fund			239		
Total Net Current Expenditure (adjusted)	14,026		15,782		4.01%

Table 1 euro

Summary of Current and Capital Budgets,1999 and 2000 and Projections for 2001 and 2002

			1999	**2000**	**2001**	**2002**
			Estimated	**Post-Budget**	**Projection**	**Projection**
			Outturn	**Estimate**		
	Current Budget					
			euro m	**euro m**	**euro m**	**euro m**
	Current Expenditure					
	Gross Voted (Departmental Expenditure Voted by Dail)		17,113	18,637	19,643	20,439
	Non-voted (Central Fund expenditure)		4,385	3,940	3,635	3,658
	Expenditure from Social Insurance Fund		2,820	3,128	3,329	3,450
	Gross Current Expenditure		**24,317**	**25,705**	**26,607**	**27,548**
less	Appropriations-in-aid (including PRSI)	*Note 2*	(4,465)	(5,337)	(5,446)	(5,541)
less	Departmental Balances	*Note 3*	(97)	(25)	(0)	(0)
	Net Current Expenditure	***Tables 4 and 4a***	**19,756**	**20,343**	**21,160**	**22,007**
	Current Receipts					
	Tax Revenue	*Table 2*	23,343	25,585	27,630	29,902

	Non-Tax Revenue	*Table 2*	572	545	494	497
	Total Current Receipts		**23,915**	**26,130**	**28,123**	**30,399**
	Current Budget Surplus		**4,159**	**5,788**	**6,963**	**8,393**
Capital Budget						
	Capital Expenditure					
	Gross Voted (Departmental Expenditure voted by Dail)		3,189	4,004	4,503	4,658
	Non-voted (Expenditure under legislation)		1,601	114	127	131
	Pre-funding of future pension liabilities	*Note 4*	3,808	2,266	884	
less	Appropriations-in-aid	*Note 2*	(98)	(124)	(118)	(91)
	Net Capital Expenditure	*Tables 5 and 5a*	**8,500**	**6,260**	**5,395**	**5,653**
	Capital Resources	*Note 5*	**5,738**	**2,515**	**1,193**	**1,047**
	Capital Budget Balance		**(2,762)**	**(3,745)**	**(4,203)**	**(4,605)**
	General Contingency Provision	*Note 6*	**(0)**	**(0)**	**(976)**	**(1,914)**
	Exchequer Surplus	*Note 7*	**1,397**	**2,043**	**1,785**	**1,873**
	General Government Surplus	*Note 8*	**1,151**	**1,116**	**2,617**	**2,913**
	GGSurplus as % of GDP	*Note 8*	*1.4%*	*1.2%*	*2.5%*	*2.6%*
	GDP Value (ESA 95 basis) Note 8		*84,882*	*93,992*	*102,849*	*111,610*

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 the Budget 2000;

- under the expenditure heading, an overall net current expenditure envelope of 4% per annum for 2000 to 2002;

- unchanged interest rates;

(b) under the taxation heading a technical provision for further possible changes in both 2001 and 2002 in personal taxes costing 444 million euro in a full year - the level of tax changes in these years will be subject to review in the light of emerging economic conditions.

(c) a provision for the cost of reducing Corporation Tax rates by 4 percentage points in each of the years 2001 and 2002;

(d) a decrease in Capital Services Redemption Account assets of 152 million euro and 63 million euro in 2001 and 2002; respectively.

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 expenditures 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. The Government has decided to set aside 1% of GNP annually for the pre-funding of part of the future cost of social welfare and public service pensions. In addition, part of the 1999 receipts from the sale of Telecom Eireann and all of the 2000 receipts will be dedicated to this purpose.

Note 5. The 2000 figure excludes the repayment of a loan of 127 million euro by the Insurance Compensation Fund which the Exchequer will repay to the Central Bank. This loan was advanced by the Central Bank to the Exchequer in 1985 for on-lending to the Insurance Compensation Fund for a 15 year term.

Note 6. This is a contingency provision against all budgetary costs which cannot be quantified at this stage.

Note 7. The 1999 outturn estimates are identical to the White Paper figures except for the Tax Revenue figure which is 2.2 million euro higher due to the additional Excise receipts as a consequence of the Budget changes.

Note 8. The figures for GDP and GGB values are the ESA 95 equivalent.

Measurement of Expenditure Increases

Net Current Expenditure

With the introduction of the new Local Government Fund in 1999, 303 million euro is included in the 2000 Estimates which is not included in 1998 and earlier years. To allow a proper assessment of the annual average increase in current expenditure, 303 million euro must be removed from the 2000 figures.

