2000 ESTIMATES OF RECEIPTS and EXPENDITURE FOR THE YEAR ENDING 31 DECEMBER, 2000

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,

nó tríd an bpost ó

FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,

4 - 5 BÓTHAR FHEARCHAIR, BAILE ÁTHA CLIATH 2,

(Tel: 01 - 661 3111 fo-líne 4040/4045; Facs: 01 - 475 2760)

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,

4 - 5 HARCOURT ROAD, DUBLIN 2,

(Tel: 01 - 661 3111 ext: 4040/4045; Fax: 01 - 475 2760)

or through any bookseller.

(Pn. 7792) Price £0.85 €1.08

The full version of the White Paper is produced below.

EXPLANATORY NOTES

1. Basis of figures

The figures shown for receipts and expenditure in 1999 are projected outturns and reflect present knowledge. They are subject to revision when the end-year figures become available. Fully audited details for 1999 will be available in the *1999 Finance Accounts* to be published not later than 30 September 2000.

2. Revenue

The estimate of revenue for 2000 is based on the tax provisions in force at present.

3. Expenditure

The *Estimates for Public Services (Abridged Version)* & *Summary Public Capital Programme 2000* (AEV), was published on 11 November 1999. The estimated expenditure figures for 2000 contained in the White Paper are consistent with those published in the AEV. However, the 1999 outturn figures for voted expenditure are different from the 1999 figures which were published in the AEV as the figures have been revised to reflect more up-to-date information.

4. Appropriations-in-Aid (A-in-As)

Voted expenditures are shown net of Appropriations-in-Aid (A-in-As). These are receipts which, with the agreement of the Dáil, may be retained by a Department or Office to offset expenditures instead of being paid into the Exchequer Account of the Central Fund. Details of gross voted expenditures by Departments are contained in the *Estimates for Public Services (Abridged Version)* & *Summary Public Capital Programme 2000*.

5. PRSI

PRSI contributions are paid into the Social Insurance Fund (SIF) and do not form part of the revenues paid into the Central Fund as is explained in the following paragraphs.

Disbursements by the Department of Social Community and Family Affairs fall under three main categories, namely,

payments out of the SIF which are related to the entitlement of persons under their insurance/PRSI/benefit record, e.g. unemployment benefit, contributory pensions, etc.,

payments to persons who have ceased to qualify or have never qualified under their insurance/PRSI/benefit record to be paid out of the SIF, e.g. unemployment assistance, non-contributory pensions, etc., and

other payments such as grants to organisations.

The amount voted by the Dáil to the Department of Social Community and Family Affairs is composed of payments falling under (b) and (c) above, together with any sum needed by the SIF to ensure that the total income of the fund is not less than the total sum paid out of the Fund in any year.

For most past years, an Exchequer contribution has been required to meet the shortfall on SIF. However, no Exchequer contribution has been required since 1997.

6. Pre-funding of future pensions liabilities

The Government has decided to provide resources for pre-funding part of the future cost of social welfare and public service pensions, and to set aside 1% of Gross National Product annually for this purpose. In addition, a major portion of the proceeds of the sale of shares in Telecom Eireann will be allocated to pre-funding. Legislation will shortly be introduced in Dáil Éireann which will provide for the establishment of a Temporary Holding Fund for the Exchequer moneys provided for this purpose in 1999. It is planned that further legislation will be introduced in Dáil Éireann in 2000 to provide for the establishment of two funds - a Social Welfare Reserve Fund and a Public Service Pensions Fund - on a permanent basis. The 1999 and 2000 provisions for pre-funding are shown in Note 7 (see page 10).

7. Proceeds from sale of shares in Telecom Eireann

The proceeds from the sale of shares in Telecom Eireann are included as Capital Receipts (see Note 5 on page 8).

It is expected that these receipts will fund capital expenditure as follows (see Note 7 on page 10):

a provision for the discharge in 1999 of future pension liabilities arising in respect of service of An Post and Telecom Eireann employees and former employees in the former Department of Posts and Telegraphs[1] (£1,250 million), and

the balance (subject to the approval of the Oireachtas) will be placed in the Temporary Holding Fund as outlined in paragraph 6 above.

The sale of shares in Telecom Eireann will give rise to further receipts in 2000, which (subject to the approval of the Oireachtas) will also be paid into the fund(s) outlined in paragraph 6 above.

