2021

Expenditure Report

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Executive Summary

Budget 2021 is being framed at a time of unprecedented uncertainty as we continue to live with the Covid-19 pandemic and face the prospect of the UK trading with the EU on WTO terms from next January.

This year it is estimated that an additional amount of almost **€16¾ billion** will be provided in 2020 for measures to support the delivery of key public services and to provide support to workers, businesses and communities who have been devastated by the impact of the pandemic.

In this context the key priorities for Budget 2021, reflected in the expenditure allocations set out in this Expenditure Report, are:

- continued significant funding of **€8½ billion** for our public services to address the challenges of Covid-19. Reflecting the uncertainty in relation to the future path of the virus, this includes a Contingency Reserve of **€2.1 billion** that would fall to be allocated across next year to meet additional costs that could arise in key sectors;
- the provision in a Recovery Fund of **€3.4 billion** to be used for measures to support the economy as we respond to Brexit and Covid;
- to ensure that we continue to deliver incremental improvements in our core expenditure and put in place the building blocks for the delivery of meaningful improvements in key priority areas in particular Health and Housing, with an overall increase of **€3.8 billion** in core current expenditure;
- continuing with a substantial public capital programme. Expenditure on core capital programmes is to increase by **€1.6 billion** next year.

Response to Covid-19 and Brexit

To safeguard the livelihoods of our people and the provision of our key public services substantial funding is being provided in particular to Health, Education, Social Protection, Further and Higher Education. An amount of €6.4 billion is allocated across a number of government departments reflecting these supports. This funding will specifically support:

- the Department of Social Protection in funding the carryover costs of the July stimulus in relation to the Pandemic Unemployment Payment (PUP) and the Employment Wage Subsidy Scheme (EWSS) and additional Live Register related expenditure taking into account the unemployment rate projection of 10.7% for next year;
- the ongoing costs in the Health service arising from Covid 19 including for PPE and testing and tracing;
- funding in Education and Further and Higher Education to ensure that our students continue to be educated in a safe environment and to provide additional training and education places;

- the operation of our public transport system given the capacity restrictions in place under public health guidelines.

Given the scale of the uncertainty in relation to the potential impact on society of the virus next year, while €6.4 billion is to be allocated to Departments in their Estimates an amount of €2.1 billion is being held in a Contingency Reserve to meet additional costs that may arise over the course of the year in our schools, health service, further and higher education sectors and in respect of Social Protection and homelessness supports.

Businesses and workers next year will be facing into the challenges posed by both Covid-19 and Brexit. In order to respond to these challenges the Government is putting in place a Recovery Fund of €3.4 billion. This fund will be used to support our economy over the coming year and will be allocated to specific revenue or expenditure measures that can be most effective at that particular time.

In addition to this, given that there is a requirement for Departments to continue with preparations for Brexit in whatever form it takes, an additional €0.1 billion is being allocated across the Revenue Commissioners, Department of Enterprise, Trade and Employment and Department of Agriculture. This funding is in addition to funding allocated in previous years for Brexit preparedness measures targeted at increasing resilience and competitiveness and also in respect of staffing and facilities for regulatory checks. In aggregate, approximately €0.35 billion is included for Brexit related measures in Departmental Estimates. Further to this, where preparations need to be accelerated, funding is available to be released from the Recovery Fund.

Core Expenditure

Core current expenditure is to grow by €3.8 billion or just over just over 6% next year, driven by an increase of almost €1.9 billion or 10.7% in Health. Health is the key priority for Budget 2021 as funding for the Health service is critical to meeting the health needs of our citizens during the pandemic. Budget 2021 seeks to address the capacity issues in our health service by reallocating between Covid related funding to core health service funding, with an amount of almost €1¼ billion provided for new measures within core funding. This is targeting a sustainable and comprehensive allocation for the Department of Health that can help build the necessary capacity and resilience into our health system. Reflecting the Government's priority in this area, the current expenditure allocation for Housing shows an increase of 10.5%. Excluding these key priority areas, the growth rate of 4% on average across the rest of Government, continues the approach in recent years of providing for steady incremental improvements in public services.

Total expenditure on core capital programmes is to increase by €1.6 billion or 19%, bringing core capital investment to over €9.7 billion. Reflective of Programme for Government priorities, the Department of Housing, Planning and Local Government will see an increase of €0.5 billion or 22% in capital funding next year. In addition a carbon tax increase will be used to fund specific climate related measures including additional funding for a retrofitting programme of €0.1 billion. In total, gross core expenditure will increase by 7.7% to almost €75.8 billion next year.

Shared Island Fund

Building a Shared Island is a key commitment in the Programme for Government. In support of this, new multiannual capital funding for the Shared Island Initiative of €500 million is to be provided over five years to foster new investment and development opportunities on a North/South basis and support delivery of key cross border initiatives as set out in the Programme for Government. An initial amount of €50 million is to be made available in 2021.

Estimate of Gross Voted Expenditure 2021	
	€ million
Gross Voted Current Expenditure (Core)	66,042
Gross Voted Capital Expenditure (Core)	9,735
Total Gross Voted Expenditure (Core)	**75,777**
Covid-19 Expenditure – Including Contingency Reserve	8,487
Additional Brexit Expenditure Allocated to Departments	100
Shared Island Fund	50
Sub-total	**8,637**
Total Gross Voted Expenditure	**84,414**
Recovery Fund	*3,400*
Total Including Recovery Fund	**87,814**

**Rounding affects total*

The distribution of total Government voted expenditure across Departments is reflective of the importance of strategic programmes in the areas of Social Protection, Health, Education, Further and Higher Education and Housing, as part of Government's focus on protecting the most vulnerable in society and prioritising core social services. Further to this, a key pillar of budgetary strategy is the ongoing commitment to enhanced public investment under Project Ireland 2040. Budget 2021 continues to deliver on this policy which will support further expansion of economic, social and environmental infrastructure across the country.

The 2021 allocations to Departments for current and capital expenditure are outlined in the tables below against the core 2020 expenditure position outlined in the *Pre-Budget Expenditure Update* (PBEU). More details about these allocations are provided in Parts II and III of this Report.

Ministerial Vote Group Gross Current Expenditure

	PBEU 2020	Budget 2021	Change
	€ million	€ million	%
Agriculture, Food and the Marine	1,373	1,439	4.8%
Children, Equality, Disability, Inclusion and Youth	1,706	1,896	11.1%
Defence	927	941	1.5%
Education	7,493	7,889	5.3%
Enterprise, Trade and Employment	341	360	5.6%
Environment, Climate and Communications	137	153	11.7%
Finance	507	513	1.2%
Foreign Affairs	808	829	2.6%
Further and Higher Education, Research, Innovation and Science	2,777	2,854	2.8%
Health	17,477	19,351	10.7%
Housing, Local Government and Heritage	2,130	2,353	10.5%
Justice	2,597	2,717	4.6%
Public Expenditure and Reform	1,109	1,148	3.5%
Rural & Community Development	166	173	4.2%
Social Protection	21,189	21,930	3.5%
Taoiseach's	206	207	0.5%
Tourism, Culture, Arts, Gaeltacht, Sport and Media	687	688	0.1%
Transport	577	601	4.2%
Gross Voted Current Expenditure (Core)	**62,207**	**66,042**	**6.2%**
Gross Voted Current Expenditure (Covid and Brexit)*	**15,018**	**8,251**	**-45.1%**
Total Gross Voted Current Expenditure (Excluding Recovery Fund)	**77,225**	**74,293**	**-3.8%**

**2020 allocation includes amounts provided as part of Budget 2021, 2021 allocation includes Covid-19 Contingency Reserve ** Rounding affects total*

Ministerial Vote Group Gross Capital Expenditure

	PBEU 2020	Budget 2021	Change
	€ million	€ million	%
Agriculture, Food and the Marine	274	271	-1.1%
Children, Equality, Disability, Inclusion and Youth	31	32	3.2%
Defence	113	131	15.9%
Education	748	740	-1.1%
Enterprise, Trade and Employment	632	642	1.6%
Environment, Climate and Communications	377	617	63.7%
Finance	22	18	-18.2%
Foreign Affairs	13	13	0.0%
Further and Higher Education, Research, Innovation and Science	174	266	52.9%
Health	854	880	3.0%
Housing, Local Government and Heritage	2,266	2,766	22.1%
Justice	269	258	-4.1%
Public Expenditure and Reform	225	221	-1.8%
Rural & Community Development	152	167	9.9%
Social Protection	15	16	6.7%
Taoiseach's	0	0	0.0%
Tourism, Culture, Arts, Gaeltacht, Sport and Media	132	172	30.3%
Transport	1,868	2,475	32.5%
Unallocated		50	
Gross Voted Capital Expenditure (Core)	**8,165**	**9,735**	**19.2%**
Gross Voted Capital Expenditure (Covid and Brexit)	**1,681**	**336**	**-80.0%**
Shared Island Fund		*50*	
Total Gross Voted Capital Expenditure	**9,846**	**10,121**	**2.8%**

**2020 allocation includes amounts provided as part of Budget 2021 ** Rounding affects total*

Selected Key Areas of Expenditure 2021

Outlined below are summaries of the key spending areas. Details of the services to be delivered by all Departments are set out in Part II of this Report.

Social Protection – The Social Protection system, through the PUP, has played a crucial role in supporting workers who have lost their jobs as a result of the pandemic, with the Wage Subsidy Scheme supporting the maintenance of the critical link between employers and employees. With the number of recipients of the PUP reaching a peak of 600,000 in early May and 360,000 being supported on the Temporary Wage Subsidy Scheme before the transition to the Employment Wage Subsidy Scheme, expenditure in the Department of Social Protection will exceed €30 billion this year.

Taking into account the carryover of the July stimulus measures in relation to the PUP and EWSS and the projected unemployment rate of 10.7% for next year, the Department of Social Protection will have an overall allocation of over €25 billion, with over €3 billion of this amount relating to income and employment supports arising from Covid-19. In addition, given the level of uncertainty in relation to the impact of the virus next year, an additional amount is being held in a Contingency Reserve to meet further costs that may arise over the course of 2021.

Core spending within the Department of Social Protection will increase by 3½%, bringing the core expenditure allocation to almost €22 billion. The significant provision of supports through the social protection system represents an important strand of the Government's commitment to tackle poverty and social inequality in Ireland. The additional amount allocated this year will fund measures including, maintaining the State Pension age at 66 in 2021, an increase in the fuel allowance in order to ensure that the increases in the carbon tax are progressive, and additional support for carers with an increase in the Carer's Support Grant.

Health – The Health allocation for 2021 is over €22 billion. This reflects an increase in core Health expenditure of €1.9 billion, with, a further €1.9 billion specifically earmarked for Covid-19 related expenditure. Including an amount held in the Contingency Reserve, there is an overall commitment of €4 billion this year to support the Health service in tackling Covid-19 directly, while at the same time investing to build up the capacity and resilience of the Health Service.

The specific Covid-19 funding will ensure the supply of PPE, provide capacity for 100,000 tests per week and continue all necessary Covid-19 Action Plan measures.

The additional allocation of core funding has a focus on Sláintecare priorities such as greater access to primary care and medicines but also on increasing capacity in key areas such as acutes. The increase of €1.9 billion in core funding will deliver:

- Critical care beds - funded adult critical care beds will increase to 321 by end of 2021, an increase of 66 over funded 2020 levels.
- Acute Beds - funded acute beds will increase by 1,146 by end of 2021 and sub-acute beds will increase by 135 by end of 2021.
- Community Beds - funding is provided for 1,250 community beds in 2021 which includes over 600 new rehabilitation beds.

- 5m additional homecare hours in 2021 – 19m were provided in 2020;
- the implementation of the Sláintecare Public Only Consultant Contract;
- €100m in new measures for disability, including resumption of day services, respite and provision for an increase in therapeutic staff;
- the full provision of €38m for mental health to implement our national mental health strategy with €25m for Healthy Ireland and the National Drugs Strategy;
- Access to care and alternative care pathways will be improved and cancer screening prioritised.

Housing- Including an additional amount for homelessness expenditure related to Covid-19, current expenditure in the Housing Vote Group will be €2.4 billion in 2021 with core current expenditure showing an increase of 10½%. This funding will deliver an additional 15,000 HAP tenancies and a further 800 RAS tenancies. HAP expenditure next year is expected be €558m supporting over 67,000 HAP tenancies, RAS expenditure is expected to be over €130m supporting over 18,000 tenancies and SHCEP (leasing) expenditure is expected to be €250m supporting over 21,000 tenancies.

Taking into account a proposed additional allocation of €0.5 billion to the Department of Housing, a total capital allocation of €2.8 billion will add 12,750 additional build, acquisition and leased units to social housing stock. Of this, 9,500 will be build, with 800 targeted acquisitions and 2,450 leased homes. 2,900 homes will be built directly by local authorities on public land with a further 550 homes being regenerated. In addition, AHBs will deliver 2,950 homes and 1,000 homes will be built through PPPs. There will also be increased support for Water Services, with additional funding for Irish Water.

Education – including an amount held in a Contingency in relation to Covid-19, over €8 billion in current expenditure is being provided to our Education sector in 2021, with a further €0.7 billion in capital funding.

Education is probably the most important opportunity provided to our young people. Consequently, the safe return to school has been a key priority for Government. The allocation for next year reflects the ongoing additional costs including for PPE and cleaning required to keep our schools operating safely. In addition to the amount directly provided in the Vote, an amount is held in the Contingency Reserve to deal with any additional costs that may arise next year as we continue to work with our schools to maintain a safe environment for teachers and students.

The overall core current expenditure allocation of €7.9 billion will address the demographic pressures arising from the changes in our population. The delivery of these key services will continue to support the success of each learner. The additional 2021 allocation will support the ongoing prioritisation of Special Education with recruitment of additional Special Needs Assistants and Special Education teachers at primary and post-primary level, and allow for a reduction the primary level staffing schedule by 1 point to 25:1 and address skills shortages at post primary level teaching. In aggregate, Budget 2021 will provide an additional circa 2,100 posts in the schools system with:

- 268 extra teachers to meet demographic pressures;
- 307 extra teachers to reduce the staffing schedule at primary level by one point to 25: 1; and
- 87 additional teachers at primary level to alleviate the risk of a school losing a teacher in 2021;
- 145 additional special education teachers;
- 258 additional special class and special school teachers;
- 990 additional special needs assistants, which will support the full rollout of the new frontloaded SNA model and bring the total number of SNAs to over 18,000;
- an additional 80 occupational, speech and language and behavioural therapists and 30 NEPS to support the phased roll out of the School Inclusion Model, which will ensure students with additional needs get the right supports at the right time.

The 2021 capital allocation is €0.7 billion. This allocation will support circa 145 school building projects in 2021 under the Large Scale and Additional Accommodation Scheme, which will add significant additional capacity to the school system to manage in the Covid environment and to cater for increased demographics. This is in addition to in excess of 220 existing projects which are currently in construction and being progressed through 2021 delivering up to 23,000 school places (permanent additional and replacement places).

Further and Higher Education Sector - Almost €3.3 billion is being provided to the newly established Department of Further and Higher Education, Research, Innovation and Science. This funding, which includes the National Training Fund, will support the educational success of learners and drive improvements in the overall performance of our higher education and FET sectors. The additional funding provided for 2021 will meet the demographic and other pressures across the sectors, including Covid-19 impacts, and will provide for additional upskilling and reskilling opportunities, as well as increased capacity and places in the higher education sector.

In the Further Education area there will be over 10,000 upskilling and reskilling opportunities through SOLAS and Skillnet Ireland, including:

- An additional 2,000 Skills to Compete places for those who have lost jobs as a result of Covid-19 and targeted at emerging growth areas and occupations;
- 1,600 Skills to Advance places for upskilling and reskilling in vulnerable sectors;
- a further 5,000 upskilling and reskilling opportunities through Skillnet Ireland, including climate upskilling;
- 1,500 places on new and existing training course specialising in Retrofitting.

This allocation will also fund the completion of courses for 19,000 learners in 2021 that were provided for in the July stimulus package. It will also fund the final payment to employers for the 6,000 apprentices taken on under the July Stimulus Apprenticeship Incentivisation Scheme, incentivise employers to take on a further c. 4,000 new apprentices under the scheme in 2021 and ensure 2,000 apprentices impacted by Covid complete their programmes.

In the Higher Education Sector, the 2021 allocation will provide for:

- an additional c.5,000 places in the sector to accommodate additional demographic and other demand pressures arising from the Calculated Grade model on this year's Leaving Certificate;
- additional 1,500 places to meet the high levels of demand for Springboard courses;
- additional €20 million in funding to ensure those students impacted by Covid have access to the necessary supports through SUSI to ensure and facilitate their active participation in higher education;
- an increase the SUSI fee grant for postgraduate study by €1,500 to €3,500 and adjustment to the income eligibility threshold;
- an additional 200 places in the 1916 Bursary Fund.

The €300 million Human Capital Initiative which was announced as part of Budget 2020, will continue.

The 2021 capital allocation of €0.3 billion will support infrastructure investment to expand student places, upgrade existing infrastructure, modernise apprenticeship provision and progress the digital agenda. It will also support the development of research capabilities in the higher education sector.

Justice – In 2021 the Government is committing €3 billion to the Justice sector. This investment will provide support for front-line services such as policing and the operation of the Courts and Prisons and Probation Services. The core current expenditure increase of 4.6% will allow for the recruitment of up to 620 trainee Gardaí in 2021. It will also provide for in the region of 500 Garda staff to underpin civilianisation and redeployment and to provide professional support to front-line policing. In addition, the funding provision will support a number of reform programmes across the sector.

The capital allocation of €0.25 billion will continue to facilitate the significant ongoing programme of investment in ICT modernisation to further enhance the efficiency and effectiveness of policing services and will enable ongoing construction of the new Forensic Science Ireland laboratory.

Transport – Inclusive of €0.4 billion in Covid-19 related funding, the Department of Transport is being allocated almost €3.5 billion in funding in 2021. The funding provided in respect of Covid-19 will support the delivery of public transport services while operating at restricted capacity as required under public health guidelines.

Core capital expenditure in the Department of Transport is to increase by €0.6 billion or over 32%. The significant increase in allocation will fund:

- progress for major Project Ireland 2040 programmes including BusConnects Programme, MetroLink and the DART Expansion Programme;
- the ongoing development of a range of Active Travel and Greenway infrastructure projects;
- the enhancement of bus, rail and Local Link services throughout the country; and a number of road projects.

Tourism, Culture, arts, Gaeltacht, Sport and Media – An amount of €1.1 billion has been allocated to this Department in 2021. Included within this allocation is funding of over €0.2 billion that will facilitate measures to address the significant impacts of the Covid-19 pandemic on the tourism, cultural, sport, Gaeltacht and media sectors, ensuring that these sectors are sustained during the crisis and remain viable.

Introduction

The fiscal position prior to the onset of the Covid-19 pandemic was reasonably positive. A General Government surplus of 0.4% of GDP was recorded in 2019, a balanced budget in structural terms was delivered, as well as a debt to GDP ratio of 59%. The economic and fiscal situation has changed dramatically this year, as the unprecedented Covid-19 pandemic has had a severe impact on the Irish economy and the public finances.

This Government has introduced significant measures to expand healthcare capacity and support households and businesses through this period. While these Covid-19 support measures should be seen as timely, targeted and temporary, to be removed as the economic impacts dissipate and as employment levels increase, it is clear that there will be ongoing Covid-19 related costs next year that will need to be funded. Indeed, the decisions detailed in the 2021 Expenditure Report reflect a determined response to continue to provide Covid-19 related supports to society and the economy next year, in particular in the Health and Education sectors. Further to this, a slower pace of recovery would result in higher expenditure on Live Register related schemes in 2021.

These Covid-19 related costs are being funded along with the usual demographic pressures that arise in sectors such as Social Protection, Health and Education. In this context, an emphasis has been placed on expenditure increases to deliver existing levels of service while incrementally improving public services. This is consistent with the expenditure strategy pursued over recent years before the Covid-19 crisis, to grow expenditure on core programmes broadly in line with the economy. In addition, taking into account the challenges arising from Covid-19, the key focus in relation to current expenditure on core expenditure programmes is Health. The increase being provided in core funding to Health is targeting a sustainable and comprehensive allocation for the Department of Health that can help build the necessary capacity and resilience into our health system.

The Government is committed to improving the long-term potential of the economy through carefully planned investment. Increased investment in the areas of infrastructure, housing, education, childcare and health not only delivers on immediate social and economic needs, but also offers sustained longer-term returns. This commitment to improving the levels of physical and human capital will boost Ireland's international competitiveness, the longer-term potential of the economy and quality of life across all parts of the country.

This Expenditure Report sets out the Government's decisions on spending allocations for each Government Department in 2021. The structure of the Report is as follows:

Part I provides an overview of the main fiscal and expenditure policy considerations which have been taken into account in setting the expenditure strategy for 2021.

Part II outlines information in relation to each vote group, describing the nature of its funding allocations for current spending and the public services to be delivered in 2021.

Part III contains the full details of the expenditure allocations for 2021 with a presentation of the Estimates for Public Services for each Vote.

Part I - Public Expenditure Strategy

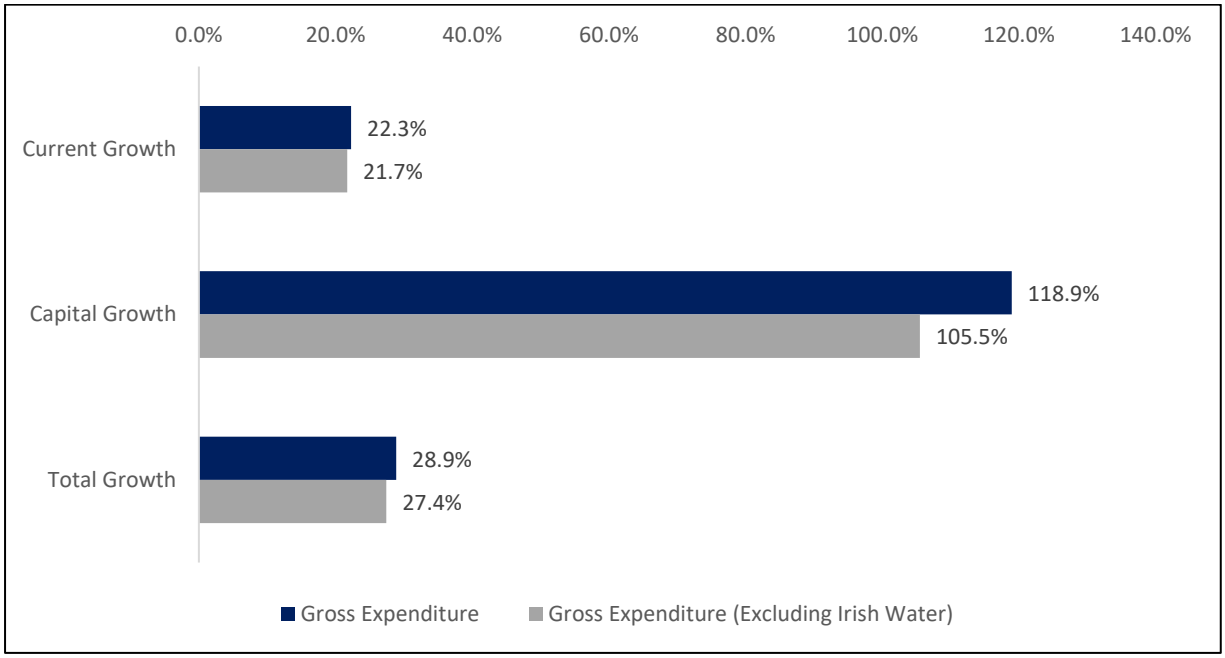
Chapter 1 – Fiscal and Expenditure Context

1.1 Recent Fiscal and Expenditure Strategy

The fiscal position entering the crisis was reasonably positive. A general government surplus of 0.4 per cent of GDP was recorded in 2019 and a balanced budget in structural terms was delivered. Over the last five years, prior to the Covid-19 crisis, General Government expenditure as a proportion of GNI* has broadly moved line with the EU average figures for General Government expenditure as a percentage of GDP.

Over this period, spending on day to day services has grown by 4 per cent on average. These increases in current spending have seen improved allocations across a broad range of sectors. The emphasis over this period has been on catch-up growth in capital spending and sustainable growth in current expenditure targeted at key frontline services. Indeed, Gross voted capital expenditure increased from €3.6 billion to an original allocation of €8.2 billion for 2020 as set out in the Revised Estimates for Public Services (REV) 2020 published in December 2019. This represents a significant commitment from the Exchequer and provides scope for public investment to take up the slack in the construction sector as uncertainty arising from Covid-19 will likely hold back private sector investment in the short term.

Figure 1: Growth by Expenditure Type 2015 – 2020 (REV)*



** REV 2018 included a significant technical adjustment in relation to the funding of Irish Water, with all funding for domestic water services now being provided from voted expenditure. 2020 amounts are as published in REV 2020 in December 2019 and do not include Covid-19 related expenditure.*

1.2 Impact of Covid-19 on 2020 expenditure levels

REV 2020 published last December outlined a Government Expenditure Ceiling of €70,370 million in 2020, an allocation approximately 4½% above the outturn in 2019.

The onset of the Covid-19 pandemic has had a profound impact on our public finances. Indeed, the evolving nature of the public health situation required that the Government act quickly to address the challenges facing our people. In light of this, this Government has introduced a series of critically important expenditure measures designed to support our economy, enterprises and households from the unprecedented shock of Covid-19, and to provide the necessary funding to our health service to respond to the pandemic.

Budgetary policy has responded quickly in order to counter the worst effects of the pandemic. Prior to the publication of this Budget, just over €16 billion had been provided over the course of 2020 to respond to Covid-19 across a wide range of sectors, including;

- The additional funding provided for labour market supports, which will bring Social Protection expenditure to over €30 billion for the year;
- €2 billion was voted by the Dáil for the Health sector, with further expenditure to be allocated by way of Supplementary Estimate that will help deliver the winter plan;
- Additional Exchequer funding of €1.5 billion has been provided to support businesses including through restart grants, liquidity measures and commercial rates waivers; and
- Significant resources have been allocated to support the reopening of schools and the return to higher and further education.

Set out in greater detail in Part II of this Report, further additional funding of €0.5 billion will also be provided this year in respect of:

- Supports for Local Authorities in relation to the extension of Commercial Rates waiver to Q4 2020;
- Additional funding for the Department of Education in relation to minor works projects and ICT grants for schools;
- Additional Capital funding for critical Irish Water projects; and
- Additional funding across a range of Government Departments, including Health, Further and Higher Education and Justice.

While the Government has responded appropriately to the pandemic, cushioning the impact on the economy, supporting incomes and ramping-up healthcare capacity, looking ahead it is clear that significant challenges remain. Going forward, the Government will continue to assess what the appropriate measures are for the next phase of response with a focus on continuing to help people return to their jobs, assisting enterprises to remain in operation and supporting activity across the economy.

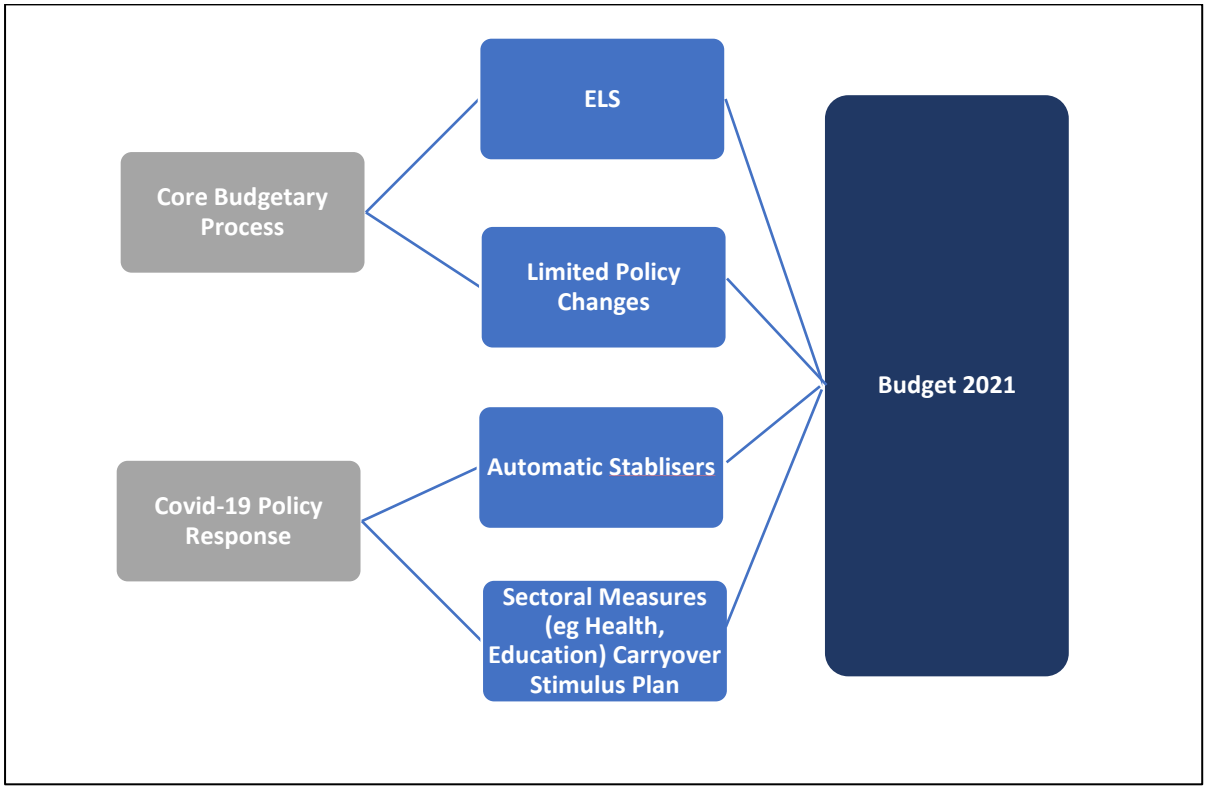
Chapter 2 – Public Expenditure Policy

2.1 Estimates 2020: Dual Budgetary Strategy

From an expenditure perspective there are two distinct policy goals that will need to be addressed in budgetary decisions over the medium term: providing for the core budgetary programmes; and funding Covid-19 related policy responses. These Covid-19 support measures should be seen as timely, targeted and temporary supports that can be removed as the Covid-19 related economic impacts dissipate and as employment levels increase.

Outside of Covid-19 related expenditure, the usual budgetary pressures will still apply. This primarily includes demand led costs relating to maintaining existing levels of service (ELS) but also costs pressures inherent in delivering 'new' policy initiatives. Outside of policy decisions, cost pressures arise each year relating to demographics, inflation, public service pay and pensions and areas of expenditure that are demand-led. These will need to be managed within the overall parameters. There will also be expenditure pressures arising in relation to Brexit to consider.

Figure 2: Dual Budgetary Process



Core Expenditure Strategy

The Pre-Budget Expenditure Update set out revised overall gross voted expenditure allocations for 2020 at Ministerial Vote Group level for both current and capital expenditure

accounting for transfer of functions. The core expenditure allocations set out in the report totalled to €70.4 billion, in line with the overall amount provided in the REV 2020 published last December.

In the context of the significant challenges associated with Budget 2021, the strategy adopted for core current expenditure programmes in 2021 is to primarily focus on increases to deliver existing levels of service while incrementally improving public services. However, taking into account the challenges faced by our health service in responding to Covid-19, there is to be an increase of almost €1.9 billion or 10.8% in core current expenditure funding for Health. Health is the key priority for Budget 2021 as funding for the Health service is critical to meeting the health needs of our citizens during the pandemic. Budget 2021 seeks to address the capacity issues in our health service by providing an amount of €1.25 billion for new measures within core funding. This is targeting a sustainable and comprehensive allocation for the Department of Health that can help build the necessary capacity and resilience into our health system.

Overall current expenditure growth is €3.8 billion or just over 6%. Excluding Health, the growth rate of 4% on average across the rest of Government, continues the approach in recent years of providing for steady incremental improvements in public services.

In terms of capital expenditure, as part of the July stimulus, Government committed to maintaining the planned increase of just under €1 billion in voted capital expenditure set out in the National Development Plan for 2021. In addition to this, further funding of €0.6 billion has been allocated as part of this Budget package to support the delivery of key commitments set out in the Programme for Government, such as building more houses and for retrofitting programmes. The aim of this is to allow for intensification of the priorities set out in the Programme for Government, while also providing confidence across the construction sector and support continuing capacity building for delivery into 2021. In all, the overall core capital allocation for 2021 amounts to €9.7 billion, a significant investment.

In total, this means an overall increase in gross voted core expenditure of approximately €5.4 billion for 2021 compared to the core funding allocation provided for in 2020 as set out in the Pre-Budget Expenditure Update.

Covid-19 Expenditure Strategy

Assessing the impact of Covid-19 costs in 2021 formed a key part of the Estimates 2021 process. The July stimulus set out approximately €1.4 billion in Covid-19 measures for 2021. In addition to this, funding to provide for significant additional ongoing pressures related to the pandemic, particularly in the key sectors of Health and Social Protection, has been allocated to Departments as part of the Budgetary process. As set out above, these pressures have been dealt with separately from core expenditure increases in this Report.

Taking into account the number of people in receipt of the Pandemic Unemployment Payment and the Employment Wage Subsidy Scheme, the level of unemployment, and the continuing pressure on our Health and Education systems, the level of funding required for Covid-19 measures in the coming year remains significant. In total, €6.4 billion of Covid-19 related funding has been allocated in Departmental allocations in this Report. A further €2.1 billion has been provided on a contingency basis for key public services and is reflected in a

Contingency Reserve. In addition, an amount of €3.4 billion is included in a Recovery Fund that will be utilised for revenue and expenditure measures required to support the economy to deal with both Covid-19 and Brexit.

2.2 Medium-Term Expenditure Policy

Looking forward, as the economy continues to recover from the impacts of Covid-19, the management of voted expenditure needs to continue to be conducted in a manner that meets the Government's targets for fiscal sustainability and continued improvement in public service outcomes. To achieve this aim a sustainable Medium-term Expenditure Framework needs to be pursued that is underpinned by a visible fiscal anchor that provides a clear pathway back to a balanced budget. In this regard, a National Economic Plan will be published setting out our long-term approach to restoring employment. As the economy returns to growth and employment is restored, it is important that the deficit is reduced year-on-year to underpin the sustainability of the public finances. In light of this, the Stability Programme Update to be published in the spring will set out a medium-term trajectory towards a balanced budget. To achieve this aim a viable Medium-Term Expenditure Framework, underpinned by a sustainable expenditure strategy, will need to be pursued.

Throughout this process, this Government will prioritise policy actions that protect the most vulnerable and put in place new measures for economic decision making that reflect the welfare and quality of life of those living in Ireland. Taking into account demographic pressures and other pressures to deliver existing services, this also requires an ongoing focus on the efficiency and effectiveness of expenditure through processes such as the Spending Review, to support resources being directed towards key social and economic priorities.

Budget Transparency and Expenditure Management

As noted, underpinning the strategy to be adopted in the coming years as the economy recovers from the impacts of Covid-19, the management of voted expenditure needs to continue to be conducted in a manner that delivers fiscal sustainability and continued improvement in public service outcomes; while improving the focus upon disciplined, accountable budget execution and delivery. In achieving this aim, key initiatives will include:

Continued Departmental governance and oversight - Enhanced reporting requirements should form part of any sustainable expenditure policy and could be implemented in cases where Departments fail to manage expenditure within agreed allocations.

Wellbeing Framework – With a view to improving the quality of public expenditure and to prioritising resources at Budget time, a Wellbeing Budget Framework with clearly identified metrics could support targeting and reporting of expenditure in this way. Preparatory work is already underway in this regard, based upon the examples of New Zealand and other international models.

Continued commitment to the Quality and Sustainability of Expenditure - A key aim of public expenditure policy is to ensure that expenditure on public services can be delivered sustainably over the medium and longer term.

Chapter 3 – 2021 Covid-19 & Brexit related Supports

Providing the necessary funding to support our citizens and key public services over the next phase of the Covid-19 pandemic was a critical element in finalising budgetary allocations for 2021. In light of this, substantial funding is being provided to the Health, Education and Social Protection sectors to continue to support citizens in these unprecedented times. In addition to this, it is clear that the nature of the pandemic is an evolving process and a high degree of flexibility will be required from the Government to respond to the impact of the virus on our society and public finances. In light of this, and given the changed environment in relation to the risk of no agreement on a Brexit trade deal, an important element of Budget 2021 is to set out the scale of the voted expenditure resources that can be deployed next year to meet these challenges. Building on the approach adopted in Budget 2020 in relation to Brexit expenditure, it is important to point out that these Covid-19 support measures are being treated as temporary supports that will be removed as our economy continues to recover from the onset of Covid-19 and the potential impact of no trade agreement Brexit.

3.1 Covid-19 related Expenditure

Accounting for the provision of a further additional amount of €0.5 billion in 2020 announced as part of Budget 2021 €16¾ billion is being provided in additional Covid-19 expenditure supports in 2020. This level of funding is unprecedented. While, over the medium term as our economy recovers from the Covid-19 pandemic, these supports will need to be unwound to ensure the sustainability of the public finances, there is an ongoing need for further significant funding next year to support in particular the Health, Education and Social Protection sectors. A number of these costs can be identified at this stage and have been allocated at a departmental level in this report. In addition to this, there are a number of further supports that are likely to be needed. The scale of these requirements will vary depending on the development of the virus and its impact on our economy and society. In light of this, this funding is provided on a contingency basis in this Report. To ensure that there is transparency on the scale of Covid-19 related spend in 2021, all Covid-19 expenditure is separately identified in this Expenditure Report, as outlined in greater detail below.

Committed Covid Funding

There are a number of supports to the relating to the Covid-19 response that are reflected in Departmental Estimates in this Report. These costs amount to €6.4 billion in total and reflect:

- the carryover costs of the July stimulus programme in relation to the extension of the PUP and the EWSS and the expenditure on automatic stabilisers including job-seekers payments and related supports arising from the projected unemployment rate of 10.7% next year. This amounts to €3.2 billion;
- Ongoing costs of €1.9 billion in health to deal with Covid-19 in particular for PPE, testing and tracing and to continue all necessary Covid-19 Action Plan measures;

- An amount of €0.4 billion in aggregate for carryover costs relating to both the Roadmap for Reopening Schools, and to the package of supports to enable further and higher education students to return to college and for the provision of additional further and higher education places; and
- The ongoing requirement to fund public transport while employees continue to be encouraged to work from home that is reflected in an amount of €0.4 billion for the Department of Transport;
- A set of measures of €0.2 billion across the Tourism, Culture and Arts, Gaeltacht, Sport and Media Programmes;
- €0.1 billion in capital expenditure in the Department of Enterprise, Trade and Employment and additional funding of almost €0.1 billion in the Department of Agriculture;
- Costs in the Department of Children in relation to International Protection Seekers Accommodation, additional funding for homelessness, and costs arising in the Justice Sector and in respect of Covid-19 coordination of just over €0.1 billion in aggregate.

Covid Contingency Reserve

In addition to the funding allocated at a departmental level, there is a further €2.1 billion included in a Contingency Reserve that would be allocated to Departments if required next year to ensure that delivery of public services and necessary income supports. This funding is being set aside in a reserve rather than allocated directly to Departmental Estimates as it relates to a number of potential Covid-19 expenditure costs which cannot not be finalised at this juncture, as set out below:

- Expenditure on income supports if the levels of unemployment next year prove to be worse than projected arising from for example a tightening of restrictions on economic activity;
- Health expenditure for testing that can be allocated during the course of the year and in respect of additional PCRS costs that may arise depending on the employment situation;
- Additional costs in Education for the new school year 2021/2022 that would need to be reassessed taking into account the amount required this year and developments in areas such as school transport;
- Any additional funding that may be required for further and higher education for the next academic year to ensure that this sector can continue to operate safely in the Covid-19 environment;
- Additional funding that may be required for homelessness expenditure in the Department of Housing.

As the actual scale of the funding required will vary depending on the development of the virus and its impact on our economy and society, this funding is not allocated at a Vote or Programme level in Part III of this Report.

3.2 Committed Brexit related Supports

Each year since Budget 2017, funding has been provided to Departments to prepare for the impact of Brexit. This year, the Budget has been prepared on the assumption that the trading relationship between the UK and the EU will be on WTO terms in 2021. Vulnerable sectors will require additional supports this year, to mitigate the impact of this shock.

Additional expenditure of €0.1 billion has been provided to Departments for specific 2021 Brexit supports and allocated at a departmental level. This is in addition to funding allocated in previous years for Brexit preparedness measures targeted at increasing resilience and competitiveness and also in respect of staffing and facilities for regulatory checks. In aggregate, approximately €0.35 billion is included for Brexit related measures in Departmental Estimates. The additional amount provided this year including for the Department of Agriculture and the Department of Enterprise, Trade and Employment in will provide for additional supports with the amount for the Office of the Revenue Commissioners providing for necessary infrastructural and staffing costs to facilitate trade compliance with EU customs obligations and to underpin the protection of national and EU borders.

Further to this, where preparations need to be accelerated, funding is available to be released from the Recovery Fund.

3. Recovery Fund

Further to this, a Recovery Fund amounting to €3.4 billion is included in Budget 2021. The purpose of this fund is to allow for specific, targeted measures to be introduced when and where the need arises and is to be used for measures to support the economy as we respond to Brexit and Covid-19. While not included in 2021 Departmental expenditure ceilings in this report, this funding will be held in reserve and made available over the course of 2021 to provide supports in either the form of revenue or expenditure measures in a timely and targeted way. Keeping these resources in a separate recovery fund allows for greater flexibility in terms of the specific nature of any schemes introduced and ensures that the level of funding provided is appropriate to circumstances existing at that time. This is particularly appropriate in the case of Brexit, given the uncertainty that is still present around the outcome of negotiations.

The table below sets out the range of Covid-19 and Brexit related supports included in Budget 2021 at a Departmental level.

Table 1: 2021 Covid-19 & Additional Brexit Related Supports

	Covid	**Brexit**	**Total**
	€ million	**€ million**	**€ million**
Agriculture, Food and the Marine	88	29	117
Children, Equality, Disability, Inclusion and Youth	30		30
Defence			0
Education	232		232
Enterprise, Trade and Employment	100	26	126
Environment, Climate and Communications			0
Finance		30	30
Foreign Affairs		10	10
Further and Higher Education, Research, Innovation and Science	167		167
Health	1,881	5	1,886
Housing, Local Government and Heritage	50		50
Justice	27		27
Public Expenditure and Reform			0
Rural & Community Development			0
Social Protection	3,180		3,180
Taoiseach's	15		15
Tourism, Culture, Arts, Gaeltacht, Sport and Media	222		222
Transport	395		395
Total	**6,387**	**100**	**6,487**
Covid Contingency Reserve	*2,100*		*2,100*
Recovery Fund			*3,400*
Total	**8,487**	**100**	**11,987**

**Rounding affects totals*

Chapter 4 – Budgetary Reforms and Transparency

Over the last number of years, Ireland has introduced a variety of different reforms aimed at enhancing its budgetary framework. Prior to the introduction of these reforms, the budgetary system emphasised the allocation of money. While such a narrow focus was important in terms of controlling and monitoring expenditure, it told the public little about whether or not public resources were being used to achieve worthwhile results.