	1997		2000		Annual Average
	Outturn		Estimate		Increase
	euro m		euro m		

Central Fund	4,687		3,940		-5.6%
Net Voted Departmental Expenditure	13,123		16,403		7.7%
Total Net Current Expenditure	**17,809**		**20,343**		**4.5%**
Less					
Local Government Fund			303		
Total Net Current Expenditure (adjusted)	17,809		20,039		4.0%

Table 2

Current Receipts 1999 to 2002

	1999	**2000**	**2001**	**2002**
Estimated		**Post-Budget**	**Projection**	**Projection**
	Outturn	**Estimate**		
	£m	**£m**	**£m**	**£m**
Tax Revenue				
Customs	143	149	157	164
Excise Duties (a)	3,127	3,355	3,606	3,850
Capital Taxes	491	536	540	576
Stamp Duties	705	854	935	986
Income Tax	6,220	6,499	6,682	7,086
Corporation Tax	2,687	3,127	3,608	4,096
Value-Added Tax	4,907	5,617	6,223	6,783
Agricultural Levies (EU)	10	9	9	9
Employment and Training Levy	94	4	-	-
Tax Receipts	**18,384**	**20,150**	**21,760**	**23,550**
Non-Tax Revenue				
Central Bank - Surplus Income	152	167	126	126
National Lottery Surplus	122	125	125	125
Interest on Loans & Dividends	103	62	62	63
Other Receipts	73	75	76	78
Total Non-Tax Revenue	**450**	**429**	**389**	**391**
Total Current Receipts	**18,834**	**20,579**	**22,149**	**23,941**

(a) The 1999 outturn includes an addition £1.7 million over the White Paper figure which is the net impact in 1999 resulting from changes to excise duties from 2 December 1999.

Table 2 euro

Current Receipts 1999 to 2002

		1999	2000	2001	2002
		Estimated	**Post-Budget**	**Projection**	**Projection**
		Outturn	**Estimate**		
		euro m	**euro m**	**euro m**	**euro m**
	Tax Revenue				
Customs		182	189	199	208
Excise Duties (a)		3,970	4,260	4,579	4,888
Capital Taxes		623	681	686	731
Stamp Duties		895	1,084	1,187	1,252
Income Tax		7,898	8,252	8,484	8,997
Corporation Tax		3,412	3,970	4,581	5,201
Value-Added Tax		6,231	7,132	7,902	8,613
Agricultural Levies (EU)		13	11	11	11
Employment and Training Levy		119	5	0	0
Tax Receipts		**23,343**	**25,585**	**27,630**	**29,902**
	Non-Tax Revenue				
	Central Bank - Surplus Income	194	212	160	160
	National Lottery Surplus	154	159	159	159
	Interest on Loans & Dividends	131	79	78	80
	Other Receipts	93	96	97	99
	Total Non-Tax Revenue	**572**	**545**	**494**	497
Total Current Receipts		**23,915**	**26,130**	**28,123**	30,399

(a) The 1999 outturn includes an addition 2.2 million euro over the White Paper figure which is the net impact in 1999 resulting from changes to excise duties from 2 December 1999.

Table 3

How gross current expenditure will be allocated

2000 Post-Budget				Percentage

				of Total
	£m	**£m**		Gross
				Expenditure
Service of National Debt				
Interest	1842			9.1%
Sinking Funds	377			1.9%
Other debt management expenses	22			0.1%
		2,242		**11.1%**
Economic Services				
Industry and Labour	778			3.8%
Agriculture	765			3.8%
Fisheries, Forestry	71			0.4%
Tourism	65			0.3%
		1,679		**8.3%**
Infrastructure		**67**		**0.3%**
Social Services				
Health	3961			19.6%
Education	2820			13.9%
Social Welfare	5397			26.7%
Subsidies, etc	115			0.6%
		12,293		**60.7%**
Security		**1,597**		**7.9%**
Other		**2,367**		**11.7%**
Gross Expenditure		**20,244**		**100.0%**

Note that the figures may not add due to rounding

Table 3 euro

How gross current expenditure will be allocated

2000 Post-Budget				Percentage
				of Total
	euro m	**euro m**		Gross
				Expenditure
Service of National Debt				
Interest	2339			9.1%
Sinking Funds	479			1.9%
Other debt management expenses	28			0.1%
		2,846		**11.1%**
Economic Services				
Industry and Labour	988			3.8%
Agriculture	971			3.8%
Fisheries, Forestry	90			0.4%
Tourism	83			0.3%
		2,132		**8.3%**
Infrastructure		**85**		**0.3%**
Social Services				
Health	5029			19.6%
Education	3581			13.9%
Social Welfare	6853			26.7%
Subsidies, etc	146			0.6%
		15,609		**60.7%**
Security		**2,028**		**7.9%**
Other		**3,005**		**11.7%**
Gross Expenditure		**25,705**		**100.0%**