8. Tables in Euro

The Tables and Notes shown on pages 4 to 10 are denominated in IR£. Copies of these tables denominated in Euros are shown on pages 11 to 17.

1 Current expenditure of £52 million in 1999 and £7m in 2000 is included in Note 4 (see page 8). The 1999 charge is in respect of the pensions cost of An Post and Telecom Eireann pensioners who were employed by the former Department of Posts and Telegraphs. The provision in 2000 is in respect of pension costs of Telecom Eireann pensioners up to March 2000. This will not arise in future years once the liabilities are discharged by the £1,250 million payment.

Tables in IR£

TABLE 1				
IR£				
TOTAL RECEIPTS AND EXPENDITURE				
		Reference	**1999**	**2000**

			£000	£000
Receipts				
Current			18,832,355	20,904,316
Capital			4,519,235	1,980,609
Total			23,351,590	22,884,925
Expenditure				
Current			15,559,139	16,067,928
Capital			6,694,499	4,904,575
Total			22,253,638	20,972,503
Exchequer Surplus			**1,097,952**	**1,912,422**
TABLE 2				
IR£				
DETAILS OF TOTAL RECEIPTS AND EXPENDITURE				
Estimate of Receipts and Expenditure - CURRENT		***Reference***	**1999**	**2000**
			£000	£000
Receipts				
Tax Revenue		*Note 1*	18,382,000	20,475,000
Non-tax Revenue		*Note 2*	450,355	429,316
	Total		18,832,355	20,904,316
Expenditure				
Voted (Departmental Expenditure Voted Annually by the Dáil)		*Note 3*	12,106,016	12,964,995
Non-voted (Non-discretionary expenditure charged directly on the Central Fund)				
*Sinking Fund **		*Note 4*	329,400	376,992
Other Non-voted Current Expenditure		*Note 4*	3,123,723	2,725,941
Total			15,559,139	16,067,928
Surplus (Deficit) on Current Account			**3,273,216**	**4,836,388**
Estimate of Receipts and Expenditure - CAPITAL				
Receipts				
Sinking Fund *			329,400	376,992
Other capital receipts		*Note 5*	4,189,835	1,603,617
Total			4,519,235	1,980,609
	Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dáil)		*Note 6*	2,434,289	3,029,562
Non-voted (Expenditure charged directly under particular legislation)		*Note 7*	4,260,210	1,875,013
Total			6,694,499	4,904,575
Surplus (Deficit) on Capital Account			**2,175,264**	**2,923,966**
Exchequer Surplus			**1,097,952**	**1,912,422**

NOTES	* The Sinking Fund provision is a transfer from the current account to the capital account.		
IR£			
NOTE 1.	**Tax Revenue**	**1999**	**2000**
		£000	£000
	Customs	143,000	149,000
	Excise	3,125,000	3,334,000
	Capital Gains Tax	343,000	384,000
	Capital Acquisitions Tax	148,000	159,000
	Stamp Duties	705,000	844,000
	Income Tax	6,220,000	6,998,000
	Corporation Tax	2,687,000	3,129,000
	Value-Added Tax	4,907,000	5,465,000
	Agricultural Levies	10,000	9,000
	Employment and Training Levy	94,000	4,000
	Total	18,382,000	20,475,000
NOTE 2.	**Non-tax Revenue**	**1999**	**2000**
		£000	£000
	Central Bank - Surplus Income	152,400	167,000
	National Lottery Surplus	121,500	125,000
	Dividends	75,867	43,500
	Interest on Loans		
	Local Loans Fund	25,800	17,000
	Other Loans	1,674	1,523
	Other Receipts		
	Passport and Consular Fees	17,000	19,550
	Court, Land Registry Fees, Fines, etc.	44,720	45,470
	Miscellaneous	11,394	10,273
	Total	450,355	429,316
NOTES (continued)			
IR£			
NOTE 3.	**Voted Current Expenditure**	**1999**	**2000**
		£000	£000
	Vote		
	No. Service		
	1 President's Establishment	922	1,055