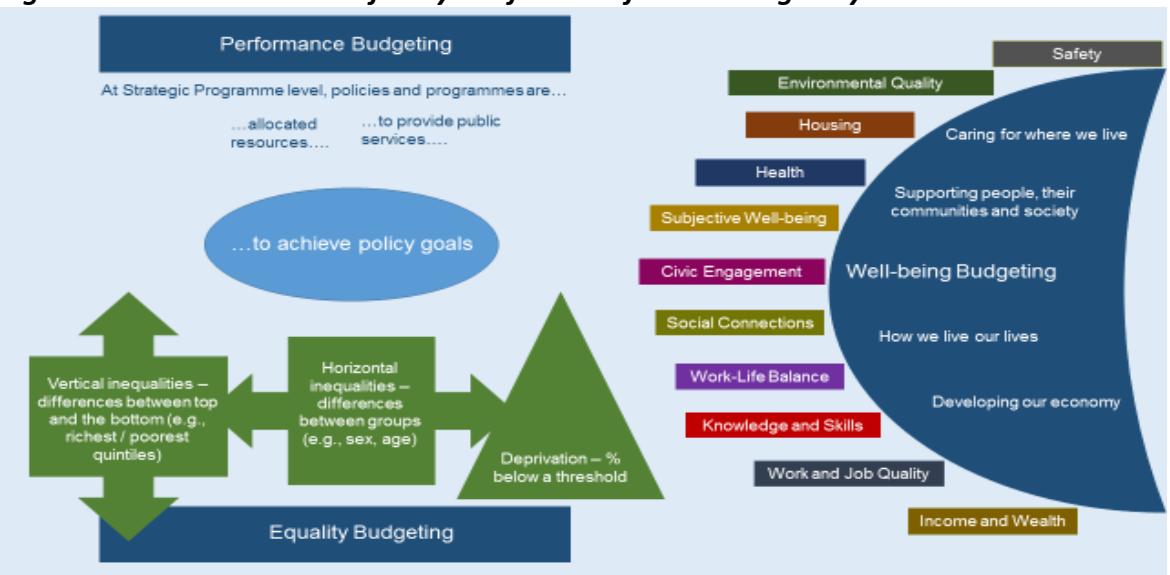
The introduction of performance budgeting in 2011 sought to give an increased focus on the public services that were being supported by public resources, and the impact that these services were having on people's lives.

In more recent years, there has been an increasing focus on the impact of public services. Equality budgeting has deepened our understanding of the impact of public policy by going beyond average or total numbers to examine the extent to which different groups in society have benefited from a public policy.

In this year's Expenditure Report, the Government is announcing the commencement of work on well-being budgeting. As an important cross-government initiative, well-being budgeting builds on equality budgeting by adopting a more comprehensive, multi-dimensional approach to understanding the impact of public policies. The development of a well-being framework will provide an important overarching structure to public policy across different Government departments. This overarching structure will not only support Ireland's performance budgeting and equality budgeting initiatives but will work in tandem with them to further enhance the focus on using limited public resources efficiently to deliver effective public services.

Together, these reforms to the budgetary framework seek to provide a well-rounded, holistic view of how Ireland is progressing, highlighting where progress is unequal and shaping policies that deliver better results for our people.

Figure 3 – Illustration of Key Reforms of the Budgetary Framework in Ireland



4.1 Well-Being Budgeting

In the Programme for Government, the Government has set out its commitment to developing a set of well-being indices to create a well-rounded, holistic view of how Irish society is faring. It is intended that these well-being indicators will be used to highlight inequalities and ensure that policies are driven by a desire to do better by people. Furthermore, it is intended that the well-being framework will be utilised in a systematic way across government policymaking in setting budgetary priorities, evaluating programmes and reporting progress (as an important complement to existing economic measurement tools).

The focus on well-being is an important initiative in terms of how public policy in Ireland is designed and implemented. In particular, compared to traditional economic approaches it provides a more comprehensive way of understanding progress. For most of the twentieth century, progress has been understood in terms of the size of a country's economy and how quickly that economy has been growing (e.g., as measured by gross domestic product, GDP). While economic growth is important (especially in terms of generating the resources necessary to provide key public services), it is more a means to end rather than an end in itself. Economic growth does not capture or reflect the diversity of people's lived experiences or how they can develop the capabilities to improve the lives they live.

Over the last decade or so, people have begun to think about how public policy can enhance well-being. What is meant by well-being has been set out in the various multi-dimensional frameworks developed by international organisations, such as the OECD, and national governments, such as those in New Zealand, Finland and Germany. These multi-dimensional frameworks seek to capture the diversity of people's living conditions by focusing on both objective and subjective aspects of their current lives (e.g., "income and wealth", "housing", "health", "work and job quality", "civic engagement", "social connections"). In addition, such frameworks seek to capture distributional aspects of well-being in order to examine if everyone, or only some are better off. Finally, these frameworks also provide an opportunity to examine the sustainability of well-being. By considering the resources and risks that impact on future well-being, these frameworks pose questions about how policy decisions that promote well-being today may have a negative impact on well-being in the longer term.

The development of a well-being framework for Ireland is an important cross-government initiative. It will be developed by the Department of the Taoiseach, Department of Finance and Department of Public Expenditure & Reform working closely with other government departments as well as key stakeholders and experts.

The development of high-level well-being frameworks is important in terms of developing a shared understanding of what makes for better lives, and influencing public debate on strategic priorities. However, such frameworks do not in themselves fulfil the ambition of improving policy design and decision making. There is a need to go beyond presenting high-level indicators. Over the course of the next few years, the Department of Public Expenditure & Reform will work in an open and consultative manner with relevant government departments, public service agencies and key stakeholders in order to develop a knowledge base around well-being as a policy objective and examine how best to integrate a well-being approach into the various stages of the policy making cycle.

4.2 Citizen's Guide to the Budget

The Government is also publishing The Budget in Brief: A Citizen's Guide to Budget 2021. This is a user-friendly booklet that explains the Budget using a simple format and clear language. It aims to tell people about the main features of the Budget, describe how decisions are made, and explain how public money will be raised and spent.

The publication of this Guide is part of an open approach to the use of public money. It is important that people have an opportunity to learn about how choices are made and discuss the Government's decisions.

4.3 Performance Budgeting

Since its introduction in 2011, the performance budgeting initiative has been kept under constant review. Over the years, there have been changes to how performance information has been presented alongside financial allocations in the *Revised Estimates Volume* (REV). In particular, there has been an increasing focus on setting out quantitative metrics of services provided and progress achieved. The introduction of the annual *Public Service Performance Report*, provided the Department of Public Expenditure & Reform with the opportunity to update and set out in a more accessible and detailed way what had been provided in the REV (which is published before the end of the year). The consideration of this information is now a routine part of the budget process and how policy is developed (e.g., in this Expenditure Report, the sections on each Government Department provide details not only of the resources to be allocated for 2021 but also the public services that will be delivered) and also how public funds are reviewed and scrutinised in the Oireachtas and elsewhere.

In order to support the continuing development of performance budgeting in Ireland, the Department of Public Expenditure & Reform has been successful in its application to the EU's *Structural Reform Support Programme*. The project that the EU is funding under this Programme is providing Ireland with the opportunity to work with technical experts from the EU and OECD as well as other international experts in order to take stock of how effectively performance budgeting has been working and to consider future directions for ongoing reform drawing on international best practice (e.g., enhance accountability and transparency, upgrade existing budgeting and financial management systems and processes). This project will also take cognisance of the other reform initiatives (e.g., equality budgeting, green budgeting, and well-being budgeting).

4.4 Equality Budgeting

Equality budgeting provides a specific perspective to how evidence can be used to inform the budgetary process. By drawing on the approach set out by the performance budgeting initiative, equality budgeting can enhance budgetary processes and policy proofing by focusing attention on questions of advancing equality, reducing poverty and strengthening economic and social rights. In particular, these questions enhance budgetary decision-making by bringing to the fore evidence about the likely impact of budgetary options and decisions,

facilitating the integration of equality concerns into the budgetary process and highlighting risk of unintended consequences.

As part of the ongoing work to develop equality budgeting in Ireland, the Department of Public Expenditure & Reform is this week publishing an equality data audit that was undertaken by the Central Statistics Office. Since equality budgeting was introduced as a pilot initiative as part of the 2018 budgetary cycle, its focus has progressed from an initial focus on gender to include socio-economic inequality and disability. In developing this work, the Department of Public Expenditure & Reform has been supported and guided by an Equality Budgeting Expert Advisory Group (comprising a broad range of relevant stakeholders and policy experts) and the OECD's (2019) *Scan of Equality Budgeting in Ireland*. This OECD report was commissioned by the Department of Public Expenditure & Reform and the Department of Justice & Equality and sets out a path for developing equality budgeting in Ireland. Work is underway on implementing these recommendations, most notably the identification of national and international goals to focus equality budgeting on areas of most need.

4.5 Prevention & Early Intervention Unit

Under A Programme for a Partnership Government, the Department of Public Expenditure & Reform has established a Prevention and Early Intervention Unit (PEIU). The focus of the PEIU's work is on prevention and early interventions that can improve the life outcomes of children as well as the quality of life of older people dealing within long term conditions such as chronic illness; which the PEIU is locating within the context of population health.

There is a strong common-sense appeal of such interventions; most people are familiar with the idiom that "prevention is better than cure". However, effective prevention and early interventions rely on both knowing what to do (scientific understanding of cause and effect) and being in a position to act (the capacity of the government to intervene). The Prevention and Early Intervention Unit will shortly publish two Working Papers.[1]

The first paper compares a range of key prevention and early intervention policies and programmes in Ireland to examine the extent to which a general understanding of prevention and early intervention reflects the reality of designing and implementing effective policies and programmes. This paper finds that:

- While government departments play a key role, they are not the sole source of ideas, expertise and resources for such policies and programmes and they operate in a context of strong expectations of engagement with local level stakeholders.

- While evidence demonstrating what works is at the core of efforts to design and implement such policies and programmes, in a context of complex policy challenges and complex policy interventions, familiar rigorous evaluations (e.g., RCTs) may not be available or appropriate and policy makers may need to rely on evidence derived

[1] The work of the Prevention and Early Intervention Unit is available at: https://igees.gov.ie/prevention-and-early-intervention-unit/

from more incremental approaches that are focused on achieving a better understand of the policy challenge and the factors that influence it.

- While prevention and early intervention may be associated with an expectation of an almost immediate benefit of avoiding (serious) harm, it may be some time before such benefits are realised, the benefits extend beyond the individual to society more generally and may also include the promotion of factors that support an individual's development rather than simply the avoidance of harm.

The second paper has been co-authored with officials from the Department of Health and the Department of Children & Youth Affairs. This paper sets out key issues and provides insights into methods and approaches that lend themselves to the field of prevention and early intervention. This Working Paper has an evidence-for-policy focus that underpins its consideration of both the design and implementation of prevention and early intervention policies and programme. A policy cycle has been used to structure this Working Paper in order to consider methods, approaches, and issues surrounding PEI within a framework that is familiar to policy makers.

Both of these Working Papers have built on early work of the Prevention and Early Intervention Unit, in particular:

- A series of Dialogue sessions were held with policy experts and practitioners in order to examine how a range of policy making themes resonated with them when they conceptualise prevention and early intervention; and

- A series of Focussed Policy Assessments examined key prevention and early intervention policies and programmes in Ireland by focusing on the rationale for the intervention; public resources provided to support the delivery of the intervention; outputs and services provided; and achievements of the intervention relative to its stated goal.

4.6 National Development Plan

Project Ireland 2040 – the National Development Plan (NDP) and the National Planning Framework (NPF) – was launched by the Government in February, 2018. The NDP sets out a 10 year investment of €116 billion for Ireland's public capital infrastructure priorities out to 2027 and is aligned with Ireland's new spatial strategy contained in the NPF.

Ensuring close alignment between the NDP and NPF is necessary in order to accommodate a projected 1 million additional people living in Ireland by 2040. Project Ireland 2040 provides an opportunity to successfully accommodate that growth by refocusing investment in our rural towns and villages through the support of the €1 billion Rural Regeneration and Development Fund, and by ensuring our regional centres and the cities of Cork, Galway, Limerick and Waterford grow at twice the pace of Dublin through the support of the €2 billion Urban Regeneration and Development Fund. By delivering compact growth within our rural villages, our towns and our cities it will become possible to deliver more infrastructure to

more people e.g. public transport, higher and further education, broadband, housing, health and a broad range of social, cultural, sporting and community infrastructure.

Progress on the delivery of projects and investment programmes can be found in the Project Ireland Annual and Regional Reports published in October 2020 on gov.ie[2].

A number of initiatives are underway to increase transparency, reform delivery and mitigate risks to the efficient implementation of Project Ireland 2040. Measures being taken in this regard include but are not limited to:

- The **National Investment Office** has been established in DPER to coordinate reporting on the NDP and drive reforms in relation to areas such as project appraisal and selection;
- A high-level **Project Ireland 2040 Delivery Board** has been established. The board includes Secretaries General of the main capital spending Departments and their Agencies. The Project Delivery Board continues to provide strategic direction and leadership to the NDP and NPF implementation process;
- A **communication strategy** is being implemented and includes Annual and Regional Reports, an Annual Policy Conference, regular infrastructure professionals networking events, signage on all projects, presence at the National Ploughing Championships etc.;
- The **Construction Sector Group** has been established and meets once a quarter to ensure regular and open dialogue between Government and the construction sector to mitigate issues that may impact on the successful delivery of the NDP on a value-for-money basis for the State. Additional meetings of the group in 2020 were of particular benefit in responding to Covid-19 by ensuring good communication on challenges as well as actions being taken by stakeholders meet these. In line with the principles of openness and transparency, the Construction Sector Group operates under the guidelines set out in the Transparency Code. This means that the group's membership, work programme, and the minutes and agendas of all meetings are published here on gov.ie;
- The **Build 2020 Report** was published in July 2020 and sets out the trends across key indicators in the construction sector in terms of capacity and performance. This year's report included a new section on regional investment as well a section detailing the impacts of the Covid-19 crisis and the Government's response to support the sector;
- The **Prospects Report** was published in January 2020 and gives a detailed overview of fifty of the largest projects in the Project Ireland pipeline, thereby allowing the industry to plan and prepare for their delivery;
- An updated version of the **Investment Projects and Programmes Tracker** will be published in Q4 2020. The updated tracker will contain information on the current

[2] Link to Project Ireland 2040 – Annual Report 2019: https://www.gov.ie/en/publication/71afc-project-ireland-2040-annual-report-2019/

status of projects and more granular information on delivery scheduling including milestones for key stages in the project lifecycle;

- Alongside the Tracker the **interactive map MyProjectIreland** shall also be updated, allowing citizens to see the various projects being implemented under Project Ireland 2040 in their area; and
- The four **NDP Funds** (Rural Regeneration, Urban Regeneration, Climate Action, and Disruptive Technology and Innovation) have been launched, with successful applicants announced from at least 1 call in each of the 4 funds. The criteria for success going forward is intended to support the Covid-19 response.

Delivering greater value for money in the expenditure of public funds is a key element of all public investment policy. The Public Spending Code is a continuously evolving suite of guidance and best practices to govern the efficient and effective management of public investment. It was updated in 2019 to strengthen the existing guidance to better reflect the realities of project delivery with a particular focus on financial appraisal, cost estimation and risk management. The Public Spending Code is grounded in the principle of proportionality. (i.e. the resources and time to be spent on project preparation must be commensurate with the nature, cost and complexity of the investment)

The updated Code streamlines the process for smaller projects and supports a better consideration of risks, costs and deliverability for larger projects. The update highlighted the need for more rigorous scrutiny of major capital projects with an estimated cost in excess of €100m. A new governance and assurance process for such projects is being developed by the Department of Public Expenditure and Reform. The process will involve an independent, external review of major projects at two key stages in the project lifecycle. It will increase the levels of assurance around costings, delivery and risk management of major projects supporting Government in its decision making. A programme of further technical guidance supporting the central elements of the Public Spending Code is also being prepared and will be delivered in 2020 and into 2021.

Finally, in line with Programme for Government commitments, following Budget 2021 proposals will be brought to the Government regarding the launch of a phased, structured and in-depth review of the National Development Plan (NDP) to be completed in 2021. This process will provide an opportunity to advance the many capital investment priorities identified in the Programme for Government including those relating to climate change, housing policy, transport policy, implementation of Sláintecare and balanced regional development, aligned with the associated multi-annual resourcing requirements.

4.7 Spending Review 2020

The Spending Review process is a focal point for evidence based policy making across the Civil Service. Spending Review 2020 is the first in a new three year cycle which seeks to maintain the momentum developed from the 2017-2019 process. Following a review of the previous round, the objectives of the process have been broadened and include:

- increasing the use of a wide range of data sources upon which policy analysis can be conducted;
- fostering engagement, learning and deliberation between Departments in relation to the formulation and implementation of public policy based on policy insights;
- assessing the effectiveness of public expenditure in meeting policy objectives;
- effectively feeding policy insights based on data into all stages of the policy process, including at Budget time; and
- use of evidence and insights to inform programmes of reform and initiate reform where appropriate.

Beginning in January this year, officials from across the Civil Service, including from the Irish Government Economic and Evaluation Service (IGEES), have been engaged in the process. Their analysis supports the development, and evaluation, of Government policy and contributes towards the broadening and deepening of evidence across a range of complex policy areas. In total 24 papers were either published last week, or will be published later this week.

Chapter 5 – Conclusion

While there remains continued uncertainty around the impact of Covid-19 on the public finance and economy, it is clear that there are challenging times ahead in 2021. The fiscal economic picture has changed drastically in the last six months, from a balanced budget to a substantial projected deficit, from strong GDP growth to a contraction of 6% in the second quarter of 2020.

Introducing the high level of Government supports to protect incomes and ensure our health service was adequately funded was unquestionably the right thing to do. Looking to next year, the key priority for Budget 2021 is to ensure the provision of the necessary funding to support our citizens and key public services over the next phase of the Covid-19 pandemic. In particular, substantial funding is being provided to the Health, Education and Social Protection sectors to continue to support citizens in these unprecedented times. Further to this, funding of €2.1 billion is being held in a Covid Contingency Reserve to allow for an agile and effective response to the impact of Covid-19 on public services and social supports.

Budget 2021 continues to prioritise investment in social and economic infrastructure. Ensuring that our existing services continue to be delivered to citizens efficiently and effectively was a key consideration in finalising Budget 2021 allocations. This is particularly important as we continue with reopening our society and turn our attention towards economic recovery. In this regard, the increase in core capital expenditure of €1.6 billion outlined in this Report is of critical importance in order to support the recovery in the economy.

Finally, taking into account the potential impact of the UK trading with the EU on WTO terms and the impact on jobs and businesses of Covid-19, an amount of €3.4 billion is being provided as part of our Recovery Fund. This fund will be used for measures support our economy as it continues to recover from the onset of Covid-19 and deals with the challenges of Brexit.

Looking forward to the medium term, in support of the adoption of a sustainable expenditure strategy, a National Economic Plan will be published setting out our long-term approach to restoring employment. As the economy returns to growth and employment is restored, it is important that the deficit is reduced year-on-year to underpin the sustainability of the public finances. Greater clarity as to how this will be achieved will be set out in the Stability Programme update to be published in April of next year. Of critical importance a viable medium-term expenditure framework will need to be pursued that facilitates a clear pathway back to a balanced budget. Throughout this process, this Government is committed to continue to prioritise policy actions that protect the most vulnerable and put in place new measures for economic decision making that reflect the welfare and quality of life of those living in Ireland.

Part II - Expenditure Allocations 2021

Chapter 1 – Expenditure Aggregates

Section 2 of the Expenditure Report sets out the expenditure allocations for Budget 2021 as agreed by Government. Taking into account the pre-Budget position for the expected level of Exchequer Receipts and Payments, as provided in the recently published White Paper, as well as the expenditure increases included in Budget 2021, this chapter sets out a summary position of 2021 expenditure across all Government Departments. Individual Departments are dealt with in the following chapters, with spending plans and allocations for 2021.

The 2020 expenditure below reflects the amount set out in the Pre-Budget Expenditure Report, inclusive of the additional Covid-19 related spending announced as part of Budget 2021. Core spending by Departments in 2021 will amount to €75.8 billion as set out in Table 2 below. In year-on-year terms, this is an increase of €5.4 billion, or 7.7%. Taking expenditure on Covid-19 measures and Brexit into account, and also the provisions set aside in the Shared Island Fund and the Recovery Fund, total gross voted spending of €87.8 billion is available to be spent in 2021. Adjusting for the impact of the additional Colvid-19 spending in 2020, the potential like for like year on-year change in overall expenditure versus the projected outturn in 2020 is 0.8%, assuming the provisions available in the Covid-19 Contingency Reserve and Recovery Fund are fully drawn down. Table 3 below sets out the total gross voted expenditure allocation for each Ministerial Vote Group for 2021. This is inclusive of core spending, Covid-19 related spending, Brexit-related spending and a Recovery Fund. Further detail on each of these elements of expenditure is provided in the following sections.

Table 2: Gross Voted Expenditure 2020

	PBEU 2020	**Budget 2021**	**Change**	
	€ million	€ million	€ million	%
Gross Current Expenditure (Core)	62,211	66,042	3,831	6.2%
Gross Capital Expenditure (Core)	8,166	9,735	1,569	19.2%
Total Gross Expenditure (Core)	70,377	75,777	5,400	7.7%
*Covid-19 Expenditure**	*16,699*	*8,487*	*-8,212*	*-49.2%*
Additional Brexit Expenditure 2021	-	*100*	-	-
Shared Island Fund	-	*50*	-	-
Sub-Total	**16,699**	**8,637**	**-8,212**	**-49.2%**
Total Gross Voted Expenditure	**87,076**	**84,414**	**-2,662**	**-3.1%**
Recovery Fund	-	*3,400*	-	-
Total Including Recovery Fund	**87,076**	**87,814**	**738**	**0.8%**

**2020 allocation includes amounts provided as part of Budget 2021, 2021 allocation includes Covid-19 Contingency Reserve ** Rounding affects total*

Table 3 Total Gross Voted Expenditure 2020 by Ministerial Vote Group

	Core Expenditure	Covid-19 Expenditure	Brexit Expenditure	Total Expenditure
	€ million	€ million	€ million	€ million
Agriculture, Food and the Marine	1,710	88	29	1,827
Children, Equality, Disability, Inclusion and Youth	1,928	30	0	1,958
Defence	1,072	0	0	1,072
Education	8,629	232	0	8,861
Enterprise, Trade and Employment	1,002	100	26	1,128
Environment, Climate and Communications	770	0	0	770
Finance	531	0	30	561
Foreign Affairs	842	0	10	852
Further and Higher Education, Research, Innovation and Science	3,120	167	0	3,287
Health	20,231	1,881	5	22,117
Housing, Local Government and Heritage	5,119	50	0	5,169
Justice	2,975	27	0	3,002
Public Expenditure and Reform	1,369	0	0	1,369
Rural & Community Development	340	0	0	340
Social Protection	21,946	3,180	0	25,126
Taoiseach's	207	15	0	222
Tourism, Culture, Arts, Gaeltacht, Sport and Media	860	222	0	1,082
Transport	3,076	395	0	3,471
Unallocated Capital	50			50
Total	**75,777**	**6,387**	**100**	**82,264**
Covid-19 Contingency Reserve		*2,100*		*2,100*
Recovery Fund				*3,400*
Shared Island Fund				*50*
Gross Voted Current Expenditure	**75,777**	**8,487**	**100**	**87,814**

1.1 Expenditure Outturn 2020

The White Paper published by the Department of Finance last Friday, set out projected net voted current expenditure of €61.5 billion and net voted capital expenditure of €9.7 billion for 2020. Compared to the Revised Estimates Volume for 2020, which set out an overall net voted expenditure amount of €57.0 billion for the year, this represents a substantial increase of almost €13.2 billion. In gross terms, 2020 voted expenditure is estimated to be €86.6 billion, an increase of €16.2 billion compared to the amount of €70.4 billion set out in the Revised Estimates Volume. This variance is primarily driven by the significant additional spending in response to Covid-19. These measures, which are set out in detail in the Pre-Budget Expenditure Update, are summarised below.

Additional Covid-19 related Expenditure Included in White Paper Position

A significant part of the expenditure response to Covid-19 has been the introduction of the substantial employment supports through the Department of Social Protection. Additional expenditure by the Department of Social Protection for 2020 will amount to €9.1 billion, primarily in relation to the PUP and the EWSS. To allow for crucial public health measures to be put in place across key areas of the Health Service, an additional allocation of €2 billion has been provided to the Department of Health for 2020.

An additional amount of €933 million has been provided to the Department of Enterprise, Trade and Employment in respect of a range of emergency business supports. In further support for businesses, €600 million was also provided to the Department of Housing, Local Government and Heritage for a commercial rates waiver as a further emergency support for impacted businesses. An additional €460 million was agreed for the Department of Transport in respect of the Public Service Obligation, in recognition of the severe impact the pandemic has had on public transport.

In order to support our Education system, additional expenditure of €212 million has been allocated in 2020. This funding was in respect of the 'Roadmap for the Full Return to School' and relates to both targeted supports to facilitate work required in advance of reopening and supports to ensure schools can remain open. With regard to the Department of Further and Higher Education, Research, Innovation and Science, additional funding of €250 million was allocated in 2020.

As set out in the Pre-Budget Expenditure Report, there is also likely to be significant additional pressures in key sectors in the remainder of 2020, including to reflect Government decisions in relation to Covid-19 measures in Health, pressures that may arise due to the evolving situation in the labour market, and in areas such as Justice in relation to Garda pay and Asylum Seekers accommodation.

Also reflected in the projected outturn in the White Paper is the element of the 100% Christmas Bonus for Social Welfare recipients that will be funded from the Exchequer and in the Department of Education to cover additional pay and pensions costs.

These pressures could bring the overall additional spend this year, relative to REV 2020, to €16.2 billion, with overall expenditure reaching €86½ billion.

Budget 2021 Announcements – Additional 2020 Covid-19 Supports

As part of Budget 2021, the Government is committing further resources to tackle Covid-19 in 2020. As these are new measures arising from policy decisions, the associated cost was not reflected in the White Paper. Allocations in respect of these measures will be provided by way of Supplementary Estimates before the end of the year. These new measures will build on the allocations provided to date and will provide support to our Health and Education systems, impacted businesses and the Community and Voluntary Sector.

Included in this range of measures is €300 million for the Department of Housing, Local Government and Heritage to extend the commercial rates waiver to Q4 of 2020, in support of negatively impacted businesses. The Department will also be allocated €44 million for important Irish Water capital projects. Capital funding will also be allocated to the Department of Education, to increase the funding made available under the July Stimulus for the Minor Works and School Building grant and to accelerate investment in ICT resources for schools. Looking at Further and Higher Education, €8 million in additional current funding will be allocated to a Digital Capability Fund for Vulnerable Learners in Further Education and Training. This fund will allow for investment in digital capability and community-based learner support to mitigate the effects of the Covid crisis on vulnerable learners in FET. Additional capital funding will also be provided to the Department for capital grants for Higher Education Institutions to support development of high-end skills in the technological sector or funds to support universal access for people with disabilities. The Department of Health will receive an additional €30 million in current expenditure for 2020. This will fund additional resources for palliative care as well as a Governance Reform and Innovation Fund for Section 39 Bodies. This fund will support the delivery of healthcare, disability and social services to vulnerable clients. The Department of Rural and Community Development will receive an additional €10 million to cover an additional round of funding under the Covid-19 Stability Scheme to provide a targeted, cash injection for organisations and groups currently delivering critical front-line services to the most at need in our society.

Table 4: Additional 2020 Covid-19 Supports

	Current	**Capital**	**Total**
	€ million	€ million	€ million
Housing, Local Government and Heritage	300	44	344
Education	0	80	80
Further and Higher Education, Research, Innovation and Science	8	15	23
Enterprise Trade and Employment	0	2	2
Health	30	0	30
Tourism, Culture, Arts, Gaeltacht, Sport and Media	3	0	3
Rural and Community Development	10	0	10
Children, Equality, Disability, Integration and Youth	0	3	3
Justice	5	3	8
Total	**355**	**147**	**502**

**Rounding affects total*

Taking into account the 2020 expenditure position set out in the Pre-Budget Expenditure Report, and including the additional Covid-19 related spending announced as part of Budget 2021, Gross Voted Expenditure in 2020 is now estimated to amount to €87.1 billion.

1.2 Current Expenditure Allocations 2021

Table 5 below shows the allocation of gross current expenditure of €74.3 billion for 2021 across Departments. Chapters 2 to 18 of this part of the Expenditure Report provide a detailed breakdown of current expenditure plans for each Department.

As discussed in Part I, while the context for Budget 2021 differs significantly from previous years, given the challenges of Covid-19 and Brexit, in terms of core expenditure the focus remains on implementing expenditure increases that allow for sustainable incremental improvements in our public services and social supports.

Core Current Expenditure Allocations

For the purposes of this report, core expenditure refers to everyday expenditure on public services, outside of additional resources provided in response to extraordinary events such as Covid-19 and Brexit. As such, the vast majority of voted expenditure is core expenditure. Maintaining and improving our public services even in these difficult times is a key priority for the Government. Core current expenditure for 2021 amounts to €66.0 billion, an increase of €0.4 billion, or 6.2%, compared to the amount set out in the Pre-Budget Expenditure Update (PBEU) 2020.

The Department of Social Protection is allocated €21.9 billion in core current expenditure for 2021, an increase of 3.5% compared to the PBEU 2020. As well providing support for the most vulnerable in society through a targeted Social Welfare package, this will provide for demographic increases in the provision of the State pension and other demand-led schemes.

In support of our Health sector, an increase in core expenditure of €1.8 billion has been allocated for 2021. This brings the overall core Health allocation to €19.4 billion, a substantial investment in the Health and wellbeing of the people of Ireland, reflecting the Government's commitment to implementing Sláintecare and providing high quality, accessible health care for all. This core allocation will allow for, among many other initiatives, the delivery of additional beds in our acute hospital system, actions to address waiting lists, new disability measures, additional homecare hours and the implementation of the National Mental Health Strategy, Healthy Ireland and the National Drugs Strategy.

The Department of Housing, Local Government and Heritage will see an increase in core current expenditure for 2021 of €223 million or 10.5%. This will allow for an additional 15,000 households to be accommodated under the Housing Assistance Payment Scheme. Funding is also provided for homelessness services, including additional beds and the introduction of a cold weather initiative. This increase brings the overall core current expenditure allocation for the Department to €2.4 billion.

An increase of €120 million in core current expenditure is provided for the Justice Vote Group for 2021. In particular, this will allow for the recruitment of additional Gardaí and facilitate more Gardaí to return to frontline policing duties, Courts Service modernisation and the implementation of protections for vulnerable witnesses in sexual offence cases. Funding has also been provided for an inquest into the Stardust Fire.

In Education, the increase in core current expenditure for 2021 amounts to €396 million. This will allow for the recruitment of additional SNAs and teachers, as well as a continued focus on children with special educational needs, including through the provision of additional special classes and the further rollout of the School Inclusion Model in September 2021.

Looking at Further and Higher Education, the increase of €77 million in core current expenditure for the new Department next year will allow for the provision of new apprenticeships, new Springboard places and a range of upskilling and reskilling opportunities through SOLAS and Skillnet Ireland.

Covid-19 Related Current Expenditure

The Government responded swiftly and comprehensively to the Covid-19 crisis in 2020. Going into 2021, ensuring that the necessary funding is in place to support our people and our key public services in the next phase of the pandemic is a key priority for the Government. €8.2 billion in current expenditure has been allocated to fund Covid-19 measures in 2021.

Given the scale of the uncertainty in relation to the potential impact on society of the virus next year, €6.1 billion is to be allocated to Departments in their Estimates, while an amount of €2.1 billion is being held in a Contingency Reserve to meet additional costs that may arise over the course of the year in our schools, health service, further and higher education sectors and in respect of Social Protection supports.

From the beginning of the crisis, protecting incomes and employment has been a top priority. The July Stimulus provided for the extension of the Pandemic Unemployment Payment and the introduction of the Employment Wage Subsidy Scheme until April 2021. The estimated cost of these measures in 2021 was €0.4 billon and €0.9 billion, respectively. In total, €3.2 billion has been allocated to the Department of Social Protection for Covid-19 related employment supports as part of Budget 2021. Primarily this will fund significant expenditure on automatic stabilisers including job-seekers payments and related supports.

Labour market activation measures will also form a key part of the recovery from the Covid-19 crisis. The July Stimulus allocated €70 million for Activation measures in 2021. More generally, Covid-19 has had a profound impact on our schools and further and higher education institutions. In order to support the Education sector in these challenging times, €232 million in additional Covid-19 related current expenditure has been allocated for 2021. In terms of schools, this will provide for continued provision of additional capacity in school transport and additional staffing to facilitate social distancing.

In addition to this, a further €156 million has been allocated to the Department of Further and Higher Education, Research, Innovation and Science in order to support people to upskill and re-enter the workforce.

Our Health Service has been on the front line in responding to the Covid-19 crisis. In order to support the continued efforts of the HSE in protecting public health, almost €1.8 billion in Covid-19 related current expenditure is being allocated for 2021. This will allow for continued increased capacity in our public hospital capacity, a comprehensive winter plan and the purchase of necessary personal protective equipment. This allocation also provides for the procurement of private hospital capacity by the HSE, should the need arise.

As noted a further €2.1 billion allocated in 2021 for the States response to Covid-19 is done so on a contingency basis. This funding is being set aside to ensure there is a provision available to fund a number of likely Covid-19 expenditure costs which cannot not be finalised at this juncture and includes the estimated impact on income supports in a scenario where the economy has not reopened. Additional expenditure on the PUP may also be required if restrictions are tightened over the winter months. In the Health sector further expenditure may be required for testing over the course of the year and additional PCRS costs that may arise depending on the employment situation. Additional costs may also arise in the Education sector in schools and further and higher education depending on developments in relation to the virus in advance of the next academic year and developments in areas such as school transport.

Brexit Related Current Expenditure Measures

Budget 2020 was framed in the context of a No-Deal Brexit, with funding of €1.2 billion, inclusive of a contingency fund, put aside to support vulnerable sectors and to provide for automatic stabilisers and labour market activation supports. This year, we face the prospect of no agreement on a trade deal between the UK and the EU, which would result in a trading relationship on WTO terms in 2021. Budget 2021 has been prepared on the basis of this assumption. As set out in Part 1 of this report, €100 million in additional expenditure has been allocated to Departments for specific Brexit measures in 2021. €54 million of this relates to current expenditure.

€25 million in current expenditure has been allocated to the Department of Agriculture, to support additional staffing requirements and additional funding for Bord Bia in respect of Brexit. In light of the impact of Brexit on customs arrangements, €14 million in current expenditure is being allocated to the Office of the Revenue Commissioners for 2021 to provide for the compliance measures that are necessary to ensure that we are in alignment with EU customs regulations. This current expenditure allocation relates primarily to the recruitment of additional staff in this regard. €5 million is also allocated to Health to cover Brexit-related costs and €10 million is allocated to the Department of Foreign Affairs.

Recovery Fund

As outlined in Part I of this Report, a Recovery Fund amounting to €3.4 billion is included in Budget 2021. The purpose of this fund is to allow for specific, targeted measures to be introduced when and where the need arises and is to be used for measures to support the economy as we respond to Brexit and Covid-19. While not included in 2021 Departmental

expenditure ceilings in this report, this funding will be held in reserve and made available over the course of 2021 to provide supports in a timely and targeted way.

Table 5 below sets out gross voted current expenditure in 2021 compared to the allocations provided in 2020 at a Ministerial vote group level. The table accounts for all current expenditure, inclusive of all resources available in relation to the Governments response to Covid-19 and Brexit, alongside core current expenditure allocations. Together, these make up the overall gross voted current expenditure allocations for each Government department.

Table 5: Ministerial Vote Group Gross Voted Current Expenditure

	PBEU 2020	**Budget 2021**	**Change**
	€ million	€ million	%
Agriculture, Food and the Marine	1,373	1,439	4.8%
Children, Equality, Disability, Inclusion and Youth	1,706	1,896	11.1%
Defence	927	941	1.5%
Education	7,493	7,889	5.3%
Enterprise, Trade and Employment	341	360	5.6%
Environment, Climate and Communications	137	153	11.7%
Finance	507	513	1.2%
Foreign Affairs	808	829	2.6%
Further and Higher Education, Research, Innovation and Science	2,777	2,854	2.8%
Health	17,477	19,351	10.7%
Housing, Local Government and Heritage	2,130	2,353	10.5%
Justice	2,597	2,717	4.6%
Public Expenditure and Reform	1,109	1,148	3.5%
Rural & Community Development	166	173	4.2%
Social Protection	21,189	21,930	3.5%
Taoiseach's	206	207	0.5%
Tourism, Culture, Arts, Gaeltacht, Sport and Media	687	688	0.1%
Transport	577	601	4.2%
Total (Core)	**62,207**	**66,042**	**6.2%**
*Covid-19 Expenditure**	*15,018*	*8,197*	*-45.4%*
Additional Brexit Expenditure 2021		*54*	
Gross Voted Current Expenditure	77,225	74,293	-3.8%
Recovery Fund		*3,400*	
Total Including Recovery Fund	**77,225**	**77,693**	**0.6%**

** 2020 allocation includes amounts provided as part of Budget 2021, 2021 allocation includes Covid-19 Contingency Reserve ** Rounding affects total*

Additional Timing Related Cash Costs

Similar to 2020, a situation arises in 2021 where there are 53 Social Welfare payment dates within the calendar year. In expenditure terms, this is essentially a technical issue due to the cash basis of Government accounting, and as such the impact has not been included in the core budgetary package provided in this report as these costs reverse in subsequent years. There are 53 Fridays in 2021, which means there will be a requirement for an additional week of State Pension payments. The cost of this is of approximately €185 million. This situation will revert to normal in 2022, with 52 weekly State Pension payments. In the Justice Vote Group, there will also be once-off pay costs required in 2021, which amount to approximately €17 million. This situation will also reverse in 2022. The overall net cost of this issue is €7 million accounting for the once-off timing related cash costs in 2020 reversing. These costs are set out at a Departmental level in Part D of sections II.2 to II.19 of this Report

Public Service Stability Agreement

Under the Public Service Stability Agreement, an increase of 2% on gross annualised salaries across the Public Service on 1st October 2020. This increase has carryover costs in 2021 of €0.4 billion, which have been allocated at a Departmental level and is set out at a Ministerial Vote level in Part D of sections II.2 to II.19 of this Report.

1.3 Capital Expenditure Allocations 2021

Project Ireland 2040 is the Government's long-term overarching strategy to make Ireland a better country for all of its people. The plan changes how infrastructure investment is made, moving away from the approach of the past, which saw public investment spread too thinly and investment decisions that did not align with a well-thought-out and defined strategy. Alongside the development of physical infrastructure, Project Ireland 2040 supports business and communities across all of Ireland in realising their potential.

2021 will see a gross voted core capital expenditure allocation of over €9.7 billion, which is an increase of over €1½ billion compared to the allocation set out in REV 2020 and over double the 2017 pre-NDP level of €4.6 billion.

In addition to core allocations in 2021, a further €290 million has been allocated in Vote Estimates in Part II of this Report for once-off capital costs in relation to Covid-19 across a number of Departments. Further to this, in relation to Brexit, capital expenditure of €26 million is being provided to the Department of Enterprise, Trade and Employment to deliver Brexit-related supports, including through Local Enterprise Offices and Enterprise Ireland. €4 million in capital expenditure is provided to the Department of Agriculture, Food and the Marine to provide for necessary Brexit infrastructure in 2021 and €16 million is being provided to the Revenue Commissioners. Again, this has been allocated in Vote Estimates in Part II of this Report.

This investment will provide confidence across the construction sector and thus supporting the pipeline of delivery and capacity-building in 2021 and will continue to be delivered in line

with the National Planning Framework as part of Project Ireland 2040. The planned NDP Review will ensure that investment continues to support ambitious growth in our regional cities to complement the continuing importance of Dublin to the national economy. Investments in 2021 will include:-

- Purchase of 41 additional InterCity Railcar carriages and initiation of the largest ever fleet expansion with potential for up to 600 electric carriages as part of DART+. Planning will continue on major projects such as Bus Connects, the Metrolink and the DART Expansion programme.
- Construction will continue in 2021 on a range of major road projects such as the N56 in Donegal, the N4 in Sligo, the N5 in Mayo, and the N22 and Dunkettle Interchange in Cork.
- In Higher Education, over €270 million will be invested to support up to 20 higher education building projects. This includes 6 projects in the Bundle 1 PPP Programme which will proceeding to at tender stage, located in the TU Dublin Tallaght and Blanchardstown campuses; in CIT and IT Tralee, which will merge to create the new Munster Technological University in January 2021; in the Institute of Art, Design and Technology, Dún Laoghaire; and in Athlone Institute of Technology.
- In relation to schools, circa. 145 building projects will be supported in 2021 under the Large Scale and Additional Accommodation Scheme, which will add significant additional capacity to the school system to manage in the Covid environment and to cater for increased demographics. This is in addition to in excess of 220 existing projects which are currently in construction and being progressed through 2021 delivering up to 23,000 school places.
- An additional €132m capital allocation to the National Broadband Plan in 2021 will help to connect thousands of homes and businesses to high-speed fibre in 2021. Rural communities will no longer be left behind.
- Through the Rural Regeneration and Development Fund, over 100 projects are being supported to help build strong communities and foster rural economic development. In 2021, 6 projects will be completed including Kinsale Library Project, Co Cork - The project will deliver a larger modern public library and preserve a listed building in the town; and The Great Southern Greenway Project, Co Limerick - converting the old railway into a greenway to support economic development in the surrounding towns and improve the quality of life for residents, improve accessibility and enhance and protect the local environment.
- The strength and capability of our Healthcare system will be supported in 2021 through the addition of 26 critical care beds and 546 acute hospital beds, this much needed capacity will support the health system in managing the impacts of the COVID-19 pandemic.
- The 2021 capital allocation for Defence has increased to €131m. This level of capital funding will facilitate a programme of sustained equipment replacement and renewal and infrastructure development across the Army, Air Corps and Naval Service which reflects the policy approach outlined in the White Paper on Defence.

Table 6: Ministerial Vote Group Gross Voted Capital Expenditure

	PBEU 2020	Budget 2021	Change
	€ million	€ million	%
Agriculture, Food and the Marine	274	271	-1.1%
Children, Equality, Disability, Inclusion and Youth	31	32	3.2%
Defence	113	131	15.9%
Education	748	740	-1.1%
Enterprise, Trade and Employment	632	642	1.6%
Environment, Climate and Communications	377	617	63.7%
Finance	22	18	-18.2%
Foreign Affairs	13	13	0.0%
Further and Higher Education, Research, Innovation and Science	174	266	52.9%
Health	854	880	3.0%
Housing, Local Government and Heritage	2,266	2,766	22.1%
Justice	269	258	-4.1%
Public Expenditure and Reform	225	221	-1.8%
Rural & Community Development	152	167	9.9%
Social Protection	15	16	6.7%
Taoiseach's	0	0	
Tourism, Culture, Arts, Gaeltacht, Sport and Media	132	172	30.3%
Transport	1,868	2,475	32.5%
Unallocated		50	
Gross Voted Capital Expenditure (Core)	**8,165**	**9,735**	**19.2%**
Gross Voted Capital Expenditure (Covid and Brexit)	**1,681**	**336**	**-80.0%**
Shared Island Fund		*50*	
Total Gross Voted Capital Expenditure	**9,846**	**10,121**	**2.8%**

** 2020 allocation includes amounts provided as part of Budget 2021 ** Rounding affects total*

Shared Island Fund

In support of Building a Shared Island a new multiannual capital funding for the Shared Island Initiative of €500 million is to be provided over five years to foster new investment and development opportunities on a North/South basis and support delivery of key cross border initiatives as set out in the Programme for Government. An initial amount of €50 million is to be made available in 2021 to be disbursed to Departments and Agencies in line with the Programme for Government priorities and on the basis of collaborative North/South projects.

1.4 Programmes Funded by Carbon Tax Revenues

Ensuring a just transition for all communities to a low carbon economy and protecting the vulnerable in our society must form a central part of the decisive action that we must take on climate change. In introducing carbon mitigation measures, it is vital to ensure that they can further support sustainability and that any potential negative impacts for those most at risk are guarded against.

The Programme for Government commits to the hypothecation of all additional carbon tax revenue that will support:

- Targeted social welfare and other initiatives to prevent fuel poverty and ensure a just transition;
- A socially progressive national retrofitting programme; and
- Programmes to encourage and incentivise farmers to farm in a greener and more sustainable way.

It is estimated that the combined proceeds of the increase in carbon tax introduced in Budget 2020 and the further increase being introduced in Budget 2021 will amount to approximately €238 million in additional revenues. This full amount is being hypothecated in 2021.

€100 million is being allocated for investment in residential and community energy efficiency, as announced in the July Stimulus. This significant investment represents an increase of 85% in funding for energy efficiency in 2021. Allocated to the Department of Environment, Climate and Communications, it will allow for the expansion of schemes to address energy poverty as well as the introduction of new energy efficiency schemes such as a forthcoming National Home Retrofit Scheme.