Note that the figures may not add due to rounding

Table 4

Summary of Adjustments to 2000 Net Current Expenditure

		2000		2000
Vote	Vote	Estimates on	Adjustments in	Revised
No.		Pre-Budget	the Budget	Estimates
		basis (a)		
		£000	£000	£000
1	President's Establishment.	1,055	177	1,232
2	Houses of the Oireachtas and the European Parliament	41,512		41,512
3	Department of the Taoiseach	23,891	1,070	24,961
4	Ordnance Survey Ireland.	5,491		5,491
5	Central Statistics Office	20,486		20,486
6	Office of the Minister for Finance.	58,063	7,000	65,063
7	Superannuation and Retired Allowances.	112,694		112,694
8	Office of the Comptroller and Auditor General	3,876		3,876
9	Office of the Revenue Commissioners.	167,197		167,197
10	Office of Public Works	83,682		83,682
11	State Laboratory.	3,709		3,709
12	Secret Service	735		735
13	Office of the Attorney General	6,800		6,800
14	Office of the Director of Public Prosecutions	9,936		9,936
15	Valuation Office	5,249		5,249
16	Civil Service Commission	7,604		7,604
17	Office of the Ombudsman.	2,509		2,509
18	Chief State Solicitor's Office.	19,347		19,347
19	Office of the Minister for Justice, Equality and Law Reform	87,550	2,050	89,600
20	Garda Síochána.	644,288		644,288
21	Prisons	170,315	1,200	171,515
22	Courts.	35,670		35,670
23	Land Registry and Registry of Deeds	20,739		20,739
24	Charitable Donations and Bequests	285		285
25	Environment and Local Government.	391,068	1,150	392,218
26	Office of the Minister for Education and Science	138,101	-1,782	136,319
27	First Level Education	841,267	5,566	846,833
28	Second Level and Further Education.	979,460	-11,122	968,338

29	Third Level and Further Education.	660,408	-23,045	637,363
30	Marine and Natural Resources.	60,398		60,398
31	Agriculture, Food and Rural Development.	487,969		487,969
32	Public Enterprise.	144,333	600	144,933
33	Health and Children .	3,243,931	-51,900	3,192,031
34	Enterprise, Trade and Employment.	704,030	-126,064	577,966
35	Tourism, Sport and Recreation.	114,737	3,500	118,237
36	Defence	478,065	190	478,255
37	Army Pensions.	84,800		84,800
38	Foreign Affairs.	82,611	730	83,341
39	International Co-operation.	137,725		137,725
40	Social, Community and Family Affairs.	2,754,997	143,060	2,898,057
41	An Comhairle Ealaion	30,500		30,500
42	An Roinn Ealaion Oidreachta, Gaeltachta agus Oilean.	95,412	813	96,225
43	National Gallery.	2,500		2,500
	Administrative Budget Carryover	-	20,000	20,000
	Total Net Voted Expenditure (b)	**12,964,995**	-26,807	**12,938,188**
Less	Departmental Balances (c)		-20,000	-20,000
	Exchequer Payments towards Voted Expenditure (d)	12,964,995	-46,807	12,918,188
Plus	Non-voted Current Expenditure (i.e. Central Fund)	3,102,933		3,102,933
	Net Current Expenditure (e)	16,067,928	-46,807	16,021,121

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

(b) Departmental expenditure is net of Appropriations-in-Aid. These are Departmental receipts which with the agreement of the Dáil may be retained by a Department or Office to offset expenses instead of being paid into the Exchequer Account of the Central Fund.

(c) 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

d) Certain ESF grants expected in 1999 will not be received until 2000, giving a saving on Education, Enterprise, Trade and Employment and Health. The estimate for Enterprise, Trade and Employment also takes account of extra receipts from the new Training Fund. The estimate for Health and Children takes account of £132 million additional receipts as a result of the changes in Excise Duty on tobacco.

(e) The above projections make no provision for the cost of any post-Partnership 2000 pay agreement or for other spending measures which might arise from a new National Agreement.

Table 4 euro

Summary of Adjustments to 2000 Net Current Expenditure

		2000		2000
Vote	Vote	Estimates on	Adjustments in	Revised
		Pre-Budget	the Budget	Estimates
No.		basis (a)		
		euro 000s	euro 000s	euro 000s
1	President's Establishment.	1,340	225	1,564
2	Houses of the Oireachtas and the European Parliament	52,709		52,709
3	Department of the Taoiseach	30,335	1,359	31,694
4	Ordnance Survey Ireland.	6,972		6,972
5	Central Statistics Office	26,012		26,012
6	Office of the Minister for Finance.	73,725	8,888	82,613
7	Superannuation and Retired Allowances.	143,092		143,092
8	Office of the Comptroller and Auditor General	4,922		4,922
9	Office of the Revenue Commissioners.	212,296		212,296
10	Office of Public Works	106,254		106,254
11	State Laboratory.	4,709		4,709
12	Secret Service	933		933
13	Office of the Attorney General	8,634		8,634
14	Office of the Director of Public Prosecutions	12,616		12,616
15	Valuation Office	6,665		6,665
16	Civil Service Commission	9,655		9,655
17	Office of the Ombudsman.	3,186		3,186
18	Chief State Solicitor's Office.	24,566		24,566
19	Office of the Minister for Justice, Equality and Law Reform	111,166	2,603	113,769