	2 Houses of the Oireachtas and the European Parliament.	40,422	41,512
	3 Department of the Taoiseach.	21,649	23,891
	4 Ordnance Survey Ireland.	5,011	5,491
	5 Central Statistics Office	16,680	20,486
	6 Office of the Minister for Finance	41,555	58,063
	7 Superannuation and Retired Allowances	103,738	112,694
	8 Office of the Comptroller and Auditor General	4,737	3,876
	9 Office of the Revenue Commissioners	158,777	167,197
	10 Office of Public Works	80,307	83,682
	11 State Laboratory	3,821	3,709
	12 Secret Service	335	735
	13 Office of the Attorney General	5,872	6,800
	14 Office of the Director of Public Prosecutions.	10,247	9,936
	15 Valuation Office	4,235	5,249
	16 Civil Service Commission	5,553	7,604
	17 Office of the Ombudsman	2,286	2,509
	18 Chief State Solicitor's Office	19,498	19,347
	19 Office of the Minister for Justice, Equality and Law Reform.	69,555	87,550
	20 Garda Síochána	535,337	644,288
	21 Prisons	155,497	170,315
	22 Courts	26,601	35,670
	23 Land Registry and Registry of Deeds	17,318	20,739
	24 Charitable Donations and Bequests	325	285
	25 Environment and Local Government	370,434	391,068
	26 Office of the Minister for Education and Science	121,639	138,101
	27 First Level Education.	803,897	841,267
	28 Second Level and Further Education	937,576	979,460
	29 Third Level and Further Education.	625,763	660,408
	30 Marine and Natural Resources	60,607	60,398
	31 Agriculture, Food and Rural Development	411,719	487,969
	32 Public Enterprise	136,741	144,333
	33 Health and Children	3,092,518	3,243,931
	34 Enterprise, Trade and Employment.	622,658	704,030
	35 Tourism, Sport and Recreation	95,517	114,737
	36 Defence	452,600	478,065
	37 Army Pensions	78,860	84,800
	38 Foreign Affairs.	67,900	82,611
	39 International Co-operation	117,953	137,725
	40 Social, Community and Family Affairs	2,733,189	2,754,997

	41 An Comhairle Ealaíon	24,500	30,500
	42 An Roinn Ealaíon, Oidreachta, Gaeltachta agus Oileán	95,639	95,412
	43 National Gallery	2,297	2,500
	Total Voted Expenditure	12,182,285	12,964,995
	Less Departmental Balances.....	76,269	-
	Total Exchequer Payments towards Voted Expenditure.....	12,106,016	12,964,995
	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.		
NOTES (continued)			
IR£			
NOTE 4.	**Non-voted Current Expenditure**	**1999**	**2000**
		£000	£000
	Service of National Debt		
	Interest	2,166,400	1,842,300
	Sinking Fund	329,400	376,992
	Debt Management Expenses	24,400	22,200
	Sub-total	2,520,200	2,241,492
	Other Non-voted Current Expenditure		
	Contribution to EU Budget	836,000	822,000
	Payments to An Post and Bord Telecom pension funds under the P & T Services Act, 1983	52,000	7,000
	Payments to Marathon Petroleum Ireland Ltd. under Finance Act, 1992	3,500	5,700
	Election Expenses	5,560	3,340
	Salaries and pensions for judiciary and holders of Constitutional Office and Pensions and allowances for certain members or former members of the Oireachtas	13,940	14,790
	Miscellaneous	21,923	8,611
	Sub-total	932,923	861,441
	Total	3,453,123	3,102,933

NOTE 5.	Other Capital Receipts	1999	2000
		£000	£000
	EU Receipts		
	Cohesion Fund	200,000	193,000
	European Regional Development Fund	288,000	212,000
	European Economic Area Financial Mechanism	4,700	2,070
	Loan Repayments		
	Annuity under the Local Loans Fund Acts, 1935 to 1987	14,000	13,000
	Other Capital Receipts		
	Sale of State Property	4,950	21,100
	Proceeds from the sale of shares in Telecom Eireann	3,667,000	1,150,000
	Miscellaneous	11,185	12,447
	Total	4,189,835	1,603,617

NOTES (continued)