€48 million is being allocated to the Department of Social Protection to fund targeted Social Welfare Interventions. This relates to Government's commitment to protect the vulnerable and ensure a just transition to a low carbon economy. In recognition of the fact that the increase in carbon tax creates a greater burden, relative to resources, on lower income households, a targeted package of Social Welfare interventions has been developed and part-funded from the proceeds of carbon tax. This includes an increase in the Fuel Allowance, an increase in the Qualifying Child Payment and an increase in the Living Alone allowance.

€20 million of the proceeds of the increase in carbon tax are being allocated to the Department of Agriculture, Food and the Marine for New Environment schemes. This is in support of the Programme for Government commitment to create a scheme to encourage farmers to adopt lower emission forms of agriculture.

Finally, the remaining €70 million of additional revenue will be allocated to continue carbon tax investment programmes that were funded as part of Budget 2020. This included increases to energy efficiency schemes targeted at energy poverty, the creation of a Just Transition Fund and increases in the allocations to greenways and urban cycling programmes. 2021 measures to be funded from carbon tax are set out in Table 7 below.

Table 7: Measures funded by Carbon Tax

	€ million
Investment in Residential Energy Efficiency	100
Targeted Social Protection Interventions	48
Green Agricultural Programmes	20
Continuation of 2020 Carbon Tax Investment Programme	70
Total	**238**

1.5 Expenditure Allocations 2021 – 2023

Ordinarily, the Expenditure Report sets out multi-annual expenditure ceilings for Government Departments. This year, given the uncertainty around Covid-19 and Brexit, expenditure ceilings are provided for 2021 only. It is intended that multi-annual Government expenditure ceilings will be published in the Stability Programme Update in April of 2021. Building on this, expenditure ceilings will be published on a Departmental basis in the 2021 Mid-Year Expenditure Report. In this context, the carryover impact of Budget 2021 measures, inclusive of Covid-19 related funding, will be considered within these multi-annual Government expenditure ceilings.

1.6 Details of Spending Plans

The following sections II.2 to II.19 of this Report explain the multi-annual expenditure ceilings for each Department and its associated Vote Group. The public services to be delivered with these resource allocations are set out, including new measures for 2020.

Chapter 2 – Agriculture, Food and the Marine

A. Resource Allocation 2021

The 2021 expenditure ceiling for the Agriculture Vote Group is presented in the table below.

Agriculture, Food and the Marine	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	1,439	63	25	1,527
Gross Voted Capital Expenditure	271	25	4	299
Total Gross Voted Expenditure	**1,710**	**88**	**29**	**1,826**

*Rounding affects total

Chart 1(a):

Pay, Pensions[1] and Non-Pay Breakdown

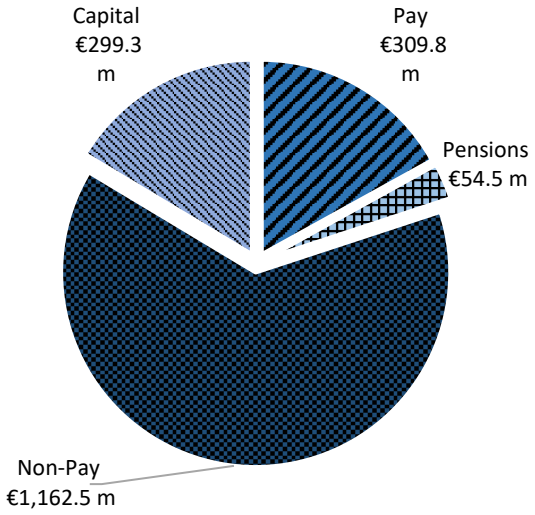
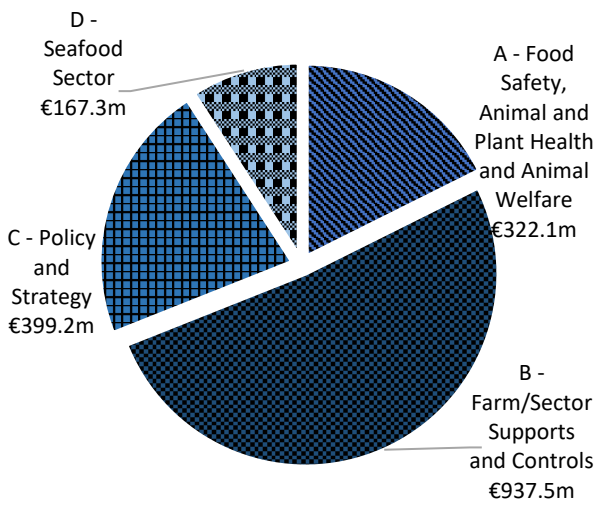


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This provision will protect farm incomes against the background of the twin pressures of COVID and Brexit, including through the extension of a range of critical support schemes through the CAP transition period. It will also provide for significant new measures to encourage additional environmental ambition, and permit the development of new initiatives in farm safety. It will also provide a platform for strategic development through supports for innovation, research and development, provide structural supports for a sustainable fisheries sector, allow the Department to support new animal welfare initiatives and perform a range of regulatory and other functions in areas such as post Brexit import controls, animal and plant health and food safety.

[1] Retired Civil Servants are paid from the Superannuation Vote.

Programme A – Food Safety, Animal & Plant Health & Animal Welfare

The funding supports a range of regulatory and other activities, for example:

- inspection services to maintain high standards of food safety and animal health and welfare, for example, by conducting some 2,800 on-farm and animal transport controls and inspections;
- support for food traceability systems, for example, through the use of Electronic Identification (EID) of 5 million sheep movements from approximately 40,000 farms annually; and
- research, testing and eradication activities for plant protection and animal diseases including some 8.8 million tests for bovine TB on 111,000 farms annually;
- additional supports for animal welfare in line with Programme for Government commitments.

Programme B – Farm/Sector Supports & Controls

This programme promotes environmentally sustainable farming, including mitigation of climate change, while supporting the rural economy and farm incomes. Examples of activities in this area include:

- A 33% increase in funding for the organic farming scheme, to allow it to be re-opened for new entrants;
- the extension of schemes such as GLAS, ANCs, BDGP, the Sheep Welfare Scheme and other beef measures that support farm incomes and continued environmental action for those exiting schemes under the current RDP (for example, approximately 36,000 farmers will exit GLAS at the end of 2020, 95,000 farmers receive ANC payments);
- the introduction of new environmental measures to support environmental actions by farmers not currently in agri environment schemes;
- funding of the Forestry Programme through new afforestation establishment grants, forestry premia and forestry development supports.

Programme C – Policy and Strategy Programme

This Programme supports the strategic development of the agri-food sector. The allocation for 2021 will allow the Department and its Agencies to develop and implement policies as set out in Food Wise 2025 and strengthen the sector to meet the challenges of Brexit. The Department and its Agencies will:

- invest in public sector research and innovation;
- Support Bord Bia promotion and development work to establish a premium position for our food and beverage products in markets at home, in the UK and European markets and increasingly in growing markets across the world; and
- Provide grant aid for capital investment by food companies to help them diversify products and markets.

Programme D – Seafood Sector Programme

This Programme supports the sustainable development of our fisheries, aquaculture and wider seafood sectors while supporting the coastal economy. Through the Seafood Development Programme, the Department and its Agencies will:

- Continue to support Common Fisheries Policy implementation, reduce the impact of fisheries on the marine environment, support aquaculture, small scale fisheries, and coastal communities.
- Provide enhanced science-based knowledge for the sustainable management of fish stocks.
- Continue to develop the economic potential of our fisheries harbours.
- Enhance Information Technology systems to deliver increased levels of service to all areas of the seafood sector.

C. Estimates 2021

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a platform for the strategic development of the sector, and increased environmental ambition, against the background of challenges posed by Brexit, Covid and increasingly competitive global export markets.

A selection of measures supported by the Department's budget is set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Supports	***Cost in 2021 €million****
Agri-Food Sector –	
• Covid Beef scheme improving carbon efficiency	45
• New Agri-environmental and other farm support measures	79
• Staffing, operations and infrastructure for agri-food export and import control checks after the end of the Brexit transition period.	25
Total of selected Measures	**€149m**

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Agriculture, Food and the Marine	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**1,373**
Allocation from Central Pay Agreement Provision (PSSA)	5
Allocation of Additional Resources	41
Carbon Tax Funding	20
Current Expenditure Ceiling (Core)	**1,439**
Additional Covid-19 Allocation	63
Additional Brexit Allocation	25
Current Expenditure Ceiling (Total)	**1,527**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**274**
National Development Plan Increase	(4)
Capital Expenditure Ceiling (Core)	**271**
Additional Covid-19 Expenditure	25
Additional Brexit Allocation	4
Capital Expenditure Ceiling (Total)	**299**
Ministerial Expenditure Ceiling (Core)	**1,709**
Ministerial Expenditure Ceiling (Total)	**1,826**

*Rounding may affect totals

Chapter 3 – Enterprise, Trade and Employment

A. Resource Allocation 2021

The 2021 expenditure ceiling for the Business, Enterprise and Innovation Vote Group is presented in the table below.

Business, Enterprise and Innovation	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	360	0	0	260
Gross Voted Capital Expenditure	642	100	26	768
Total Gross Voted Expenditure	**1,002**	**100**	**26**	**1,128**

*Rounding affects total

Chart 1(a):

Pay, Pensions[2] and Non-Pay Breakdown

(Incl. Capital)

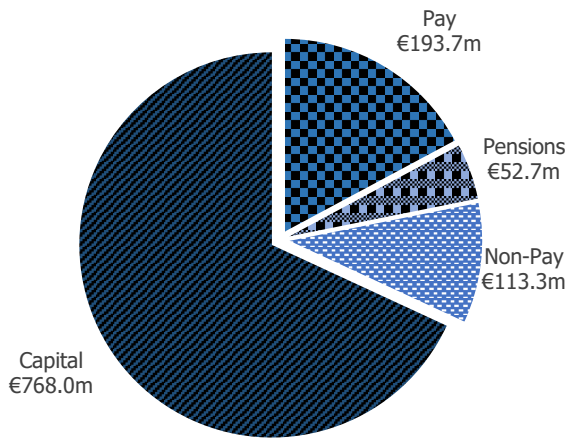
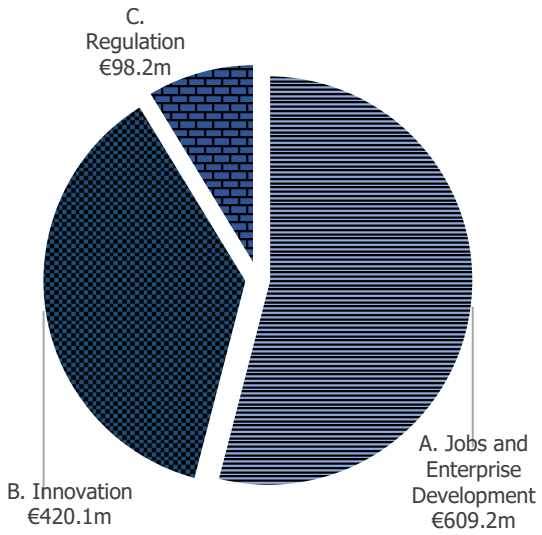


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitment to support enterprises in the current crisis, to maintain employment levels, to support additional job creation and regional development. The funding will help enterprises develop their own potential, promote the development of a competitive business environment, grow exports

2 Retired Civil Servants are paid from the Superannuation Vote.

and maintain Ireland's standing globally as a leading research and innovation performing nation.

The increase to the Department's Current Expenditure will allow for; additional resources to be provided to the Department's Regulatory bodies and its Enterprise Agencies to deal with on-going Covid supports and continue to prepare for Brexit by expanding and further developing the suite of available supports.

The increase in current funding will allow for the recruitment of additional staffing resources for the Health and Safety Authority, the Competition and Consumer Protection Commission and the National Standards Authority and is necessary to enable them to carry out their expanded mandates and also to meet the increase in the demand for their services arising from Covid and Brexit, not least in areas such as market surveillance and certification. The extra current monies will also support the IDA and Enterprise Ireland in progressing the global foot print initiative and increasing their promotion and marketing activities.

The additional current monies also include the funding of the full year cost of the Public Service Stability Agreement and the funding related to the trade and employment rights functions recently transferred from the Department of Foreign Affairs and the Department of Social Protection.

The increased Capital allocation will allow the Department to continue to support industry though the numerous Covid supports administered through its Enterprise Agencies and to prepare for Brexit where capital funding will be available to the Department for enterprise supports throughout the country and in particular in areas most effected by the UK exit from EU.

Programme A- Jobs and Enterprise Development

The aim of this programme is to position Ireland as a competitive, innovation-driven location in which to do business, to promote entrepreneurship, to develop a strong indigenous enterprise base, to target future inward investment and to grow exports in existing and fast-growing markets and to promote the benefits of international trade.

Under this programme, the 2021 allocation will allow the Department to:

- Provide on-going support in helping businesses negatively impacted on by Covid-19. Supports include practical financial assistance through schemes such as the Credit Guarantee Scheme and Sustaining Enterprise Fund and Online retail whereby Enterprise Ireland is helping Irish businesses to rebuild after the impact of Covid-19. .

- Continue the range of supports available to businesses, importers and exporters, through the enterprise agencies in preparation for Brexit, including the various initiatives led by Enterprise Ireland, the Local Enterprise Offices and Intertrade Ireland.

- Provide through the Future Growth Loan Scheme credit and strategic long-term investment to eligible SME and Small Mid-Cap businesses in Ireland, including those in the primary agriculture (farmers) and seafood sectors.

- The new €2 billion COVID-19 Credit Guarantee provide supports for businesses that have been negatively impacted as a result of the outbreak of COVID-19

Programme B - Innovation

The aim of this programme is to foster and embed a world class innovation system that underpins enterprise development and drives commercialisation of research to build national competitive advantage across the economy. Ireland's innovation capability is a key factor in maintaining and developing FDI capability and enhancing indigenous enterprise. The capital expenditure in this programme expenditure area underpins the agency supports provided under Programme A – Jobs and Enterprise Development

Under this programme, the 2021 allocation will allow the Department to:

- Deliver the next tranche of funding under the Disruptive Technology Innovation Fund. This fund is investing in research, development and deployment of disruptive technologies and applications and is designed to complement related initiatives being undertaken by Science Foundation Ireland and Enterprise Ireland - the DTIF is key to achieving the Department's strategic goals as set out in the Future Jobs Ireland framework and Innovation 2020
- Provide additional support to EI for the Covid Products Scheme

Programme C – Regulation

The aim of this programme is to ensure that the business regulatory system and dispute resolution mechanisms facilitate fair, efficient, and competitive markets for businesses, employees, and consumers. The Programme also supports the work of the Low Pay Commission and the development of policy in the area of employment rights

Under this programme, the 2021 allocation will allow the Department to:

- Monitor, through the Health and Safety Authority, challenges of COVID-19 in the workplace including compliance with the national Return to Work Safely Protocol through the Health and Safety Authority. Health and Safety Authority will continue to be to the forefront in helping employers and employees to deal with the challenges of COVID-19 in the workplace
- Ensure its CCPC are in position to meet the increasing demands arising from Brexit and the ECN+ Directive
- Ensure the NSAI are equipped to deal with the consequences of Brexit on standards and certifications
- Ensure that the necessary resources are provided to the Low Pay Commission to enable it to carry out is work

C. Estimates 2021

Compared to the 2020 allocation, an additional €19m in current expenditure and an extra €136 million in capital expenditure is being allocated to the Department of Enterprise, Trade and Employment in 2021

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the challenges posed by Brexit and Covid. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
Programme Name	
• IDA Regional Property Programme	€10m
• IDA/EI Covid Life Sciences Products Scheme	€30m
• EI Regional Enterprise Development Fund	€15m
• EI Customs Clearance Scheme	€15m
• EI Sustaining Enterprise Fund	€10m
• Covid Credit Guarantee Scheme	€25m
• Future Growth Loan Scheme	€14.325m
• Health and Safety Authority Pay	€4m
• CCPC Pay	€2.75m
• NSAI Pay	€1.25m
Total of selected Measures	**€127.325m**

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Enterprise, Trade and Employment	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**341**
Allocation from Central Pay Agreement Provision (PSSA)	3
Allocation of Additional Resources	16
Current Expenditure Ceiling (Core)	**360**
Additional Covid-19 Allocation	**0**
Additional Brexit Allocation	**0**
Current Expenditure Ceiling (Total)	**360**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**632**
National Development Plan Increase	**8**
Budget 2021 Allocation of Additional Resources	2
Capital Expenditure Ceiling (Core)	**642**
Additional Covid-19 Expenditure	**100**
Additional Brexit Allocation	**26**
Capital Expenditure Ceiling (Total)	**768**
Ministerial Expenditure Ceiling (Core)	**1,002**
Ministerial Expenditure Ceiling (Total)	**1,128**

*Rounding may affect totals

Chapter 4 – Children, Equality, Disability, Integration and Youth

A. Resource Allocation 2021

The 2021 expenditure ceiling for the Children and Youth Affairs Vote Group is presented in the table below.

Children and Youth Affairs	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	1,896	30	0	1,926
Gross Voted Capital Expenditure	32	0	0	32
Total Gross Voted Expenditure	**1,928**	**30**	**0**	**1,958**

Chart 1(a):

Pay, Pensions[3] and Non-Pay Breakdown

(Incl. Capital)

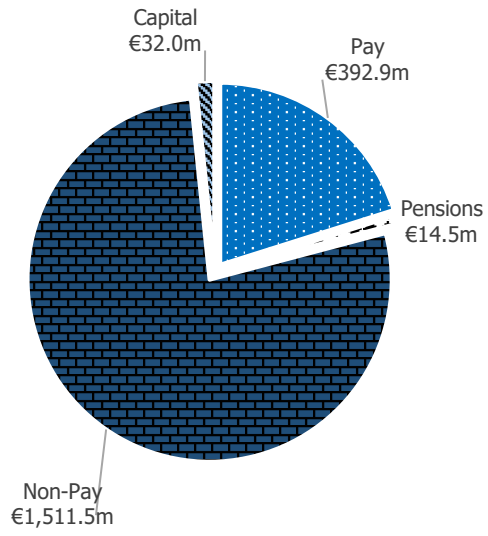
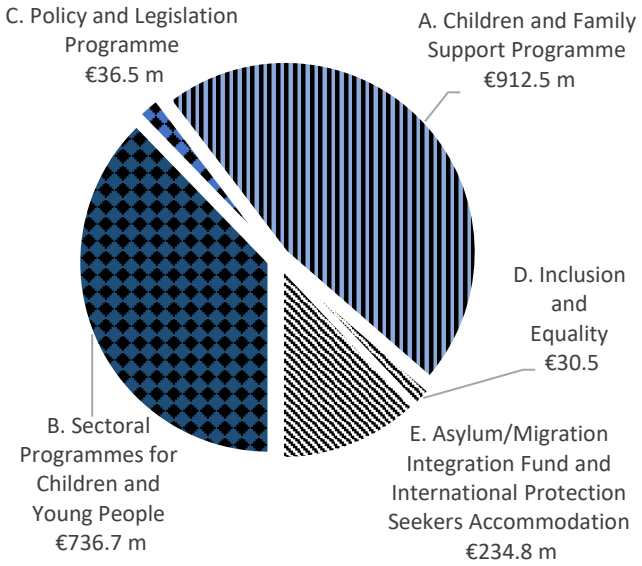


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitment to improving the outcomes for children, young people and their families as well as the promotion of equality and human rights. The funding also provides for the inclusion and integration of persons seeking international protection.

[3] Retired Civil Servants are paid from the Superannuation Vote.

Programme A: Children and Family Support Programme

The aim of this programme is to integrate and improve the existing service delivery arrangements and support the welfare of children, young people and families. In particular, the budgetary decisions for 2021 mean that the Department will Increase the allocation to Tusla, the Child and Family Agency, to a total of €878m in 2021. This is an effective overall increase of €61m or 7.5% over the original 2020 allocation (€817m).

The additional resources will allow Tusla to:

- Continue work to reduce the number of children awaiting the allocation of a social worker (reduce number of unallocated cases).
- Address significant demand led cost pressures in residential care.
- Provide care and protection through quality services for victims of domestic, sexual and gender based violence.
- Continue to improve organisational and service performance to achieve better outcomes for vulnerable children, young people and their families.
- Support Tusla to meet our commitments to transfer additional unaccompanied children in Greece to Ireland as quickly as possible.

In terms of the rest of Programme A:

- Continue to support the Oberstown Children Detention Campus meet its operational costs.
- Continue the work commenced in 2020 on scoping the development of a nationally organised and managed Guardian ad Litem service.

Programme B: Sectoral Programmes for Children and Young People

The aim of this programme is to support the provision of both universal and targeted services for the care, development and wellbeing of children and young people. The Government's budgetary decisions for 2020 under this Programme will allow for the following:

- The 2021 Budget allocation of €638m for Early Learning and Care and School Age Childcare remains at 2020 allocation levels. This allows resumption of 2020 deliverables in 2021 which have been disrupted by the pandemic crisis. The anticipated savings due to demographics on the Early Childhood Care and Education (ECCE) scheme have been reallocated to improve service delivery of programmes including the Access and Inclusion Model (AIM). As a result, the 2021 allocation allows for:

    - The continued support of the National Childcare Scheme (NCS) in 2021 for both universal and targeted subsidies.
    - Funding under the AIM to support the full participation of children with disabilities in ECCE.
    - Continue to meet the cost of two years of ECCE.

- An increase in allocation towards Tusla's Early Years Inspectorate will allow for additional recruitment of inspectors to help ensure regulatory standards are maintained.

- Continue to support Youth Services, increasing the annual current allocation by €5m to €66.789m to support delivery of the new *UBU, Your Place Your Space* targeted funding scheme, the universal *Youth Service Grant Scheme* and Youth Information Centres, along with commitments under the LGBT+ National Youth Strategy Actions.

Programme C: Policy and Legislation Programme

The aim of this Programme is to oversee key areas of policy, legislation and inter-sectoral collaboration to improve the lives and well-being of children and young people, including the implementation of the Policy Framework for Children and Young People. In particular, the resources allocated will allow for the following:

- Continued support for the Growing Up in Ireland (GUI) study and other research programmes.
- Support the operating costs of the Adoption Authority of Ireland and Office of the Ombudsman for Children.
- Meet the costs associated with public engagement on the Final Report of the Commission of Investigation into Mother and Baby Homes, development of historic burials legislation and related initiatives.
- Continued development and roll-out of projects under the Children's and Young People Policy Framework.
- Further development of children and young people's participation structures and services to support the voice of children and young people in decisions which affect their lives.

Programme D - An Equal and Inclusive Society

Under this Programme, the vote aims to promote equality and human rights in society. In 2020, the allocation for this Programme will allow for:

- A continued commitment to providing a safe and supportive environment for refugees in line with our international obligations.
- Funding for programmes to promote refugee and migrant integration.
- Funding for services to Traveller and Roma communities.
- Delivery of a range of positive actions for Gender Equality, including through European Social Fund supported projects; and continued funding of the National Women's Council of Ireland and the National Collective of Community-based Women's Networks.
- Funding for LGBTI+ initiatives.

Programme E – A Fair and Efficient Support System for International Protection Seekers

The funding under this Programme is to meet the Department's international obligations in relation to the provision of material support to persons seeking international protection.

The increased funding will enable the Government to:

- Continue to provide accommodation for those seeking international protection.
- Support the process of bringing accommodation provided to asylum seekers into compliance with the standards agreed with key stakeholders, beginning from January 2021.

Vote 25 - Irish Human Rights and Equality Commission (IHREC)

Programme A - Irish Human Rights and Equality Commission Function

Under this Programme, IHREC will continue to meet its statutory obligation to protect and promote human rights and equality as Ireland's independent national human rights and equality body and to build a culture of respect for human rights, equality and intercultural understanding across Irish society.

C. Estimates 2021

Compared to the original 2020 allocation based on the REV published in December 2019, an additional €220m in current expenditure and an extra €1 million in capital expenditure is being allocated to the Department of Children, Equality, Disability, Integration and Youth in 2021.

In terms of the allocation of these additional funds, €61m will be allocated to Tusla, €145m to International Protection Seekers Accommodation, €5m to Youth Services and Organisations and €10m will be allocated to fund services within the Department and other agencies under its aegis. Full details on the allocation of the Vote's 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Allocation for Key Expenditure Programmes	***Cost in 2021 €million***
Programme Name • A3-: Child and Family Agency • A4- : Youth Justice Children's Detention Schools • B3/4/5-: Early Learning and Care and School Age Childcare • B6-: Youth Organisations and Services • E4- : International Protection Seekers Accommodation	• €878m • €28m • €638m • €70m • €226m
Total	**€1,840m**

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Children, Equality, Disability, Integration and Youth	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**1,706**
Allocation from Central Pay Agreement Provision (PSSA)	5
Allocation of Additional Resources	185
Current Expenditure Ceiling (Core)	**1,896**
Additional Covid-19 Allocation	30
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**1,926**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**31**
National Development Plan Increase	**1**
Budget 2021 Allocation of Additional Resources	0
Capital Expenditure Ceiling (Core)	**32**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**32**
Ministerial Expenditure Ceiling (Core)	**1,928**
Ministerial Expenditure Ceiling (Total)	**1,958**

*Rounding may affect totals

Chapter 5 – Environment, Climate and Communications

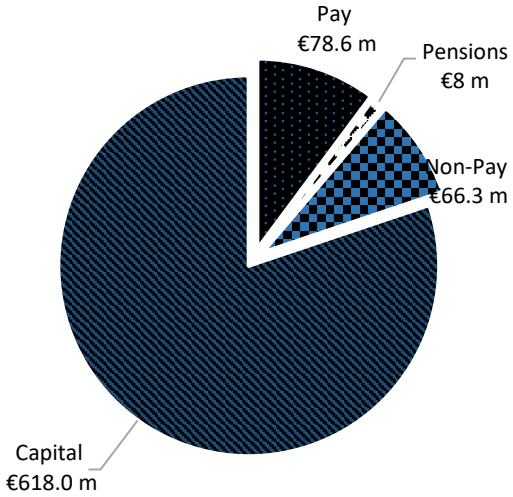
A. Resource Allocation 2021

The 2021 expenditure ceiling for the Environment, Climate and Communications Vote Group is presented in the table below.

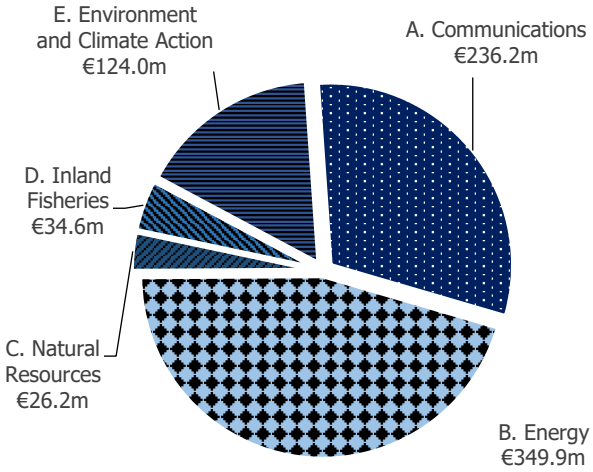
Environment, Climate and Communications	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	153	0	0	153
Gross Voted Capital Expenditure	618	0	0	618
Total Gross Voted Expenditure	**771**	**0**	**0**	**771**

*Rounding affects total

Pay, Pensions[4] and Non-Pay Breakdown (Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across all programme areas. The funding provided reflects the scale of the Government's ambition and policy commitments across a number of areas of strategic national importance under the Programme for Government, including climate action, energy efficiency, communications, environment and natural resources.

Communications Programme A

4 Retired Civil Servants are paid from the Superannuation Vote.

The aim of this Programme is to contribute to the ongoing growth and development of the Irish economy and society by facilitating investment in high-speed broadband networks across the country and supporting innovative and secure digital communications.

Under this programme, the 2021 allocation will allow the Department to:

- Further progress the rollout of the high-speed broadband network under the National Broadband Plan, facilitating balanced regional development and equality of opportunity for all communities; this investment is particularly critical in the context of the new COVID-19 environment
- Enable the National Digital Research Centre provider to offer accelerator services and pre-seed investment support to promising digital enterprises to allow them to progress to market ready stage
- Support the National Cyber Security Centre (NCSC) in delivering on the actions set out under the National Cyber Security Strategy 2019-2024 including the protection of critical national infrastructure, building resilience of public sector data and networks and effectively managing and responding to cyber security incidents and threats.

Energy Programme B

The aim of this programme is to deliver on energy policy which is focussed on ensuring a secure, competitive and sustainable energy system, through improved energy efficiency, increased deployment of renewable energy and the reduction of energy-related emissions as Ireland transitions to a low carbon and climate-resilient economy. The supported measures will contribute to achieving national goals set under the Programme for Government and the Climate Action Plan.

Under this programme, the 2021 allocation will allow the Department to:

- Expand the supports available for citizens and communities to retrofit their homes and properties in order to make them warmer, more comfortable and more energy efficient as well as contributing to the achievement of our climate goals. The allocation for the Warmer Homes Scheme will also be increased significantly in order to deliver a greater number of free energy efficiency upgrades to lower income households
- Continue to engage, advise and enable businesses and the public sector to contribute to Ireland's greenhouse gas emission reduction targets through improved energy efficiency and increased renewable energy use
- Support the increasing uptake of electric vehicles through the continuing provision of purchase grants for new electric vehicles, grants to support the installation of home chargers and public chargers, and the introduction of additional supports for charging infrastructure at key strategic destinations to enhance overall network accessibility
- Build capacity in the Department and SEAI to deliver on significant climate and energy commitments under the Programme for Government and the Climate Action Plan.

Natural Resources Programme C

The aim of this Programme is to manage Ireland's mineral, petroleum and other geological resources in a sustainable and productive manner, and to provide reliable geoscience support for environmental protection and sustainable development.

Under this programme, the 2021 allocation will allow the Department to:

- Continue the geo-environmental mapping project (Tellus) and Ireland's marine mapping programme (INFOMAR)
- Provide further support for geoscience research activities and develop the Geoscience Ireland business cluster for job creation
- Develop the geoscience projects and research supporting Project Ireland 2040 and the Climate Action Plan including groundwater, flooding, coastal erosion and minerals
- Regulate licencing and leasing activities, encompassing mineral exploration and mining, and petroleum production (taking account of new policy in this area out in the Programme for Government) and decommissioning.

Inland Fisheries Programme D

The aim of this programme is the effective protection, conservation, management, development, research and promotion of Ireland's inland fisheries resource, including sea angling.

Under this programme, the 2021 allocation will allow Inland Fisheries Ireland:

- To rehabilitate and maintain up to 35,000 metres of streams and assess over 140 rivers, river sections and estuaries, as part of the annual salmon management and conservation programme
- Continue to deliver its statutory licensing and inspection programme
- Carry out stock management programmes, invasive aquatic weed control, EU Water Framework and Habitats Directive responsibilities, research, etc.
- The Department, jointly with the Department of Agriculture, Environment and Rural Affairs (NI) will support the Loughs Agency in the management, conservation, protection, improvement and development of inland fisheries in the Lough Foyle and Carlingford Lough areas including the promotion of development in these areas for commercial and recreational purposes.

Environment and Waste Management Programme E

The aim of this programme is to promote the protection of Ireland's natural environment, the health and well-being of our citizens and the transition to a resource-efficient circular economy, in support of ecologically sustainable development, growth and jobs.

Under this programme, the 2021 allocation will allow the Department to:

- Fund a range of climate action activities including technical research and modelling as well as international and national climate change obligations
- Support the Environment Protection Agency in the performance of its legislative mandate and the delivery of its research commitments in areas including ambient air quality, non-ionising radiation and noise monitoring, as well as the climate change agenda
- Support the delivery of projects in the Midlands Region approved under the Just Transition Fund
- Driving increased awareness of the Waste Action Plan for a Circular Economy, focusing on the transition to a circular economy while continuing to deliver sustained and visible public behavioural change campaigns to encourage waste prevention and recycling. Continue to fund the remediation of environmentally degraded discontinued landfill sites operated by local authorities and private landfills taken into State ownership.

C. Estimates 2021

Compared to the 2020 allocation, an additional €16.2m in current expenditure and an extra €240.5 million in capital expenditure is being allocated to the Department of the Environment, Climate and Communications in 2021.

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the challenges presented in reducing greenhouse gas emissions, improving energy efficiency and facilitating the achievement of national goals set under the Programme for Government and the Climate Action Plan. It also facilitates the rollout of the high-speed broadband network under the National Broadband Plan. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
Programme Name	
• Communications including the rollout of the National Broadband Plan	€106m
• Energy Programme including energy efficiency upgrades in the residential, commercial and public sector	€131m
• Environment and Waste Management	€19m
Total of selected Measures	**€256m**

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Environment, Climate and Communications	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**137**
Allocation from Central Pay Agreement Provision (PSSA)	2
Allocation of Additional Resources	15
Current Expenditure Ceiling (Core)	**153**
Additional Covid-19 Allocation	0
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**153**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**377**
National Development Plan Increase	**135**
Budget 2021 Allocation of Additional Resources	5
Carbon Tax Funding	100
Capital Expenditure Ceiling (Core)	**618**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**618**
Ministerial Expenditure Ceiling (Core)	**771**
Ministerial Expenditure Ceiling (Total)	**771**

*Rounding may affect totals

Chapter 6 – Tourism, Culture, Arts, Gaeltacht, Sport and Media

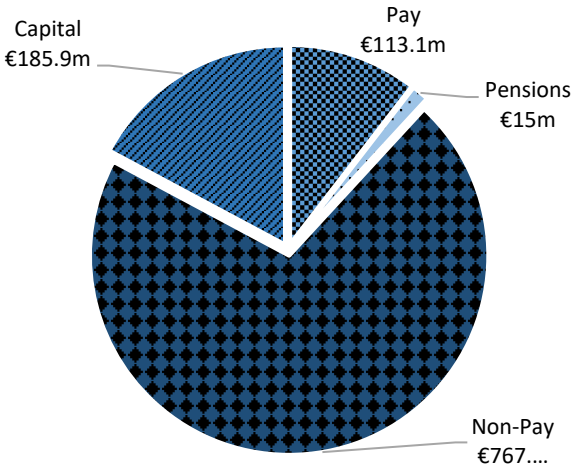
A. Resource Allocation 2021

The 2021 expenditure ceiling for the Tourism, Culture, Arts, Gaeltacht, Sport and Media Vote Group is presented in the table below.

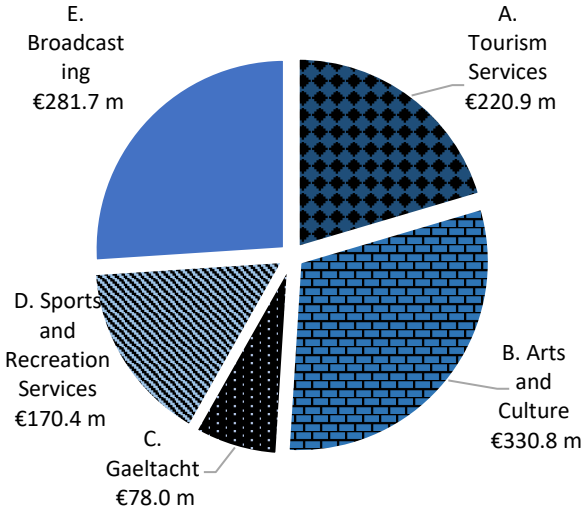
Tourism, Culture, Arts, Gaeltacht, Sport and Media	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	688	208	0	896
Gross Voted Capital Expenditure	172	14	0	186
Total Gross Voted Expenditure	**860**	**222**	**0**	**1,082**

*Rounding affects total

Pay, Pensions[5] and Non-Pay Breakdown (Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

Funding in 2021 will help maintain core capacity in the tourism industry; ensure that our arts, artists and National Cultural Institutions are sustained during the crisis; provide supports for entertainment events throughout the country; allow for increased support for the Gaeltacht and Irish language sector; continue to support the sports sector and sustain Irish sporting life; and maintain support for our media and broadcasting sector.

Additional allocations for this Department in 2021 will facilitate measures to address the significant impacts of the Covid-19 pandemic on the tourism, cultural, sport, Gaeltacht and media sectors, ensuring that these sectors are sustained during the crisis and remain viable.

5 Retired Civil Servants are paid from the Superannuation Vote.

Programme A: Tourism Services

The aim of this programme is to support the tourism industry to grow in a sustainable way.

Under this programme, the 2021 allocation will allow the Department to:

- Sustain core capacity in the industry;
- Introduce a €55m focused business support scheme for tourism enterprises;
- Enhance support for Tourism Product development.

Programme B: Arts & Culture

The aim of this programme is to promote and develop Ireland's world class artistic and creative strengths at home and abroad, maximising their societal, economic and reputational value for the country, and supporting the wider entertainment sector to meet the challenges presented by the COVID-19 pandemic.

Under this programme, the 2021 allocation will allow the Department to:

- Extend the 2020 Pilot Scheme of supports for the live entertainment industry;
- Continue and expand its support of arts, artists and the arts sector as a whole including funding of €130m for the Arts Council in 2021;
- Enhance support to the National Cultural Institutions and transfer the National Symphony Orchestra to the National Concert Hall;
- Increase support for the audio visual industry.

Programme C: Gaeltacht

The aim of this programme is to support the Irish Language and to strengthen its use as the principal community language of the Gaeltacht

Under this programme, the 2021 allocation will allow the Department to provide:

- Increased support for Údarás na Gaeltachta;
- Additional support for Irish Language and Gaeltacht support Schemes;
- Enhanced cross-border co-operation in the languages sector via an Foras Teanga;
- Increased support for the 20 year Strategy for the Irish Language.

Programme D: Sports and Recreation Services

The aim of this programme is to contribute to a healthier and more active society by promoting sports participation and by supporting high performance and the provision of sport facilities

Under this programme, the 2021 allocation will allow the Department to provide:

- Increased support for Sport Ireland
- Additional funding for Large Scale Sports Infrastructure including swimming pools;
- Increased funding for initiatives to attract major sporting events to Ireland.

Programme E: Broadcasting

The aim of this programme is to promote, support and protect a diverse and plural media sector, including the provision of high quality public service broadcasting and a broadcasting sector underpinned by a proportionate and effective regulatory regime

Under this programme, the 2021 allocation will allow the Department to:

- Provide increased support for Teilifís na Gaeilge;
- Increase funding to the Broadcasting fund;
- Maintain support for RTÉ as the national broadcasting authority.

C. Estimates 2021

Compared to the baseline 2020 allocation of €819m, an additional €209m in current expenditure and an extra €54 million in capital expenditure is being allocated to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media in 2021.

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a focussed response to the challenges presented by the Covid 19 pandemic across these sectors, thereby ensuring their sustainability and ongoing viability.

Selected Measures	**Cost in 2021 €million**
Tourism	
Business Support Scheme	€55m
Tourism Product Development	€5m
Culture	
Live entertainment supports	€50m
Arts sector supports via Arts Council	€50m
Audio visual industry	€9m
NCIs including transfer of NSO	€11m
Gaeltacht	
Údarás na Gaeltachta	€8m
Irish Language & Gaeltacht Support Schemes	€3m
An Foras Teanga	€2m
Sport	

Sport Ireland	€36m
Large Scale Sports Infrastructure	€7m
Major Sporting Events	€2m
Media	
Teilifís na Gaeilge	€3.5m
Selected Measures	**Cost in 2021 €million**
Tourism	
Business Support Scheme	€55m
Tourism Product Development	€5m
Culture	
Live entertainment supports	€50m
Arts sector supports via Arts Council	€50m
Audio visual industry	€9m
NCIs including transfer of NSO	€11m
Gaeltacht	
Údarás na Gaeltachta	€8m
Irish Language & Gaeltacht Support Schemes	€3m
An Foras Teanga	€2m
Sport	
Sport Ireland	€36m
Large Scale Sports Infrastructure	€7m
Major Sporting Events	€2m
Media	
Teilifís na Gaeilge	€3.5m
Broadcasting Fund	€2m

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Tourism, Culture, Arts, Gaeltacht, Sport and Media	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**687**
Allocation from Central Pay Agreement Provision (PSSA)	1
Current Expenditure Ceiling (Core)	**688**
Additional Covid-19 Allocation	208
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**896**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**132**
National Development Plan Increase	**40**
Capital Expenditure Ceiling (Core)	**172**
Additional Covid-19 Expenditure	14
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**186**
Ministerial Expenditure Ceiling (Core)	**860**
Ministerial Expenditure Ceiling (Total)	**1,082**

*Rounding may affect totals

Chapter 7 – Defence

A. Resource Allocation 2021

The 2021 expenditure ceiling for the Defence Vote Group is presented in the table below.

Defence	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	941	0	0	941
Gross Voted Capital Expenditure	131	0	0	131
Total Gross Voted Expenditure	**1,072**	**0**	**0**	**1,072**

*Rounding affects total

Chart 1(a):

Pay, Pensions[6] and Non-Pay Breakdown

(Incl. Capital)

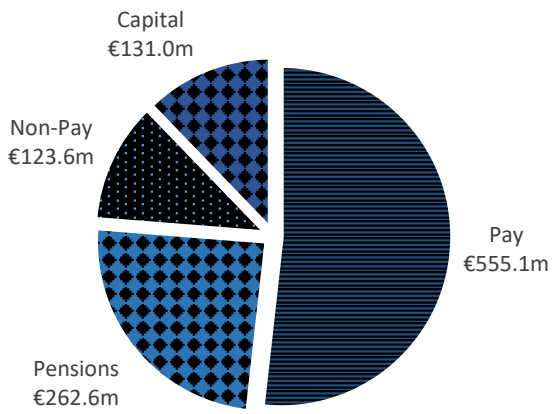
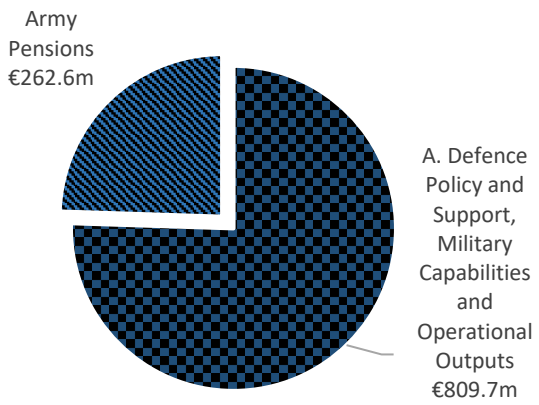


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitment in support of providing for the military defence of the State, contributing to national and international

[6] Retired Civil Servants are paid from the Superannuation Vote.

peace and security and ensuring that the Permanent Defence Force (PDF) fulfils all roles assigned by Government.

Vote 35 – Army Pensions:

Programme A: Provision for Defence Forces' Pensions Benefits

Under this Programme, the Department will continue to provide Defence Forces pension benefits to new retirees and to some 12,750 military pensioners (including spouses and children of deceased personnel and the spouses of deceased Veterans of The War of Independence).

Vote 36 – Defence:

Programme A: Defence Policy and Support, Military Capabilities and Operational Outputs

The White Paper on Defence (as updated by the White Paper Update 2019) provides the defence policy framework for the period up to 2025. The funding provided will allow for the maintenance and development of flexible defence capabilities that meet the requirements of the roles assigned by Government in the White Paper. Defence policy will continue to be responsive to emerging changes in the domestic and international peace and security environment. In particular, the budgetary decisions mean that:

- Defence policy will continue to evolve in response to security challenges arising domestically and overseas;
- Defence capabilities will be maintained and developed in line with the priorities set out in the White Paper;
- The Defence Forces will continue to meet aid to the civil power and approved aid to the civil authority requirements;
- The Defence Forces will continue to meet Government requirements for overseas peace support and crisis management operations; and
- The Defence Forces can continue to provide a broad range of "non-security" supports to other Departments and Agencies.

C. Estimates 2021

Compared to the 2020 allocation, an extra €14m in current expenditure and an extra €18m in capital expenditure is being allocated to the Defence Vote Group in 2021.

The Vote 35 (Army Pensions) allocation for 2021 of €262.6m will continue to provide funding for some 12,750 military pensioners and certain dependants. This allocation, which is non-discretionary and demand-led, includes an additional €3.5m for 2021.