20	Garda Síochána.	818,077		818,077
21	Prisons	216,255	1,524	217,779
22	Courts.	45,292		45,292
23	Land Registry and Registry of Deeds	26,333		26,333
24	Charitable Donations and Bequests	362		362
25	Environment and Local Government.	496,554	1,460	498,014
26	Office of the Minister for Education and Science	175,352	-2,263	173,089
27	First Level Education	1,068,189	7,067	1,075,256
28	Second Level and Further Education.	1,243,658	-14,122	1,229,536
29	Third Level and Further Education.	838,545	-29,261	809,284
30	Marine and Natural Resources.	76,690		76,690
31	Agriculture, Food and Rural Development.	619,593		619,593
32	Public Enterprise.	183,265	762	184,027
33	Health and Children .	4,118,943	-65,899	4,053,043
34	Enterprise, Trade and Employment.	893,934	-160,068	733,865
35	Tourism, Sport and Recreation.	145,686	4,444	150,130
36	Defence	607,017	241	607,259
37	Army Pensions.	107,674		107,674
38	Foreign Affairs.	104,894	927	105,821
39	International Co-operation.	174,875		174,875
40	Social, Community and Family Affairs.	3,498,125	181,649	3,679,773
41	An Comhairle Ealaion	38,727		38,727
42	An Roinn Ealaion Oidreachta, Gaeltachta agus Oilean.	121,148	1,032	122,181
43	National Gallery.	3,174		3,174
	Administrative Budget Carryover		25,395	25,395
	Total Net Voted Expenditure (b)	**16,462,148**	-34,038	16,428,110
Less	Departmental Balances (c)		-25,395	-25,395
	Exchequer Payments towards Voted Expenditure (d)	16,462,148	-59,433	16,402,715
Plus	Non-voted Current Expenditure (i.e. Central Fund)	3,939,912		3,939,912

	Net Current Expenditure (e)	20,402,060	-59,433	20,342,627

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

(b) Departmental expenditure is net of Appropriations-in-Aid. These are Departmental receipts which with the agreement of the Dáil may be retained by a Department or Office to offset expenses instead of being paid into the Exchequer Account of the Central Fund.

(c) 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

d) Certain ESF grants expected in 1999 will not be received until 2000, giving a saving on Education, Enterprise, Trade and Employment and Health. The estimate for Enterprise, Trade and Employment also takes account of extra receipts from the new Training Fund. The estimate for Health and Children takes account of 168 million euro additional receipts as a result of the changes in Excise Duty on tobacco.

(e) The above projections make no provision for the cost of any post-Partnership 2000 pay agreement or for other spending measures which might arise from a new National Agreement.

Table 4A

Current Expenditure Projection 2001- 2002

	2001	**2002**
MINISTERIAL GROUP	**Net**	**Net**
	£000	£000
01 Taoiseach	51,348	32,839
02 Finance.	544,386	554,830
03 Public Enterprise.	147,211	149,649
04 Justice, Equality & Law Reform.	926,446	935,170
05 Environment and Local Government.	420,921	430,838
06 Education and Science.	2,807,103	2,882,951
07 Marine and Natural Resources	60,099	61,549

08 Agriculture, Food and Rural Development.	464,246	486,678
09 Enterprise, Trade & Employment	638,197	668,176
10 Tourism, Sport & Recreation	86,632	108,470
11 Defence	600,250	571,295
12 Foreign Affairs	233,373	237,716
13 Social, Community & Family Affairs	3,093,710	3,199,164
14 Health & Children	3,490,888	3,691,609
15 An Roinn Ealaion Oidreachta, Gaeltachta agus Oilean.	130,512	132,137
Unallocated current expenditure (a).	107,178	307,229
Total Voted Expenditure (b)	**13,802,500**	**14,450,300**
plus Non-voted Current Expenditure (i.e. Central Fund).	2,862,500	2,881,300
Net Current Expenditure (c).	**16,665,000**	**17,331,600**

(a) This is the amount within the limits of 4% average annual growth in net current expenditure which is available for allocation across Vote Groups above the projected expenditure for those groups on a "no-policy change" basis as shown in this table.

(b) This is the net voted current expenditure total consistent with the Governments limit of a 4% average annual increase in Net Current Expenditure (i.e. net voted plus non-voted current expenditure)

(c) The above projections make no provision for the cost of any post-Partnership 2000 agreement or for other spending measures which might arise from a New National Agreement.