IR£

NOTE 6.	Voted Capital Expenditure	1999	2000
		£000	£000
	Vote		
	No. Service		
	3 Department of the Taoiseach	3,000	12,500
	4 Ordnance Survey Ireland	1,720	1,700
	5 Central Statistics Office	1,214	822
	6 Office of the Minister for Finance	2,803	61,542
	9 Office of the Revenue Commissioners	8,110	10,825
	10 Office of Public Works	168,953	108,893
	16 Civil Service Commission	250	-
	19 Office of the Minister for Justice, Equality and Law Reform	5,497	11,970
	20 Garda Síochána.	22,360	27,298
	21 Prisons	21,482	28,742
	22 Courts.	14,861	21,520
	25 Environment and Local Government	1,000,668	1,228,536
	26 Office of the Minister for Education and Science	75,642	95,642
	27 First Level Education	65,033	83,775
	28 Second Level and Further Education	92,283	100,000
	29 Third Level and Further Education	54,397	134,500
	30 Marine and Natural Resources	58,507	63,770
	31 Agriculture, Food and Rural Development	69,217	104,051
	32 Public Enterprise	222,703	265,546

	33 Health and Children	170,000	230,000
	34 Enterprise, Trade and Employment	217,805	249,470
	35 Tourism, Sport and Recreation	25,236	60,314
	36 Defence	16,300	26,125
	38 Foreign Affairs	3,290	1,500
	40 Social, Community and Family Affairs	6,500	6,365
	41 An Comhairle Ealaíon	3,500	4,000
	42 An Roinn Ealaíon, Oidreachta, Gaeltachta agus Oileán	77,683	86,245
	43 National Gallery	263	3,750
	44 Flood Relief	12	161
	Year 2000 Expenditure	25,000	-
	Total	2,434,289	3,029,562
NOTES			
IR£			
NOTE 7.	**Non-voted Capital Expenditure**	**1999**	**2000**
		£000	£000
	Loans		
	Bord Iascaigh Mhara under Sea Fisheries Acts, 1952 to 1982		540
	Share Capital Acquired in State Sponsored Bodies		
	ICC Bank plc under the ICC Bank Acts, 1933 to 1997		10,000
	ACCBank	9,500	7,000
	SFADCo Ltd under the Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1989	933	1,666
	Investments in International Bodies		
	European Bank for Reconstruction and Development Act, 1991	425	505
	Multilateral Investment Guarantee Agency Act, 1988		205
	Payments under the European Communities Acts, 1972 to 1986		
	ERDF and Cohesion Fund Repayments	190	1,250
	Other Capital Payments		
	Payments in respect of pre-funding of future pensions liabilities	2,999,000	1,785,000
	Payments to An Post and Bord Telecom pension funds under the P & T Services Act, 1983	1,250,000	

	Issue towards the restructuring of the Voluntary Health Insurance Board		50,000
	Insurance Acts 1953 to 1958	19	1,200
	Miscellaneous/Other Payments under Statute	143	17,647
	Total	4,260,210	1,875,013

Tables in Euro

TABLE 1			
euro			
TOTAL RECEIPTS AND EXPENDITURE			
	Reference	**1999**	**2000**
		€000	€000
Receipts			
Current		23,912,158	26,543,006
Capital		5,738,245	2,514,855
Total		29,650,403	29,057,861
Expenditure			
Current		19,756,031	20,402,060
Capital		8,500,260	6,227,526
Total		28,256,292	26,629,586
Exchequer Surplus		**1,394,111**	**2,428,275**

TABLE 2			
euro			
DETAILS OF TOTAL RECEIPTS AND EXPENDITURE			
Estimate of Receipts and Expenditure - CURRENT	***Reference***	**1999**	**2000**
		€000	€000
Receipts			
Tax Revenue	*Note 1*	23,340,325	25,997,887
Non-tax Revenue	*Note 2*	571,833	545,119
Total		23,912,158	26,543,006
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dáil)	*Note 3*	15,371,469	16,462,148
Non-voted (Non-discretionary expenditure charged directly on the Central Fund)			
*Sinking Fund **	*Note 4*	418,252	478,681
Other Non-voted Current Expenditure	*Note 4*	3,966,310	3,461,231
Total		19,756,031	20,402,060