The Vote 36 (Defence) allocation for 2021 is €809.7m. The 2021 current allocation of €678.7m provides primarily for the pay and allowances of the PDF. The 2021 pay and allowances allocation has increased by €10.5m, and provides for outstanding commitments arising from the Public Sector Stability Agreement 2018-2020 along with restoration of 5% cut in PDF allowances imposed under FEMPI. Other current expenditure will allow the PDF to continue to meet all Government approved Aid to the Civil Power (ATCP) and Aid to the Civil Authority (ACA) requests, as well as meeting Government requirements for overseas peace support operations.

The 2021 capital allocation has increased to €131m. This allocation will be used for the replacement and upgrade of essential military equipment, necessary building and maintenance works and ICT projects, as part of a sustained programme of equipment replacement and infrastructural development across the Army, Air Corps and Naval Service.

These measures are set out in more detail in the table below. Full details on the allocation of the Votes' 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
Programme Name • Provision for Defence Forces' Pensions Benefits • Defence Policy and Support, Military Capabilities and Operational Outputs	 €3.5m €28.5m
Total of selected Measures	**€32m**

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Defence	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**927**
Allocation from Central Pay Agreement Provision (PSSA and Restoration of Allowances)	14
Current Expenditure Ceiling (Core)	**941**
Additional Covid-19 Allocation	0
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**941**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**113**
National Development Plan Increase	**7**
Budget 2021 Allocation of Additional Resources	11
Capital Expenditure Ceiling (Core)	**131**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**131**
Ministerial Expenditure Ceiling (Core)	**1,072**
Ministerial Expenditure Ceiling (Total)	**1,072**

Chapter 8 – Education

A. Resource Allocation 2021

The 2021 expenditure ceiling for the Education Vote Group is presented in the table below.

Education	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	7,889	232	0	8,122
Gross Voted Capital Expenditure	740	0	0	740
Total Gross Voted Expenditure	**8,629**	**232**	**0**	**8,862**

*Rounding affects total

Chart 1(a):

Pay, Pensions[7] and Non-Pay Breakdown (Incl. Capital)

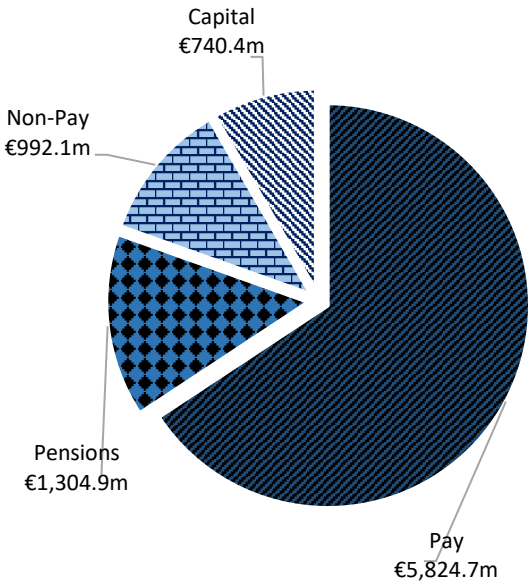
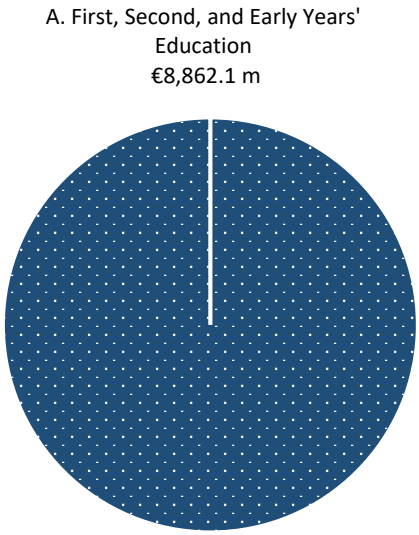


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitment to an inclusive education system, supporting the educational success of each learner. An additional provision has been provided for 2021 to meet demographic and other pressures across the sector, including Covid-19 impacts, and to provide for additional places in schools.

[7] Retired Civil Servants are paid from the Superannuation Vote.

Programme A – First, Second and Early Years' Education

The aim of this programme is to provide a quality inclusive school and early years' education system with improved learning outcomes.

Under this programme, the 2021 allocation will allow the Department to recruit over 2,100 additional posts in the Schools system. This will comprise:

- 268 extra teachers to meet demographic pressures,
- 307 extra teachers to reduce the staffing schedule at primary level by one point to 25: 1, and
- 87 additional teachers at primary level to alleviate the risk of a school losing a teacher in 2021.

For those children with Special Education Needs, there will be

- 145 additional special education teachers,
- 258 additional special class and special school teachers,
- 990 additional special needs assistants, which will support the full rollout of the new frontloaded SNA model and bring the total number of SNAs to over 18,000.
- An additional 80 occupational, speech and language and behavioural therapists and 30 NEPS to support the phased roll out of the School Inclusion Model, which will ensure students with additional needs get the right supports at the right time.

This will bring funding for Special Educational Needs to a record level of over €2 billion, representing a quarter of current expenditure in the Department of Education.

The budgetary and estimates decisions will:

- Continue to prioritise supports for children with special educational needs;
- Ensure the most appropriate supports for pupils needs;
- Improve teacher supply at post primary level in Maths, Physics and Spanish;
- Support high quality Irish-medium education in Gaeltacht schools;
- Reduce the staffing schedule at primary level by one point to 25: 1.

Capital

The 2021 capital allocation is €740 million. This allocation will support circa 145 school building projects in 2021 under the Large Scale and Additional Accommodation Scheme, which will add significant additional capacity to the school system to manage in the Covid environment and to cater for increased demographics. This is in addition to in excess of 220 existing projects which are currently in construction and being progressed through 2021 delivering up to 23,000 school places (permanent additional and replacement places).

C. Estimates 2021

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the challenges posed by the Covid-19 pandemic and supporting schools to reopen, as well as providing additional teachers and prioritising supports for Special Education. These resources will fund the expansion of existing services along with new measures, some of which are set out in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
Current Expenditure	
• 990 additional Special Needs Assistants	€10m
• 403 additional Special Education Teachers	€6.6m
• School Inclusion Model rollout	€2m
• State Examinations Commission	€7m
• Additional Mainstream Teachers	€10m
• Public Service Reforms	€10m
• Supporting DEIS, including Home School Liaison	€2m
• School Rental Accommodation	€10m
• Teacher Supply	€1m

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Education	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**7,493**
Demographics	26
Carryover of Budget 2020 Measures	50
Allocation from Central Pay Agreement Provision (PSSA)	102
2020 Supplementary Estimate	140
Cash Costs	(57)
Allocation of Additional Resources	135
Current Expenditure Ceiling (Core)	**7,889**
Additional Covid-19 Allocation	232
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**8,122**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**748**
National Development Plan Increase	**(8)**
Capital Expenditure Ceiling (Core)	**740**
Additional Covid-19 Expenditure	
Additional Brexit Allocation	
Capital Expenditure Ceiling (Total)	**740**
Ministerial Expenditure Ceiling (Core)	**8,629**
Ministerial Expenditure Ceiling (Total)	**8,862**

*Rounding may affect totals

Chapter 9 – Further and Higher Education, Research, Innovation and Science

A. Resource Allocation 2021

The 2021 expenditure ceiling for the Further and Higher Education, Research, Innovation and Science Vote Group is presented in the table below.

Further and Higher Education, Research, Innovation and Science	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	2,854	156	0	3,010
Gross Voted Capital Expenditure	266	11	0	277
Total Gross Voted Expenditure	**3,120**	**167**	**0**	**3,286**

*Rounding affects total

Chart 1(a):

Pay, Pensions[8] and Non-Pay Breakdown (Incl. Capital)

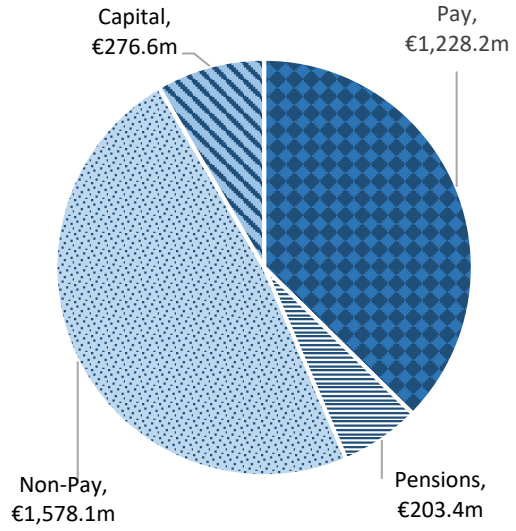
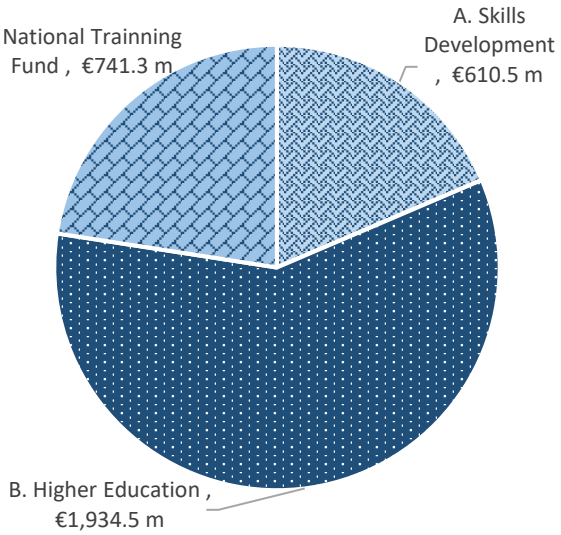


Chart 1(b):

Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote. The funding provided reflects the Government's commitment to support the educational success of learners and to drive improvements in the overall performance of the higher and further education and training system. An additional provision has been provided for 2021 to meet demographic and other pressures across the sectors, including Covid-19 impacts, and to provide for additional upskilling and reskilling opportunities, as well as increased capacity and places in the higher education sector. The funding in this Vote includes the National Training Fund.

[8] Retired Civil Servants are paid from the Superannuation Vote.

Note: This funding primarily reflects those functions transferring from the Department of Education, namely further education and training, higher education and the National Training Fund. Functions transferring from the former Department of Business, Enterprise and Innovation (now Enterprise, Trade and Employment), namely Research, Innovation and Science, will be fully reflected and finalised as part of the Revised Estimates process later in 2020.

Programme A - Skills Development

The aim of this Programme is to provide upskilling and reskilling opportunities to meet the needs of individual learners and wider labour market requirements. This includes the provision of upskilling and reskilling opportunities for those in employment and for unemployed people, as well as the continued development and support of over 17,000 apprentices across 58 apprenticeship programmes.

Under this programme, the funding will:

- Provide over 10,000 upskilling and reskilling opportunities through SOLAS and Skillnet Ireland, including the Skills to Advance and Skills to Compete programmes, including:
    - An additional 2,000 Skills to Compete places for those who have lost jobs as a result of Covid-19 and targeted at emerging growth areas and occupations
    - 1,600 Skills to Advance places for upskilling and reskilling in vulnerable sectors
    - To provide for a further 5,000 upskilling and reskilling opportunities through Skillnet Ireland, including climate upskilling
    - Provide 1,500 places on new and existing training course specialising in Retrofitting.
- Fund the completion of courses for 19,000 learners in 2021 that were provided for in the July stimulus package.
- Fund the final payment to Employers for the 6,000 apprentices taken on under the July Stimulus Apprenticeship Incentivisation Scheme, incentivise employers to take on a further c. 4,000 new apprentices under the scheme in 2021 and to ensure 2,000 apprentices impacted by Covid complete their programmes.

Programmes B - Higher Education

The aim of this Programme is to provide high quality learning and research and innovation in the higher education sector that meets the human capital development priorities for the economy; and to underpin the delivery of national economic, social and regional development objectives. Funding in this Programme will accommodate and support undergraduate and postgraduate students across the higher education sector.

Under this programme, the 2021 allocation will:

- Provide an additional c.5,000 places in the sector to accommodate additional demographic and other demand pressures arising from the Calculated Grade model on this year's Leaving Certificate.

- Additional 1,500 places to meet the high levels of demand for Springboard courses.
- Additional €20 million to ensure those students impacted by Covid have access to the necessary supports through SUSI to ensure and facilitate their active participation in higher education.
- Increase the SUSI fee grant for postgraduate study by €1,500 to €3,500 and adjust the income eligibility threshold.
- Provide an additional 200 places in the 1916 Bursary Fund.

With regard to the activities funded by the National Training Fund, the €300 million Human Capital Initiative which was announced as part of Budget 2020, will continue. In 2021, a further €60 million will be drawn down from the accumulated surplus in the Fund and will fund additional places through Pillar 1: Graduate Conversion Programmes and Pillar 2: Expansion of Existing Places on Undergraduate Courses. Innovation driven projects will continue to be funded via the Pillar 3: Innovation and Agility Fund, with 22 projects in higher education institutions, 17 of which involve collaborations between institutions. These projects include a wide range of innovative and agile programmes, in areas ranging from sustainability to micro-credentials to virtual laboratories.

Capital

The 2021 capital allocation is €276m. This allocation will support infrastructure investment to expand student places, upgrade existing infrastructure, modernise apprenticeship provision and progress the digital agenda. It will also support the development of research capabilities in the higher education sector. The objectives to be progressed include:

- Up to 20 Exchequer-supported higher education building projects (including 6 projects under the PPP Programme) are expected to enter, or continue, construction during 2021;
- Energy Efficiency and Decarbonisation Pathfinder Programme to be implemented in the higher education sector, in collaboration with SEAI, to inform future energy retrofit approaches;
- Strategic capital investment in the further education and training sector to address existing deficits and upgrade facilities;
- Support the development of research capabilities in higher education institutions through the Irish Research Council – includes support to 1,100 post graduate students, 300 post-doctoral researchers and 48 Laureates in addition to supporting the operation of the Irish Centre for High End Computing;
- Enable research and innovation as a driver of social and economic development and sustainability by safeguarding and supporting research infrastructure and capacity impacted by Covid; and
- ICT shared services projects, including projects to support the new Technological Universities and necessary digital enhancements arising from the increased focus on online and blended learning.

C. Estimates 2021: Summary of New Measures

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the challenges posed by the Covid-19 pandemic and its impact on the Higher Education and Further Education and Training sectors, wider labour market challenges, as well as addressing additional capacity demands arising from the Leaving Certificate in 2020. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	*Cost in 2021 €million*
A – Skills Development	
• Over 10,000 upskilling and reskilling opportunities through SOLAS and Skillnet Ireland, including the Skills to Advance and Skills to Compete programmes, including: o 2,000 Skills to Compete places; o 1,600 Skills to Advance places; o 5,000 training opportunities through Skillnet Ireland; o 1,500 places on Retrofitting courses	27.5
• 4,000 new apprentices under the Apprenticeship Incentivisation Scheme in 2021.	8
B – Higher Education	
• c.5,000 places to accommodate demographic and exceptional demand arising from the Calculated Grade model on this year's Leaving Certificate.	38
• To provide 1,500 additional places to meet the high levels of demand for Springboard courses.	7
• Ensure those students impacted by Covid have access to the necessary supports through SUSI to ensure and facilitate their active participation in higher education.	20
• Increase the SUSI fee grant for postgraduate study by €1,500 to €3,500 and adjust the income eligibility threshold.	6
• Provide an additional 200 places in the 1916 Bursary Fund.	1.5

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Further and Higher Education, Research, Innovation and Science	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**2,777**
Demographics	**18**
Allocation from Central Pay Agreement Provision (PSSA)	21
Allocation of Additional Resources	38
Current Expenditure Ceiling (Core)	**2,854**
Additional Covid-19 Allocation	156
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**3,010**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**174**
National Development Plan Increase	**92**
Capital Expenditure Ceiling (Core)	**266**
Additional Covid-19 Expenditure	11
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**277**
Ministerial Expenditure Ceiling (Core)	**3,120**
Ministerial Expenditure Ceiling (Total)	**3,286**

*Rounding may affect totals

Chapter 10 – Social Protection

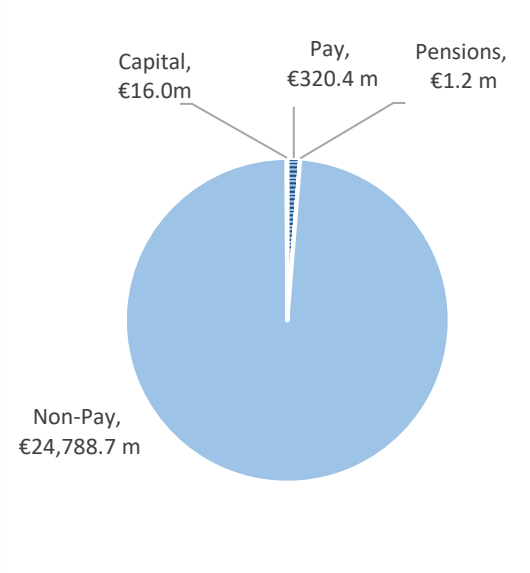
A. Resource Allocation 2021

The 2021 expenditure ceiling for the Employment Affairs and Social Protection Vote Group is presented in the table below.

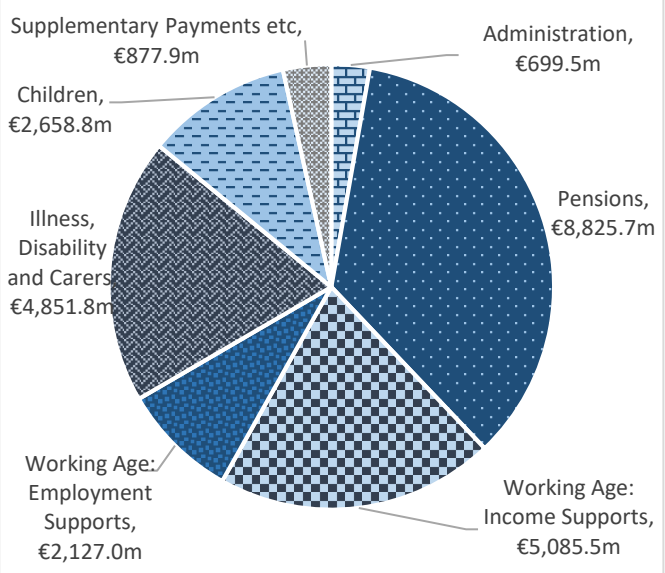
Employment Affairs and Social Protection	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	21,930	3,180	0	25,110
Gross Voted Capital Expenditure	16	0	0	
Total Gross Voted Expenditure	**21,946**	3,180	**0**	**25,126**

*Rounding affects total

Pay, Pensions[9] and Non-Pay Breakdown (Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitment to promote active participation and inclusion in society through the framework of the provision of income supports, employment services and other services.

[9] Retired Civil Servants are paid from the Superannuation Vote.

Programme A – Social Assistance Schemes, Services, Administration and Payment to Social Insurance Fund and Social Insurance Fund Income and Expenditure

The aim of this Programme (including the Social Insurance Fund) is to provide income supports, as well as employment and community services to enable people to participate in society in a positive way and to alleviate poverty. Since March 2020, in response to the onset of the Covid-19 pandemic, the Department implemented a range of income and employment support measures, including the Covid-19 Pandemic Unemployment Payment (PUP) and the Temporary Wage Subsidy scheme to cushion the income shock experienced by workers and their employers. At its peak there were 602,107 people in receipt of the PUP. There are also 1.3 million people receiving a social welfare payment in respect of nearly 2 million beneficiaries each week.

The allocation for 2021 will allow the Department to deliver:

- the continued provision of Covid-19 income and employment supports to those impacted by the pandemic crisis;
- better outcomes in tackling poverty for children and families, people of working age, including jobseekers, people with disabilities, carers, and older people, through providing appropriate income supports;
- an adequate and sustainable social protection and pension support system, particularly having regard to the challenges caused by demographic pressures;
- greater integration of income supports with activation, closer engagement with employers and robust evaluation of outcomes, to support clients on the route back to employment and self-sufficiency;
- timely access to decisions, payments and reviews for all schemes and services;
- the Department's services and information resources in a way that is accessible to people with disabilities;
- technological innovations to enable the digital provision of services and information;
- social policy development across areas such as pensions, child income support, disability and jobseekers, including the maintenance of the social insurance system;
- continued cost effectiveness in all areas of expenditure, including improved control and compliance across all schemes to minimise fraud and error in the welfare system; and
- a wide range of weekly social insurance and social assistance income support schemes such as:
    - pension provision for over 697,800 older people;
    - working age supports for 548,400 people;
    - income supports for illness, disability and carers for 424,200 people;
    - Child Benefit payments to 638,000 families and 1.2 million children each month; and
    - assistance to 465,000 households with key household bills.

Under this programme, the 2021 allocation will allow the Department to:

- Improve living standards of older people and people with disabilities through a €5 increase in the Living Alone Allowance, bringing the from €14 to €19;

- Reduce child poverty through targeted improvements in income supports for low-income families with children, with additional increases for those with older children in recognition of the additional costs associated with this age group. The weekly payment for qualified children, payable to families in receipt of weekly social welfare payments, will increase by €2 per week for children under 12 years of age and by €5 per week for children aged 12 years and over;
- Maintain the State Pension age at 66, providing certainty for those retiring pending the Commission on Pensions report next year.
- Increase the rate of Fuel Allowance by €3.50 for over 375,600 households;
- Extend Parent's Benefit by 3 weeks for parents, to allow them to spend more time with their baby during its first year;
- Increase the Working Family Payment thresholds for families with up to 3 children by €10;
- Remove the €425 earnings threshold on One-Parent Family Payment;
- Expand on activation measures announced in the July stimulus package;
- Introduce an earnings threshold of €480 per month for self-employed persons on PUP, allowing them to take up intermittent or occasional work opportunities without losing their PUP entitlement.
- Enhance the school meals programme by providing hot school meals for up to 35,000 additional school children;
- Increase the Carer's Support Grant by €150, from €1,700 to €1,850 per year;
- Reduce the number of waiting days for Illness Benefit from six days to three days;
- Increase the Widowed or Surviving Partner Grant by €2,000, from €6,000 to €8,000;
- Increase the additional payment for people Living on a Specified Island of €7.30, from €12.70 to €20 per week;
- Provide for a €1,000 support grant fund in any contracts to be entered into for 2021 for the provision of supported employment services for Jobseekers with a disability;
- Extend the Covid-19 Enterprise Support Grant payments for small/micro enterprises until end of March 2021;
- Change the conditions of the Hearing Aid benefit to provide a flat rate grant of up to €500 without requiring a matching payment by the customer and similarly, to provide a flat rate grant of up to €100 towards repairs without a matching payment;
- Increase the earnings disregard for the Disability Allowance by €20, from €120 to €140 per week.

C. Estimates 2021

Compared to the 2020 allocation, an additional €3,921m in current expenditure and an extra €1 million in capital expenditure is being allocated to the Department of Employment Affairs and Social Protection in 2021.

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the challenges posed by the impacts of Covid-19 on society including unemployment, tackling poverty and supporting people back to work. Additional funding of €220m has been provided to retain the State Pension age at 66. A summary of other measures is set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Summary of New Expenditure Measures	Cost in 2021 (€m)
Children (a) €2 increase for children aged under 12 (b) €5 increase for children aged 12 and over [Implementation Date: January 2021]	59.2
Parent's Benefit *Extend Parent's Benefit by 3 weeks* [Implementation Date: 2021]	28.6
Working Family Payment thresholds Increase the income thresholds for Working Family Payment by €10 – for families up to and including three children [Implementation Date: January 2021]	21.4
One Parent Family Payment earnings limit Remove the €425 earnings threshold on One-Parent Family Payment [Implementation Date: April 2021]	3.5
Extend Hot School Meals Pilot Programme Enhancement of the school meals programme [Implementation Date: January 2021]	5.5
Widowed or Surviving Civil Partner Grant Increase the Widowed or Surviving Civil Partner Grant by €2,000 from €6,000 to €8,000 [Implementation Date: January 2021]	2.2
Living Alone Allowance Increase the Living Alone Allowance by €5, from €14 to €19 [Implementation Date: January 2021]	57.5
Increase for Living on a Specified Island Increase the Island Allowance by €7.30 (from €12.70 to €20) [Implementation Date: January 2021]	0.25
Disability Allowance Increase the earnings disregard by €20 from €120 to €140 per week [Implementation Date: June 2021]	2.9
Carer's Support Grant Increase the Carer's Support Grant by €150, from €1700 to €1850 per year [Implementation Date: June 2021]	21.5

Enterprise Support Grant payments for small/micro enterprises Extend the Covid-Enterprise Support Grant payments until end March 2021 [Continuation of scheme to 2021]	12.0
Illness Benefit Reduce the number of waiting days for Illness Benefit from six days to three days *[Implementation Date: February 2021]*	25.6
Activation Measures Enhance the activation measures above those announced in the July Stimulus Package [Implementation Date: January 2021]	10.0
Contracted Activation Service for Jobseekers with a Disability Introduce a €1,000 support grant for the provision of supported employment services for jobseekers with a disability [Implementation Date: January 2021]	1.5
Fuel Allowance Increase rate by €3.50, from €24.50 to €28.00 per week [Implementation Date: January 2021]	36.8
Treatment Benefit Change the conditions of the hearing aid benefit to provide a flat rate grant of up to €500 instead of it needing to be matched by the customer; and provide a flat rate grant of up to €100 towards repairs without it having to be matched [Implementation Date: April 2021]	0.4
Total	288.9

Rounding may affect totals

D. Reconciliation of 2021 Expenditure Ceiling

Social Protection	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**21,189**
Demographics	260
Allocation from Central Pay Agreement Provision (PSSA)	6
Cash Costs	90
Carbon Tax Funding	48
Allocation of Additional Resources	338
Current Expenditure Ceiling (Core)	**21,930**
Additional Covid-19 Allocation	3,180
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**25,110**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**15**
National Development Plan Increase	**1**
Capital Expenditure Ceiling (Core)	**16**
Additional Covid-19 Expenditure	
Additional Brexit Allocation	
Capital Expenditure Ceiling (Total)	**16**
Ministerial Expenditure Ceiling (Core)	**21,946**
Ministerial Expenditure Ceiling (Total)	**25,126**

*Rounding may affect totals

ANNEX - Social Protection Rates of Payment 2021

Table 1

Maximum Weekly Rates of Social Insurance

	Present Rate	New Rate
Personal and Qualified Adult Rates	**€**	**€**
State Pension (Contributory)		
(i) Under 80:		
Personal rate	248.30	248.30
Person with qualified adult under 66	413.70	413.70
Person with qualified adult 66 or over	470.80	470.80
(ii) 80 or over:		
Personal rate	258.30	258.30
Person with qualified adult under 66	423.70	423.70
Person with qualified adult 66 or over	480.80	480.80
Widow's/Widower's Contributory Pension		
(i) Under 66:	208.50	208.50
(ii) 66 and under 80:	248.30	248.30
(iii) 80 or over:	258.30	258.30
Note (ii) and (iii) are the same as State Pension (Contributory) Rates.		
Invalidity Pension		
Personal rate	208.50	208.50
Person with qualified adult	357.40	357.40
Carer's Benefit		
Personal rate	220.00	220.00
Maternity, Paternity, Adoptive and Parental Benefit		
Personal Rate	245.00	245.00
Occupational Injuries Benefit - Death Benefit Pension		
(i) Personal rate under 66	233.50	233.50
(ii) Personal rate 66 and under 80	252.70	252.70
(iii) Personal rate 80 or over	262.70	262.70
Occupational Injuries Benefit - Disablement Pension		
Personal rate	234.00	234.00
Illness/Jobseeker's Benefit		

Personal rate	203.00	203.00
Person with qualified adult	337.70	337.70
Injury Benefit/Health and Safety Benefit		
Personal rate	203.00	203.00
Person with qualified adult	337.70	337.70
Guardian's Payment (Contributory)		
Personal Rate	186.00	186.00
Increases for a qualified child		
All schemes in respect of children under 12	36.00	38.00
All schemes in respect of children over 12	40.00	45.00
Living Alone Allowance		
All relevant schemes	14.00	19.00
Island Allowance		
All relevant schemes	12.70	20.00

Table 2
Maximum Weekly Rates of Social Assistance

	Present Rate	New Rate
Personal and Qualified Adult Rates	**€**	**€**
State Pension (Non-Contributory)		
(i) Under 80:		
Personal rate	237.00	237.00
Person with qualified adult under 66	393.60	393.60
(ii) 80 or over:		
Personal rate	247.00	247.00
Person with qualified adult under 66	403.60	403.60
Widow's/Widower's Non-Contributory Pension		
Personal rate	203.00	203.00
One-Parent Family Payment		
Personal rate with one qualified child (aged under 7)	239.00	241.00
Carer's Allowance		
(i) Under 66	219.00	219.00

(ii) 66 or over	257.00	257.00
Disability Allowance		
Personal rate	203.00	203.00
Person with qualified adult	337.70	337.70
Farm Assist		
Personal rate	203.00	203.00
Person with qualified adult	337.70	337.70
Guardian's Payment (Non-Contributory)		
Personal rate	186.00	186.00
Increases for a qualified child		
All schemes in respect of children under 12	36.00	38.00
All schemes in respect of children aged 12 and over	40.00	45.00
Living Alone Allowance		
All relevant schemes	14.00	19.00
Island Allowance		
All relevant schemes	12.70	20.00

Table 3

Maximum Weekly Rates of Jobseeker's Allowance

	Present Rate	New Rate
Personal and Qualified Adult Rates	**€**	**€**
18 to 24 years of age		
Personal rate	112.70	112.70
Person with qualified adult	225.40	225.40
25 years of age and over		
Personal rate	203.00	203.00
Person with qualified adult	337.70	337.70

Table 4

Maximum Weekly Rates of Supplementary Welfare Allowance

	Present Rate	New Rate
Personal and Qualified Adult Rates	**€**	**€**
18 to 24 years of age		
Personal rate	112.70	112.70
Person with qualified adult	225.40	225.40
25 years of age and over		
Personal rate	201.00	201.00
Person with qualified adult	335.70	335.70

Table 5

Changes in Monthly Rates of Child Benefit

	Present Rate	New Rate
	€	**€**
Child Benefit		
Rate per child	140.00	140.00

Chapter 11 – Finance

The Finance Vote Group includes the Department of Finance, the Comptroller and Auditor General, the Office of the Revenue Commissioners and the Tax Appeals Commission.

A. Resource Allocation 2021

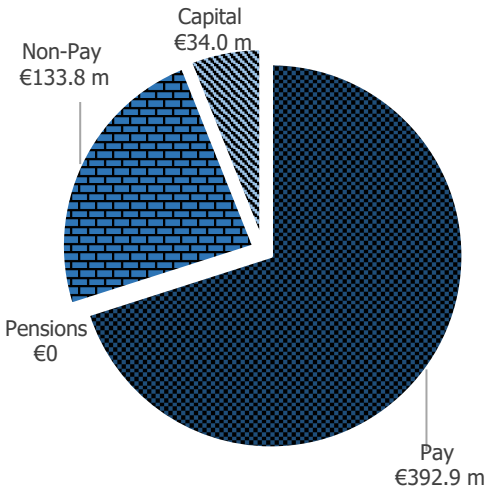
The 2021 expenditure ceiling for the Finance Vote Group is presented in the table below.

Finance	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	513	0	14	527
Gross Voted Capital Expenditure	18	0	16	34
Total Gross Voted Expenditure	**531**	**0**	**30**	**561**

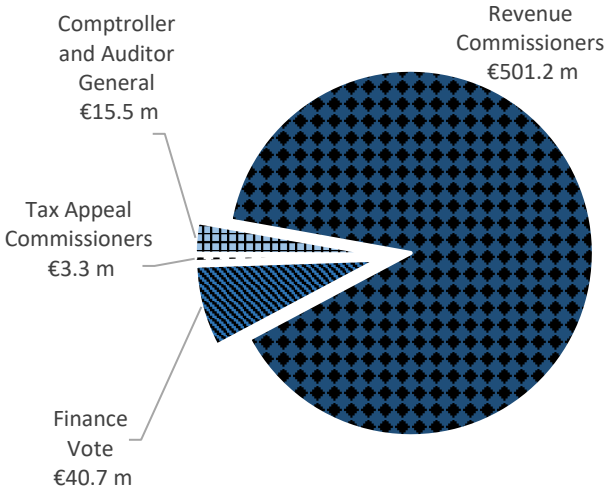
*Rounding affects total

Pay, Pensions[10] and Non-Pay Breakdown

(Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

The funding provided to the Finance Vote Group is distributed across four offices including the Office of the Minister for Finance, the Office of the Revenue Commissioners, the Tax Appeals Commission, and the Office of the Comptroller and Auditor General.

The key strategic programmes within the Vote Group are set out below.

[10] Retired Civil Servants are paid from the Superannuation Vote.

Programme A – Economic and Fiscal Policy

The Economic and Fiscal Programme is focused on the promotion of a resilient Irish economy founded on sustainable and balanced growth and enabling improvements in the living standards of our citizens, and the design of taxation policies aimed at promoting fairness, enterprise and competitiveness.

The 2021 allocation provides for:

- Ongoing and extensive engagement across a range of dossiers at EU and International fora;
- Macroeconomic and fiscal analysis and forecasting;
- Continued collaboration with the ESRI in relation to macro-economic research;
- Cyclical tax reviews;
- Provision of a Fuel Grant rebate for disabled drivers;
- Advancement of the framework for effective EU strategy within the context of enhanced EU economic policy coordination; and
- Contribution to the development of Irish interests in the EU Budget, which reflects our new status as a net contributor.

Programme B – Banking and Financial Services

The Banking and Financial Services Programme is targeted with the delivery of policies designed to promote a well-regulated, robust and stable financial sector.

The 2021 allocation provides funding for:

- The ongoing management and phased disposal of State investments;
- The continued development of a financial crisis management framework, and its testing as part of crisis simulation exercises;
- Continued SME supports including monitoring credit availability and examining alternative finance initiatives and continued collaboration with the ESRI in relation to the Joint Research programme on the economy, taxation and banking;
- To ensure the effective representation of Irish national interests during the on-going negotiations of EU banking and financial legislative proposals;
- Enhance the resilience of financial services in Ireland through the development of effective policy and legislation in the context of the European Legislative Framework;
- Transcription of EU directives, consolidation of Central Bank legislation, and other legislation;
- Driving the further growth of the international financial services sector in Ireland, managing Ireland's relationships with international financial institutions and the Department's role in respect of climate action.

Vote 8 - Office of the Comptroller and Auditor General

B. Public Services to be delivered in 2021

The funding provided for the salaries and expenses of the Office of the Comptroller and Auditor General.

Programme A – Audit and Reporting

The aim of this Programme is to provide for the audit of the accounts of Government Departments and public bodies within the remit of the Comptroller and Auditor General, to produce reports that facilitate scrutiny of audited bodies by the Oireachtas, to contribute to better public administration, and to authorise the release of funds from the Exchequer on foot of requisitions by or on behalf of the Minister for Finance.

Under this programme, the 2021 allocation will allow the Office of the Comptroller and Auditor General to:

• Audit the 2020 accounts of 287 bodies;

• Publish 25 reports; and

• Control issues from the Central Fund.

Vote 9 Office of the Revenue Commissioners

B. Public Services to be delivered in 2021

The funding provided reflects the Government's commitment to supporting Revenue in delivering on its Mission Statement "to serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls."

Programme A – Administration and Collection of Taxes, Duties and Frontier Management

The aim of this programme is to collect taxes and duties and implement customs controls.

Under this programme, the 2021 allocation will allow the Office of the Revenue Commissioners to:

- Collect the taxes and duties that account for over 90% of Exchequer revenue, and to reduce outstanding tax debt;
- Implement customs controls, including facilitation of legitimate trade and the interdiction of drugs and other illegal substances;
- Provide excellent service to taxpayers, maintain high levels of timely compliance and confront non-compliance with tax and customs obligations;
- Support the Department of Finance in developing a tax policy framework at national and international level.

Tax Appeals Commission – Vote 10

B. Public Services to be delivered in 2021

The funding provided reflects the Government's commitment to ensuring that the Tax Appeals Commission, as an independent statutory body, provides a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes, in accordance with the provisions of relevant legislation.

Programme A – Facilitation of Hearing of Tax Appeals

The aim of this programme is to ensure that all taxpayers may exercise, if necessary, their right of appeal to an independent body against all decisions of the Revenue Commissioners which affect them. The core outputs and services provided by the programme are:

- Processing Tax Appeals
- Organisational Capacity
- Public accountability and Transparency

Under this programme, the 2021 allocation will allow the Tax Appeals Commission to:

- maintain staffing levels
- improve its IT systems to enhance case management and administration
- address appeal backlogs and manage its caseload in an efficient and effective manner

The Processing of Tax Appeals is aimed at delivering output and services under the following metrics:

- Number of tax appeals closed
- Number of determinations issued
- Number of appeals on hand at year-end
- Quantum of appeals on hand

C. Estimates 2021

An additional €14m in current expenditure and an extra €16 million in capital expenditure is being allocated to the Finance Group in 2021.

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the challenges posed by requirements across this Vote Group, most notably for the additional resources required to meet the demands of Brexit. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
Vote 7: Staffing Climate Action and EuroGroup Units Vote 8 :Staffing new /existing audits Vote 9: Brexit	€0.29 €0.18 €30
Total of selected Measures	**€30.5m**
Provision for the Public Service Pay Agreement	***€5m***

*Rounding affects total

D.Reconciliation of 2021 Expenditure Ceiling

Finance	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**507**
Allocation from Central Pay Agreement Provision (PSSA)	5
Allocation of Additional Resources	1
Current Expenditure Ceiling (Core)	**513**
Additional Covid-19 Allocation	0
Additional Brexit Allocation	14
Current Expenditure Ceiling (Total)	**527**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**22**
National Development Plan Increase	**(4)**
Capital Expenditure Ceiling (Core)	**18**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	16
Capital Expenditure Ceiling (Total)	**34**
Ministerial Expenditure Ceiling (Core)	**531**
Ministerial Expenditure Ceiling (Total)	**561**

*Rounding may affect totals

Chapter 12 – Foreign Affairs

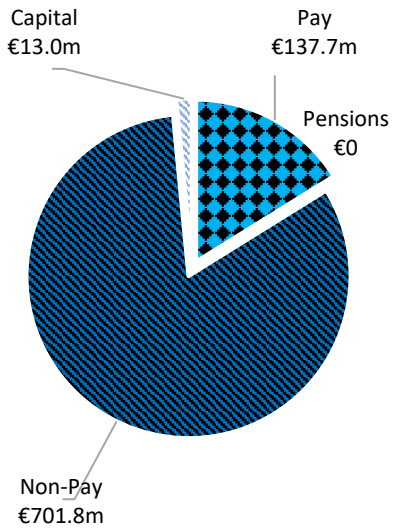
A. Resource Allocation 2021

The Foreign Affairs Group includes the Department of Foreign Affairs and International Co-Operation.

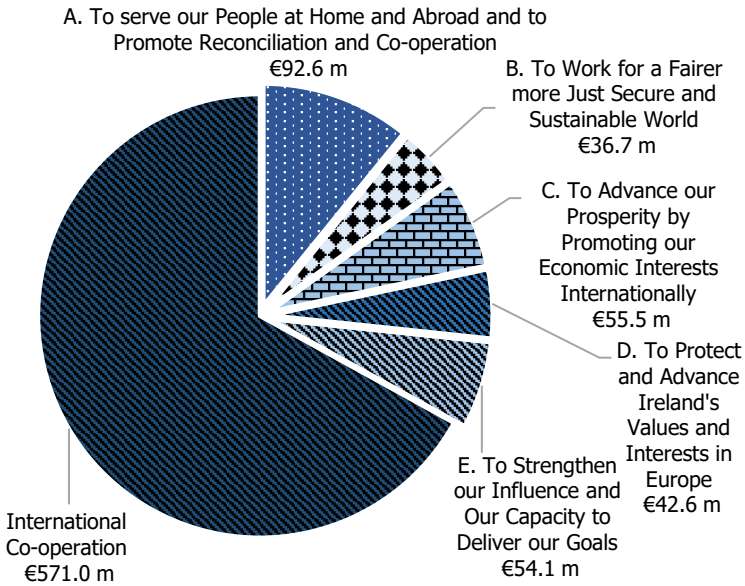
Foreign Affairs	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	829	0	10	839
Gross Voted Capital Expenditure	13	0	0	13
Total Gross Voted Expenditure	**842**	**0**	**10**	**852**

*Rounding affects total

Pay, Pensions[11] and Non-Pay Breakdown (Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will maintain the significant level of public services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitment to the Department of Foreign Affairs delivering on its High-Level Goals. Across all expenditure programmes under Vote 28 there will be a particular focus in 2021 on additional Brexit-related measures and on the ongoing implementation of the Global Ireland Initiative.

[11] Retired Civil Servants are paid from the Superannuation Vote.

The Department's funding is allocated across six expenditure programmes which correspond to the High-Level Goals as set out in the Department's Statement of Strategy. Of these six programmes, five are managed through Vote 28 - Foreign Affairs and Trade and one through Vote 27 - International Co-Operation.

Vote 28 – Department of Foreign Affairs

Programme A: To serve our people at home and abroad and promote reconciliation and co-operation *("Our People")*.

The aim of this programme is *to effectively deliver passport and consular services for our citizens; supporting our emigrants and deepening engagement with our diaspora; sustaining peace and enhancing reconciliation and political progress in Northern Ireland; increasing North South and British-Irish cooperation.*

Under this programme the 2021 allocation will allow the Department to:

- Maintain resources in the Passport Service to meet citizen demand, continue the roll-out of online passport applications as part of the Passport Reform Programme and to continue to improve customer service delivery and the customer experience;
- Continue the focus on customer service delivery on Consular Assistance to meet significant increase in demand from Irish citizens and their families worldwide;
- Fund Emigrant Support Programmes and Diaspora Engagement to support Irish communities overseas and to facilitate the development of more strategic links between Ireland and the global Irish to further expand our reach under the Global Ireland Initiative, and
- Provide ongoing support to those organisations which promote reconciliation and mutual understanding between North and South and between Britain and Ireland, including in the context of Brexit.

Programme B: To protect and advance Ireland's interests values and in Europe

("Our Place in Europe")

The aim of this programme is to provide the framework for the Department's role in securing Ireland's influence in EU outcomes through maintaining and growing strong relationships with the EU institutions and other Member States. The focus of work under this Programme will obviously be around safeguarding Ireland's interests in the broader context of Brexit negotiations –both with regard to the finals status of the UK outside the EU and the future direction and policies of the Union. The programme equally supports Ireland's contribution to the EU's global engagement on peace, security, trade and development, as well as security in the wider European region.

Under this programme, the 2021 allocation will allow the Department to:

- continue to expand and deepen our response to Brexit and the post 1 January 2021 implications, and
- continue engage in EU capitals through our mission network as part of an EU alliance enhancement strategy.

Programme C: To work for a fairer, more just, secure and sustainable world

("Our Values")

The aim of this programme is to cover the Department's contribution towards a more just world through the promotion and protection of human rights internationally and a more secure world based on a stable and secure rules-based international environment. The majority of current expenditure under this programme is made up of contributions to international organisations.

Under this programme, the 2021 allocation will allow the Department to:

- facilitate Ireland's active engagement and participation on the UN Security Council during the period 2021-22. Ireland will be at the heart of UN decision-making on matters of vital importance, including international peace, security and development;
- continue our strong support for and deepen our engagement with the UN and other multilateral fora, and
- through the Global Ireland Initiative leverage our increasing presence abroad through the promotion and protection of human rights internationally and a more secure world based on a stable and secure rules-based international environment

Programme D: to advance Ireland's prosperity by promoting our economic interests internationally *("Our Prosperity")*

The aim of this programme is to assist the Department's work in focusing on leveraging our resources to drive job creation, exports (including cultural exports), inward investment and the tourism and education market. There will be a particular focus in 2021 on assisting Irish business in the context of the UK's exit from the EU.

The Department will:

- Deepen and strengthen our presence in key and new Missions overseas under the Global Ireland Initiative to avail of economic opportunities for Ireland globally;
- To build on the opening of our Missions in Wellington, Vancouver, Bogota, Santiago, Amman, Mumbai, Los Angeles, Frankfurt and Cardiff;
- Continue the opening of new Missions in Kyiv, Rabat and Manilla during 2021, and
- Lead on Ireland's participation in EXPO in Dubai.