Table 4a euro

Current expenditure projections -2001 and 2002

	2001	2002
MINISTERIAL GROUP	**Net**	**Net**
	euro 000s	euro 000s
01 Taoiseach	65,199	41,697
02 Finance.	691,228	704,489
03 Public Enterprise.	186,919	190,015
04 Justice, Equality & Law Reform.	1,176,344	1,187,421
05 Environment and Local Government.	534,459	547,051
06 Education and Science.	3,564,286	3,660,593
07 Marine and Natural Resources	76,310	78,151
08 Agriculture, Food and Rural Development.	589,471	617,954
09 Enterprise, Trade & Employment	810,343	848,409
10 Tourism, Sport & Recreation	110,000	137,728
11 Defence	762,160	725,395
12 Foreign Affairs	296,323	301,837
13 Social, Community & Family Affairs	3,928,201	4,062,100
14 Health & Children	4,432,513	4,687,377
15 An Roinn Ealaion Oidreachta, Gaeltachta agus Oilean.	165,716	167,779
Unallocated current expenditure (a).	136,088	390,100
Total Voted Expenditure (b)	**17,525,560**	**18,348,096**

plus Non-voted Current Expenditure (i.e. Central Fund).	3,634,625	3,658,496
Net Current Expenditure (c).	**21,160,185**	**22,006,592**

(a) This is the amount within the limits of 4% average annual growth in net current expenditure which is available for allocation across Vote Groups above the projected expenditure for those groups on a "no-policy change" basis as shown in this table.

(b) This is the net voted current expenditure total consistent with the Governments limit of a 4% average annual increase in Net Current Expenditure (i.e. net voted plus non-voted current expenditure)

(c) The above projections make no provision for the cost of any post-Partnership 2000 agreement or for other spending measures which might arise from a New National Agreement.

Table 5

Summary of adjustments to 2000 Capital Expenditure

		2000		**2000**
Vote	Vote	Estimates on	Adjustments in	Revised
No.		Pre-Budget	the Budget	Estimates
		basis (a)		
		£000	£000	£000
3	Department of the Taoiseach	12,500	1,000	13,500
4	Ordnance Survey Ireland.	1,700		1,700
5	Central Statistics Office	822		822
6	Office of the Minister for Finance.	61,542		61,542
9	Office of the Revenue Commissioners	10,825		10,825
10	Office of Public Works	108,893	2,500	111,393
19	Office of the Minister for Justice, Equality and Law Reform.	11,970		11,970
20	Garda Síochána.	27,298		27,298
21	Prisons	28,742		28,742
22	Courts.	21,520		21,520
25	Environment and Local Government.	1,228,536	9,600	1,238,136
26	Office of the Minister for Education and Science	95,642		95,642

27	First Level Education.	83,775	2,000	85,775
28	Second Level and Further Education.	100,000	3,375	103,375
29	Third Level and Further Education	134,500		134,500
30	Marine and Natural Resources.	63,770	4,000	67,770
31	Agriculture, Food and Rural Development.	104,051		104,051
32	Public Enterprise.	265,546	1,000	266,546
33	Health and Children	230,000	1,000	231,000
34	Enterprise, Trade and Employment.	249,470	267	249,737
35	Tourism, Sport and Recreation.	60,314	200	60,514
36	Defence	26,125	50	26,175
38	Foreign Affairs.	1,500	512	2,012
40	Social, Community and Family Affairs	6,365		6,365
41	An Comhairle Ealaion	4,000		4,000
42	An Roinn Ealaion Oidreachta, Gaeltachta agus Oilean.	86,245	100	86,345
43	National Gallery.	3,750		3,750
44	Flood Relief.	161		161
	Total Net Voted Capital (b)	**3,029,562**	**25,604**	**3,055,166**
Plus	Non-voted Exchequer Capital	90,013		90,013
Plus	Pre-funding of future pension liabilities	1,785,000		1,785,000
	Total expenditure	**4,904,575**	**25,604**	**4,930,179**

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

(b) Departmental Expenditure is net of Appropriations-in-Aid. These are Departmental Receipts which with the agreement of the Dáil maybe retained by a Department or Office to offset expenses instead of being paid into the Exchequer Account of the Central Fund

Table 5 euro

Summary of adjustments to 2000 Capital Expenditure

		2000		**2000**
Vote	Vote	Estimates on	Adjustments in	Revised
No.		Pre-Budget	the Budget	Estimates
		basis (a)		