Surplus (Deficit) on Current Account		**4,156,127**	**6,140,946**
Estimate of Receipts and Expenditure - CAPITAL			
Receipts			
Sinking Fund *		418,252	478,681
Other capital receipts	*Note 5*	5,319,993	2,036,174
Total		5,738,245	2,514,855
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dáil)	*Note 6*	3,090,909	3,846,750
Non-voted (Expenditure charged directly under particular legislation)	*Note 7*	5,409,351	2,380,775
Total		8,500,260	6,227,526
Surplus (Deficit) on Capital Account		**-2,762,016**	**-3,712,671**
Exchequer Surplus		**1,394,111**	**2,428,275**
** The Sinking Fund provision is a transfer from the current account to the capital account.*			
NOTES			
euro			
Note 1			
Tax Revenue		**1999**	**2000**
		€000	€000
Customs		181,573	189,191
Excise		3,967,931	4,233,307
Capital Gains Tax		435,520	487,579
Capital Acquisitions Tax		187,921	201,888
Stamp Duties		895,165	1,071,659
Income Tax		7,897,771	8,885,627
Corporation Tax		3,411,786	3,973,010
Value-Added Tax		6,230,605	6,939,119
Agricultural Levies		12,697	11,428
Employment and Training Levy		119,355	5,079
Total		23,340,325	25,997,887
Note 2			
Non-tax Revenue		**1999**	**2000**
		€000	€000
Central Bank - Surplus Income		193,508	212,046
National Lottery Surplus		154,273	158,717
Dividends		96,331	55,234
Interest on Loans			
Local Loans Fund		32,759	21,586

Other Loans		2,126	1,934
Other Receipts			
Passport and Consular Fees		21,586	24,823
Court, Land Registry Fees, Fines, etc.		56,783	57,735
Miscellaneous		14,467	13,044
Total		571,833	545,119
NOTE 3			
Voted Current Expenditure		**1999**	**2000**
		€000	€000
Vote			
No. Service			
1 President's Establishment		1,171	1,340
2 Houses of the Oireachtas and the European Parliament		51,325	52,709
3 Department of the Taoiseach		27,489	30,335
4 Ordnance Survey Ireland		6,363	6,972
5 Central Statistics Office		21,179	26,012
6 Office of the Minister for Finance		52,764	73,725
7 Superannuation and Retired Allowances		131,720	143,092
8 Office of the Comptroller and Auditor General		6,015	4,922
9 Office of the Revenue Commissioners		201,605	212,296
10 Office of Public Works.		101,969	106,254
11 State Laboratory		4,852	4,709
12 Secret Service		425	933
13 Office of the Attorney General		7,456	8,634
14 Office of the Director of Public Prosecutions		13,011	12,616
15 Valuation Office		5,377	6,665
16 Civil Service Commission		7,051	9,655
17 Office of the Ombudsman		2,903	3,186
18 Chief State Solicitor's Office		24,757	24,566
19 Office of the Minister for Justice, Equality and Law Reform		88,317	111,166
20 Garda Síochána.		679,738	818,077
21 Prisons.		197,440	216,255
22 Courts		33,776	45,292
23 Land Registry and Registry of Deeds		21,989	26,333
24 Charitable Donations and Bequests		413	362
25 Environment and Local Government		470,354	496,554
26 Office of the Minister for Education and Science		154,450	175,352
27 First Level Education		1,020,739	1,068,189

28 Second Level and Further Education.		1,190,476	1,243,658
29 Third Level and Further Education		794,555	838,545
30 Marine and Natural Resources		76,955	76,690
31 Agriculture, Food and Rural Development.		522,775	619,593
32 Public Enterprise		173,625	183,265
33 Health and Children		3,926,688	4,118,943
34 Enterprise, Trade and Employment.		790,613	893,934
35 Tourism, Sport and Recreation.		121,282	145,686
36 Defence		574,683	607,017
37 Army Pensions		100,132	107,674
38 Foreign Affairs.		86,215	104,894
39 International Co-operation.		149,769	174,875
40 Social, Community and Family Affairs		3,470,434	3,498,125
41 An Comhairle Ealaíon.		31,109	38,727
42 An Roinn Ealaíon, Oidreachta, Gaeltachta agus Oileán		121,436	121,148
43 National Gallery.		2,917	3,174
Total Voted Expenditure.....		15,468,311	16,462,148
Less Departmental Balances.....		96,842	-
Total Exchequer Payments towards Voted Expenditure.....		15,371,469	16,462,148
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		**1999**	**2000**
		€000	€000
Service of National Debt			
Interest		2,750,761	2,339,238
Sinking Fund		418,252	478,681
Debt Management Expenses		30,982	28,188
Sub-total		3,199,994	2,846,108
Other Non-voted Current Expenditure			
Contribution to EU Budget		1,061,501	1,043,725
Payments to An Post and Bord Telecom pension funds under the P & T Services Act, 1983		66,026	8,888
Payments to Marathon Petroleum Ireland Ltd. under Finance Act, 1992		4,444	7,238
Election Expenses		7,060	4,241