Programme E: To strengthen our influence and capacity to deliver our goals

("Our Influence")

The aim of this programme is to *strengthen our corporate performance with a view to improved public service and supporting officers and their families serving the State abroad. This will include security of our staff and State properties abroad, enhanced corporate governance, increased public diplomacy, strong commitment to transparency, customer satisfaction engagement and reviewing and upgrading key corporate processes and procedures.*

Under this programme, the 2021 allocation will allow the Department to:

- Reinforce capacity at HQ and strategic missions linked to Brexit;
- Strengthen and deepen HQ corporate and policy support for the Global Ireland Initiative to both facilitate the roll-out of the Initiative and to support the maximisation of the benefits to Ireland under the plan;
- Provide for increased costs of operating the Mission network worldwide.

Vote 27 International Co-operation

Vote 27 International Co-operation

Programme A: Ireland's work to build a more equal, peaceful and sustainable world.

In 'Global Ireland' the government reaffirmed its commitment to solidarity with the world's poorest people. The international development policy, 'A Better World', launched in February 2019, provides the framework for the Government's commitment to making incremental and sustainable progress towards the UN target of 0.7% of our Gross National Income (GNI) by 2030, as economic circumstances permit.

'A Better World' situates effective international development co-operation as an essential foreign policy tool. It is a core component of our engagement with the EU, and in increasing our influence within the UN and in other key multilateral for a, as well as contributing to Ireland's delivery of the Sustainable Development Goals.

For 2021, International Co-operation will increase by €20.3m, an increase of 3.7% on 2020. The total cross government ODA package will be €867 million, an increase of €30 million on 2020. This will enable a particular focus to be placed during 2021 on responding to the global impacts of the COVID-19 pandemic, including support for vaccine response, and to start delivery of the Programme for Government commitment to double the Irish Aid programme's investment in climate action by 2030.

Under this programme, the 2021 allocation will allow the Department to begin to deliver on a range of commitments made in A Better World including:

- Increasing Irish Aid's engagement on climate action, with the establishment of a dedicated Climate Unit, including through deepening support for climate adaption and mitigation across the Irish Aid programme and in Least Developed Countries and Small Island Developing States (SIDS), which are often the countries most at risk from the growing impact of climate change.
- Effective Irish Aid responses to global humanitarian crises as they arise and to continue working to reduce humanitarian need, including in response to the impact of COVID-19
- Strengthening our support to civil society for in their contribution to meeting humanitarian needs as well as long term development outcomes and the promotion of civil society space.
- Increasing our support to ensuring that all people have access to quality health care and contributing to ending the epidemics of AIDS, Tuberculosis and Malaria, along with and other communicable diseases that disproportionately affect the poor, with an emphasis on response to COVID-19.

C. Estimates 2021

Compared to the 2020 allocation, an additional €31.6m in current expenditure has been allocated to the Foreign Affairs Group. Capital expenditure is being maintained at 2020 levels.

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to Brexit, the continuing implementation of Global Ireland initiative and additional ODA funding. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
• Increase in International Cooperation Funding • Government's Global Ireland Initiative • Enhanced Brexit Response	€20m €7m €3m
Total of selected Measures	**€30m**
Provision for the Public Service Pay Agreement	***€1.6***

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Foreign Affairs	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**808**
Allocation from Central Pay Agreement Provision (PSSA)	1
Allocation of Additional Resources	20
Current Expenditure Ceiling (Core)	**829**
Additional Covid-19 Allocation	0
Additional Brexit Allocation	10
Current Expenditure Ceiling (Total)	**839**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**13**
National Development Plan Increase	**0**
Capital Expenditure Ceiling (Core)	**13**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**13**
Ministerial Expenditure Ceiling (Core)	**842**
Ministerial Expenditure Ceiling (Total)	**852**

*Rounding may affect totals

Chapter 13 – Health

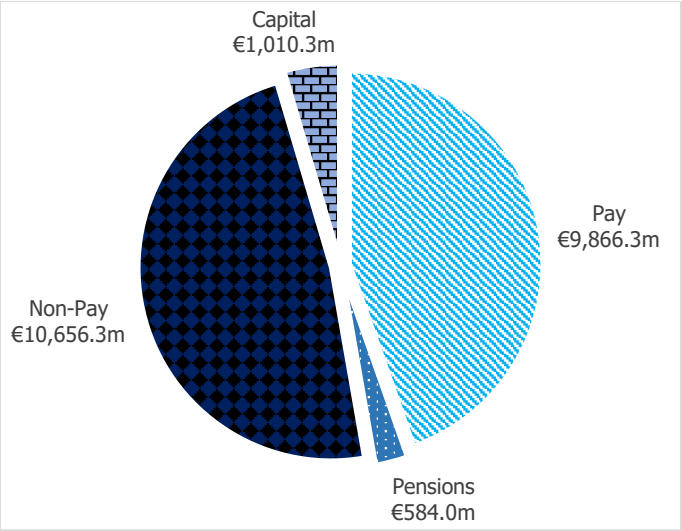
A. Resource Allocation 2021

The 2021 expenditure ceiling for the Health Vote Group is presented in the table below.

Health	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	19,351	1,751	5	21,107
Gross Voted Capital Expenditure	880	130	0	1,010
Total Gross Voted Expenditure	**20,231**	**1,881**	**5**	**22,117**

*Rounding affects total

Chart 1: Pay, Pensions[12] and Non-Pay Breakdown (Incl. Capital)



B. Public Services to be delivered in 2021

In line with the Government policy in relation to Budget 2021, the Health budget has been prepared on the basis that we must protect and restore core health services, provide for the ongoing direct costs associated with COVID-19 based upon agreed planning assumptions, and enhance the capacity and resilience of the health service in 2021. It is recognised that 2021 will present serious challenges to many sectors, particularly health. In order to foster stability for service users, health care workers and the wider public, priority has been given to:

- replacing, insofar as possible, the lost capacity and activity due to COVID-19 and the necessity to operate at reduced capacity levels in acute and other settings;
- transforming the model of health service delivery in line with Sláintecare objectives and addressing known capacity deficits highlighted by the Health Service Capacity Review 2018;

[12] Retired Civil Servants are paid from the Superannuation Vote.

- progressing implementation of key national strategies and underpinning new models of care; and
- improving access for patients to health services to address, insofar as possible, the existing waiting lists and growing demand for health services in 2021 and future years.

The additional funding in 2021 will be allocated towards the measures set out in the table below. Full details on the allocation of the Vote 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV). Full details of the level of health services that will be provided in 2021 will be set out, as usual, in the HSE National Service Plan.

Health Service Workforce

Budget 2021 will fund an increase of approximately 16,000 posts in the health workforce, above 2020 funded levels (pre-COVID).

An immediate and expansion in the health workforce has been necessary to provide initial support to the immediate healthcare needs caused by the pandemic however; a larger, more permanent expansion is needed to continue to meet the demands of the pandemic and to enable the resumption of healthcare services to ensure that our healthcare system is resourced to meet the healthcare needs of the nation.

Increasing Capacity to progress implementation of the Health Service Capacity Review 2018[13] - €467m.

COVID-19 has very much highlighted the key capacity challenges in our health system. The health service reacted quickly in 2020 to respond to the pandemic, including through temporary additions to critical care beds which are being retained in 2021. Budget 2021 provides the opportunity to deliver permanent improvements in our public health capacity, including critical care beds, but also acute, sub-acute, community beds and home support hours. The Health Service Capacity review provides the roadmap to deliver the necessary capacity improvements. The capacity review is also clear that a major reform of both the structure of the health system and the operating models within the service areas is essential.

This will include permanently increasing our critical care beds, acute medical and surgical beds, sub-acute and community bed stock.

[13] Health Service Capacity Review 2018 can be accessed at: https://www.gov.ie/en/publication/26df2d-health-service-capacity-review-2018/

Delivering enhanced community and social care services - €425m

Reducing our dependence on the hospital centric model of care and supporting capacity in the community, whilst pivotal to the Sláintecare vision, is also crucial in the context of the ongoing management of the COVID-19 pandemic. These measures will help people stay in their homes and community for longer, either preventing hospital admissions or allowing for discharge earlier than would have been possible without these supports.

An additional 5 million hours of home support will be provided in 2021, underpinned by the rollout of the InterRai Single Assessment Tool, which will ensure that a standardised assessment process is in place across health and social care settings, and the establishment of the Home Support Office.

Community Healthcare Networks are designed to provide the foundation and organisational structure through which integrated care is provided locally at the appropriate level of complexity. This Enhanced Community Care Model will allow the continued implementation of alternative pathways, including GP led chronic disease management and community specialist teams for older people. These initiatives will be supported by expanded by Community Intervention Team (CIT) / Outpatient Parenteral Antimicrobial Therapy (OPAT) and Frailty Intervention Therapy (FIT) teams for unscheduled care as well as improved access to diagnostics in the community.

Additional Community Assessment Hubs (CAHs) will be established around the country. These hubs will provide timely community based acute clinical assessment for COVID-19 positive patients (presumptive and confirmed) in their local area and will also incorporate the treatment of non-Covid acute respiratory illness. The hubs provide the clinical support to enable people to manage their symptoms safely at home, although, if necessary, the clinical team can facilitate the timely transfer of patients to either acute hospitals or community isolation units. In this way, the hubs will support capacity in our acute hospital sector through attendance and admission avoidance.

Disabilities Services - €100m

The provision of services and supports for persons with a disability in line with the Transforming Lives Programme and the UN Convention on the Rights of People with Disabilities is a key priority in the Programme for Government. Key services were severely curtailed as a result of COVID-19.

In line with the Government's Framework for Living with Covid, the priority for 2021 is to continue the work now underway in the phased reopening of services for persons with

disability. Another priority area is to develop the delivery of new service provision initiatives such as 'Progressing Disability Services for Children and Young People', by increasing therapeutic staff under the newly established Children's Disability Network model and also to provide community groups with an innovation fund to support the integration of people with disabilities to fully participate in their local communities. Additional funding will also be provided for new residential places in 2021.

To address the challenges, we will resume children's access to assessments of need to ensure early and timely intervention, support carers and families by providing access to respite services, residential services, personal assistant hours, and ensure safe residential places for those with the highest need.

Mental Health Services – €38m

COVID-19 has been a source of significant stress, anxiety, worry and fear for many people. This funding will address the ongoing needs of the population arising from the impact of COVID-19 and will help to deal with the expected increase in demand by providing funding for a range of services, including early intervention programmes and Mental Health Intellectual Disability programmes, Crisis resolution, and interventions such as Tele-psychiatry, and Individual Placement and Supports will also be expanded.

Funding is also provided for "Sharing The Vision", the updated Mental Health Strategy. The key outcomes identified are promotion, prevention and early intervention, service access, coordination and continuity of care, social inclusion, and accountability and continuous improvement.

A further €12m is being allocated to meet the cost of care within the existing services, to ensure that all new funding is appropriately spent on the measures for which it is provided in the Budget.

Implementing National Strategies & Expert Reviews - €147m

Significant funding has been provided for the accelerated implementation of a number of National Strategies, including the National Cancer Strategy, the National Maternity Strategy, the National Trauma Strategy, as well as the roll-out of other social care strategies, including in the area of dementia and palliative care.

Funding has also been budgeted to commence implementation of the recommendations from the COVID-19 Nursing Home Expert Panel report, to open the new Children's Health Ireland

Outpatient and Urgent Care Centre at Tallaght, due for completion in 2021, and for a range of initiatives to promote and improve women's health. One of these commitments is to support the work of the Women's Health Taskforce, including the development of a Women's Health Action Plan, to tackle a wide range of issues impacting women's health in outcomes in Ireland.

This funding will underpin the sustainable improvement in these services, with a focus on best outcomes for patients, through providing safe, high-quality patient-centred care, integrated across the care pathway, using specialist centres where necessary, while providing the majority of care as close to home as possible.

Improving access to care - €318m

In the context of the ongoing pandemic and its operational consequences, an *Access to Care* Fund has been established to address the complex challenges resulting from the impact of reduced capacity on access to scheduled care. This fund will be used to address the impact of COVID-19 on scheduled care capacity, and to ensure the provision of complex time-dependent work such as cancer and cardiovascular care can be maintained.

The Department of Health will work with the HSE and National Treatment Purchase Fund (NTPF) to develop an Action Plan for 2021 to improve access to care, which will be finalised in parallel with the HSE National Service Plan 2021.

The actions that have been taken already, such as Acute Alternative Pathways to facilitate separate streams of ED pathways for COVID-19 and non-COVID presentations, and those proposed to enable re-start of activity, including Cancer Screening, will be supported and enhanced in 2021.

e-Health - €58m

Investment in eHealth and ICT infrastructure is a key driver of integrated care, connecting clinicians and patients across healthcare settings and enabling the effective and efficient flow of health information. Key deliverables for 2021 include progressing initiatives such as the Home Support Management System, ePharmacy/ePrescribing, the Community Hub Management System, and the National Waiting List Management System, as well as key COVID-19 solutions including the Covid tracker app, Covid Care Tracker (CCT), and Swiftqueue Appointment Scheduling for COVID-19.

Other deliverables include infrastructure upgrades and further deployment of national systems such as the National Medical Laboratory Information System, Medical Oncology

Clinical Management System and the National Integrated Medical Imaging System. Enhancement of ICT infrastructure will also provide better connectivity in primary and community care. These developments are critical to sustaining existing services, enhancing healthcare delivery and improved patient outcomes.

COVID-19 Measures: Public Health Initiatives – €1,300m

The COVID-19 pandemic resulted in a worldwide shortage of Personal Protective Equipment (PPE) and the health service responded quickly and developed guaranteed supply lines to ensure adequate PPE was available in 2020, along with ensuring the stock levels were increased. Recognising the unprecedented uncertainty faced by policy-makers in planning for the progression of COVID-19, a PPE Estimation Model was developed to provide for a transparent, dynamic, evidence-based estimate of required PPE for the Irish healthcare system. €650m has been provided in 2021 to meet the costs associated with maintaining appropriate levels of PPE stock to ensure all healthcare professionals have the protection they need. In addition, investment in indigenous manufacturing and supply will have wider economic benefits for the country.

Testing and contact tracing continues to be a key component of the Government's response to the pandemic, and to ensure we have a comprehensive, reliable and responsive testing and tracing operation, central to our public health strategy for containing and slowing the spread of COVID-19, a provision of €650m has been made in Budget 2021. This relates to all associated costs – swabbing, laboratory tests, contact tracing and relevant logistics. Some of this funding is held centrally by Government in the contingency fund.

C. Estimates 2021

Summary Of New Expenditure Measures In The Health Service	Cost in 2021 (€m)
Increasing capacity to progress implementation of the Capacity Review 2018 *Critical care beds* Funded adult critical care beds will increase to 321 by end of 2021, an increase of 66 over funded 2020 levels. *Acute Beds* Funded acute beds will increase by 1,146 by end of 2021 and sub-acute beds will increase by 135 by end of 2021. *Community Beds* Funding is provided for 1,250 community beds in 2021 which includes over 600 new rehabilitation beds.	467
Delivering enhanced community and social care services *Home Care* Throughout 2021 there will be a focus on a very considerable expansion of home care and community support. This will enable older persons to live independently, in their own homes, for as long as possible, as part of an integrated community model. An additional 5 million Home Care hours over the National Service Plan 2020 levels will be provided with specific provision of up to 5% of the new hours for home care related to dementia. This will be supported by the establishment of a National Homecare Office, continued development of the Statutory Home Care Scheme, the roll out of the standard care needs assessment tool and building towards a minimum HSE capacity across all CHOs.	425

Enhanced Community Services An additional €150m has been provided to enhance community, social and primary care service in 2021. This will support the redesign of care pathways to make care more accessible in the community including the development of Community Health Networks and specialist integrated care teams such as the Integrated Care Programme for Older People (ICPOP) and Chronic Disease Management (CDM) and expanding the dementia advisor network. *GP Access to Diagnostics* Funding has been provided to streamline access for General Practitioners (GP's) to approximately 136,000 Diagnostic tests in 2021. *Over 70's Medical Card Eligibility* From November 2020, the income limits for medical card eligibility for persons aged 70 and over will be increased to €550 per week for a single person (currently €500 per week) and to €1,050 for a couple (currently €900 per week). This measure could benefit up to 56,000 persons. *Prescription Charges* From November 2020, prescription charges for over-70s will reduce by €0.50c to €1 per item, and for under-70s will reduce by €0.50c to €1.50 per item. This measure will benefit over 1.5 million persons with medical card eligibility. *Drug Payment Scheme* From November 2020, the Drug Payment Scheme threshold will reduce from €124 to €114 per month benefiting the 1.38 million persons registered under the scheme.	
Disability Services *School leavers*	100

The provision of services and supports for children and young people with a disability throughout their childhood and as they transition to adulthood continues to be a critical priority. In 2021, approximately 1,700 young people with disabilities who leave school and training programmes will receive the appropriate supports and services. *Resumption of Day Services* Due to COVID-19 social distancing restrictions, service users were on average getting a reduced service of 40%, that is, on average two days per week, when services reopened. Additional funding is being provided to increase this to an average of three days per week. *Progressing Disability Services and promoting Disability Integration* Funding is provided to increase therapeutic staff under the newly established Children's Disability Network team model and to support the strategic development of adult disability services. A new Innovation Fund will also be established to support the integration of people with disabilities in line with the UN Convention on the Rights of Persons with Disabilities, particularly Articles 19 and 30s. *Respite Services/ De-congregation /Personal Assistance hours* Informed by a person-centred approach, additional funding is provided in 2021 to support families through access to respite services, support residential services, provide additional personal assistant hours, progress de-congregation and to assist people with disabilities who are currently inappropriately living in nursing home settings to move to more suitable accommodation.	
Mental Health Services Funding is provided to progress "Sharing the Vision" – the successor to "Vision for Change". Funding is also provided to provide to address ongoing needs arising from the impact of COVID-19 in the mental health services, through service enhancements, technological developments and new service developments	38
Implementing National Strategies & Expert Reviews	147

A key focus of the 2021 budget is to provide the necessary funding for the implementation of National Strategies which underpin and define the system reform roadmap for the Irish health system over the next decade, in line with Sláintecare. Funding is being provided to accelerate the implementation of the following: • National Cancer Strategy 2017-2026 • National Maternity Strategy 2016 -2026 • A Trauma System for Ireland • National Ambulance Service Strategic Plan • Model of Care for Ambulatory Gynaecology • Model of Care for Infertility • Paediatric services including new children's hospital • Organ donation and transplant initiatives • The Women's Health Taskforce • Taskforce on Staffing and Skill Mix for Nursing • National Positive Ageing Strategy • Housing Options for our Ageing Population • National Dementia Strategy • National Carers Strategy • Palliative Care Strategy • COVID-19 Nursing Homes Expert Panel Report.	
Public Health, Well Being and the National Drug Strategy To support public health measures the following is being provided: • €12m to expand the Public Health Workforce • €20m is allocated to Healthy Ireland (with a particular focus on preventative measures as well as promoting health and wellbeing in disadvantaged areas). • €10m for measures under the National Drug Strategy • €11m for new COVID-19 initiatives among vulnerable homeless people, including prevention, testing, self-isolation and other service provision responses.	53
Improving access to care *'Access to Care' Fund.*	318

€210m is being provided for a new 'Access to Care' Fund to improve access to care significantly impacted by the COVID-19 pandemic. €30m for the National Treatment Purchase Fund (NTPF) has been funded bringing the total NTPF funding to €130m. *Alternative Care Pathways and supporting the restart of activity* Funding is provided to facilitate improved access to services within the COVID-19 environment including investment in new processes, care pathways and infrastructure. *Cancer Screening* Funding is provided to create greater resilience in the cancer services pathway to minimise delayed diagnosis and protect against future COVID-19 outbreaks.	
Introducing New Drugs The availability of new innovative medicines is critical to the provision of quality healthcare. This €50 million will support the introduction of a significant number of new medicines in 2021, including cancer drugs, which are already approved or in the approval pipeline.	50
e-Health It is imperative that the delivery of care continues to modernise by leveraging technology. Strategic investment of €58m in eHealth is being undertaken to improve linkages, streamline communication flows and support data-driven projects to support timely and informed decision making.	58
COVID-19 Measures: Public Health Initiatives	1,300

The Health budget has been compiled on the basis that a vaccine for COVID-19 will not be available in 2021. In this regard, funding of €1,300m is allocated to ensure that personal protective equipment (PPE) continues to be available for employees across all areas of the health system and to implement a comprehensive nationwide Test and Trace system.	
COVID-19 Measures: Additional supports A further €404m is being provided for the continuation of ongoing COVID-19 supports in 2021 including planning for surge related acute capacity, staff health and wellbeing, communications, infection prevention and control, accommodation and isolation facilities. This will also fund the continuation of the Temporary Assistance Payment Scheme for private nursing homes, support for hospices and palliative care service providers and the full-year cost of certain Winter Plan measures not set out above.	404

D. Reconciliation of 2021 Expenditure Ceiling

Health	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**17,477**
Demographics	**180**
Carryover of Budget 2020 Measures	80
Allocation from Central Pay Agreement Provision (PSSA)	123
Allocation of Additional Resources	1,491
Current Expenditure Ceiling (Core)	**19,351**
Additional Covid-19 Allocation	1,751
Additional Brexit Allocation	5
Current Expenditure Ceiling (Total)	**21,107**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**854**
National Development Plan Increase	26
Capital Expenditure Ceiling (Core)	**880**
Additional Covid-19 Expenditure	130
Additional Brexit Allocation	
Capital Expenditure Ceiling (Total)	**1,010**
Ministerial Expenditure Ceiling (Core)	**20,231**
Ministerial Expenditure Ceiling (Total)	**22,117**

*Rounding may affect totals

Chapter 14 – Housing, Local Government and Heritage

The Housing, Local Government and Heritage Vote Group includes the Department of Housing, Local Government and Heritage, the Valuation Office and the Property Registration Authority.

A. Resource Allocation 2021

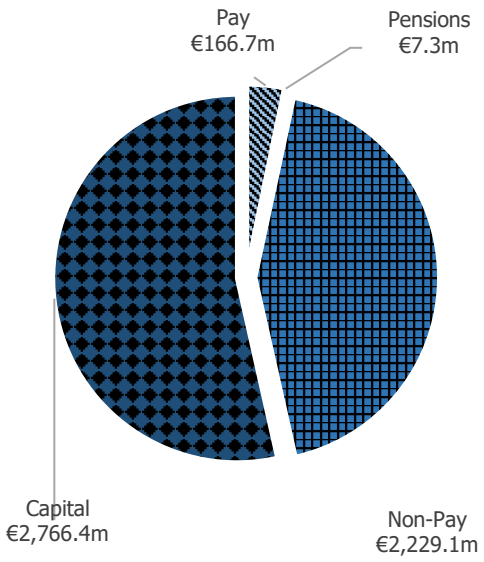
The 2021 expenditure ceiling for the Housing, Local Government and Heritage Vote Group is presented in the table below.

Housing, Local Government and Heritage	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	2,353	50	0	2,403
Gross Voted Capital Expenditure	2,766	0	0	2,766
Total Gross Voted Expenditure	**5119**	**50**	**0**	**5,169**

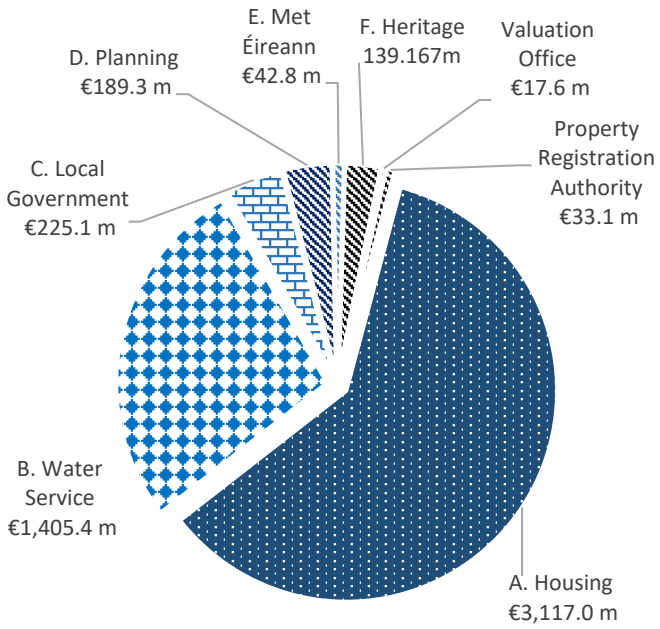
*Rounding affects total

Pay, Pensions[14] and Non-Pay Breakdown

(Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

The funding being provided in 2021 across the Vote Group will enable a significant level of public services to be delivered and reflects the Government's commitments to addressing a

[14] Retired Civil Servants are paid from the Superannuation Vote.

wide range of housing needs, as well as delivering on the objectives of the National Planning Framework under Project Ireland 2040. Funding will support the key areas of water services, local government, heritage and Met Éireann, as well as the Valuation Office and the Property Registration Authority.

Vote 34 Housing, Local Government and Heritage

Programme A - Housing

The aim of this Programme is to ensure that everyone in Irish society has access to quality housing that promotes and supports strong and vibrant communities, including through the increased provision of social and affordable homes and the delivery of programmes that support households within their existing homes.

Under this Programme, the funding available in 2021 will allow the Department to:

- Support the social housing needs of over 28,000 additional households through total available funding of €3.3 billion[15]. This breaks down as follows:
    - 12,750 new social homes will be delivered through build, acquisition and leasing programmes, including an increase on new-build activity to some 9,500 additional homes.
    - Total capital funding available for housing in 2021 is €2.031 billion, a large element of which will be used to deliver 10,300 new social homes the vast bulk through build with a limited targeted acquisition programme.
    - The total current funding available of €1.276 billion will support a range of other programmes, and, in particular, the delivery of 2,450 new social homes through long-term leasing by local authorities and approved housing bodies (AHBs).
    - In addition, the current funding allocation will support 15,800 new households to have their housing needs met under the HAP and RAS schemes, as well as supporting over 76,500 existing tenancies under these schemes.

    - In addition to the delivery of new social homes through construction and acquisition programmes, other key elements of the **housing capital programme** in 2021 include the following:

        - As part of an Affordability Measures package:
            - €110 million will be provided to deliver a new national Affordable Purchase Shared Equity Scheme for first time buyers and a new

[15] Includes €118m Capital Carryover and €91.5m LPT receipts

funding model to accelerate the delivery of approximately 400 Cost Rental homes through the AHB sector;

- €50 million will be allocated to the Serviced Sites Fund (SSF) to provide infrastructure to support the delivery of homes to purchase or rent at discounted prices;
- The Local Infrastructure Housing Activation Fund (LIHAF) will be supported by an allocation of €38 million in 2021, which will go towards funding major public infrastructure projects and the ongoing delivery of up to 20,000 new homes across public and private sites over the lifetime of the scheme.
- In addition, the Land Development Agency forecasts capital spending of €205m in 2021, of which €60m will be provided by the Department[16], before legislation sees capitalisation of €1.25 billion in ISIF funding. This will support construction which is due to start on LDA sites. The LDA has 9 sites delivery potential for in the region of 4,000 new homes and while precise tenure mix will be determined following master-planning, the majority of these homes will be made available for cost rental or affordable purchase.

- An allocation of €73 million is provided for the National Regeneration Programme, which will benefit some of the most economically disadvantaged communities;
- Increased capital funding has been targeted to programmes to support specific categories of need, including €15.5 million for the delivery of Traveller accommodation and €60 million to deliver over 10,700 grants to adapt the homes of older people and people with a disability;
- In the context of supports for existing housing, total funding of €40 million[17] is available to continue the remediation of homes affected by pyrite under the Pyrite Remediation Scheme and for homes in Donegal and Mayo affected by defective concrete blocks;
- In line with the Programme for Government commitments, funding of €65 million is available in 2021 to retrofit 2,400 social housing homes to a Building Energy Rating of B2 or cost optimal equivalent. This includes €15 million in Carbon Tax funds which will be carried over from 2020 to complete works on the programme of deep retrofitting of social homes in the midlands; and
- Funding of €13 million will support the remediation of over 1,000 voids in 2021.

[16] Funded under the Planning Programme

[17] This includes €19m in funds to be carried over from 2020 for defective concrete blocks remediation.

- Key elements of the **current-funded housing programme** include the following:

    - Funding of €218 million will be made available for the delivery of homeless services. This funding will ensure that local authorities can provide emergency accommodation and other services to households experiencing homelessness, and that these households are supported to exit homelessness to tenancies, as quickly as possible.
    - To support agencies undertaking essential work in the housing area and reflecting increasing roles and functions, in 2021 the Housing Agency will receive funding of €10.8 million and the Residential Tenancies Board (RTB) will receive an increased provision of €11 million;
    - Additional funding of €59 million under the Social Housing Current Expenditure Programme (SHCEP), giving a total provision of €250 million, will support the delivery of 6,450 additional social housing homes in 2021, as well as continuing to support over 20,800 leased homes already in place;
    - An allocation of €558 million (+€78m) for the Housing Assistance Payment (HAP) will enable 15,000 new households to be accommodated in 2021, as well as continuing to support over 59,000 households already in tenancies by end 2020;
    - Funding of €133 million will allow the ongoing cost of supporting over 17,500 households already in the Rental Accommodation Scheme (RAS). It is expected that a further 800 new households will be supported under RAS in 2021.

Programme B – Water

Under this Programme, the allocation of over €1.4 billion will allow the Department to:

- deliver significant improvements in our public water and wastewater services,
- support improved water supplies in rural Ireland, and
- support a range of programmes delivering improved water quality in our rivers, lakes and marine area.

The 2021 water services programme will be focused on delivering national economic recovery in a way that, as set out in the Programme for Government, embeds resilience within our economy and delivers the transformative change required to respond to water quality challenges, biodiversity loss and climate change.

- Over €1.3 billion is being provided to Irish Water in 2021 when account is taken of €10 million in carry-over from 2020. This investment in public water services is vital to support housing delivery, economic recovery, and for delivering environmental compliance.

- €105m is being provided to support water programmes delivered by the Department, including the Rural Water Programme, investment in legacy problems (such as lead piping and problematic stand-alone waste water treatment systems in housing estates); a wide range of environmental programmes required to deliver compliance with the Water Framework Directive; and work in the Marine Environment including the development of Marine Protected Areas.

Programme C – Local Government

This Programme includes a contribution to the Local Government Fund of over €192 million in 2021 to support the local government sector in providing a range of essential services at local level, including:

- assistance towards increased pay/pensions costs arising under national pay agreements;
- necessary LPT equalisation payments;
- important local government initiatives across the country.

Programme D – Planning

The aim of this Programme is to promote sustainable economic growth and balanced regional development and to support the goals of the National Planning Framework, by funding measures to support compact growth and the effective operation of the planning system.

- A total of €266 million is being provided in 2021 for the Department's planning programme, of which €52 million relates to current services and €214 million for capital expenditure. When account is taken of €84 million in carry-over from 2020

  €150 million[18] is being provided for the Urban and Regeneration Development Fund in 2021. The bulk of this funding will support projects which were approved in principle in mid-2019. This significant pipeline of 87 projects, approved under Call 1 of the URDF, is set to have a transformational impact in urban areas throughout the country. It will contribute to the regeneration and rejuvenation of Ireland's five cities and other large towns, in line with the objectives of the National Planning Framework and National Development Plan. Funding is also being provided in 2021 for the commencement of successful projects approved from the Call 2 process announced earlier this year. A detailed assessment process to produce a new

[18] Takes account of an expected capital carryover of €84m

tranche of approved projects is ongoing, the outcome of which is expected to be announced before year end.

- €65 million (current and capital) is being provided towards the cost of the activities of the Land Development Agency (LDA) in 2021, ahead of its expected capitalisation through ISIF following the enactment of the relevant legislation.

- Some €37 million of the current provision includes funding for the operational budgets of An Bord Pleanála, the Office of the Planning Regulator and the Ordnance Survey Ireland. The current provision under this programme also supports activities by the Department on marine spatial planning and foreshore consents.

Programme E – Met Éireann

The aim of this Programme is to provide a range of meteorological services to customers, including monitoring, analysis and prediction of Ireland's weather and climate to ensure the quality, timeliness and reliability of the essential services provided by Met Éireann. The 2021 Programme provides capital funding of just over €13 million. In addition to the maintenance and support of core meteorological infrastructure, the following key projects will be progressed during 2021:

- The establishment of a national flood forecasting and warning service;
- The upgrade and modernisation of the State's existing weather radar infrastructure; and
- The development, in partnership with 4 other European National Met Services, of a state-of-the-art High Performance Computer platform for Numerical Weather Prediction.

Programme F – Heritage

The aim of this Programme is to conserve and manage Ireland's heritage for the benefit of present and future generations. The 2021 Programme provides funding of almost €96 million which will allow the Department to:

- Progress an expanded programme of peatlands restoration, biodiversity investment and conservation works;
- Advance conservation and restoration of protected natural heritage areas and expand the Farm Plan programme;

- Continue to support the protection of our archaeological and built heritage;
- Invest in and support Ireland's national parks and reserves; and
- Maintain and invest in waterways for some 15,000 registered boat users through Waterways Ireland.

Vote 16 – Valuation Office

Under this Programme, the 2021 allocation will allow the Valuation Office to provide a valuation service on behalf of the State, including the completion of 10,000 revision applications for valuations. The Valuation Tribunal will also consider consequent appeals.

Vote 23 - Property Registration Authority

Programme A – Manage the Land Registry and Registry of Deeds

The aim of this programme is to safeguard property rights through the management and control of the Land Registry and Registry of Deeds. The Property Registration Authority, through the Land Registry, provides a guaranteed register of title to land and facilitates secure property transactions, a key component of supporting the creation of capital in the economy.

The allocation in 2021 provides for:

- the completion of in excess of 200,000 transactions on the Land Register, reflecting activity in the property market;
- processing of in excess of 100,000 applications for title plans;
- further extension of the Land Register by completing in excess of 10,000 First Registration applications;
- modernising internal business applications;
- promoting the development of eRegistration;
- the provision of information services and certification services, promoting the use of registration data;
- the provision of registration and archival services in the Registry of Deeds.

C. Estimates 2021 – Summary of New Measures

Compared to the 2020 allocation, an additional €273m in current expenditure and an extra €500 million in capital expenditure is being allocated to the Department of Housing, Local

Government and Heritage in 2021. The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the challenges posed by addressing a wide range of housing needs and supporting key areas such as water services, urban development and heritage. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
Current Expenditure	
Homelessness Additional funding is being made available to support the provision of homeless services including emergency accommodation	22
Housing Assistance Payment (HAP) An additional 15,000 households will be accommodated under HAP in 2021.	78
Social Housing Current Expenditure Programme (SHCEP) Increased provision under the Social Housing Current Expenditure Programme will support 6,450 new social homes in 2021.	59
Other Housing Services Additional funding is being made available to support the Housing Agency and Residential Tenancies Board and to increase local authority inspection activity in the rental sector.	8
Local Government Fund Additional funding is being provided to support the ongoing operation of our local authorities.	36
Irish Water This funding is being made available to cover growth in operational costs from new investments and new plants	18
Heritage Additional funding has been provided to support the Heritage Programme including the increases for Natural Heritage, Built Heritage and Waterways Ireland	16
Total of selected Measures	**€237m**

*Rounding affects total

Selected Measures	***Cost in 2021 €million***
Capital Expenditure	
Social Housing Delivery Additional capital funding is being made available to local authorities and approved housing bodies to build and acquire additional homes for social housing.	369
Affordable Measures Capital funding to support a new Affordable Purchase Scheme and the delivery of Cost Rental Homes**.**	110
Specific Housing Needs Additional funding for the delivery of Traveller accommodation and supports for older people and people with a disability.	3
Irish Water This additional funding will ensure the continued delivery of key projects such as Ringsend WWTP Upgrade, Vartry Water Supply, Cork Lower Harbour WWTP and Lee Road WTP	47
Met Éireann This additional funding will support the establishment of a national flood forecasting and warning service, the replacement and upgrade of the national Radar network and the development of a High Performance Computer platform	4
Heritage Additional funding has been provided to support the Heritage Programme including the increases for Natural Heritage, Built Heritage and Waterways Ireland	8
Total of selected Measures	**€541m**

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Housing, Local Government and Heritage	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**2,130**
Carryover of Budget 2020 Measures	50
Allocation from Central Pay Agreement Provision (PSSA)	23
Allocation of Additional Resources	150
Current Expenditure Ceiling (Core)	**2,353**
Additional Covid-19 Allocation	50
Additional Brexit Allocation	
Current Expenditure Ceiling (Total)	**2,403**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**2,266**
National Development Plan Increase	**29**
Budget 2021 Allocation of Additional Resources	471
Capital Expenditure Ceiling (Core)	**2,766**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**2,766**
Ministerial Expenditure Ceiling (Core)	**5,119**
Ministerial Expenditure Ceiling (Total)	**5,169**

*Rounding may affect totals

Chapter 15 – Justice

The Justice Vote Group includes the Department of Justice, An Garda Síochána, the Prison Service, the Courts Service, Data Protection Commission and the Policing Authority.

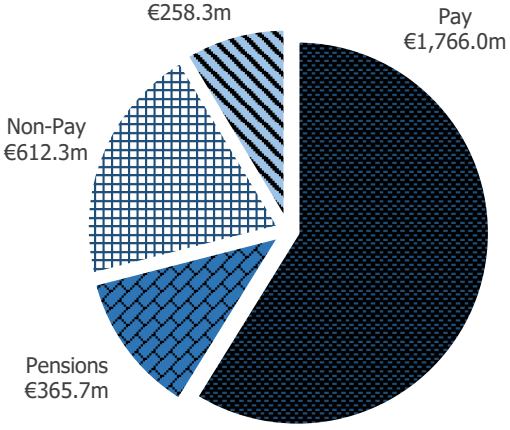
A. Resource Allocation 2021

The 2021 expenditure ceiling for the Justice Vote Group is presented in the table below.

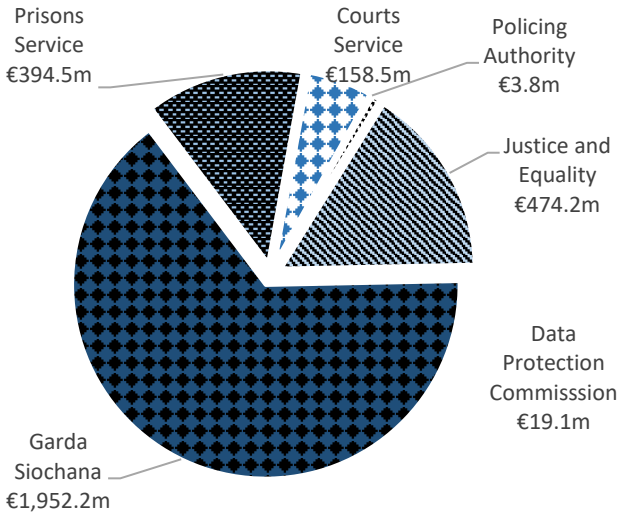
Justice and Equality	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	2,717	27	0	2,744
Gross Voted Capital Expenditure	258	0	0	258
Total Gross Voted Expenditure	**2,975**	**27**	**0**	**3,002**

*Rounding affects total

Pay, Pensions[19] and Non-Pay Breakdown (Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitments to support the broad range of services across the Justice sector.

[19] Retired Civil Servants are paid from the Superannuation Vote.

Vote 20 – Garda Síochána

Programme A - Working with Communities to Protect and Serve

The aim of this programme is to protect and serve local communities through the ongoing maintenance of national security, the detection and prevention of crime, including the targeting and disruption of organised crime groups, and by increasing compliance with road traffic legislation.

Under this programme, the 2021 allocation will allow An Garda Síochána to:

- Recruit up to 620 trainee Gardaí in 2021;
- Recruit in the region of 500 Garda staff to fill administrative and back-office functions and to facilitate the continued redeployment of trained Gardaí to frontline policing;
- Increase the number of Garda members in supervisory ranks i.e. Sergeants and Inspectors; and
- Progress policing reform recommendations in the Report of the Commission on the Future of Policing in Ireland.

In addition, the increased capital allocation for An Garda Síochána will continue to facilitate the significant ongoing programme of investment in ICT modernisation to further enhance the efficiency and effectiveness of policing services.

Vote 21 – Prisons

Programme A - Administration and Provision of Safe, Secure, Humane and Rehabilitative Custody for People who are sent to Prison

The aim of this programme is to provide safe and secure custody, dignity of care and rehabilitation to prisoners for safer communities.

Under this programme, the 2021 allocation will allow the Irish Prisons Service to:

- Provide accommodation and services for an average of circa 4,000 prisoners on a daily basis;
- Administer compensation schemes including in relation to prisoner in-cell sanitation cases and pay awards made by the Criminal Injuries Compensation Tribunal in relation to prison officers;
- Provide for significant Covid-19 related costs such as maintenance, cleaning, PPE and healthcare; and
- Provision for additional prisoner escorts, including those previously undertaken by An Garda Síochána.

In addition, the increased capital allocation for Prisons will fund the continued and extensive modernisation of prison facilities for male and female prisoners at Limerick prison.

Vote 22 – Courts Service

Programme A - Manage the Courts and Support the Judiciary

The aim of this programme is to manage the Courts and support the Judiciary.

Under this programme, the 2021 allocation will allow the Courts Service to:

- Implement the Courts Service Modernisation Programme;
- Maintain the estate infrastructure needed to support the Courts; and
- Provide for significant Covid-19 related costs such as added security, crowd management, leasing additional court rooms to allow for social distancing of juries, and additional cleaning and maintenance.

In addition, the increased capital allocation for the Courts Service will provide for the capital ICT investment required as part of the Courts Service Modernisation Programme.

Vote 24 – Justice

The Department of Justice has a broad remit covering a wide range of agencies and policy areas and is split into two distinct pillars, Criminal Justice and Civil Justice. It is responsible for key social priorities such as access to justice, prevention of domestic sexual and gender based violence, probation services, the personal insolvency service, supporting commissions and inquiries, legal aid, as well as the management of inward migration.

Under these programmes, the 2021 allocation will allow the Department to:

- Implement the recommendations of the O'Malley Review of Protections for Vulnerable Witnesses in the Investigation and Prosecution of Sexual Offences;
- Progress the implementation of the Department of Justice's ICT strategy as part of the Reform Programme;
- Process applications under the Criminal Injuries Compensation Scheme for injuries criminally inflicted on members of the public; and
- Provide funding to the Dublin Coroner to carry out an inquest in relation to the Stardust fire tragedy.

In addition, the increased capital allocation for the Department of Justice will enable ongoing construction of the new Forensic Science Ireland laboratory.

Vote 41 - Policing Authority

Programme A - Provision of Independent Oversight of the Policing Functions of An Garda Síochána

The aim of this programme is to oversee the performance by An Garda Síochána of its functions relating to policing services in the context of the reform and modernisation of policing in Ireland.

In addition to its functions in relation to senior Garda appointments, in respect of which additional funding is being provided, the 2021 allocation will also enable the Authority to: • Set priorities and performance targets for An Garda Síochána; • Approve a Strategy Statement and Annual Policing Plan submitted by the Garda Commissioner; and • Keep under review the performance by An Garda Síochána of its functions relating to policing services.
Vote 44 – Data Protection Commission **Programme A - Data Protection Regulation** The aim of this programme is to uphold the fundamental right of individuals in the EU to have their personal data protected. Under this programme, the 2021 allocation will allow the Data Protection Commission to: • Significantly increase its staffing numbers in line with identified requirements.

C. Estimates 2021

Compared to the 2020 allocation, an additional €147.4m in current expenditure is being allocated to the Justice Vote Group. Of this, €27.2m is Covid-19 related expenditure and €22.5m is required to cover additional pay and pension costs in 2021 arising as part of the Public Service Stability Agreement. An extra €50.8 million in capital expenditure is also being allocated to the existing 2021 capital expenditure provision of €207.5m for the Justice Vote Group, bringing the total 2021 capital provision for the Group to €258.3m.