		euro 000	euro 000	euro 000
3	Department of the Taoiseach	15,872	1,270	17,141
4	Ordnance Survey Ireland.	2,159		2,159
5	Central Statistics Office	1,044		1,044
6	Office of the Minister for Finance.	78,142		78,142
9	Office of the Revenue Commissioners	13,745		13,745
10	Office of Public Works	138,266	3,174	141,440
19	Office of the Minister for Justice, Equality and Law Reform.	15,199		15,199
20	Garda Síochána.	34,661		34,661
21	Prisons	36,495		36,495
22	Courts.	27,325		27,325
25	Environment and Local Government.	1,559,919	12,189	1,572,108
26	Office of the Minister for Education and Science	121,440		121,440
27	First Level Education.	106,372	2,539	108,912
28	Second Level and Further Education.	126,974	4,285	131,259
29	Third Level and Further Education	170,780		170,780
30	Marine and Natural Resources.	80,971	5,079	86,050
31	Agriculture, Food and Rural Development.	132,118		132,118
32	Public Enterprise.	337,174	1,270	338,444
33	Health and Children	292,040	1,270	293,309
34	Enterprise, Trade and Employment.	316,762	339	317,101
35	Tourism, Sport and Recreation.	76,583	254	76,837
36	Defence	33,172	63	33,235
38	Foreign Affairs.	1,905	650	2,555
40	Social, Community and Family Affairs	8,082		8,082
41	An Comhairle Ealaion	5,079		5,079
42	An Roinn Ealaion Oidreachta, Gaeltachta agus Oilean.	109,509	127	109,636
43	National Gallery.	4,762		4,762
44	Flood Relief.	204		204
	Total Net Voted Capital (b)	**3,846,750**	**32,510**	**3,879,261**
Plus	Non-voted Exchequer Capital	114,293		114,293

Plus	Pre-funding of future pension liabilities	2,266,482		2,266,482
	Total expenditure	**6,227,526**	**32,510**	**6,260,036**

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

(b) Departmental Expenditure is net of Appropriations-in-Aid. These are Departmental Receipts which with the agreement of the Dáil maybe retained by a Department or Office to offset expenses instead of being paid into the Exchequer Account of the Central Fund

Table 6

EXPLAINATION OF NET DIFFERENCE BETWEEN EXCHEQUER SURPLUS AND GENERAL GOVERNMENT SURPLUS.

The Exchequer Surplus is the traditional domestic budgetary aggregate which measures Central Governments 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 (CGB) measures fiscal performance of all arms of Government i.e. Central Government, Local Authorities, Health Boards, Vocational Educational Committees, non-commerical state sponsored bodies, as well as funds such as the social insurance fund which are managed by Central Government Departments. It thus provides a more accurate assesment of the underlying fiscal performance. However, it does not reflex the position of commerical State sponsored bodies as these agencies are classified as being outside the General Government Sector.

The CGB is calculated in accordance with ESA95, a consistence standard, developed by the EU to faciliate budgetary comprasions between EU Member States in accordance with there obligations under the Maastricht Treaty.

Details of the variation between the Exchequer and the General Government measures are set out below.

	1999	2000	2001	2002
Data are in IR£ million	Estimated	Post-Budget	Projection	Projection
	Outturn	Estimate		
Exchequer Surplus	**1,100**	**1,609**	**1,405**	**1,475**
Interest adjustments (a)	338	78	28	48
Exclude equity and loan transactions (b)	-3,661	-1,069	16	17

Net (Borrowing)/Surplus of non-commercial State sponsored bodies	-32	-	-	-
Adjustments for Transactions between the Exchequer and Government Departments/ Offices and Extra-Budgetary Funds (c)	-78	-36	2	-
Accrual Adjustments (d)	-30		-	-
Adjustment to reflect the impact of pre-funding of futures pensions liabilities (e)				
Payment into Temporary Holding Fund in 1999 and 2 permanent funds from 2000	2,999	1,785	693	746
Impact of establishment of Public Service Pension Fund in 2000		-1,595	-231	-249
Net (Borrowing)/Surplus of Central Government	**636**	**772**	**1,913**	**2,037**
Net Surplus of the Social Insurance Fund	232	107	148	257
Net (Borrowing)/Surplus of Local Authorities	39	-	-	-
General Government Surplus	**907**	**879**	**2,061**	**2,294**
Net Difference between Exchequer Surplus/Deficit and GGS/(Deficit)	***-193***	***-730***	***656***	***819***

(a) This adjustment reflects the requirement, under ESA 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 to be recorded for the purposes of calculating the General Government Surplus.

(b) Equity and loan transactions are excluded from the General Government Surplus on the basis that they affect the composition but not the level of assets and liablilities. The proceeds from the sale of shares in Telecom Eireann, and the expected receipts in 2000, do not affect the General Government Surplus as this is treated as a financial transaction under ESA conventions and is not counted as income of the Government Sector.

(c) Transfers between units within the General Government Sector do not affect the General Government Surplus

(d) This adjustment is required in respect of certain property transactions recorded on an accruals basis in calculating the General Government Surplus.

(e) The adjustment for pre-funding of further pensions liabilities is made because the Temorary Holding Fund (which is due to be established in 1999) is part of the General Government Sector and tranactions within the Sector do not impact on GGB. Legislation is due to be introduced in 2000, which will dissolve the Temporary Holding Fund, and the balance in the fund will be paid in to two permanant funds which will be established - a Social Welfare Reserve Fund and the Public Service Pensions Fund. It is expected that the Social Welfare Reserve Fund (two-thirds of the provision) will be part of the General Government Sector where as the Public Service Pension Fund (one-third of the total) will be outside the Sector. The figure quoted above for 2000 includes an adjustments of £1 billion (one-third of the £2.999 billion) which is the transfer to the Public Service Pension Fund. It also includes the impact of one-third of the provision for pre-funding in 2000 (£1.785 billion).