Salaries and pensions for judiciary and holders of Constitutional Office and Pensions and allowances for certain members or former members of the Oireachtas		17,700	18,779
Miscellaneous		27,836	10,934
Sub-total		1,184,568	1,093,804
Total		4,384,562	3,939,912
NOTE 5			
Other Capital Receipts		**1999**	**2000**
		€000	€000
EU Receipts			
Cohesion Fund		253,948	245,059
European Regional Development Fund		365,685	269,184
European Economic Area Financial Mechanism		5,968	2,628
Loan Repayments			
Annuity under the Local Loans Fund Acts, 1935 to 1987		17,776	16,507
Other Capital Receipts			
Sale of State Property		6,285	26,791
Proceeds from the sale of shares in Telecom Eireann		4,656,130	1,460,199
Miscellaneous		14,202	15,804
Total		5,319,993	2,036,174
NOTE 6			
Voted Capital Expenditure		**1999**	**2000**
		€000	€000
Vote			
No. Service			
3 Department of the Taoiseach		3,809	15,872
4 Ordnance Survey Ireland		2,184	2,159
5 Central Statistics Office		1,541	1,044
6 Office of the Minister for Finance.		3,559	78,142
9 Office of the Revenue Commissioners		10,298	13,745
10 Office of Public Works		214,526	138,266
16 Civil Service Commission.		317	-
19 Office of the Minister for Justice, Equality and Law Reform		6,980	15,199
20 Garda Síochána		28,391	34,661
21 Prisons		27,277	36,495
22 Courts.		18,870	27,325

25 Environment and Local Government		1,270,586	1,559,919
26 Office of the Minister for Education and Science.		96,046	121,440
27 First Level Education.		82,575	106,372
28 Second Level and Further Education.		117,175	126,974
29 Third Level and Further Education.		69,070	170,780
30 Marine and Natural Resources		74,289	80,971
31 Agriculture, Food and Rural Development.		87,887	132,118
32 Public Enterprise		282,774	337,174
33 Health and Children.		215,855	292,040
34 Enterprise, Trade and Employment.		276,555	316,762
35 Tourism, Sport and Recreation		32,043	76,583
36 Defence		20,697	33,172
38 Foreign Affairs.		4,177	1,905
40 Social, Community and Family Affairs		8,253	8,082
41 An Comhairle Ealaíon		4,444	5,079
42 An Roinn Ealaíon, Oidreachta, Gaeltachta agus Oileán		98,637	109,509
43 National Gallery		334	4,762
44 Flood Relief		15	204
Year 2000 Expenditure		31,743	-
Total.....		3,090,909	3,846,750
NOTE 7			
Non-voted Capital Expenditure		**1999**	**2000**
		€000	€000
Loans			
Bord Iascaigh Mhara under Sea Fisheries Acts, 1952 to 1982			686
Share Capital Acquired in State Sponsored Bodies			
ICC Bank plc under the ICC Bank Acts, 1933 to 1997			12,697
ACCBank		12,063	8,888
SFADCo Ltd under the Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1989		1,185	2,115
Investments in International Bodies			
European Bank for Reconstruction and Development Act, 1991		540	641
Multilateral Investment Guarantee Agency Act, 1988			260
Payments under the European Communities Acts, 1972 to 1986			
ERDF and Cohesion Fund Repayments		241	1,587
Other Capital Payments			

Payments in respect of pre-funding of future pensions liabilities		3,807,944	2,266,482
Payments to An Post and Bord Telecom pension funds under the P & T Services Act, 1983		1,587,173	
Issue towards the restructuring of the Voluntary Health Insurance Board			63,487
Insurance Acts 1953 to 1958		24	1,524
Miscellaneous/Other Payments under Statute		182	22,407
Total		5,409,351	2,380,775