These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures – Current	***Cost in 2021 €million***
Garda Members and Garda Staff This additional investment in recruitment will allow for the recruitment of up to 620 trainee Gardaí in 2021. It will also provide for in the region of 500 Garda staff to underpin civilianisation and redeployment and to provide professional support to front-line policing.	24.6
Increase in Supervisory Ranks Provision towards increasing supervisory rank ratios of Sergeants and Inspectors in An Garda Síochána	0.7
Mobility Project Additional funding to further support the Mobility Project – a key recommendation under the Garda Reform Plan *'A Policing Service for the Future',* with further roll out of mobile devices to member of the Gardaí in frontline policing roles.	7.0
Stardust Inquest Provision for the inquest into the deaths arising from the Stardust fire.	8.0

Compensation for Personal Injuries Criminally Inflicted The additional funding will significantly increase the capacity for processing existing claims under the scheme.	7.0
Forensic Science Ireland Increasing volumes and complexity of cases in Forensic Science Ireland will be addressed by this additional funding in 2021.	4.3
D/Justice ICT Programme The strengthening and modernisation of ICT systems and related business processes in the Department of Justice will be progressed as part of its ICT Strategy.	5.0
Irish Prison Service Compensation Schemes Compensation schemes under the Prisons Vote will be provided for in 2021, including in relation to prisoner in-cell sanitation cases and awards determined by the Criminal Injuries Compensation Tribunal in relation to prison officers.	6.0
Court Service Modernisation Programme This Modernisation Programme funding will provide for implementing the recommendations of the Organisational Capability Review in 2021.	4.2
Increased Staffing in the Data Protection Commission This provision is in respect of the increased staffing resources required by the Data Protection Commission.	2.0
Covid-19 Costs €27.2m has been provided across the Vote Group to address additional costs that will be incurred as a result of Covid-19 (Garda Vote €14.7m, Prisons Vote €5.7m, Courts Vote €5.7m, Justice Vote €1.1m).	27.2

Selected Measures – Capital	***Cost in 2021 €million***
Garda Síochána ICT This will enable progression, and further support, on Garda ICT projects identified as Garda reform priorities.	22.0
Forensic Science Ireland Additional funding will go towards construction of the new Forensic Science Ireland Laboratory.	10.0
Limerick Prison This increased capital allocation for Prisons will fund the continued and extensive modernisation of prison facilities for male and female prisoners at Limerick prison.	15.0
Court Service Modernisation Programme This Modernisation Programme funding will provide for implementing the recommendations of the Organisational Capability Review in 2021.	3.8
Total of selected Measures	**€50.8m**

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Justice	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**2,597**
Carryover of Budget 2020 Measures	**50**
Allocation from Central Pay Agreement Provision (PSSA)	22
Cash Costs	(26)
Allocation of Additional Resources	74
Current Expenditure Ceiling (Core)	**2,717**
Additional Covid-19 Allocation	27
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**2,744**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**269**
National Development Plan Increase	(62)
Budget 2021 Allocation of Additional Resources	51
Capital Expenditure Ceiling (Core)	**258**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**258**
Ministerial Expenditure Ceiling (Core)	**2,975**
Ministerial Expenditure Ceiling (Total)	**3,002**

*Rounding may affect totals

Chapter 16 – Public Expenditure and Reform

The Public Expenditure and Reform Vote Group includes the Department of Public Expenditure and Reform, the Office of the Chief Government Information Officer, the Office of Public Works, The Office of the Ombudsman, The Public Appointments Service, Superannuation and Retired Allowances, The State Laboratory, Shared Services and the Office of Government Procurement

A. Resource Allocation 2021

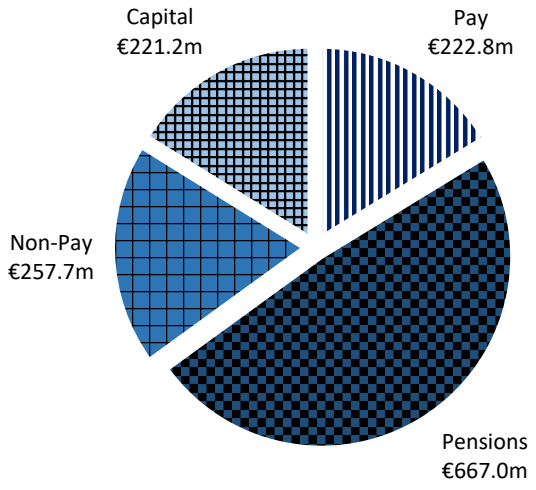
The 2021 expenditure ceiling for the Public Expenditure and Reform Vote Group is presented in the table below.

Public Expenditure and Reform	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	1,148	0	0	1,148
Gross Voted Capital Expenditure	221	0	0	221
Total Gross Voted Expenditure	**1,369**	**0**	**0**	**1,369**

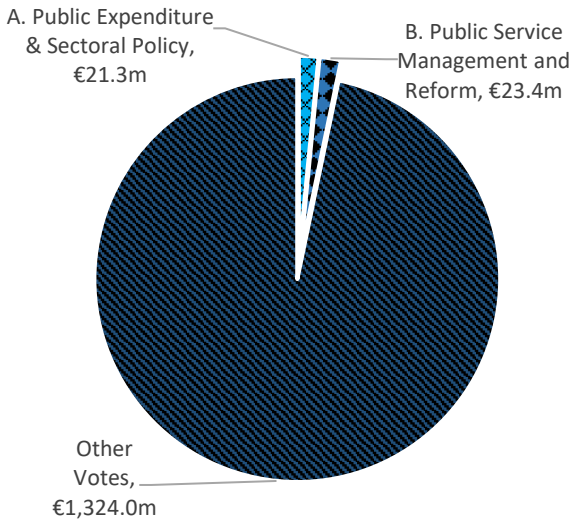
*Rounding affects total

Pay, Pensions[20] and Non-Pay Breakdown

(Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitment to delivering well-managed and well-targeted public expenditure through a modernised, effective and accountable public service.

[20] Retired Civil Servants are paid from the Superannuation Vote.

Vote 11 – Public Expenditure and Reform

Programme A – Public Expenditure and Sectoral Policy

This programme is focussed on sustainable public expenditure policy-making, to support Ireland's economic development and social progress. The targeted outputs of this programme in 2021 will include:

- Continuing budgetary reforms to promote certainty regarding the level and composition of public expenditure over the medium term with clear line of sight to outputs;
- Enhanced economic and policy evaluation capacity across the Civil Service through the Irish Government Economic Evaluation Service;
- Continued support for the reform of the budgetary scrutiny process; and
- Management of public service pay and pension costs on a fiscally sustainable basis.

Programme B – Public Service Management and Reform

The Public Service Management and Reform programme aims to deliver public management and governance structures which are effective, responsive to the citizen, transparent and accountable, so as to improve the effectiveness of public expenditure. The targeted outputs of this programme in 2021 will include:

- The commencement of the first of the three year implementation plans for the ten year vision and strategy statement for the Civil Service Renewal and also for Public Service Reform;
- Continuing to expand the Government Open Data Portal building on the success of Ireland being recognised as a leader in this area; and
- Developing and implementing HR strategies designed to support a high-performing workforce which is responsive to economic and demographic pressures.

Vote 11 – Public Expenditure and Reform

Programme A – Public Expenditure and Sectoral Policy

This programme is focussed on sustainable public expenditure policy-making, to support Ireland's economic development and social progress. The targeted outputs of this programme in 2020 will include:

- Continuing budgetary reforms to promote certainty regarding the level and composition of public expenditure over the medium term with clear line of sight to outputs;
- Enhanced economic and policy evaluation capacity across the Civil Service through the Irish Government Economic Evaluation Service;
- Continued support for the reform of the budgetary scrutiny process; and
- Management of public service pay and pension costs on a fiscally sustainable basis.

Programme B – Public Service Management and Reform

The Public Service Management and Reform programme aims to deliver public management and governance structures which are effective, responsive to the citizen, transparent and accountable, so as to improve the effectiveness of public expenditure. The targeted outputs of this programme in 2020 will include:

- A ten year vision and strategy statement for the Civil Service Renewal and also for Public Service Reform;
- Continuing to expand the Government Open Data Portal building on the success of Ireland being recognised as a leader in this area;
- Leading the implementation of the Public Service ICT Strategy to underpin the delivery of better outcomes and efficiencies through excellence and innovation in ICT; and
- Developing and implementing HR strategies designed to support a high-performing workforce which is responsive to economic and demographic pressures.

Vote 12 – Superannuation and Retired Allowances

The allocation for 2021 will provide for the payment of pensions to 29,000 retired Civil Servants and the processing of 3,000 cases in accordance with Pension Scheme Rules.

Vote 13 – Office of Public Works

The OPW is a service provider to the public and other Government Bodies and carries out a lead role in the areas of Flood Risk and Estate Management on behalf of the Government. Budget 2021 allocation to the OPW will in the main support:

- the development and implementation of comprehensive policies, strategies and defences for mitigating flood risk and its impact on people, property, infrastructure and communities.
- the development, management, maintenance, conservation and preservation of State buildings, including heritage under the remit of the OPW.
- the provision of accommodation for the Civil Service, and delivery of property-related services to central Government Departments and Offices.

Programme A: Flood Risk Management

The aim of this programme is to reduce the risk of river and coastal flooding to homes and businesses, in particular those areas identified as being most at risk under the Catchment Flood Risk Assessment and Management Programme (CFRAM). The main functions are to:

- advise the Government on flood risk management and flood risk management policy;
- develop and deliver on flood risk management work programmes and measures; and
- maintain an effective programme of maintenance of river courses under the provisions of the Arterial Drainage Acts.

Some of the anticipated key outputs for 2021 will include:

- Commencement of up to seven flood relief schemes, which aims to provide flood protection to over 2,300 properties on completion.
- Substantially complete up to five flood relief schemes, which aims to provide flood protection to almost 2,000 properties.
- Provide additional funding to Local Authorities to implement minor local flood relief works under the Minor Flood Mitigation Works and Coastal Protection Scheme.
- Over 2,000km of Arterial Drainage Channels to be maintained.
- 130km of Flood Defence Embankments to be maintained/refurbished.

Programme B: Estate Management

The main aim of this programme is to manage the State's property portfolio, including heritage under the remit of the OPW and to provide accommodation for government departments.

Work in 2021 will include property rentals; property acquisitions; the continued development of energy efficient buildings; property maintenance; the refurbishment/fit-out of accommodation in line with current health and safety and environmental standards and property advisory services for central Government Departments.

Some of the anticipated key outputs for 2021 will include:

- Progress of office accommodation projects, deep retrofits and refurbishments.
- Over 2,000 buildings managed in terms of maintenance, minor works, universal access, mechanical and electrical works, fire safety and energy conservation.
- Ongoing enhancement, conservation and presentation of 760 National Monuments and 30 National Historic properties with a combined provision of 70 visitor centres, nationwide.

Vote 14 – State Laboratory

The funding for 2021 will enable the State Laboratory to continue to provide a high quality laboratory and advisory service to support National food and feed safety programmes, revenue collection and fraud prevention, Coroners' investigations into unexplained deaths, public health and environment protection initiatives and provide a centralised veterinary toxicology service to the State.

Programme A: Government Analytical Laboratory and Advisory Service

The aim of this programme is to develop and expand the State Laboratory's testing capacity and increase its range of analyses to meet the needs of its clients and comply with new legislative requirements.

Under this programme, the extra 2021 allocation will enable the Laboratory to:

- Respond to the anticipated increased demand for tariff classification advice as a result of the withdrawal of the United Kingdom from the European Union.
- Provide an analytical service for the HSE in relation to e-cigarettes in relation to the Tobacco Products Directive.

Vote 17 – Public Appointments Service

The 2021 funding provision will allow PAS to maintain and enhance its provision of quality recruitment and resourcing services to the civil and wider public service. This, in turn, will help to ensure that public service bodies are suitably resourced to deliver enhanced levels of public services to society generally.

Programme A: Civil and Public Service Recruitment and Selection

The aim of this programme is to source the highest quality candidates for positions in the civil and public service; and to manage the attraction and assessment of candidates for appointment to State Boards in line with the agreed Guidelines.

Vote 18 – National Shared Services Office

The NSSO is responsible for the delivery of shared services within the Civil Service. It is tasked with leading the transformation of HR, pensions and payroll administration, and Government financial management administration in the Civil Service and integrating these separate functions under a single shared services organisation.

The 2021 allocation will support the NSSO to provide shared services across its four programme areas:

Programme A: NSSO Function

The aim of this programme is to provide a support function for the running of the Office. This includes the following cost centres: Corporate, HR, ICT, Internal Audit and Customer Support Services. This also includes the financial management shared services project.

Programme B: HR Shared Services

HR Shared Services provides HR and pensions administration and applies the Government's HR and pension policies for a range of clients in the civil and public service, including all Government departments.

Programme C: Payroll Shared Services

The aim of this programme is to provide payroll shared services to a range of clients in the civil and public service.

Programme D: Finance Shared Services

The aim of this programme is to provide finance shared services to a range of clients in the civil and public service.

Vote 19 – Office of the Ombudsman

The Office of the Ombudsman Vote (the Office) encompasses the Office of the Ombudsman, the Office of the Information Commissioner, the Commissioner for Environmental Information, the secretariat to the Standards in Public office Commission, the Secretariat to the Referendum Commission and the Secretariat to the Commission for Public Service Appointments.

Programme A: Ombudsman Function/Office of the Commission for Public Service Appointments

The function of the Office of the Ombudsman is to investigate complaints from members of the public who believe that they have been unfairly treated by certain public bodies.

The Commission for Public Service Appointments is Ireland's regulator for public service recruitment. Its primary statutory responsibility is to set standards for recruitment and selection, which it published as codes of practice. It safeguards these standards through regular monitoring and auditing of recruitment and selection activities.

This Programme also includes the salaries, wages and allowances for staff working in the shared services area of the Office of the Ombudsman Vote (including Human Resources, Finance/Accommodation Unit, ICT Unit and Quality, Stakeholder Engagement and Communications Section) which encompasses the Office of the Ombudsman, the Office of the Information Commissioner, the Commissioner for Environmental Information, the secretariat to the Standards in Public office Commission, the Secretariat to the Referendum Commission and the Secretariat to the Commission for Public Service Appointments.

Programme B: Standards in Public Office Commission

The Standards in Public Office Commission is an independent body established in December 2001 by the Standards in Public Office Act, 2001. It has roles under four separate pieces of legislation. Its functions include supervising the disclosure of interests and compliance with tax clearance requirements, disclosure of donations and election expenditure and the expenditure of state funding received by politicians. It is also the Regulator of Lobbying.

Programme C: Office of the Information Commissioner/Office of the Commission for Environmental Information

The Freedom of Information Act gives people a right of access to records held by many public bodies. The Office of the Information Commissioner reviews decisions, in a fair and independent way, made by public bodies in relation to Freedom of Information.

The role of the Commissioner for Environmental Information is to decide on appeals by members of the public who are not satisfied with the outcome of their requests to public authorities for environmental information.

The European Communities (re-use of Public Sector Information)(Amendment) Regulations 2015 provide that the Information Commissioner is designated as the Appeal Commissioner. The Commissioner accepts applications for review of decisions taken by public bodies under these Regulations.

Vote 39 – Office of Government Procurement

The Government has committed to lead the Procurement Reform Programme ("PRP"), bringing procurement policy and operations together and focusing on building procurement capacity and capability across the public service.

The Office of Government Procurement (OGP) has centralised policy, strategy and operations in one body leading to a coherent and consistent approach to public procurement.

The aim of the Procurement Reform Programme is to develop procurement capacity and capability across the public service. Some of the core outputs and services to be provided by OGP in 2021 are:

- Delivering value for money, transparency and accountability through greater and more consistent usage of centralised procurement arrangements remains the OGP's core area of focus;
- To deliver improved procurement capability in the public service, which will yield financial, performance and risk management benefits to the State;
- Further develop, implement and action medium term strategy for construction procurement including through the Capital Works Management Framework (CWMF)
- To continue to support awareness and education of SMEs regarding the opportunities arising from public procurement;
- Support Future Jobs Ireland, the Climate Action Plan and strategic approaches to public procurement(including green and social considerations), through focused procurement policy initiatives;
- To publish and deliver a schedule of Contracts and Framework Agreements giving advance notice to Public Service Bodies (PSBs) and the supply markets of planned significant tenders;
- Leading on all national procurement policy and driving Ireland's contribution to EU and international public sector procurement policy;
- Leveraging spend and tendering analytics and data management

Vote 43 – Office of Government Chief Information Officer

The Office of the Government Chief Information Officer (OGCIO) has a broad and varied remit which includes leading the implementation of a range of strategies, delivering a range of Build to Share Services across the Civil and Public Service and Action 1 of the current Public Service Reform Plan: Accelerate Digital Delivery of Services, to support continuous development and innovation across the Public Service.

The aim of this programme is to;

- Lead the Digital Transformation Agenda across the Civil and Public Sector
- Lead ICT Strategy development and implementation
- Lead the State on the implement of EU Regulations
  (eIDAS Regulation and the Single Digital Gateway Regulation)

Under this programme, the 2021 allocation will allow the Department to:

- Support the adoption of the MyGovID, Digital Postbox, Eircode building blocks and digital transformation of back office services
- Develop a new Public Service ICT Strategy and the Civil Service ICT HR Professionalisation Strategy,
- Implement the Public Service Data Strategy 2019-2023, the Data Sharing and Governance Act 2019, and the actions arising from GovTech 2019 and provide strategic advice on digital/ICT, and continued oversight of ICT and digital related expenditure across the Civil and Public Sector
- Continue to develop and deploy the Build to Share suite of services including Government Networks, Applications, Managed Desktop, Government Cloud, Government Data Centre and the Gov.ie Government Portal

C. Estimates 2021: Summary of New Measures

Compared to the 2020 allocation, an extra €31 million (€5 million for new measures and €26 million for an increase in superannuation costs) in current expenditure and there is no extra capital expenditure is being allocated in 2021.

In addition to existing services, resources will be allocated to investment the continued rollout of shared services and additional staffing in key areas across the Vote group. Selected measures are set out in more detail in the table below.

Full details on the allocation of the Votes 2019 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
Current and Capital Expenditure	
State Laboratory Additional staffing to enable the Laboratory to respond to the anticipated increase in requests from the Office of the Revenue Commissioners for tariff classification advice, upon the exit of the United Kingdom from the European Union.	0.15
Office of Public Works The additional funding allocated by the Government in its 2021 Budget principally provides for staff needed to ensure the close management and oversight of capital projects undertaken on behalf of other departments which are now entering the construction phase.	5
Total	**5.15**

D. Reconciliation of 2021 Expenditure Ceiling

Public Expenditure and Reform	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**1,109**
Allocation from Central Pay Agreement Provision (PSSA)	7
Allocation of Additional Resources	32
Current Expenditure Ceiling (Core)	**1,148**
Additional Covid-19 Allocation	0
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**1,148**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**225**
National Development Plan Increase	**(4)**
Capital Expenditure Ceiling (Core)	**221**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**221**
Ministerial Expenditure Ceiling (Core)	**1,369**
Ministerial Expenditure Ceiling (Total)	**1,369**

*Rounding may affect totals

Chapter 17 – Rural and Community Development

A. Resource Allocation 2021

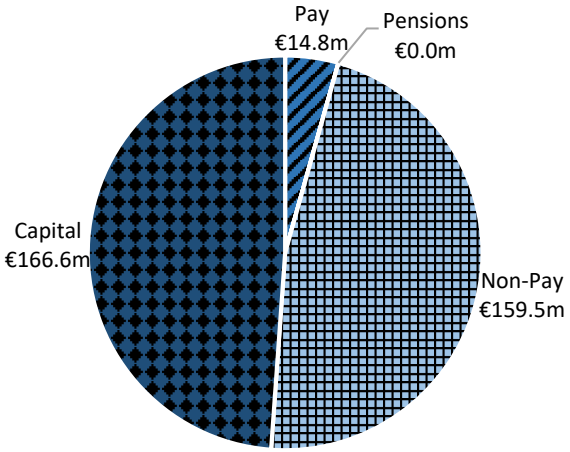
The 2021 expenditure ceiling for the Rural and Community Development Vote Group is presented in the table below.

Rural and Community Development	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	174	0	0	174
Gross Voted Capital Expenditure	167	0	0	167
Total Gross Voted Expenditure	**341**	**0**	**0**	**341**

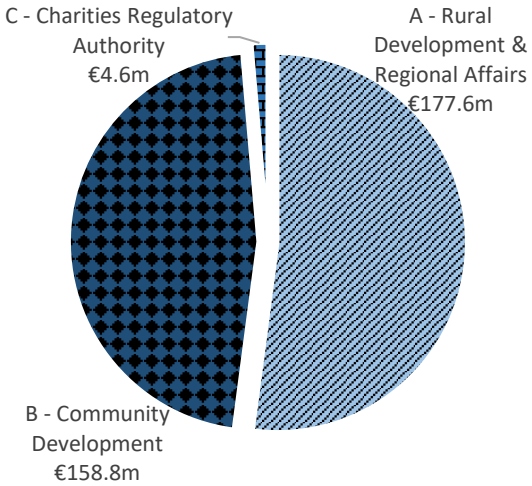
*Rounding affects total

Pay, Pensions[21] and Non-Pay Breakdown

(Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote. The funding provided reflects the Government's commitment to strengthen rural economies and communities; assist the sustainable development of our island communities; and support vibrant inclusive communities throughout the country.

Programme A: Rural Development, Regional Affairs and Islands

The aim of this programme is to facilitate the economic development of Ireland's regions and foster the sustainable development of rural and island communities.

[21] Retired Civil Servants are paid from the Superannuation Vote.

Under this programme the 2021 allocation will allow the Department to:

- Support continued and enhanced investment in Rural Regeneration and Development programmes (funding increased from €78 million in 2020 to €82 million in 2021). Projects funded under the Rural Regeneration and Development Fund (RRDF), Town and Village Renewal (TVR) and the Outdoor Infrastructure Investment Scheme (ORIS) will rejuvenate communities, transform rural economies and create employment.
- Fund increased activity under the LEADER programme and facilitate a transition from this programme cycle to the next.
- Increase capital investment in, and fund services for, our off-shore islands.
- Establish a €2 million funding stream to develop masterplans to revitalise town centres and encourage more people to live in town centres.

Programme B: Community Development

The aim of this programme is to promote and support the development of vibrant inclusive communities, and of the community and voluntary sector.

Under this programme the 2021 allocation will allow the Department to:

- Increase funding for the Community Services Programme from €47 million to €49 million, supporting over 400 organisations and 2000 individuals in providing community services across Ireland.
- Continue funding of €44 million for the Social Inclusion and Community Activation Programme, assisting over 27,000 individuals, and provide €1 million to commence pilot community development projects at local level.
- Increase the support for volunteering from €3.5 million to €5.1 million, encouraging additional volunteering and matching volunteers to organisations.
- Continue funding supports for Public Participation Networks and Local Community Development Committees – strengthening local participation and community engagement.

Programme C: Charities Regulatory Authority

The aim of this programme is to ensure the development and operation of effective regulation of the charities sector. Funding of €4.6 million is provided to the Charities Regulatory Authority to enable it to meet is statutory obligations under the Charities Act 2009, including the establishment and maintenance of a public register of charities operating in Ireland. The objective of the CRA is to strengthen public trust and confidence in charities, provide proportionate risk based regulation and protection, promote compliance, and enhance engagement, operational efficiency and service delivery.

C. Estimates 2021

Compared to the 2020 allocation, an additional €8 million in current expenditure and an extra €15 million in capital expenditure is being allocated to the Department of Rural and Community Development in 2021

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the objective of ensuring a fair and balanced economic recovery and supporting resilient communities across the country. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures (additional funding)	***Cost in 2021 €million***
Programme A: Rural Development and Regional Affairs	
• Rural Regeneration and Development	€4m
• LEADER	€4m
• Rural supports (LIS, CLÁR, Walks Scheme)	€1m
• Islands	€2m
• Town and Village – Support for Masterplans	€2m
• Broadband Connection Points	€0.4m
• Town and Village Hubs	€5m
Programme B: Community Development	
• Community Services Programme	€2m
• Social Inclusion and Community Activation	€1m
• Supports for the Community & Voluntary Sector	€1.6m
Total of selected Measures	**€23m**

D. Reconciliation of 2021 Expenditure Ceiling

Rural and Community Development	**2021**
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**166**
Allocation from Central Pay Agreement Provision (PSSA)	0.2
Allocation of Additional Resources	8
Current Expenditure Ceiling (Core)	**174**
Additional Covid-19 Allocation	0
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**174**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**152**
National Development Plan Increase	**2**
Budget 2021 Allocation of Additional Resources	13
Capital Expenditure Ceiling (Core)	**167**
Additional Covid-19 Expenditure	
Additional Brexit Allocation	
Capital Expenditure Ceiling (Total)	**167**
Ministerial Expenditure Ceiling (Core)	**341**
Ministerial Expenditure Ceiling (Total)	**341**

*Rounding may affect totals

Chapter 18 – Taoiseach

The Taoiseach's Vote Group includes the Department of the Taoiseach, the President's Establishment, the Office of the Attorney General, the Office of the Director of Public Prosecutions, the Chief State Solicitor's Office and the Central Statistics Office.

A. Resource Allocation 2021

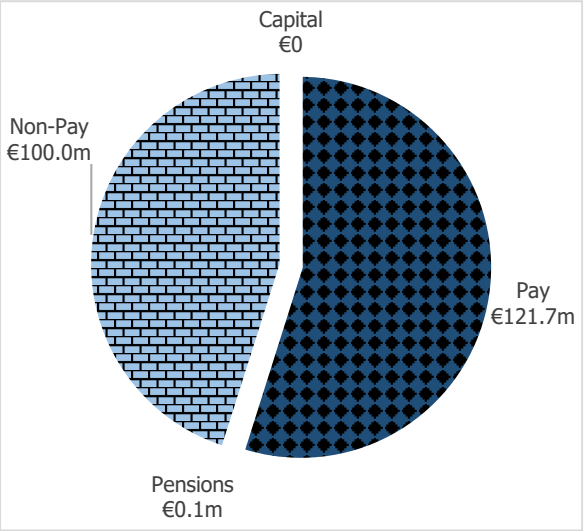
The 2021 expenditure ceiling for the Taoiseach's Vote Group is presented in the table below.

Taoiseach	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	207	15	0	222
Gross Voted Capital Expenditure	0	0	0	0
Total Gross Voted Expenditure	**207**	**15**	**0**	**222**

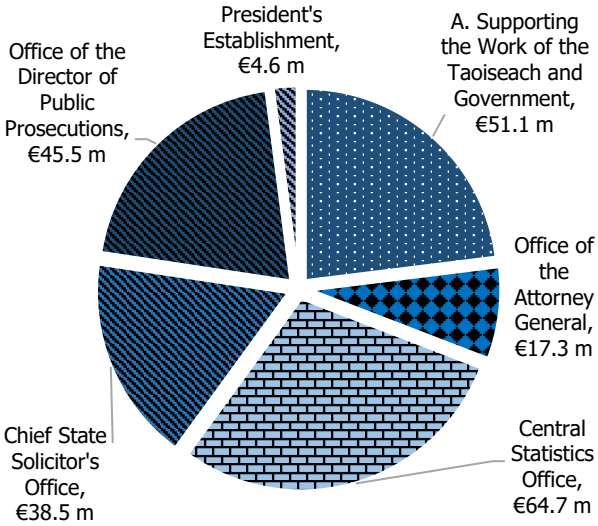
*Rounding affects total

Pay, Pensions[22] and Non-Pay Breakdown

(Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote Group. The funding provided for the Taoiseach Group in 2021 reflects the importance of the key Constitutional Office of the President, the Office of the Attorney General, the Chief State Solicitor and the Director of Public Prosecutions. In addition, funding for this Group supports the Department of the Taoiseach and the Central Statistics Office.

[22] Retired Civil Servants are paid from the Superannuation Vote.

Vote 1- President's Establishment

The funding provided reflects the Government's commitment to support of the President in the execution of his constitutional, legal and representational duties and responsibilities.

Administration - Programme A

The funding provided reflects the Exchequer commitment in support the President in the execution of his / her constitutional, legal and representational duties and responsibilities.

Centenarian Bounty - Programme B

The aim of this Programme is to ensure that the Centenarian Bounty is operated in a timely and expeditious manner in 2021. The Centenarian Bounty will issue to all qualifying applicants and the Centenarian Medal will issue to all centenarians who have reached their 101st or subsequent birthday.

Vote 2- Department of the Taoiseach

Supporting the work of the Taoiseach and Government

The aim of this programme is to support the Taoiseach and the Government to develop a sustainable economy and a successful society, to pursue Ireland's interests abroad, to implement the Government's Programme and to build a better future for Ireland and all her citizens.

Under this programme, the 2021 allocation will allow the Department to:

- Support the executive functions of the Taoiseach and Government and advancing Government's priorities and policy development through the Cabinet Committee structure.
- Continue the whole-of-Government response to COVID-19 including communicating public information.
- Restoring and sustaining Ireland's economy
- Planning for the future in relation to Brexit, Climate Change and the work of the new Shared Island Unit.

Vote 3 – Office of the Attorney General

This funding allows for the delivery of the legislative programme as outlined in the programme for Government as economically and efficiently as possible.

Delivery of Professional Legal Services to Government, Departments and Offices

The aim of this programme is to allow the Office of the Attorney General to deliver on its commitment to provide the highest standard of professional legal services to Government,

Departments and Offices as economically and efficiently as possible and to support adherence to the rule of law.

Under this programme, the 2021 allocation will allow the Office to deliver on the legislative programme as outlined in the programme for Government and to ensure the continued delivery of professional legal services to Government, Departments and Offices.

Vote 4- Central Statistics Office

The funding provided reflects the Government's commitment to sustaining the Central Statistics Office's capacity to deliver its annual statistical work programme, and associated statistical and service supports to the wider public sector on data management and integration required to respond to the increasing demand for high quality outputs and services in official statistics.

The Central Statistics Office (CSO) will continue to provide statistical and analytical expertise and new data services to support central government's response to the Covid-19 pandemic. Alongside these new data services developed to support the national response, the CSO will continue to devise new surveys, outputs and formats to capture the changing state of Ireland's economy and society since the COVID-19 outbreak.

Programme A – Delivery of Annual Statistical Programme

The aim of this Programme is to ensure timely and accurate collection, compilation, extraction and dissemination of statistical data and insights.

Under this programme, the 2021 allocation will allow the Central Statistics Office to deliver ongoing core work and associated statistical and support service maintenance necessary to respond to the increasing demand for high quality outputs and services in official statistics. In addition to ongoing core work the 2021 allocation includes funding for cyclical statistical projects which are non-discretionary and are either at field data collection phase or advanced preparation stage. These projects include preparatory work for the Census of Population (COP) 2022, the delivery of an Administrative Census and live surveys including the Household Budget Survey (HBS) in 2021.

The work programme has six broad themes, namely, people and society, labour market and earnings, business sectors, economy, environment and general statistical publications. The output of the programme results in over 300 statistical publications on the CSO website. The full list of statistical products produced under the Statistical programme is published on the CSO website at

https://www.cso.ie/en/aboutus/lgdp/cgt/ocg/swp2020/swp2020/swp2020lop/.

The CSO continues to respond to the data challenges emerging in the public sector and has been central to the provision of data services requirements associated with the Covid 19 pandemic. The CSO has provided statistical and analytical expertise and new data services to support central government's response to the pandemic. We have developed the COVID-19 Data Research Hub and an information dashboard for the Department of the Taoiseach and

have collaborated to develop a National Covid-19 Data Hub on the GeoHive platform to allow for geospatial visualisation during the pandemic.

The demand for enhanced statistical and analysis services along with more real time data and geospatial outputs is expected to continue and escalate in the post COVID environment from within the Civil and Public Sector and from our broad range of domestic and international users. The CSO will continue to respond to these demands, reflecting the important role of reliable, accurate data in measuring Ireland's reality in an uncertain and fast-changing environment.

Vote 5- Office of the Director of Public Prosecutions

Programme A – Provision of Prosecution Service

The aim of this Programme is to provide a prosecution service that is independent, fair and effective. Under this Programme, the allocation for 2021 will allow the Office to support the Director of Public Prosecutions in the direction and supervision of public prosecutions and related criminal matters received from An Garda Síochána and from other specialised investigative agencies.

Vote 6 - Office of the Chief State Solicitor

Programme A – Provision of Legal Services

The aim of this Programme is to deliver a high quality specialist solicitor service to the Attorney General and Government Departments and Offices. Under this Programme, the allocation for 2021 will allow the Office to provide services in the areas of litigation, advisory and transactional legal matters such as conveyancing and commercial contracts.

C. Estimates 2021

Compared to the 2020 allocation, an additional €16.75m in new measures is being allocated to the Taoiseach Vote Group in 2021. In addition to existing services, resources have been provided for additional staffing and to provide for a response to the challenges posed by the COVID-19 public health emergency.

These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
COVID-19 Public Communications	€15m
New measures: • Resourcing in the Department of the Taoiseach including the Shared Island Unit • Enable procurement of contract drafters • Resourcing Sexual Offences Unit	€1.75
Total of selected Measures	**€16.75**

Provision for Public Service Agreement ***€1.6m***

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Taoiseach's	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**206**
Allocation from Central Pay Agreement Provision (PSSA)	2
Allocation of Additional Resources	(1)
Current Expenditure Ceiling (Core)	**207**
Additional Covid-19 Allocation	15
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**222**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**0**
Capital Expenditure Ceiling (Core)	**0**
Additional Covid-19 Expenditure	0
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**0**
Ministerial Expenditure Ceiling (Core)	**207**
Ministerial Expenditure Ceiling (Total)	**222**

*Rounding may affect totals

Chapter 19 – Transport

A. Resource Allocation 2021

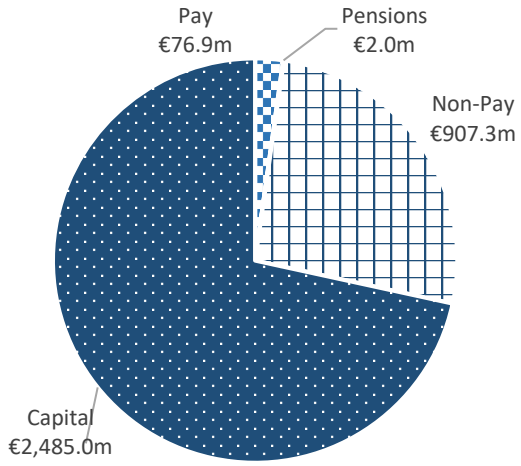
The 2021 expenditure ceiling for the Transport Vote Group is presented in the table below.

Transport	Core	Covid	Brexit	Total
	€m	€m	€m	€m
Gross Voted Current Expenditure	601	385	0	986
Gross Voted Capital Expenditure	2,475	10	0	2,485
Total Gross Voted Expenditure	**3,076**	**395**	**0**	**3,471**

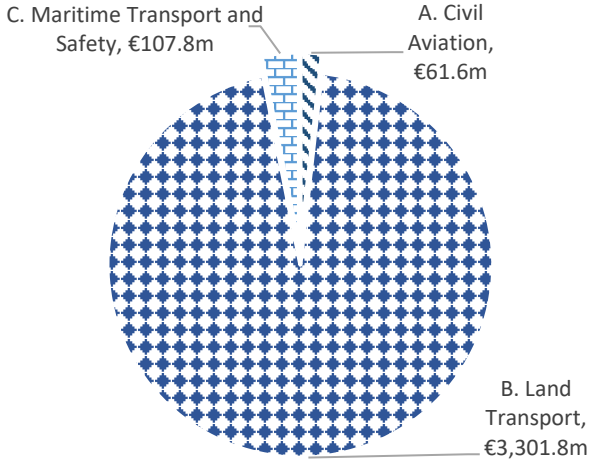
*Rounding affects total

Pay, Pensions[23] and Non-Pay Breakdown

(Incl. Capital)



Breakdown of Programme Expenditure



B. Public Services to be delivered in 2021

This funding will enable a significant level of public services to be delivered in 2021 across the Vote Group. The funding provided reflects the Government's commitment to the Transport sector.

Programme A – Civil Aviation

The aim of this programme is to ensure the aviation sector supports Ireland's economic and social goals in a safe, competitive, cost-effective and sustainable manner and to ensure maximum connectivity for Ireland with the rest of the world. Under this Programme, the

[23] Retired Civil Servants are paid from the Superannuation Vote.

allocation for 2021 allows the Department and its Agencies support the implementation of the National Aviation Policy by:

- Providing targeted Exchequer support to ensure international connectivity and the facilitation of passengers through our State and regional airports for social, business and tourism reasons
- Ensuring that Irish aviation meets the highest standards of security through the revision and updating of the National Civil Aviation Security Programme in line with international requirements
- Ensuring that Irish aviation meets the highest standards of safety in line with EU and ICAO requirements
- Supporting the development and growth of the air transport sector through continued investment in our air transport connections to the UK, the EU and the rest of the world along with continued provision of essential infrastructure and services at Ireland's airports

Programme B – Land Transport

The aim of this programme is to develop and manage transport infrastructure by providing for the delivery of public transport infrastructure and services and the maintenance and upgrade of our road network. Project Ireland 2040 provides the strategic framework for the land transport programme.

Under this programme, the 2021 allocation will allow the Department and its Agencies to:

- Continue to progress major Project 2040 programmes including the BusConnects Programme, MetroLink and the DART Expansion Programme.
- Complete the City Centre Resignalling Project
- Expand the commuter rail fleet through the purchase of 41 additional InterCity Railcar (I) carriages with delivery to commence by end 2021
- Sign contract for largest ever fleet expansion with potential for up to 600 electric / battery electric carriages as part of DART+
- Submit Railway Order application to An Bord Pleanála for DART+ West (Maynooth) and progress the Railway Order application for the DART+ Kildare Line
- Continue construction of the National Train Control Centre and a new train station at Pelletstown
- Commence construction on new DART station at Woodbrook on Bray line
- Submit a railway order application to An Bord Pleanála for MetroLink
- Provide enhanced maintenance and renewal of the existing heavy rail network
- Receive and enter into service the remaining longer trams and tram extensions to be added to the existing tram fleet on the Luas Green Line, as part of the Green Line Capacity Enhancement project
- Investment in the PSO bus fleets
- Progress Next Generation Ticketing under the BusConnects programme
- Submit a planning application to An Bord Pleanála for the Dublin BusConnects Core Bus Corridors

- Continue the ongoing development of a number of important Active Travel and Greenway infrastructure projects
- Continue to support bus, rail and Local Link services throughout the country, and to allow service enhancement.
- Progress some major Project Ireland 2040 road projects including:
    - N4 Collooney to Castlebaldwin, Sligo
    - N22 Ballyvourney to Macroom Upgrade Scheme
    - N5 Westport to Turlough
    - N56 Dungloe to Glenties
    - M8/N40/N25 Dunkettle Interchange Upgrade
    - M50 - Enhancing Motorway Operations via the introduction of Variable Speed Limits
- Continue to provide grant support for the regional and local road network maintenance and renewal programme. This includes funding to reseal and strengthen roads across the network. Funding will also be provided for safety improvement works, bridge rehabilitation works, maintenance of former national roads and Community Involvement Schemes.

Programme C – Maritime Transport and Safety

The aim of this programme is to ensure the safety and competitiveness of maritime transport services, the protection of the marine environment and the provision of an effective emergency response service for marine search and rescue.

Under this programme, the 2021 allocation will allow the Department to:

- Provide Irish Coast Guard emergency services for Search and Rescue, ship casualty and pollution response;
- Survey and Certification / Licencing and inspection - 1,500 vessels,
- Certification - 1,200 seafarers
- Maritime Security (ports) – Inspect and approve 6 ports and 15 port facilities
- Issue Marine Notices;
- Provide for the costs of the Commissioner for Irish Lights operations (management of lighthouses, beacons and buoys etc.) in Irish waters; and
- Provide for the operational costs of the Marine Casualty Investigation Board in relation to the investigations of marine casualties involving, or on board, Irish registered vessels worldwide and other vessels in Irish territorial waters and inland waterways.

C. Estimates 2021

Compared to the 2020 allocation, an additional €409m in current expenditure and an extra €617 million in capital expenditure is being allocated to the Department of Transport in 2021.

The additional funding allocated by the Government in its 2021 Budget and Estimates decisions provides a response to the challenges posed by

1. Continuing the ongoing development of a range of important Active Travel and Greenway infrastructure projects,
2. Support bus, rail and Local Link services throughout the country, and to allow service enhancement.
3. Progressing some major Project Ireland 2040 road projects

These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2021 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	***Cost in 2021 €million***
Programme Name • A Civil Aviation • B Land Transport • C Maritime	62 3,301 108
Total of selected Measures	**€3,471m**

*Rounding affects total

D. Reconciliation of 2021 Expenditure Ceiling

Transport	2021
Current Expenditure (Core)	€million
Opening Position per Pre-Budget Expenditure Update 2020	**577**
Allocation from Central Pay Agreement Provision (PSSA)	1
Allocation of Additional Resources	23
Current Expenditure Ceiling (Core)	**601**
Additional Covid-19 Allocation	385
Additional Brexit Allocation	0
Current Expenditure Ceiling (Total)	**986**
Capital Expenditure (Core)	€million
2020 Capital Allocation per Pre-Budget Expenditure Update	**1,868**
National Development Plan Increase	607
Capital Expenditure Ceiling (Core)	**2,475**
Additional Covid-19 Expenditure	10
Additional Brexit Allocation	0
Capital Expenditure Ceiling (Total)	**2,485**
Ministerial Expenditure Ceiling (Core)	**3,076**
Ministerial Expenditure Ceiling (Total)	**3,471**

*Rounding may affect totals

Additional Stimulus and Supports for 2020

Department	Proposal	Current Cost €m	Capital Cost €m
Housing, Local Government and Heritage	Commercial Rates Waiver Support - Extend the commercial rates waiver to Q4 2020 to support eligible businesses impacted by the Covid-19 pandemic, while ensuring that local authorities continue to be fully resourced to provide local services.	300	
Housing, Local Government and Heritage	Irish Water Upgrade and Maintenance Projects - Capital investment funding for the leakage reduction programme, sewer and wastewater upgrade projects, water treatment upgrades, telemetry upgrades, capital maintenance, IT upgrades, fleet and facilities upgrades.		44
Education	Schools ICT, School Building and Minor Works – Further investment in schools, in addition to the €75 million allocation announced as part of the July stimulus, to support schools ICT, school building and further minor works.		80
Further and Higher Education, Research, Innovation and Science	Digital Capability Fund for Vulnerable Learners in Further Education and Training - Investment in digital capability and community-based learner support to mitigate the effects of the Covid-19 crisis on vulnerable learners in FET (people with disabilities, Roma/Traveller communities, refugees & asylum seekers, older learners).	8	
Further and Higher Education, Research, Innovation and Science	Higher Education Infrastructure Supports - Capital grant for HEIs to support development of high-end skills in the technological sector or funds to support universal access for people with disabilities.		15
Enterprise, Trade and Employment/FHERIS	Tyndall National Institute Supports - Core funding for Tyndall National Institute. (Transferring from Enterprise, Trade & Employment to Further and Higher Education in 2021).		2
Health	Support for voluntary bodies providing Disability services to support the *Transforming Lives Programme*	20	
Health	Palliative Care Funding – Additional funding to support hospices and other bodies working to enhance quality of life for people facing life-limiting illness and extend support to their families.	10	

Tourism, Culture, Arts, Gaeltacht, Sport and Media	Irish-medium 3rd Level Courses Supports – Funding to enhance the provision of 3rd level courses in Ireland and abroad through the medium of Irish and Irish language technology projects.	1	
Tourism, Culture, Arts, Gaeltacht, Sport and Media	TG4 Funding – Supplementary funding to support public service broadcasting through the medium of Irish.	1.9	
Rural and Community Development	Community and Voluntary Sector Covid-19 Stability Fund - Additional round of Covid Stability Scheme to provide a targeted, cash injection for organisations and groups currently delivering critical front-line services to the most at need in our society.	10	
Children, Equality, Disability, Integration and Youth	Childcare Providers Capital Grants - Capital Grant for providers to purchase outdoor equipment.		0.5
Children, Equality, Disability, Integration and Youth	City/County Childcare Committees Maintenance and Equipment Grants – Grants to CCCs for general office maintenance and equipment upgrades.		0.4
Children, Equality, Disability, Integration and Youth	Tusla ICT Investment Programme – Accelerated investment in ICT resources.		1
Children, Equality, Disability, Integration and Youth	Youth Services ICT Investment Grants – Funding to support improvement in ICT infrastructure in the youth sector.		1.1
Justice	Fleet Replacement Upgrade and Vehicle Hire – Funding for the purchase of 70 new Garda vehicles, and continuation of hired vehicles until the end of December 2020 to enhance community support.	0.5	2
Justice	Telecommunications Costs – Funding for the fit out of secure radio communications system, and payment of communications licence valid through 2021.	4	1
Total		**355.4**	**147.0**
Overall Total (current + capital)		**502.4**	

Part III -

Estimates for Public Services 2021

Incorporating Summary Public Capital Programme

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GENERAL NOTE

The 2021 Estimates shown in Part III of the Expenditure Report reflect the expenditure adjustments announced by the Minister of Public Expenditure & Reform on 13 October, 2020, and detailed elsewhere in this Report.