Table 6 euro

EXPLAINATION OF NET DIFFERENCE BETWEEN EXCHEQUER SURPLUS AND GENERAL GOVERNMENT SURPLUS.

The Exchequer Surplus is the traditional domestic budgetary aggregate which measures Central Governments 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 (CGB) measures fiscal performance of all arms of Government i.e. Central Government, Local Authorities, Health Boards, Vocational Educational Committees, non-commerical state sponsored bodies, as well as funds such as the social insurance fund which are managed by Central Government Departments. It thus provides a more accurate assesment of the underlying fiscal performance. However, it does not reflex the position of commerical State sponsored bodies as these agencies are classified as being outside the General Government Sector.

The CGB is calculated in accordance with ESA95, a consistence standard, developed by the EU to faciliate budgetary comprasions between EU Member States in accordance with there obligations under the Maastricht Treaty.

Details of the variation between the Exchequer and the General Government measures are set out below.

	1999	2000	2001	2002
Data are in million euros	Estimated	Post-Budget	Projection	Projection
	Outturn	Estimate		
Exchequer Surplus	**1,397**	**2,043**	**1,785**	**1,873**
Interest adjustments (a)	429	99	36	61
Exclude equity and loan transactions (b)	-4,649	-1,357	20	22
Net (Borrowing)/Surplus of non-commercial State sponsored bodies	-41			
Adjustments for Transactions between the Exchequer and Government Departments/ Offices and Extra-Budgetary Funds (c)	**-99**	**-46**	**3**	

Accrual Adjustments (d)	**-38**			
Adjustment to reflect the impact of pre-funding of futures pensions liabilities (e) Payment into Temporary Holding Fund in 1999 and 2 permanent funds from 2000	**3,808**	**2,266**	**880**	**947**
Impact of establishment of Public Service Pension Fund in 2000		**-2,025**	**-293**	**-316**
Net (Borrowing)/Surplus of Central Government	**807**	**980**	**2,430**	**2,587**
Net Surplus of the Social Insurance Fund	295	136	188	326
Net (Borrowing)/Surplus of Local Authorities	50			
General Government Surplus	**1,151**	**1,116**	**2,617**	**2,913**
Net Difference between Exchequer Surplus/Deficit and GGS/(Deficit)	***-245***	***-927***	***833***	***1,040***

(a) This adjustment reflects the requirement, under ESA 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 to be recorded for the purposes of calculating the General Government Surplus.

(b) Equity and loan transactions are excluded from the General Government Surplus on the basis that they affect the composition but not the level of assets and liablilities. The proceeds from the sale of shares in Telecom Eireann, and the expected receipts in 2000, do not affect the General Government Surplus as this is treated as a financial transaction under ESA conventions and is not counted as income of the Government Sector.

(c) Transfers between units within the General Government Sector do not affect the General Government Surplus

(d) This adjustment is required in respect of certain property transactions recorded on an accruals basis in calculating the General Government Surplus.

(e) The adjustment for pre-funding of further pensions liabilities is made because the Temorary Holding Fund (which is due to be established in 1999) is part of the General Government Sector and tranactions within the Sector do not impact on GGB. Legislation is due to be introduced in 2000, which will dissolve the Temporary Holding Fund, and the balance in the fund will be paid in to two permanant funds which will be established - a Social Welfare Reserve Fund and the Public Service Pensions Fund. It is expected that the Social Welfare Reserve Fund (two-thirds of the provision) will be part of the General Government Sector where as the Public Service Pension Fund (one-third of the total) will be outside the Sector. The figure quoted above for 2000 includes an adjustments of 1.27 billion euro (one-third of the 3.8 billion euro) which is the transfer to the Public Service Pension Fund. It also includes the impact of one-third of the provision for pre-funding in 2000 (2.3 billion euro).

Table 7

Explanatory table of Budget 2000(a)

CURRENT BUDGET								
	Revenue	**£m**	**£m**	**£m**	**Expenditure**	**£m**	**£m**	**£m**
	Pre-Budget Tax Revenue		20,475.0		Pre-Budget Voted expenditure [per Estimates			
					for the Public Services (Abridged Version)]		12,965.0	
	Deduct:							
	Income Tax reliefs:				*Adjust for:*			
	. changes in exemption limits, personal allowances,				Net revisions to Estimates (c)		-88.6	
	standard tax rate and standard bands	-509.4						
	. other Income Tax concessions	-34.3	-543.7		*Add:*			
					Impact of Social Inclusion Measures			
	VAT measures:	-3.6			Social Welfare improvements (d)	138.1		
	Corporation Tax measures:	-7.2			Health Developments	45.5		
	Capital Tax measures:	-15.8			Education and Science	7.5		
					Other	16.9	208.0	
	Abolish Travel Tax:	-20.0						
	Excise measures:	-10.8	-57.4					
					Add:			
	Other measures:	-0.8	-0.8		Transfer of Excise Duties to Health Vote:	-132.0		
					. Increase levy threshold by £500	3.8		