The figures shown in the 2020 Estimates column for the individual Vote Estimates reflect the position presented in the Pre-Budget Expenditure Update and reflect the establishment of the new Departmental responsibilities and the requirement for transfers of functions in 2020. Taking into account the additional funding provided to respond to Covid-19, these Vote Estimates reflect €14.3 billion in additional expenditure in 2020 compared to the Estimates presented to Dáil Éireann last December.

The Pre-Budget Expenditure Update, published on 6th October, outlined further potential expenditure pressures for 2020 of €2 billion in aggregate relating to a number of areas including: Health where additional costs of €1 billion may be required this year for costs arising from Covid-19; Social Protection in light of the evolving nature of the situation in the labour market; costs associated with International Protection Seekers accommodation; and pressures in the Justice and Education sectors. €0.1 billion of this amount relating to Programme E: International Protection Seekers is included in the Budget Estimate for Vote 40, leaving €1.9 billion unallocated and not reflected in the Vote Estimates in Part III of this Report. Further to this, the Vote Estimates also do not includes further expenditure, set out in Part II, of €502 million announced as part of Budget 2021. This amount, in addition to the unallocated amount of €1.90 billion noted above, when added to the amount of €84.67 billion in the 2020 Estimates in Part III brings overall expenditure for 2020 to €87.07 billion as set out in Part II of the Report. Further Revised Estimates/Supplementary Estimates reflecting the allocation of this estimated expenditure of €2.4 billion, and reflecting any transfers of functions, will be presented to Dáil Éireann in the coming weeks.

As set out in Part II of this Report, the increases provided for core expenditure, spending on day to day public services, will increase by over 6.2 per cent next year, with core capital investment growing by over 19.2 per cent. Total core gross expenditure will increase by 7.7 per cent to nearly €75.8 billion.

In addition to core expenditure, an amount of nearly €6.4 billion has been allocated in the Vote Estimates to reflect Covid-19 expenditure measures included in Budget 2021. A further allocation of €100 million has been included in the Vote Estimates for Brexit related funding.

Outside of these allocations, and given the challenges from both Covid-19 and the risk of no agreement on a Brexit trade deal, an important element of Budget 2021 is to set out the scale of the voted expenditure resources that can be deployed next year to meet these challenges. In light of this, there is a Contingency Reserve of **€2.1 billion** to meet additional costs that may arise over the course of the year in our schools, health service, further and higher education sectors and in respect of Social Protection and homelessness supports. The Recovery Fund of **€3.4 billion** will be used to support our economy over the coming year and will be allocated to specific revenue or expenditure measures that can be most effective at that particular time.

In addition, there is provision for a Shared Island Fund of €50 million to support the delivery of key cross border initiatives.

A further amount of €50 million is also held in reserve for allocation to capital investment if required in 2021.

Then Table below sets out the reconciliation between the Budget Estimates and the Expenditure amounts for 2021 set out in Part II of this Report.

Budget 2021 Vote Estimates (*€ Millions*)

	Current	**Capital**	**Total**
Core Expenditure	66,042	9,685	75,727
Brexit Allocated	54	46	100
Covid Allocated	6,097	290	6,387
Part III Budget Schedules	**72,193**	**10,021**	**82,214**
Covid Contingency Reserve	2,100		2,100
Recovery Fund	3,400		3,400
Shared Island Fund		50	50
Unallocated Capital		50	50
Total Gross Expenditure	**77,693**	**10,121**	**87,814**

** Rounding affects total*

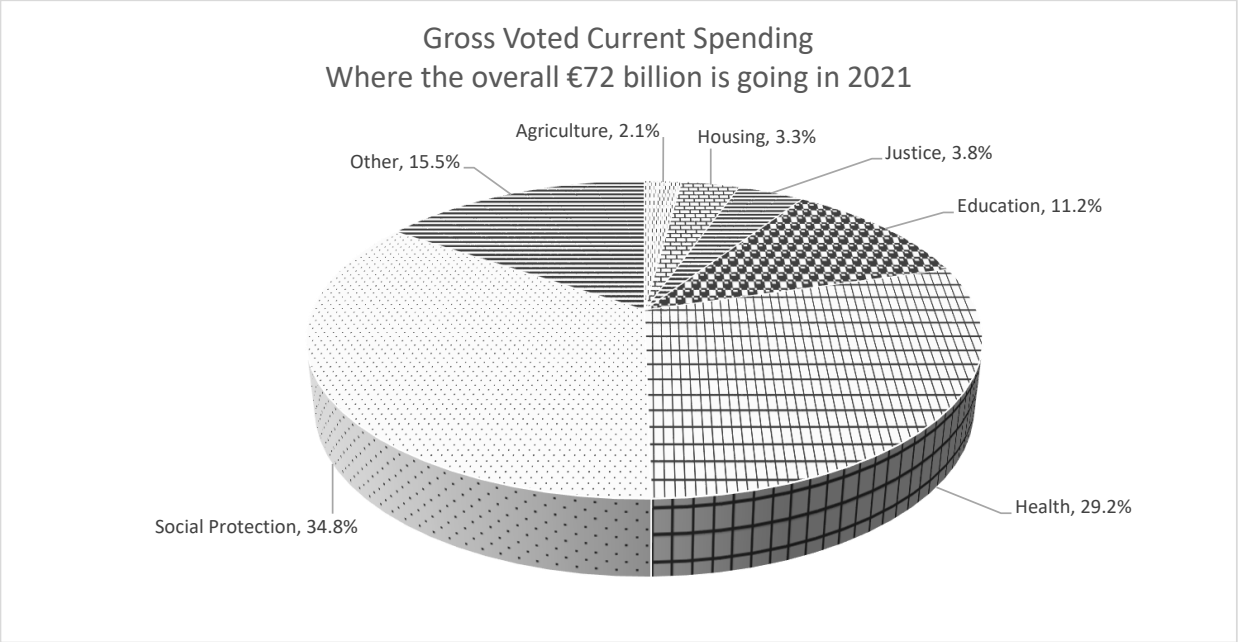
The Revised Estimates for Public Services 2021 to be published later this year will compare the 2021 Estimates at programme and subhead level with the 2020 Estimates including all detail in respect of Further Revised Estimates and Supplementary Estimates that will be required this year.

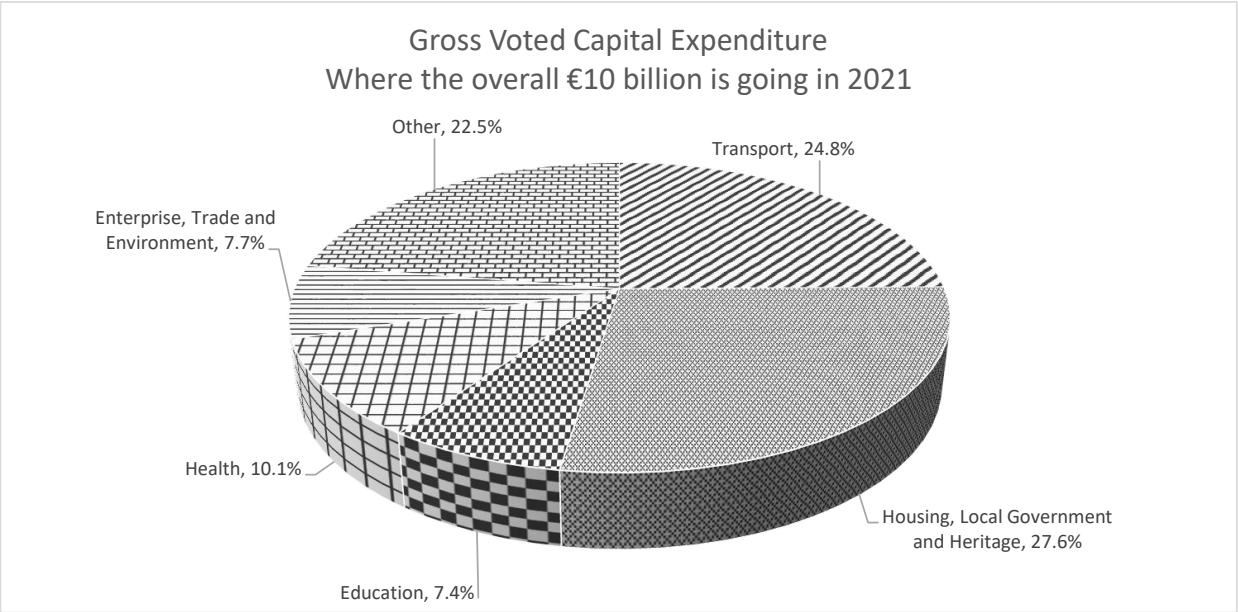
13 October, 2020.

TOTAL OF ESTIMATES FOR SUPPLY SERVICES

	2020	2021	
Gross Estimates *	€000	€000	%
Total	84,672,965	82,215,777	-2.9%
Current Services	74,948,381	72,193,699	-3.7%
Capital Services	9,724,584	10,022,078	3.1%
Net Estimates			
Total	69,715,131	66,743,938	-4.3%
Current Services	60,034,877	56,761,690	-5.5%
Capital Services	9,680,254	9,982,248	3.1%

* *Gross voted expenditure plus expenditure from the Social Insurance Fund and the National Training Fund.*


Gross Voted Current Spending
Where the overall €72 billion is going in 2021
Agriculture, 2.1%
Housing, 3.3%
Justice, 3.8%
Education, 11.2%
Health, 29.2%
Social Protection, 34.8%
Other, 15.5%


Gross Voted Capital Expenditure
Where the overall €10 billion is going in 2021
Other, 22.5%
Transport, 24.8%
Enterprise, Trade and Environment, 7.7%
Health, 10.1%
Housing, Local Government and Heritage, 27.6%
Education, 7.4%

SUMMARY OF GROSS EXPENDITURE (CAPITAL AND CURRENT) *(a)*

by Ministerial Vote Group

Ministerial Vote Group	2020 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimate	
	€000	**€000**	€000	%
Taoiseach's Group (including Central Statistics Office)	226,341	**221,721**	(4,620)	-2.0%
Current	226,341	**221,721**	(4,620)	-2.0%
Capital	-	**-**	-	-
Finance Group	528,800	**560,707**	31,907	6.0%
Current	506,800	**526,707**	19,907	3.9%
Capital	22,000	**34,000**	12,000	54.5%
Public Expenditure and Reform Group	1,344,500	**1,368,684**	24,184	1.8%
Current	1,109,338	**1,147,502**	38,164	3.4%
Capital	235,162	**221,182**	(13,980)	-5.9%
Justice Group	2,886,386	**3,002,305**	115,919	4.0%
Current	2,593,279	**2,743,998**	150,719	5.8%
Capital	293,107	**258,307**	(34,800)	-11.9%
Housing, Local Government and Heritage	5,086,153	**5,169,400**	83,247	1.6%
Current	2,736,203	**2,403,000**	(333,203)	-12.2%
Capital	2,349,950	**2,766,400**	416,450	17.7%
Education	8,452,125	**8,862,126**	410,001	4.9%
Current	7,629,192	**8,121,693**	492,501	6.5%
Capital	822,933	**740,433**	(82,500)	-10.0%
Foreign Affairs Group	820,877	**852,475**	31,598	3.8%
Current	807,877	**839,475**	31,598	3.9%
Capital	13,000	**13,000**	-	-
Environment, Climate and Communications	514,147	**770,877**	256,730	49.9%
Current	136,670	**152,899**	16,229	11.9%
Capital	377,477	**617,978**	240,501	63.7%
Agriculture, Food and the Marine	1,740,114	**1,826,118**	86,004	4.9%
Current	1,424,084	**1,526,825**	102,741	7.2%
Capital	316,030	**299,293**	(16,737)	-5.3%
Transport	3,050,834	**3,471,263**	420,429	13.8%
Current	1,069,594	**986,263**	(83,331)	-7.8%
Capital	1,981,240	**2,485,000**	503,760	25.4%
Enterprise, Trade and Employment	1,905,721	**1,127,591**	(778,130)	-40.8%
Current	356,721	**359,591**	2,870	0.8%
Capital	1,549,000	**768,000**	(781,000)	-50.4%
Tourism, Culture, Arts, Gaeltacht, Sport and Media	1,002,905	**1,081,818**	78,913	7.9%
Current	833,481	**895,894**	62,413	7.5%
Capital	169,424	**185,924**	16,500	9.7%
Defence Group	1,040,181	**1,072,331**	32,150	3.1%
Current	914,981	**941,331**	26,350	2.9%
Capital	125,200	**131,000**	5,800	4.6%
Social Protection (a)	30,339,274	**25,126,262**	(5,213,012)	-17.2%
Current	30,324,274	**25,110,262**	(5,214,012)	-17.2%
Capital	15,000	**16,000**	1,000	6.7%
Health Group	20,327,922	**22,116,816**	1,788,894	8.8%
Current	19,253,672	**21,106,566**	1,852,894	9.6%
Capital	1,074,250	**1,010,250**	(64,000)	-6.0%
Children, Equality, Disability, Integration and Youth	1,840,415	**1,958,019**	117,604	6.4%
Current	1,802,315	**1,925,919**	123,604	6.9%
Capital	38,100	**32,100**	(6,000)	-15.7%
Rural and Community Development	364,831	**341,027**	(23,804)	-6.5%
Current	196,187	**174,383**	(21,804)	-11.1%
Capital	168,644	**166,644**	(2,000)	-1.2%
Further and Higher Education, Research, Innovation and Science (a)	3,201,439	**3,286,237**	84,798	2.6%
Current	3,027,372	3,009,670	(16,702)	-0.6%
Capital	174,067	276,567	102,500	58.9%
Total:-	84,672,965	82,215,777	(2,457,188)	-2.9%
Total:-	84,672,965	82,215,777	-2,456,188	-2.9%
Current:-	74,948,381	72,193,699	(2,753,682)	-3.7%
Capital:-	9,724,584	10,022,078	297,494	3.1%

(a) This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.

TABLE 1

SUMMARY OF SUPPLY SERVICES - GROSS ESTIMATES (CAPITAL AND CURRENT) *(a)*

Vote No	Service	2020 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimate	
		€000	**€000**	€000	%
1	President's Establishment	4,574	**4,599**	25	0.5%
2	Department of the Taoiseach	54,868	**51,094**	(3,774)	-6.9%
3	Office of the Attorney General	16,885	**17,309**	424	2.5%
4	Central Statistics Office	67,010	**64,675**	(2,335)	-3.5%
5	Office of the Director of Public Prosecutions	44,813	**45,549**	736	1.6%
6	Chief State Solicitor's Office	38,191	**38,495**	304	0.8%
7	Office of the Minister for Finance	39,883	**40,661**	778	2.0%
8	Office of the Comptroller and Auditor General	15,147	**15,506**	359	2.4%
9	Office of the Revenue Commissioners	470,462	**501,214**	30,752	6.5%
10	Tax Appeals Commission	3,308	**3,326**	18	0.5%
11	Public Expenditure and Reform	44,929	**44,704**	(225)	-0.5%
12	Superannuation and Retired Allowances	640,117	**666,268**	26,151	4.1%
13	Office of Public Works	515,427	**511,775**	(3,652)	-0.7%
14	State Laboratory	11,317	**11,559**	242	2.1%
15	Secret Service	2,000	**2,000**	-	-
16	Valuation Office	17,637	**17,579**	(58)	-0.3%
17	Public Appointments Service	16,445	**16,790**	345	2.1%
18	National Shared Services Office	61,405	**62,175**	770	1.3%
19	Office of the Ombudsman	12,321	**12,644**	323	2.6%
20	Garda Síochána	1,889,569	**1,952,163**	62,594	3.3%
21	Prisons	400,363	**394,536**	(5,827)	-1.5%
22	Courts Service	161,378	**158,515**	(2,863)	-1.8%
23	Property Registration Authority	32,319	**33,061**	742	2.3%
24	Justice	414,747	**474,166**	59,419	14.3%
25	Irish Human Rights and Equality Commission	6,814	**7,095**	281	4.1%
26	Education *)*	8,452,125	**8,862,126**	410,001	4.9%
26	National Training Fund *(a)*	723,773	**741,273**	17,500	2.4%
27	International Co-operation	550,732	**571,014**	20,282	3.7%
28	Foreign Affairs	270,145	**281,461**	11,316	4.2%
29	Environment, Climate and Communications	514,147	**770,877**	256,730	49.9%
30	Agriculture, Food and the Marine	1,740,114	**1,826,118**	86,004	4.9%
31	Transport	3,050,834	**3,471,263**	420,429	13.8%
32	Enterprise, Trade and Employment	1,905,721	**1,127,591**	(778,130)	-40.8%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	1,002,905	**1,081,818**	78,913	7.9%
34	Housing, Local Government and Heritage	5,036,197	**5,118,760**	82,563	1.6%
35	Army Pensions	259,150	**262,650**	3,500	1.4%
36	Defence	781,031	**809,681**	28,650	3.7%
37	Social Protection	18,552,340	**13,238,288**	(5,314,052)	-28.6%
37	Social Insurance Fund *(a)*	11,786,934	**11,887,974**	101,040	0.9%
38	Health	20,327,922	**22,116,816**	1,788,894	8.8%
39	Office of Government Procurement	18,710	**18,900**	190	1.0%
40	Children, Equality, Disability, Integration and Youth	1,833,601	**1,950,924**	117,323	6.4%
41	Policing Authority	3,413	**3,797**	384	11.3%
42	Rural and Community Development	364,831	**341,027**	(23,804)	-6.5%
43	Office of the Government Chief Information Officer	21,829	**21,869**	40	0.2%
44	Data Protection Commission	16,916	**19,128**	2,212	13.1%
45	Further and Higher Education, Research, Innovation and Science	2,477,666	**2,544,964**	67,298	2.7%
	Total:-	84,672,965	82,215,777	(2,457,188)	-2.9%

(a) This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.

TABLE 2

SUMMARY OF CURRENT SUPPLY SERVICES - GROSS ESTIMATES *(a)*

Vote No	Service	2020 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimates	
		€000	**€000**	€000	%
1	President's Establishment	4,574	**4,599**	25	0.5%
2	Department of the Taoiseach	54,868	**51,094**	(3,774)	-6.9%
3	Office of the Attorney General	16,885	**17,309**	424	2.5%
4	Central Statistics Office	67,010	**64,675**	(2,335)	-3.5%
5	Office of the Director of Public Prosecutions	44,813	**45,549**	736	1.6%
6	Chief State Solicitor's Office	38,191	**38,495**	304	0.8%
7	Office of the Minister for Finance	38,883	**39,661**	778	2.0%
8	Office of the Comptroller and Auditor General	15,147	**15,506**	359	2.4%
9	Office of the Revenue Commissioners	449,462	**468,214**	18,752	4.2%
10	Tax Appeals Commission	3,308	**3,326**	18	0.5%
11	Public Expenditure and Reform	44,363	**44,139**	(224)	-0.5%
12	Superannuation and Retired Allowances	640,117	**666,268**	26,151	4.1%
13	Office of Public Works	301,378	**307,726**	6,348	2.1%
14	State Laboratory	11,317	**11,559**	242	2.1%
15	Secret Service	2,000	**2,000**	-	-
16	Valuation Office	15,022	**14,329**	(693)	-4.6%
17	Public Appointments Service	14,445	**14,990**	545	3.8%
18	National Shared Services Office	47,055	**51,369**	4,314	9.2%
19	Office of the Ombudsman	12,321	**12,644**	323	2.6%
20	Garda Síochána	1,762,069	**1,837,504**	75,435	4.3%
21	Prisons	345,674	**358,525**	12,851	3.7%
22	Courts Service	90,361	**102,098**	11,737	13.0%
23	Property Registration Authority	31,319	**32,061**	742	2.4%
24	Justice	374,846	**422,946**	48,100	12.8%
25	Irish Human Rights and Equality Commission	6,714	**6,995**	281	4.2%
26	Education	7,629,192	**8,121,693**	492,501	6.5%
26	National Training Fund *(a)*	723,773	**741,273**	17,500	2.4%
27	International Co-operation	548,232	**568,514**	20,282	3.7%
28	Foreign Affairs	259,645	**270,961**	11,316	4.4%
29	Environment, Climate and Communications	136,670	**152,899**	16,229	11.9%
30	Agriculture, Food and the Marine	1,424,084	**1,526,825**	102,741	7.2%
31	Transport	1,069,594	**986,263**	(83,331)	-7.8%
32	Enterprise, Trade and Employment	356,721	**359,591**	2,870	0.8%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	833,481	**895,894**	62,413	7.5%
34	Housing, Local Government and Heritage	2,689,862	**2,356,610**	(333,252)	-12.4%
35	Army Pensions	259,150	**262,650**	3,500	1.4%
36	Defence	655,831	**678,681**	22,850	3.5%
37	Social Protection	18,537,340	**13,222,288**	(5,315,052)	-28.7%
37	Social Insurance Fund *(a)*	11,786,934	**11,887,974**	101,040	0.9%
38	Health	19,253,672	**21,106,566**	1,852,894	9.6%
39	Office of Government Procurement	18,123	**18,548**	425	2.3%
40	Children, Equality, Disability, Intrgraton and Youth	1,795,601	**1,918,924**	123,323	6.9%
41	Policing Authority	3,413	**3,797**	384	11.3%
42	Rural and Community Development	196,187	**174,383**	(21,804)	-11.1%
43	Office of the Government Chief Information Officer	18,219	**18,259**	40	0.2%
44	Data Protection Commission	16,916	**19,128**	2,212	13.1%
45	Further and Higher Education, Research, Innovation and Science	2,303,599	**2,268,397**	(35,202)	-1.5%
	Total:-	74,948,381	**72,193,699**	(2,754,682)	-3.7%

(a) *This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.*

TABLE 3

SUMMARY OF VOTED CAPITAL - GROSS ESTIMATES

Vote No	Service	2020 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimate	
		€000	**€000**	€000	%
7	Office of the Minister for Finance	1,000	**1,000**	-	-
9	Office of the Revenue Commissioners	21,000	**33,000**	12,000	57.1%
11	Public Expenditure and Reform	566	**565**	(1)	-
13	Office of Public Works	214,049	**204,049**	(10,000)	-4.7%
16	Valuation Office	2,615	**3,250**	-	-
17	Public Appoints Service	2,000	**1,800**	(200)	-
18	National Shared Services Office	14,350	**10,806**	(3,544)	-24.7%
20	Garda Síochána	127,500	**114,659**	(12,841)	-10.1%
21	Prisons	54,689	**36,011**	(18,678)	-34.2%
22	Courts Service	71,017	**56,417**	(14,600)	-20.6%
23	Property Registration Authority	1,000	**1,000**	-	-
24	Justice	39,901	**51,220**	11,319	-
25	Irish Human Rights and Equality Commission	100	**100**	-	-
26	Education	822,933	**740,433**	(82,500)	-10.0%
27	International Co-operation	2,500	**2,500**	-	-
28	Foreign Affairs	10,500	**10,500**	-	0.0%
29	Environment, Climate and Communications	377,477	**617,978**	240,501	63.7%
30	Agriculture, Food and the Marine	316,030	**299,293**	(16,737)	-5.3%
31	Transport	1,981,240	**2,485,000**	503,760	25.4%
32	Enterprise, Trade and Employment	1,549,000	**768,000**	(781,000)	-50.4%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	169,424	**185,924**	16,500	9.7%
34	Housing, Local Government and Heritage	2,346,335	**2,762,150**	415,815	17.7%
36	Defence	125,200	**131,000**	5,800	4.6%
37	Social Protection	15,000	**16,000**	1,000	6.7%
38	Health	1,074,250	**1,010,250**	(64,000)	-6.0%
39	Office of Government Procurement	587	**352**	(235)	-
40	Children, Equality, Disability, Integration and Youth	38,000	**32,000**	(6,000)	-15.8%
42	Rural and Community Development	168,644	**166,644**	(2,000)	-1.2%
43	Office of the Government Chief Information Officer	3,610	**3,610**	-	-
45	Further and Higher Education, Research, Innovation and Science	174,067	**276,567**	102,500	58.9%
	Total:-	9,724,584	10,022,078	296,859	3.1%

TABLE 4

EXCHEQUER PAY BILL – GROSS

Vote No	Service	2019 Estimate	**2020 Estimate**	Increase/Decrease 2020 Estimate over 2019 Estimate	
		€000	**€000**	€000	%
1	President's Establishment	1,858	**1,883**	25	1.3%
2	Department of the Taoiseach	19,935	**21,161**	1,226	6.1%
3	Office of the Attorney General	13,461	**13,635**	174	1.3%
4	Central Statistics Office	47,548	**48,576**	1,028	2.2%
5	Office of the Director of Public Prosecutions	16,132	**16,868**	736	4.6%
6	Chief State Solicitor's Office	19,233	**19,537**	304	1.6%
7	Office of the Minister for Finance	20,610	**21,188**	578	2.8%
8	Office of the Comptroller and Auditor General	12,156	**12,515**	359	3.0%
9	Office of the Revenue Commissioners	339,862	**356,614**	16,752	4.9%
10	Tax Appeals Commission	2,541	**2,559**	18	0.7%
11	Public Expenditure and Reform	27,944	**28,658**	714	2.6%
13	Office of Public Works	108,895	**113,903**	5,008	4.6%
14	State Laboratory	6,237	**6,479**	242	3.9%
16	Valuation Office	8,740	**8,868**	128	1.5%
17	Public Appointments Service	8,823	**9,383**	560	6.3%
18	National Shared Services Office	32,561	**34,451**	1,890	5.8%
19	Office of the Ombudsman	9,176	**9,299**	123	1.3%
20	Garda Síochána	1,222,343	**1,249,986**	27,643	2.3%
21	Prisons	270,110	**267,111**	(2,999)	-1.1%
22	Courts Service	57,967	**60,103**	2,136	3.7%
23	Property Registration Authority	26,575	**26,977**	402	1.5%
24	Justice	162,041	**173,794**	11,753	7.3%
25	Irish Human Rights and Equality Commission	3,721	**3,852**	131	3.5%
26	Education	5,469,888	**5,824,671**	354,783	6.5%
26	National Training Fund	252,333	**138,142**	(114,191)	-45.3%
27	International Co-operation	19,735	**21,767**	2,032	10.3%
28	Foreign Affairs	106,427	**115,943**	9,516	8.9%
29	Environment Climate and Communications	70,224	**78,566**	8,342	11.9%
30	Agriculture, Food and the Marine	288,774	**309,791**	21,017	7.3%
31	Transport	71,656	**76,875**	5,219	7.3%
32	Enterprise, Trade and Employment	183,130	**193,652**	10,522	5.7%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	97,109	**113,138**	16,029	16.5%
34	Housing, Local Government and Heritage (a)	115,597	**130,825**	15,228	13.2%
35	Army Pensions	70	**70**	-	-
36	Defence	522,422	**555,122**	32,700	6.3%
37	Social Protection	305,093	**320,426**	15,333	5.0%
38	Health	8,814,611	**9,866,289**	1,051,678	11.9%
39	Office of Government Procurement	14,914	**15,106**	192	1.3%
40	Children, Equality, Disability, Integration and Youth	352,755	**392,927**	40,172	11.4%
41	Policing Authority	2,213	**2,247**	34	1.5%
42	Rural and Community Development	14,420	**14,845**	425	2.9%
43	Office of the Government Chief Information Officer	5,445	**5,485**	40	0.7%
44	Data Protection Commission	10,552	**12,764**	2,212	21.0%
45	Further and Higher Education, Research, Innovation and Science	1,120,590	**1,090,018**	(30,572)	-2.7%
	Total :-	20,276,427	**21,786,069**	1,509,642	7.4%

(a) These figures do not include Local Authority pay costs, which are not Exchequer funded.

TABLE 5

EXCHEQUER PENSIONS BILL – GROSS

Vote No	Service	2020 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimate	
		€000	**€000**	€000	%
3	Office of the Attorney General	68	**68**	-	-
11	Public Expenditure and Reform	454	**1,150**	696	153%
12	Superannuation and Retired Allowances	639,723	**665,844**	26,121	4%
20	Garda Síochána	355,761	**364,953**	9,192	3%
22	Courts Service	111	**112**	1	1%
24	Justice	650	**650**	-	-
26	Education	1,239,288	**1,304,926**	65,638	5%
29	Environment, Climate and Communications	7,325	**7,984**	659	9%
30	Agriculture, Food and the Marine	52,957	**54,499**	1,542	3%
31	Transport	2,045	**2,045**	-	-
32	Enterprise, Trade and Employment	52,347	**52,669**	322	1%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	15,008	**15,008**	-	-
34	Housing, Local Government and Heritage *(a)*	12,071	**7,260**	(4,811)	-40%
35	Army Pensions	258,980	**262,480**	3,500	1%
37	Social Protection	1,121	**1,183**	62	6%
38	Health	563,891	**583,982**	20,091	4%
40	Children, Equality, Disability, Integration and Youth	13,457	**14,472**	1,015	8%
42	Rural and Community Development	38	**38**	-	-
45	Further and Higher Education, Research, Innovation and Science	196,226	**203,436**	7,210	4%
	Total :-	3,411,521	**3,542,759**	131,238	3.8%

(a) These figures do not include Local Authority pension costs, which are not Exchequer funded.

SUMMARY OF NET EXPENDITURE (CAPITAL AND CURRENT)

by Ministerial Vote Group

Ministerial Vote Group	2020 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimate	
	€000	**€000**	€000	%
Taoiseach's Group (including Legal Votes)	221,732	**216,842**	(4,890)	-2.2%
Current	221,732	**216,842**	(4,890)	-2.2%
Capital	-	**-**	-	-
Finance Group *(a)*	454,897	**487,112**	32,215	7.1%
Current	432,897	**453,112**	20,215	4.7%
Capital	22,000	**34,000**	12,000	54.5%
Public Expenditure and Reform Group	1,054,546	**1,018,524**	(36,022)	-3.4%
Current	819,384	**797,342**	(22,042)	-2.7%
Capital	235,162	**221,182**	(13,980)	-5.9%
Justice Group	2,673,241	**2,787,598**	114,357	4.3%
Current	2,366,668	**2,529,291**	162,623	6.9%
Capital	293,107	**258,307**	(34,800)	-11.9%
Housing, Local Government and Heritage	5,026,429	**5,105,605**	79,176	1.6%
Current	2,679,101	**2,343,327**	(335,774)	-12.5%
Capital	2,347,328	**2,762,278**	414,950	17.7%
Education	8,120,194	**8,545,195**	425,001	5.2%
Current	7,297,761	**7,805,262**	507,501	7.0%
Capital	822,433	**739,933**	(82,500)	-10.0%
Foreign Affairs Group	775,146	**806,744**	31,598	4.1%
Current	762,146	**793,744**	31,598	4.1%
Capital	13,000	**13,000**	-	-
Environment, Climate and Communications	488,923	**759,489**	270,566	55.3%
Current	121,446	**141,511**	20,065	16.5%
Capital	367,477	**617,978**	250,501	68.2%
Agriculture, Food and the Marine	1,385,859	**1,462,329**	76,470	5.5%
Current	1,069,829	**1,163,036**	93,207	8.7%
Capital	316,030	**299,293**	(16,737)	-5.3%
Transport	3,028,511	**3,450,273**	421,762	13.9%
Current	1,047,271	**965,273**	(81,998)	-7.8%
Capital	1,981,240	**2,485,000**	503,760	25.4%
Enterprise, Trade and Employment	1,853,013	**1,074,867**	(778,146)	-42.0%
Current	306,421	**309,275**	2,854	0.9%
Capital	1,546,592	**765,592**	(781,000)	-50.5%
Tourism, Culture, Arts, Gaeltacht, Sport and Media	754,609	**831,522**	76,913	10.2%
Current	585,185	**647,198**	62,013	10.6%
Capital	169,424	**184,324**	14,900	8.8%
Defence Group	1,011,111	**1,042,961**	31,850	3.2%
Current	886,561	**912,611**	26,050	2.9%
Capital	124,550	**130,350**	5,800	4.7%
Social Protection	18,334,150	**13,015,678**	(5,318,472)	-29.0%
Current	18,319,150	**12,999,678**	(5,319,472)	-29.0%
Capital	15,000	**16,000**	1,000	6.7%
Health Group	19,897,700	**21,480,267**	1,582,567	8.0%
Current	18,823,700	**20,470,267**	1,646,567	8.7%
Capital	1,074,000	**1,010,000**	(64,000)	-6.0%
Children, Equality, Disability, Integration and Youth	1,806,804	**1,923,173**	116,369	6.4%
Current	1,768,704	**1,891,073**	122,369	6.9%
Capital	38,100	**32,100**	(6,000)	-15.7%
Rural and Community Development	293,441	**294,237**	796	0.3%
Current	152,697	**157,893**	5,196	3.4%
Capital	140,744	**136,344**	(4,400)	-3.1%
Further and Higher Education, Research, Innovation and Science	2,374,224	**2,441,522**	67,298	2.8%
Current	2,200,157	**2,164,955**	(35,202)	-1.6%
Capital	174,067	**276,567**	102,500	58.9%
Total:-	69,715,131	66,743,938	-2,810,592	-4.3%
Current:-	60,034,877	56,761,690	-2,996,620	-5.5%
Capital:-	9,680,254	9,982,248	301,994	3.1%

TABLE 1A

SUMMARY OF SUPPLY SERVICES - NET ESTIMATES (CAPITAL AND CURRENT)

Vote No	Service	2020 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimate	
		€000	**€000**	€000	%
1	President's Establishment	4,500	**4,517**	17	0.4%
2	Department of the Taoiseach	54,013	**50,177**	(3,836)	-7.1%
3	Office of the Attorney General	16,180	**16,604**	424	2.6%
4	Central Statistics Office	65,690	**63,155**	(2,535)	-3.9%
5	Office of the Director of Public Prosecutions	43,968	**44,704**	736	1.7%
6	Chief State Solicitor's Office	37,381	**37,685**	304	0.8%
7	Office of the Minister for Finance	38,573	**39,511**	938	2.4%
8	Office of the Comptroller and Auditor General	9,116	**9,623**	507	5.6%
9	Office of the Revenue Commissioners	403,975	**434,727**	30,752	7.6%
10	Tax Appeals Commission	3,233	**3,251**	18	0.6%
11	Public Expenditure and Reform	42,745	**42,429**	(316)	-0.7%
12	Superannuation and Retired Allowances	375,517	**339,868**	(35,649)	-9.5%
13	Office of Public Works	500,427	**498,775**	(1,652)	-0.3%
14	State Laboratory	10,271	**10,513**	242	2.4%
15	Secret Service	2,000	**2,000**	-	0.0%
16	Valuation Office	16,354	**16,296**	(58)	-0.4%
17	Public Appointments Service	16,291	**16,636**	345	2.1%
18	National Shared Services Office	55,400	**55,937**	537	1.0%
19	Office of the Ombudsman	11,839	**12,139**	300	2.5%
20	Garda Síochána	1,793,581	**1,856,175**	62,594	3.5%
21	Prisons	391,211	**385,384**	(5,827)	-1.5%
22	Courts Service	111,245	**123,882**	12,637	11.4%
23	Property Registration Authority	31,788	**32,481**	693	2.2%
24	Justice	343,686	**399,509**	55,823	16.2%
25	Irish Human Rights and Equality Commission	6,733	**7,014**	281	4.2%
26	Education	8,120,194	**8,545,195**	425,001	5.2%
27	International Co-operation	549,702	**569,984**	20,282	3.7%
28	Foreign Affairs	225,444	**236,760**	11,316	5.0%
29	Environment, Climate and Communications	488,923	**759,489**	270,566	55.3%
30	Agriculture, Food and the Marine	1,385,859	**1,462,329**	76,470	5.5%
31	Transport	3,028,511	**3,450,273**	421,762	13.9%
32	Enterprise, Trade and Employment	1,853,013	**1,074,867**	(778,146)	-42.0%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	754,609	**831,522**	76,913	10.2%
34	Housing, Local Government and Heritage	4,978,287	**5,056,828**	78,541	1.6%
35	Army Pensions	254,150	**257,650**	3,500	1.4%
36	Defence	756,961	**785,311**	28,350	3.7%
37	Social Protection	18,334,150	**13,015,678**	(5,318,472)	-29.0%
38	Health	19,897,700	**21,480,267**	1,582,567	8.0%
39	Office of Government Procurement	18,352	**18,500**	148	0.8%
40	Children, Equality, Disability, Integration and Youth	1,800,071	**1,916,159**	116,088	6.4%
41	Policing Authority	3,366	**3,750**	384	11.4%
42	Rural and Community Development	293,441	**294,237**	796	0.3%
43	Office of the Government Chief Information Officer	21,704	**21,727**	23	0.1%
44	Data Protection Commission	16,686	**18,898**	2,212	13.3%
45	Further and Higher Education, Research, Innovation and Science	2,374,224	**2,441,522**	67,298	2.8%
	Total:-	69,541,064	**66,743,938**	(2,797,126)	-4.0%

TABLE 2A

SUMMARY OF VOTED CURRENT - NET ESTIMATES

Vote No	Service	2021 Estimate	**2020 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimates	
		€000	**€000**	€000	%
1	President's Establishment	4,500	**4,517**	17	0.4%
2	Department of the Taoiseach	54,013	**50,177**	(3,836)	-7.1%
3	Office of the Attorney General	16,180	**16,604**	424	2.6%
4	Central Statistics Office	65,690	**63,155**	(2,535)	-3.9%
5	Office of the Director of Public Prosecutions	43,968	**44,704**	736	1.7%
6	Chief State Solicitor's Office	37,381	**37,685**	304	0.8%
7	Office of the Minister for Finance	37,573	**38,511**	938	2.5%
8	Office of the Comptroller and Auditor General	9,116	**9,623**	507	5.6%
9	Office of the Revenue Commissioners	382,975	**401,727**	18,752	4.9%
10	Tax Appeals Commission	3,233	**3,251**	18	0.6%
11	Public Expenditure and Reform	42,179	**41,864**	(315)	-0.7%
12	Superannuation and Retired Allowances	375,517	**339,868**	(35,649)	-9.5%
13	Office of Public Works	286,378	**294,726**	8,348	2.9%
14	State Laboratory	10,271	**10,513**	242	2.4%
15	Secret Service	2,000	**2,000**	-	-
16	Valuation Office	13,739	**13,046**	(693)	-5.0%
17	Public Appointments Service	14,291	**14,836**	545	3.8%
18	National Shared Services Office	41,050	**45,131**	4,081	9.9%
19	Office of the Ombudsman	11,839	**12,139**	300	2.5%
20	Garda Síochána	1,666,081	**1,741,516**	75,435	4.5%
21	Prisons	336,522	**349,373**	12,851	3.8%
22	Courts Service	40,228	**67,465**	27,237	67.7%
23	Property Registration Authority	30,788	**31,481**	693	2.3%
24	Justice	303,785	**348,289**	44,504	14.6%
25	Irish Human Rights and Equality Commission	6,633	**6,914**	281	4.2%
26	Education	7,297,761	**7,805,262**	507,501	7.0%
27	International Co-operation	547,202	**567,484**	20,282	3.7%
28	Foreign Affairs	214,944	**226,260**	11,316	5.3%
29	Environment, Climate and Communications	121,446	**141,511**	20,065	16.5%
30	Agriculture, Food and the Marine	1,069,829	**1,163,036**	93,207	8.7%
31	Transport	1,047,271	**965,273**	(81,998)	-7.8%
32	Enterprise, Trade and Employment	306,421	**309,275**	2,854	0.9%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	585,185	**647,198**	62,013	10.6%
34	Housing, Local Government and Heritage	2,634,574	**2,298,800**	(335,774)	-12.7%
35	Army Pensions	254,150	**257,650**	3,500	1.4%
36	Defence	632,411	**654,961**	22,550	3.6%
37	Social Protection	18,319,150	**12,999,678**	(5,319,472)	-29.0%
38	Health	18,823,700	**20,470,267**	1,646,567	8.7%
39	Office of Government Procurement	17,765	**18,148**	383	2.2%
40	Children Equality, Disability, Integration and Youth	1,762,071	**1,884,159**	122,088	6.9%
41	Policing Authority	3,366	**3,750**	384	11.4%
42	Rural and Community Development	152,697	**157,893**	5,196	3.4%
43	Office of the Government Chief Information Officer	18,094	**18,117**	23	0.1%
44	Data Protection Commission	16,686	**18,898**	2,212	13.3%
45	Further and Higher Education, Research, Innovation and Science	2,200,157	**2,164,955**	(35,202)	-1.6%
	Total:-	59,860,810	56,761,690	-3,099,120	-5.2%

TABLE 3A

SUMMARY OF VOTED CAPITAL - NET ESTIMATES

Vote No	Service	2010 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimates	
		€000	**€000**	€000	%
7	Office of the Minister for Finance	1,000	**1,000**	-	-
9	Office of the Revenue Commissioners	21,000	**33,000**	12,000	57.1%
11	Public Expenditure and Reform	566	**565**	(1)	-
13	Office of Public Works	214,049	**204,049**	(10,000)	-4.7%
16	Valuation Office	2,615	**3,250**	635	-
17	Public Appointments Service	2,000	**1,800**	(200)	-
18	National Shared Services Office	14,350	**10,806**	(3,544)	-24.7%
20	Garda Síochána	127,500	**114,659**	(12,841)	-10.1%
21	Prisons	54,689	**36,011**	(18,678)	-34.2%
22	Courts Service	71,017	**56,417**	(14,600)	-20.6%
23	Property Registration Authority	1,000	**1,000**	-	-
24	Justice	39,901	**51,220**	11,319	-
25	Irish Human Rights and Equality Commission	100	**100**	-	-
26	Education	822,433	**739,933**	(82,500)	-10.0%
27	International Co-operation	2,500	**2,500**	-	-
28	Foreign Affairs	10,500	**10,500**	-	-
29	Environment, Climate and Communications	367,477	**617,978**	250,501	68.2%
30	Agriculture, Food and the Marine	316,030	**299,293**	(16,737)	-5.3%
31	Transport	1,981,240	**2,485,000**	503,760	25.4%
32	Enterprise, Trade and Employment	1,546,592	**765,592**	(781,000)	-50.5%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	169,424	**184,324**	14,900	8.8%
34	Housing, Local Government and Heritage	2,343,713	**2,758,028**	414,315	17.7%
36	Defence	124,550	**130,350**	5,800	4.7%
37	Social Protection	15,000	**16,000**	1,000	6.7%
38	Health	1,074,000	**1,010,000**	(64,000)	-6.0%
39	Office of Government Procurement	587	**352**	(235)	-40.0%
40	Children, Equality, Disability, Integration and Youth	38,000	**32,000**	(6,000)	-15.8%
42	Rural and Community Development	140,744	**136,344**	(4,400)	-3.1%
43	Office of the Government Chief Information Officer	3,610	**3,610**	-	-
45	Further and Higher Education, Research, Innovation and Science	174,067	276,567	59	-
	Total:-	9,680,254	9,982,248	199,553	2.0%

TABLE 4A

EXCHEQUER PAY BILL – NET

Vote No	Service	2019 Estimate	**2020 Estimate**	Increase/Decrease 2020 Estimate over 2019 Estimates	
		€000	**€000**	€000	%
1	President's Establishment	1,791	**1,808**	17	0.9%
2	Department of the Taoiseach	19,138	**20,302**	1,164	6.1%
3	Office of the Attorney General	12,764	**12,938**	174	1.4%
4	Central Statistics Office	46,408	**47,256**	848	1.8%
5	Office of the Director of Public Prosecutions	15,415	**16,151**	736	4.8%
6	Chief State Solicitor's Office	18,623	**18,927**	304	1.6%
7	Office of the Minister for Finance	19,610	**20,338**	728	3.7%
8	Office of the Comptroller and Auditor General	11,644	**12,151**	507	4.4%
9	Office of the Revenue Commissioners	304,120	**320,872**	16,752	5.5%
10	Tax Appeals Commission	2,466	**2,484**	18	0.7%
11	Public Expenditure and Reform	26,584	**27,298**	714	2.7%
13	Office of Public Works	106,508	**111,803**	5,295	5.0%
14	State Laboratory	6,041	**6,283**	242	4.0%
16	Valuation Office	8,482	**8,610**	128	1.5%
17	Public Appointments Service	8,694	**9,254**	560	6.4%
18	National Shared Services Office	32,011	**33,901**	1,890	5.9%
19	Office of the Ombudsman	8,786	**8,889**	103	1.2%
20	Garda Síochána	1,187,961	**1,215,604**	27,643	2.3%
21	Prisons	261,489	**258,490**	(2,999)	-1.1%
22	Courts Service	56,469	**58,605**	2,136	3.8%
23	Property Registration Authority	26,044	**26,397**	353	1.4%
24	Justice	158,827	**170,580**	11,753	7.4%
25	Irish Human Rights and Equality Commission	3,640	**3,771**	131	3.6%
26	Education	5,300,614	**5,657,397**	356,783	6.7%
27	International Co-operation	19,155	**21,187**	2,032	10.6%
28	Foreign Affairs	104,026	**113,542**	9,516	9.1%
29	Environment, Climate and Communications	67,187	**75,487**	8,300	12.4%
30	Agriculture, Food and the Marine	276,580	**298,342**	21,762	7.9%
31	Transport	69,010	**73,757**	4,747	6.9%
32	Enterprise, Trade and Employment	176,510	**187,032**	10,522	6.0%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	94,717	**110,746**	16,029	16.9%
34	Housing, Local Government and Heritage	77,663	**92,891**	15,228	19.6%
35	Army Pensions	67	**67**	-	-
36	Defence	507,114	**539,739**	32,625	6.4%
37	Social Protection	299,093	**314,426**	15,333	5.1%
38	Health	8,810,696	**9,862,274**	1,051,578	11.9%
39	Office of Government Procurement	14,606	**14,706**	100	0.7%
40	Children, Equality, Disability, Integration and Youth	345,204	**384,286**	39,082	11.3%
41	Policing Authority	2,166	**2,200**	34	1.6%
42	Rural and Community Development	14,050	**14,475**	425	3.0%
43	Office of the Government Chief Information Officer	5,330	**5,355**	25	0.5%
44	Data Protection Commission	10,332	**12,544**	2,212	21.4%
45	Further and Higher Education, Research, Innovation and Science	1,029,157	**998,585**	(30,572)	-3.0%
	Total:-	19,566,792	21,191,750	1,624,958	8.3%

TABLE 5A

EXCHEQUER PENSIONS BILL – NET

Vote No	Service	2020 Estimate	**2021 Estimate**	Increase/Decrease 2021 Estimate over 2020 Estimates	
		€000	**€000**	€000	%
3	Office of the Attorney General	68	**68**	-	-
11	Public Expenditure and Reform	454	**1,150**	696	-
12	Superannuation and Retired Allowances	375,123	**339,444**	(35,679)	-9.5%
20	Garda Síochána	322,955	**332,147**	9,192	2.8%
22	Courts Service	111	**112**	1	0.9%
24	Justice	650	**650**	-	-
26	Education	1,078,850	**1,157,488**	78,638	7.3%
29	Environment, Climate and Communications	6,593	**7,334**	741	11.2%
30	Agriculture, Food and the Marine	52,957	**54,499**	1,542	2.9%
31	Transport	1,575	**1,765**	190	12.1%
32	Enteprise, Trade and Employment	47,634	**47,956**	322	0.7%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	14,294	**14,294**	-	-
34	Housing, Local Government and Heritage	11,148	**6,315**	(4,833)	-43.4%
35	Army Pensions	253,983	**257,483**	3,500	1.4%
37	Social Protection	521	**583**	62	11.9%
38	Health	563,891	**583,982**	20,091	3.6%
40	Children, Equality, Disability, Integration and Youth.	3,933	**4,906**	973	24.7%
42	Rural and Community Development	-12	**-12**	-	-
45	Further and Higher Education, Research, Innovation and Science	195,537	**202,747**	7,210	3.7%
	Total:-	2,930,265	**3,012,911**	82,646	2.8%

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1

PRESIDENT'S ESTABLISHMENT

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants.