						Training Fund to Enterprise Trade and Employment Vote:	-105.0	-233.2	
	Net effect on tax projections of tax and								
	spending changes (b)		276.8						
						Other Health Service Developments		30.8	
	Post-Budget Tax Revenue			**20,150.0**					
						Miscellaneous:		56.2	
						Estimated Departmental Balances (e)		-20.0	
	Non-Tax Revenue			**429.3**					
						Voted Expenditure on post-Budget basis			**12,918.2**
						Non-voted (compulsory expenditure			
						charged directly on Central Fund)			**3,102.9**
	Post-Budget Current Revenue			**20,579**		**Total Current Expenditure on post-Budget basis**			**16,021.1**
CURRENT BUDGET SURPLUS									**4,558**
CAPITAL BUDGET DEFICIT									**(2,950)**
EXCHEQUER SURPLUS									**1,609**

(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 Budget Measures have an impact on the economy with changes in consumption and investment patterns etc. leading to additional tax buoyancy. It is estimated that this buoyancy will result in an additional £276.8 million accruing to the Exchequer.

(c) The net total of non-Budget day revisions (both increases and decreases) to the Estimates. The main change results from the delayed receipt of European Social Fund payments in respect of 1999 into the Exchequer in 2000.

(d) The full Department of Social, Community and Family Affairs expenditure in respect of the social welfare package in this Budget is £398.4 million. In the year 2000, the total gross cost of the package is £231.34 million of which £138.06 million is funded from the Exchequer and £93.28 million is met from the Social Insurance Fund.

(e) Departmental balances are those amounts issued from 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.

Table 7 euro

Explanatory Table Of Budget 2000(a)

CURRENT BUDGET								
Revenue	**euro 000**	**euro 000**	**euro 000**	**Expenditure**	**euro 000**	**euro 000**	**euro 000**
Pre-Budget Tax Revenue		25,997.9		Pre-Budget Voted expenditure [per Estimates			
				for the Public Services (Abridged Version)]		16,462.1	
Deduct:							
Income Tax reliefs:				*Adjust for:*			
. changes in exemption limits, personal allowances,				Net revisions to Estimates (c)		-112.5	
standard tax rate and standard bands	-646.8						

	. other Income Tax concessions	-43.6	-690.4			*Add:*			
						Impact of Social Inclusion Measures			
	VAT measures:	-4.6				Social Welfare improvements (d)	175.3		
	Corporation Tax measures:	-9.1				Health Developments	57.8		
	Capital Tax measures:	-20.1				Education and Science	9.5		
	Abolish Travel Tax:	-25.4				Other	21.5	264.1	
	Excise measures:	-13.7	-72.8						
						Add:			
						Transfer of Excise Duties to Health Vote:	-167.6		
						. Increase levy threshold by £500	4.8		
	Other measures:	-1.0	-1.0			*Training Fund to Enterprise Trade and Employment Vote:*	-133.3	**-296.1**	
	Net effect on tax projections of tax and								
	spending changes (b)		351.5						
						Other Health Service Developments		39.1	
	Post-Budget Tax Revenue			**25,585.2**					
						Miscellaneous:		71.4	
						Estimated Departmental Balances (e)		-25.4	
	Non-Tax Revenue			**545.1**					

						Voted Expenditure on post-Budget basis			**16,402.7**
						Non-voted (compulsory expenditure			
						charged directly on Central Fund)			**3,939.9**
	Post-Budget Current Revenue			**26,130**		**Total Current Expenditure on post-Budget basis**			**20,342.6**
	CURRENT BUDGET SURPLUS								**5,788**
	CAPITAL BUDGET DEFICIT								**(3,745)**
	EXCHEQUER SURPLUS								**2,043**

(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 Budget Measures have an impact on the economy with changes in consumption and investment patterns etc. leading to additional tax buoyancy. It is estimated that this buoyancy will result in an additional 351 million euro accruing to the Exchequer.

(c) The net total of non-Budget day revisions (both increases and decreases) to the Estimates. The main change results from the delayed receipt of European Social Fund payments in respect of 1999 into the Exchequer in 2000.

(d) The full Department of Social, Community and Family Affairs expenditure in respect of the social welfare package in this Budget is 506 million euro. In the year 2000, the total gross cost of the package is 294 million euro of which175 million euro is funded from the Exchequer and 118 million euro is met from the Social Insurance Fund.

(e) Departmental balances are those amounts issued from 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.