Four million, five hundred and seventeen thousand euro

(€4,517,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Department of the Taoiseach.

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
PROGRAMME EXPENDITURE		Current €000	**Current €000**	%
A - PRESIDENT'S ESTABLISHMENT		3,030	**3,055**	1%
B - CENTENARIANS' BOUNTY		1,544	**1,544**	-
	Gross Total :-	4,574	**4,599**	1%
Deduct :-				
C. - APPROPRIATIONS-IN-AID		74	82	11%
	Net Total :-	4,500	**4,517**	-
		Net Increase (€000)		17
Exchequer pay included in above net total		*1,791*	*1,808*	*1%*
Associated Public Service employees		*27*	*27*	-

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
ADMINISTRATION		Current	**Current**	
Functional split of Administrative Budgets, which are included in above Programme allocations.		€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES		1,858	**1,883**	1%
(ii) TRAVEL AND SUBSISTENCE		310	**310**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES		340	**340**	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES		86	**86**	-
(v) OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		496	**496**	-
	Gross Total :-	3,090	**3,115**	1%

2

DEPARTMENT OF THE TAOISEACH

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants.

Fifty million, one hundred and seventy-seven thousand euro (€50,177,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Department of the Taoiseach.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - SUPPORTING THE WORK OF THE TAOISEACH AND GOVERNMENT	54,868	-	**54,868**	51,094	-	**51,094**	-7%
Gross Total :-	54,868	-	**54,868**	51,094	-	**51,094**	-7%
Deduct :-							
B - APPROPRIATIONS-IN-AID	855	-	**855**	917	-	**917**	7%
Net Total :-	54,013	-	**54,013**	50,177	-	**50,177**	-7%
				Net Decrease (€000)			-3,836
Exchequer pay included in above net total			*19,138*			*20,302*	*6%*
Associated Public Service employees			*268*			*288*	*7%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	16,907	-	**16,907**	18,107	-	**18,107**	7%
(ii) TRAVEL AND SUBSISTENCE	730	-	**730**	730	-	**730**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	2,826	-	**2,826**	2,826	-	**2,826**	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	360	-	**360**	360	-	**360**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,060	-	**1,060**	1,060	-	**1,060**	-
(vi) OFFICE PREMISES EXPENSES	376	-	**376**	376	-	**376**	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	18	-	**18**	18	-	**18**	-
Gross Total :-	22,277	-	**22,277**	23,477	-	**23,477**	5%

3

OFFICE OF THE ATTORNEY GENERAL

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Attorney General, including a grant.

Sixteen million, six hundred and four thousand euro
(€16,604,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Attorney General.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - DELIVERY OF PROFESSIONAL LEGAL SERVICES TO GOVERNMENT, DEPARTMENTS AND OFFICES ….	16,885	-	**16,885**	17,309	-	**17,309**	3%
Gross Total :-	16,885	-	**16,885**	17,309	-	**17,309**	3%
Deduct :-							
B - APPROPRIATIONS-IN-AID	705	-	**705**	705	-	**705**	-
Net Total :-	16,180	-	**16,180**	16,604	-	**16,604**	3%
				Net Increase (€000)			424
Exchequer pay included in above net total			*12,764*			*12,938*	*1%*
Associated Public Service employees			*162*			*165*	*2%*
Exchequer pensions included in above net total			*68*			*68*	-
Associated Public Service pensioners			*2*			*2*	-

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	12,107	-	**12,107**	12,260	-	**12,260**	1%
(ii) TRAVEL AND SUBSISTENCE	310	-	**310**	210	-	**210**	-32%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	640	-	**640**	615	-	**615**	-4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	63	-	**63**	88	-	**88**	40%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	665	-	**665**	700	-	**700**	5%
(vi) OFFICE PREMISES EXPENSES	160	-	**160**	140	-	**140**	-13%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	43	-	**43**	35	-	**35**	-19%
(viii) CONTRACT LEGAL EXPERTISE ….	280	-	**280**	620	-	**620**	121%
Gross Total :-	14,268	-	**14,268**	14,668	-	**14,668**	3%

4

CENTRAL STATISTICS OFFICE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Central Statistics Office.

Sixty-three million, one hundred and fifty-five thousand euro
(€63,155,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Central Statistics Office.

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	capital	**Total**	
	PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A -	DELIVERY OF ANNUAL STATISTICAL PROGRAMME ….	67,010	-	**67,010**	64,675	-	**64,675**	-3%
	Gross Total :-	67,010	-	**67,010**	64,675	-	**64,675**	-3%
Deduct :-								
B -	APPROPRIATIONS-IN-AID	1,320	-	**1,320**	1,520	-	**1,520**	15%
	Net Total :-	65,690	-	**65,690**	63,155	-	**63,155**	-4%
					Net Decrease (€000)			(2,535)
Exchequer pay included in above net total				*46,408*			*47,256*	*2%*
Associated Public Service employees				*970*			*980*	*1%*

		2020 Estimate			2021 Estimate			Change 2021 over 2020
	ADMINISTRATION	Current	Capital	**Total**	Current	Capital	**Total**	
	Functional split of Administrative Budgets, which are included in above Programme allocations.	€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	47,548	-	**47,548**	48,576	-	**48,576**	2%
(ii)	TRAVEL AND SUBSISTENCE	1,222	-	**1,222**	1,290	-	**1,290**	6%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,315	-	**1,315**	1,580	-	**1,580**	20%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	1,623	-	**1,623**	1,230	-	**1,230**	-24%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	11,922	-	**11,922**	8,866	-	**8,866**	-26%
(vi)	OFFICE PREMISES EXPENSES	1,009	-	**1,009**	1,259	-	**1,259**	25%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	55	-	**55**	30	-	**30**	-45%
(viii)	COLLECTION OF STATISTICS	2,316	-	**2,316**	1,844	-	**1,844**	-20%
	Gross Total :-	67,010	-	**67,010**	64,675	-	**64,675**	-3%

5

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Director of Public Prosecutions.

Forty four million, seven hundred and four thousand euro
(€44,704,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Director of Public Prosecutions.

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE		€000	€000	**€000**	€000	€000	**€000**	%
A -	PROVISION OF PROSECUTION SERVICE ….	44,813	-	**44,813**	45,549	-	**45,549**	2%
	Gross Total :-	44,813	-	**44,813**	45,549	-	**45,549**	2%
Deduct :-								
B -	APPROPRIATIONS-IN-AID	845	-	**845**	845	-	**845**	-
	Net Total :-	43,968	-	**43,968**	44,704	-	**44,704**	2%
					Net Increase (€000)			736
Exchequer pay included in above net total				*15,415*			*16,151*	*5%*
Associated Public Service employees				*220*			*225*	*2%*

		2020 Estimate			2021 Estimate			Change 2021 over 2020
ADMINISTRATION		Current	Capital	**Total**	Current	Capital	**Total**	
Functional split of Administrative Budgets, which are included in above Programme allocations.		€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	16,132	-	**16,132**	16,868	-	**16,868**	5%
(ii)	TRAVEL AND SUBSISTENCE	186	-	**186**	186	-	**186**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,165	-	**1,165**	1,145	-	**1,145**	-2%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	210	-	**210**	230	-	**230**	10%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	831	-	**831**	831	-	**831**	-
(vi)	OFFICE PREMISES EXPENSES	908	-	**908**	908	-	**908**	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	37	-	**37**	37	-	**37**	-
	Gross Total :-	19,469	-	**19,469**	20,205	-	**20,205**	4%

6

OFFICE OF THE CHIEF STATE SOLICITOR

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Chief State Solicitor.

Thirty-seven million, six hundred and eighty-five thousand euro
(€37,685,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Chief State Solicitor.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - PROVISION OF LEGAL SERVICES ….	38,191	-	**38,191**	38,495	-	**38,495**	1%
Gross Total :-	38,191	-	**38,191**	38,495	-	**38,495**	1%
Deduct :-							
B - APPROPRIATIONS-IN-AID	810	-	**810**	810	-	**810**	-
Net Total :-	37,381	-	**37,381**	37,685	-	**37,685**	1%
Net Increase (€000)							304
Exchequer pay included in above net total			*18,623*			*18,927*	*2%*
Associated Public Service employees			*290*			*290*	-

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	19,233	-	**19,233**	19,537	-	**19,537**	2%
(ii) TRAVEL AND SUBSISTENCE	90	-	**90**	90	-	**90**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,038	-	**1,038**	1,038	-	**1,038**	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	310	-	**310**	310	-	**310**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	750	-	**750**	750	-	**750**	-
(vi) OFFICE PREMISES EXPENSES	250	-	**250**	250	-	**250**	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	100	-	**100**	100	-	**100**	-
Gross Total :-	21,771	-	**21,771**	22,075	-	**22,075**	1%

7

OFFICE OF THE MINISTER FOR FINANCE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office, for certain services administered by the Office of the Minister and for payment of certain grants.

Thirty nine million, five hundred and eleven thousand euro

(€39,511,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Finance.

	2020 Estimate			2021 Estimate			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - ECONOMIC AND FISCAL POLICY ….	24,569	500	**25,069**	25,572	500	**26,072**	4%
B - BANKING AND FINANCIAL SERVICES POLICY ….	14,314	500	**14,814**	14,089	500	**14,589**	-2%
Gross Total :-	38,883	1,000	**39,883**	39,661	1,000	**40,661**	2%
Deduct :-							
C - APPROPRIATIONS-IN-AID	1,310	-	**1,310**	1,150	-	**1,150**	-12%
Net Total :-	37,573	1,000	**38,573**	38,511	1,000	**39,511**	2%
				Net Increase (€000)			(938)
Exchequer pay included in above net total			*19,610*			*20,338*	*4%*
Associated Public Service employees			*345*			*345*	-

	2020 Estimate			2021 Estimate			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in the above Programme allocations.*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES ….	20,610	-	**20,610**	21,188	-	**21,188**	3%
(ii) TRAVEL AND SUBSISTENCE	901	-	**901**	600	-	**600**	-33%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,700	-	**1,700**	1,988	-	**1,988**	17%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	292	-	**292**	280	-	**280**	-4%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	675	300	**975**	675	300	**975**	-
(vi) OFFICE PREMISES EXPENSES	382	700	**1,082**	320	700	**1,020**	-6%
(vii) CONSULTANCY AND OTHER SERVICES ….	20	-	**20**	5	-	**5**	-75%
Gross Total :-	24,580	1,000	**25,580**	25,056	1,000	**26,056**	2%

8

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Comptroller and Auditor General.

Nine million, six hundred and twenty-three thousand euro
(€9,623,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Comptroller and Auditor General.

		2020	**2021 Estimate**	Change 2021 over 2020
		Current	**Current**	
PROGRAMME EXPENDITURE		€000	**€000**	%
A - AUDIT AND REPORTING		15,147	**15,506**	2%
	Gross Total :-	15,147	**15,506**	2%
Deduct :-				
B - APPROPRIATIONS-IN-AID		6,031	**5,883**	-2%
	Net Total :-	9,116	**9,623**	6%
		Net Increase (€000)		507
Exchequer pay included in above net total		*11,644*	*12,151*	*4%*
Associated Public Service employees		*187*	*192*	*3%*

	2020	**2021 Estimate**	Change 2021 over 2020
ADMINISTRATION	Current	**Current**	
Functional split of Administrative Budgets, which are included in above Programme allocations.	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	12,156	**12,515**	3%
(ii) TRAVEL AND SUBSISTENCE	546	**546**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	365	**365**	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	100	**100**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	473	**473**	-
(vi) OFFICE PREMISES EXPENSES	217	**217**	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	125	**125**	-
(viii) LEGAL FEES	45	**45**	-
(ix) CONTRACT AUDIT AND EXAMINATION SERVICES	1,120	**1,120**	-
Gross Total :-	15,147	**15,506**	2%

9

OFFICE OF THE REVENUE COMMISSIONERS

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Four hundred and thirty-four million, seven hundred and twenty-seven thousand euro (€434,727,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Revenue Commissioners.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - ADMINISTRATION AND COLLECTION OF TAXES AND DUTIES, AND FRONTIER MANAGEMENT ….	449,462	21,000	**470,462**	468,214	33,000	**501,214**	7%
Gross Total :-	449,462	21,000	**470,462**	468,214	33,000	**501,214**	7%
Deduct :-							
B - APPROPRIATIONS-IN-AID	66,487	-	**66,487**	66,487	-	**66,487**	-
Net Total:-	382,975	21,000	**403,975**	401,727	33,000	**434,727**	8%
				Net Increase (€000)			30,752
Exchequer pay included in above net total			*304,120*			*320,872*	*6%*
Associated Public Service employees			*6,714*			*7,024*	*5%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	339,862	-	**339,862**	356,614	-	**356,614**	5%
(ii) TRAVEL AND SUBSISTENCE	6,100	-	**6,100**	3,400	-	**3,400**	-44%
(iii) TRAINING AND DEVELOPMENT AND OTHER DAY-TO-DAY EXPENSES	25,900	-	**25,900**	24,230	-	**24,230**	-6%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	10,600	-	**10,600**	9,100	-	**9,100**	-14%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	47,200	15,800	**63,000**	53,300	17,000	**70,300**	12%
(vi) OFFICE PREMISES EXPENSES	5,190	2,700	**7,890**	6,395	13,235	**19,630**	149%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	60	-	**60**	65	-	**65**	8%
(viii) MOTOR VEHICLES AND EQUIPMENT MAINTENANCE	1,450	2,500	**3,950**	2,360	2,765	**5,125**	30%
(ix) LAW CHARGES	12,300	-	**12,300**	12,000	-	**12,000**	-2%
(x) COMPENSATION AND LOSSES	800	-	**800**	750	-	**750**	-6%
Gross Total :-	449,462	21,000	**470,462**	468,214	33,000	**501,214**	7%

10

TAX APPEALS COMMISSION

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Tax Appeals Commission.

Three million, two hundred and fifty-one thousand euro
(€3,251,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Tax Appeals Commission.

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
		Current	**Current**	
PROGRAMME EXPENDITURE		€000	**€000**	%
A - FACILITATION OF HEARING OF TAX APPEALS		3,308	**3,326**	1%
	Gross Total :-	3,308	**3,326**	1%
Deduct :-				
B - APPROPRIATIONS-IN-AID		75	**75**	-
	Net Total :-	3,233	**3,251**	1%
		Net Increase (€000)		18
Exchequer pay included in above net total		*2,466*	*2,484*	*1%*
Associated Public Service employees		*33*	*35*	*6%*

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
ADMINISTRATION		Current	**Current**	
Functional split of Administrative Budgets, which are included in above Programme allocations.		€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	2,541	**2,559**	1%
(ii)	TRAVEL AND SUBSISTENCE	20	**20**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	104	**92**	-12%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	14	**26**	86%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	384	**384**	-
(vi)	OFFICE PREMISES EXPENSES	35	**35**	-
(vii)	CONSULTANCY AND OTHER SERVICES ….	210	**210**	-
	Gross Total :-	3,308	**3,326**	1%

11

PUBLIC EXPENDITURE AND REFORM

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Public Expenditure and Reform, for certain services administered by the Office of the Minister and for payment of certain grants.

Forty-two million, four hundred and twenty-nine thousand euro
(€42,429,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

	2020			**2021**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - PUBLIC EXPENDITURE & SECTORAL POLICY ….	20,330	25	**20,355**	21,287	22	**21,309**	5%
B - PUBLIC SERVICE MANAGEMENT AND REFORM ….	24,033	541	**24,574**	22,852	543	**23,395**	-5%
Gross Total :-	44,363	566	**44,929**	44,139	565	**44,704**	-1%
Deduct :-							
C - APPROPRIATIONS-IN-AID	2,184	-	**2,184**	2,275	-	**2,275**	4%
Net Total :-	42,179	566	**42,745**	41,864	565	**42,429**	-1%
				Net Decrease (€000)			(316)
Exchequer pay included in above net total			*26,584*			27,298	*3%*
Associated Public Service employees			*449*			*453*	*1%*
Exchequer pensions included in above net total			*454*			*1,150*	-
Associated Public Service pensioners			*8*			*8*	-

	2020			**2021**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in the above Programme allocations*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES ….	24,551	-	**24,551**	25,168	-	**25,168**	3%
(ii) TRAVEL AND SUBSISTENCE	308	-	**308**	245	-	**245**	-20%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	950	-	**950**	992	-	**992**	4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	22	-	**22**	22	-	**22**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	57	36	**93**	42	285	**327**	-
(vi) OFFICE PREMISES EXPENSES	362	15	**377**	383	-	**383**	2%
(vii) CONSULTANCY AND OTHER SERVICES ….	30	-	**30**	20	-	**20**	-33%
Gross Total :-	26,280	51	**26,331**	26,872	285	**27,157**	*3%*

12

SUPERANNUATION AND RETIRED ALLOWANCES

I. Estimate of the amount required in the year ending 31 December 2021 for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure and Reform, fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Authority and other professional fees, miscellaneous payments, etc.

Three hundred and thirty-nine million, eight hundred and sixty-eight thousand euro

(€339,868,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

	2020	**2021**	Change 2021 over 2020
	Current	**Current**	
PROGRAMME EXPENDITURE	€000	**€000**	%
A. - SUPERANNUATION AND RETIRED ALLOWANCES ….	640,117	**666,268**	4%
Gross Total :-	640,117	**666,268**	4%
Deduct :-			
B. - APPROPRIATIONS-IN-AID	264,600	**326,400**	23%
Net Total :-	375,517	**339,868**	-9%
	Net Decrease (€000)		(35,649)
Exchequer pensions included in above net total	*375,123*	*339,444*	*-10%*
Associated Public Service pensioners	*28,436*	*29,000*	*2%*

13

OFFICE OF PUBLIC WORKS

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of Public Works, for services administered by that Office and for payment of certain grants and for the recoupment of certain expenditure.

Four hundred and ninety-eight million, seven hundred and seventy-five thousand euro (€498,775,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of Public Works.

	2020 Estimate			2021 Estimate			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
PROGRAMME EXPENDITURE							
A - FLOOD RISK MANAGEMENT	38,225	87,994	**126,219**	39,369	87,994	**127,363**	1%
B - ESTATE MANAGEMENT	263,153	116,055	**379,208**	268,357	116,055	**384,412**	1%
Gross total :- *	301,378	204,049	**505,427**	307,726	204,049	**511,775**	1%
Deduct :-							
C - APPROPRIATIONS-IN-AID....	15,000	-	**15,000**	13,000	-	**13,000**	-13%
Net total :- *	286,378	204,049	**490,427**	294,726	204,049	**498,775**	2%
				Net Increase (€000)			8,348
Exchequer pay included in above net total			*106,508*			*111,803*	5%
Associated Public Service employees			*2,105*			*2,180*	4%

* *The above programmes include significant administrative and support costs for the provision of Agency Services funded by and on behalf of other Departments.*

	2020 Estimate			2021 Estimate			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES ….	44,840	-	**44,840**	49,055	-	**49,055**	9%
(ii) TRAVEL AND SUBSISTENCE	2,310	-	**2,310**	2,000	-	**2,000**	-13%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,300	-	**1,300**	1,100	-	**1,100**	-15%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,800	-	**1,800**	1,733	-	**1,733**	-4%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,880	3,502	**6,382**	3,080	3,502	**6,582**	3%
(vi) OFFICE PREMISES EXPENSES	1,279	-	**1,279**	1,279	-	**1,279**	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	266	-	**266**	200	-	**200**	-25%
(viii) GOVERNMENT PUBLICATION SERVICES ….	170	-	**170**	140	-	**140**	-18%
Gross Total :-	54,845	3,502	**58,347**	58,587	3,502	**62,089**	6%

14

STATE LABORATORY

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the State Laboratory.

Ten million, five hundred and thirteen thousand euro (€10,513,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the State Laboratory.

		2020 Current €000	**2021 Current €000**	Change 2021 over 2020 %
	PROGRAMME EXPENDITURE			
A -	GOVERNMENT ANALYTICAL LABORATORY AND ADVISORY SERVICE ….	11,317	**11,559**	2%
	Gross Total :-	11,317	**11,559**	2%
Deduct :-				
B -	APPROPRIATIONS-IN-AID	1,046	**1,046**	-
	Net Total :-	10,271	**10,513**	2%
		Net Increase (€000)		242
Exchequer pay included in above net total		*6,041*	*6,283*	*4%*
Associated Public Service employees		*102*	*105*	*3%*

		2020 Current €000	**2021 Current €000**	Change 2021 over 2020 %
	ADMINISTRATION			
Functional split of Administrative Budgets, which are included in above Programme allocations				
(i)	SALARIES, WAGES AND ALLOWANCES	6,237	**6,479**	4%
(ii)	TRAVEL AND SUBSISTENCE	45	**45**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	325	**325**	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	60	**60**	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,127	**3,127**	-
(vi)	OFFICE PREMISES EXPENSES	1,458	**1,458**	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	65	**65**	-
	Gross Total :-	11,317	**11,559**	2%

15

SECRET SERVICE

I. Estimate of the amount required in the year ending 31 December 2021 for Secret Service.

Two million euro

(€2,000,000)

II. Head under which this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

	2020	**2021**	Change 2021 over 2020
	Current	**Current**	
	€000	**€000**	%
SECRET SERVICE	2,000	**2,000**	-
	Increase (€000)		-

16

VALUATION OFFICE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Valuation Office and certain minor services.

Sixteen million, two hundred and ninety-six thousand euro
(€16,296,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Valuation Office.

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
PROGRAMME EXPENDITURE		Current €000	Capital €000	**Total €000**	Current €000	capital	**Total €000**	%
A - PROVISION OF A STATE VALUATION SERVICE ...		13,923	2,365	**16,288**	13,033	3,000	**16,033**	-2%
B - ADMINISTRATION SERVICES FOR THE VALUATION TRIBUNAL ...		1,099	250	**1,349**	1,296	250	**1,546**	15%
	Gross Total :-	15,022	2,615	**17,637**	14,329	3,250	**17,579**	-
Deduct :-								
C - APPROPRIATIONS-IN-AID		1,283	-	**1,283**	1,283	-	**1,283**	-
	Net Total :-	13,739	2,615	**16,354**	13,046	3,250	**16,296**	-
					Net Decrease (€000)			-58
Exchequer pay included in above net total				*8,482*			*8,610*	*2%*
Associated Public Service employees				*150*			*150*	*-*

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*		Current €000	Capital €000	**Total €000**	Current €000	Capital €000	**Total €000**	%
(i) SALARIES, WAGES AND ALLOWANCES ...		8,740	-	**8,740**	8,868	-	**8,868**	1%
(ii) TRAVEL AND SUBSISTENCE ...		271	-	**271**	271	-	**271**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES		885	-	**885**	1,064	-	**1,064**	20%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES ...		105	-	**105**	105	-	**105**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES		627	2,615	**3,242**	727	3,250	**3,977**	23%
(vi) OFFICE PREMISES EXPENSES		161	-	**161**	161	-	**161**	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS		60	-	**60**	60	-	**60**	-
	Gross Total :-	10,849	2,615	**13,464**	**11,256**	**3,250**	**14,506**	8%

17

PUBLIC APPOINTMENTS SERVICE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Public Appointments Service.

Sixteen million, six hundred and thirty-six thousand euro
(€16,636,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Public Appointments Service.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	Total	**Current**	**Capital**	**Total**	
	€000			**€000**			%
PROGRAMME EXPENDITURE							
A - CIVIL AND PUBLIC SERVICE - REDEPLOYMENT / RECRUITMENT / SELECTION ….	14,445	2,000	**16,445**	14,990	1,800	**16,790**	2%
Gross Total :-	14,445	2,000	**16,445**	14,990	1,800	**16,790**	2%
Deduct :-							
B - APPROPRIATIONS-IN-AID	154	-	**154**	154	-	**154**	-
Net Total :-	14,291	2,000	**16,291**	14,836	1,800	**16,636**	2%
				Net Increase (€000)			345
Exchequer pay included in above net total	*8,694*			*9,254*			*6%*
Associated Public Service employees	*213*			*221*			*4%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	Total	**Current**	**Capital**	**Total**	
ADMINISTRATION	€000	€000	€000	**€000**	**€000**	**€000**	%
Functional split of Administrative Budgets, which are included in above Programme allocations.							
(i) SALARIES, WAGES AND ALLOWANCES	8,823	-	**8,823**	9,383	-	**9,383**	6%
(ii) TRAVEL AND SUBSISTENCE	32	-	**32**	30	-	**30**	-6%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	322	-	**322**	381	-	**381**	18%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	107	-	**107**	100	-	**100**	-7%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,330	20	**1,350**	1,365	100	**1,465**	9%
(vi) OFFICE PREMISES EXPENSES	299	1,980	**2,279**	249	1,700	**1,949**	-14%
(vii) RECRUITMENT COSTS - RESEARCH AND CORPORATE GOVERNANCE ….	30	-	**30**	80	-	**80**	-
(viii) RECRUITMENT COSTS - ADVERTISING AND TESTING ….	1,247	-	**1,247**	1,447	-	**1,447**	16%
(ix) RECRUITMENT COSTS - INTERVIEW BOARDS ….	2,255	-	**2,255**	1,955	-	**1,955**	-13%
Gross Total :-	14,445	2,000	**16,445**	14,990	1,800	**16,790**	2%

18

NATIONAL SHARED SERVICES OFFICE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the National Shared Services Office.

Fifty-five million, nine hundred and thirty-seven thousand euro
(€55,937,000)

II.

Programmes under which the Subheads for this Vote will be accounted for by the National Shared Services Office.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - NSSO FUNCTION ….	21,390	14,350	**35,740**	25,349	10,806	**36,155**	1%
B - HR SHARED SERVICES ….	10,180	-	**10,180**	10,211	-	**10,211**	-
C - PAYROLL SHARED SERVICES ….	12,482	-	**12,482**	12,334	-	**12,334**	-1%
D - FINANCE SHARED SERVICES ….	3,003	-	**3,003**	3,475	-	**3,475**	16%
Gross Total :-	47,055	14,350	**61,405**	51,369	10,806	**62,175**	1%
Deduct :-							
E - APPROPRIATIONS-IN-AID	6,005	-	**6,005**	6,238	-	**6,238**	4%
Net Total :-	41,050	14,350	**55,400**	45,131	10,806	**55,937**	1%
				Net Increase (€000)			537
Exchequer pay included in above net total			*32,011*			*33,901*	6%
Associated Public Service employees			*790*			*807*	2%

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in the above Programme allocations*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES ….	32,311	-	**32,311**	34,451	-	**34,451**	7%
(ii) TRAVEL AND SUBSISTENCE	312	-	**312**	247	-	**247**	-21%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,569	-	**1,569**	1,675	-	**1,675**	7%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	995	-	**995**	662	-	**662**	-33%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	6,681	2,500	**9,181**	7,894	2,000	**9,894**	8%
(vi) OFFICE PREMISES EXPENSES	812	-	**812**	680	100	**780**	-4%
Gross Total :-	42,680	2,500	**45,180**	45,609	2,100	**47,709**	6%

19

OFFICE OF THE OMBUDSMAN

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

Twelve million, one hundred and thirty-nine thousand euro
(€12,139,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Ombudsman.

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
		Current	**Current**	
PROGRAMME EXPENDITURE		€000	**€000**	%
A -	OMBUDSMAN FUNCTION / OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS	7,089	**7,164**	1%
B -	STANDARDS IN PUBLIC OFFICE COMMISSION	1,893	**1,964**	4%
C -	OFFICE OF THE INFORMATION COMMISSIONER / OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION ….	3,339	**3,516**	5%
	Gross Total :-	12,321	**12,644**	3%
Deduct :-				
D -	APPROPRIATIONS-IN-AID	482	**505**	5%
	Net Total :-	11,839	**12,139**	3%
		Net Increase (€000)		300
Exchequer pay included in above net total		*8,786*	*8,889*	*1%*
Associated Public Service employees		*145*	*150*	*3%*

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
ADMINISTRATION		Current	**Current**	
Functional split of Administrative Budgets, which are included in above Programme allocations.		€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	9,176	**9,299**	1%
(ii)	TRAVEL AND SUBSISTENCE	74	**76**	3%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	378	**410**	8%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	40	**44**	10%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,455	**1,619**	-
(vi)	OFFICE PREMISES EXPENSES	411	**184**	-55%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	20	**22**	10%
(viii)	LEGAL FEES	757	**980**	29%
(ix)	REFERENDUM COMMISSION ….	10	**10**	-
	Gross Total :-	12,321	**12,644**	3%

20

GARDA SÍOCHÁNA

I. Estimate of the amount required in the year ending 31 December 2021, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for the payment of certain witnesses' expenses, and for payment of certain grants.

One thousand, eight hundred and fifty-six million, one hundred and seventy-five thousand euro (€1,856,175,000)

II. Programmes under which the Subheads for this Vote will be accounted for by An Garda Síochána.

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE		€000	€000	**€000**	€000	€000	**€000**	%
A -	WORKING WITH COMMUNITIES TO PROTECT AND SERVE ….	1,762,069	127,500	**1,889,569**	1,837,504	114,659	**1,952,163**	3%
	Gross Total :-	1,762,069	127,500	**1,889,569**	1,837,504	114,659	**1,952,163**	3%
Deduct :-								
B -	APPROPRIATIONS-IN-AID	95,988	-	**95,988**	95,988	-	**95,988**	-
	Net Total :-	1,666,081	127,500	**1,793,581**	1,741,516	114,659	**1,856,175**	3%
					Net Increase (€000)			62,594
Exchequer pay included in above net total				*1,187,961*			*1,215,604*	*2%*
Associated Public Service employees				*18,653*			*19,000*	*2%*
Exchequer pensions included in above net total				*322,955*			*332,147*	*3%*
Associated Public Service pensioners				*10,952*			*11,101*	*1%*

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*		€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	1,196,343	-	**1,196,343**	1,223,681	-	**1,223,681**	2%
(ii)	TRAVEL AND SUBSISTENCE	17,019	-	**17,019**	19,519	-	**19,519**	15%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	15,227	-	**15,227**	21,727	-	**21,727**	43%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	40,447	-	**40,447**	47,947	-	**47,947**	19%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	4,754	73,799	**78,553**	4,754	71,158	**75,912**	-3%
(vi)	MAINTENANCE OF GARDA PREMISES	2,642	-	**2,642**	3,792	-	**3,792**	44%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	261	-	**261**	261	-	**261**	-
(viii)	STATION SERVICES	20,301	-	**20,301**	23,001	-	**23,001**	13%
(ix)	GARDA RESERVE ….	1,395	-	**1,395**	1,395	-	**1,395**	-
	Gross Total :-	1,298,389	73,799	**1,372,188**	1,346,077	71,158	**1,417,235**	3%

21

PRISONS

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention, and for payment of certain grants.

Three hundred and eighty-five million, three hundred and eighty-four thousand euro (€385,384,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Justice and Equality.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - ADMINISTRATION AND PROVISION OF SAFE, SECURE, HUMANE AND REHABILITATIVE CUSTODY FOR PEOPLE WHO ARE SENT TO PRISON ….	345,674	54,689	**400,363**	358,525	36,011	**394,536**	-1%
Gross Total :-	345,674	54,689	**400,363**	358,525	36,011	**394,536**	-1%
Deduct :-							
B - APPROPRIATIONS-IN-AID	9,152	-	**9,152**	9,152	-	**9,152**	-
Net Total :-	336,522	54,689	**391,211**	349,373	36,011	**385,384**	-1%
Net Decrease (€000)							(5,827)
Exchequer pay included in above net total			*261,489*			*258,490*	*-1%*
Associated Public Service employees			*3,389*			*3,481*	*3%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	270,110	-	**270,110**	267,111	-	**267,111**	-1%
(ii) TRAVEL AND SUBSISTENCE	1,816	-	**1,816**	2,316	-	**2,316**	28%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	3,860	-	**3,860**	3,860	-	**3,860**	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,800	-	**1,800**	1,800	-	**1,800**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	5,580	2,200	**7,780**	6,380	1,000	**7,380**	-5%
(vi) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	100	-	**100**	100	-	**100**	-
Gross Total :-	283,266	2,200	**285,466**	281,567	1,000	**282,567**	-1%

22

COURTS SERVICE

I. Estimate of the amount required in the year ending 31 December 2021 for such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

One hundred and twenty-three million, eight hundred and eighty-two thousand euro (€123,882,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Courts Service.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY ….	90,361	71,017	**161,378**	102,098	56,417	**158,515**	-2%
Gross Total :-	90,361	71,017	**161,378**	102,098	56,417	**158,515**	-2%
Deduct :-							
B - APPROPRIATIONS-IN-AID	50,133	-	**50,133**	34,633	-	**34,633**	-31%
Net Total :-	40,228	71,017	**111,245**	67,465	56,417	**123,882**	11%
Net Increase (€000)							12,637
Exchequer pay included in above net total			*56,469*			*58,605*	*4%*
Associated Public Service employees			*1,090*			*1,134*	*4%*
Exchequer pensions included in above net total			*111*			*112*	-
Associated Public Service pensioners			*1*			*1*	-

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	58,078	-	**58,078**	60,215	-	**60,215**	4%
(ii) TRAVEL AND SUBSISTENCE	3,013	-	**3,013**	3,013	-	**3,013**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	7,491	-	**7,491**	10,891	-	**10,891**	45%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	2,003	-	**2,003**	2,003	-	**2,003**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	600	13,920	**14,520**	600	12,920	**13,520**	-7%
(vi) OFFICE PREMISES EXPENSES	19,076	-	**19,076**	25,276	-	**25,276**	33%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	100	-	**100**	100	-	**100**	-
Gross Total :-	90,361	13,920	**104,281**	102,098	12,920	**115,018**	10%

23

PROPERTY REGISTRATION AUTHORITY

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Property Registration Authority.

Thirty-two million, four hundred and eighty-one thousand euro
(€32,481,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Property Registration Authority.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - MANAGE THE LAND REGISTRY AND THE REGISTRY OF DEEDS ….	31,319	1,000	**32,319**	32,061	1,000	**33,061**	2%
Gross Total :-	31,319	1,000	**32,319**	32,061	1,000	**33,061**	2%
Deduct :-							
B - APPROPRIATIONS-IN-AID	531	-	**531**	580	-	**580**	9%
Net Total :-	30,788	1,000	**31,788**	31,481	1,000	**32,481**	2%
				Net Increase (€000)			693
Exchequer pay included in above net total			*26,044*			*26,397*	*1%*
Associated Public Service employees			*530*			*530*	-

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	26,575	-	**26,575**	26,977	-	**26,977**	2%
(ii) TRAVEL AND SUBSISTENCE	110	-	**110**	110	-	**110**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,570	-	**1,570**	1,570	-	**1,570**	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	900	-	**900**	900	-	**900**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,627	1,000	**2,627**	1,867	1,000	**2,867**	9%
(vi) OFFICE PREMISES EXPENSES	512	-	**512**	612	-	**612**	20%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	25	-	**25**	25	-	**25**	-
Gross Total :-	31,319	1,000	**32,319**	32,061	1,000	**33,061**	2%

24

JUSTICE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Justice, Probation Service staff and of certain other services including payments under cash-limited schemes administered by that Office, and payment of certain grants.

Three hundred and ninety-nine million five hundred and nine thousand euro
(€399,509,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Justice.

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE		€000	€000	**€000**	€000	€000	**€000**	%
A -	CRIMINAL JUSTICE PILLAR ….	240,949	39,706	**280,655**	265,870	51,025	**316,895**	13%
B -	CIVIL JUSTICE PILLAR	137,205	195	**137,400**	157,076	195	**157,271**	14%
	Gross Total :-	378,154	39,901	**418,055**	422,946	51,220	**474,166**	13%
Deduct :-								
C -	APPROPRIATIONS-IN-AID	71,061	-	**71,061**	74,657	-	**74,657**	5%
	Net Total :-	307,093	39,901	**346,994**	348,289	51,220	**399,509**	15%
					Net Increase (€000)			52,515

Exchequer pay included in above net total	*158,177*	*170,580*	*8%*
Associated Public Service employees	*3,055*	*3,050*	*-*
Exchequer pensions included in above net total	*650*	*650*	*-*
Associated Public Service pensioners	*62*	*33*	*-47%*

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*		€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	64,694	-	**64,694**	67,078	-	**67,078**	4%
(ii)	TRAVEL AND SUBSISTENCE	985	-	**985**	985	-	**985**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	9,736	-	**9,736**	9,674	-	**9,674**	-1%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	2,096	-	**2,096**	2,096	-	**2,096**	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	12,475	291	**12,766**	17,475	291	**17,766**	39%
(vi)	OFFICE PREMISES EXPENSES	3,055	-	**3,055**	3,055	-	**3,055**	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	68	-	**68**	68	-	**68**	-
(viii)	RESEARCH	1,286	-	**1,286**	1,286	-	**1,286**	-
(ix)	FINANCIAL SHARED SERVICES ….	6,586	59	**6,645**	6,698	59	**6,757**	2%
(x)	JUSTICE AND POLICING TRANSFORMATION PROGRAMME ….	10,000	-	**10,000**	10,000	-	**10,000**	-
	Gross Total :-	110,981	350	**111,331**	118,415	350	**118,765**	7%

25

IRISH HUMAN RIGHTS AND EQUALITY COMMISSION

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Irish Human Rights and Equality Commission and for payment of certain grants.

Seven million and fourteen thousand euro
(€7,014,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Irish Human Rights and Equality Commission.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	**€000**	**€000**	**€000**	%
A - IRISH HUMAN RIGHTS AND EQUALITY COMMISSION FUNCTION	6,714	100	**6,814**	6,995	100	**7,095**	4%
	6,714	100	**6,814**	6,995	100	**7,095**	4%
Deduct :-							
B - APPROPRIATIONS-IN-AID	81	-	**81**	81	-	**81**	-
	6,633	100	**6,733**	6,914	100	**7,014**	4%
				Net Increase (€000)			281
Exchequer pay included in above net total			*3,640*			*3,771*	*4%*
Associated Public Service employees			*65*			*69*	*6%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION	Current	Capital	**Total**	**Current**	**Capital**	**Total**	
Functional split of Administrative Budgets, which are included in above Programme allocations.	€000			**€000**			%
(i) SALARIES, WAGES AND ALLOWANCES	3,721	-	**3,721**	3,852	-	**3,852**	4%
(ii) TRAVEL AND SUBSISTENCE	63	-	**63**	55	-	**55**	-13%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,856	-	**1,856**	1,723	-	**1,723**	-7%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	50	-	**50**	40	-	**40**	-20%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ….	260	45	**305**	305	50	**355**	16%
(vi) OFFICE PREMISES EXPENSES	465	55	**520**	550	50	**600**	15%
(vIi) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEW ….	299	-	**299**	470	-	**470**	57%
Gross Total :-	6,714	100	**6,814**	6,995	100	**7,095**	4%

26

EDUCATION

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office, and for the payments of certain grants.

Eight thousand, five hundred and forty-five million, one hundred and ninety-five thousand euro
(€8,545,195,000)

II.

Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Education.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - FIRST, SECOND AND EARLY YEARS' EDUCATION ….	7,629,192	822,933	**8,452,125**	8,121,693	740,433	**8,862,126**	5%
Gross Total :-	7,629,192	822,933	**8,452,125**	8,121,693	740,433	**8,862,126**	5%
Deduct :-							
B - APPROPRIATIONS-IN-AID	331,431	500	**331,931**	316,431	500	**316,931**	-5%
Net Total :-	7,297,761	822,433	**8,120,194**	7,805,262	739,933	**8,545,195**	5%
				Net Increase (€000)			425,001
Exchequer pay included in above net total			*5,300,614*			*5,657,397*	*7%*
Associated Public Service employees			*88,743*			*90,958*	*2%*
Exchequer pensions included in above net total			*1,078,850*			*1,157,488*	*7%*
Associated Public Service pensioners			*41,778*			*43,248*	*4%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in the above Programme allocations*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES ….	59,221	-	**59,221**	61,176	-	**61,176**	3%
(ii) TRAVEL AND SUBSISTENCE	1,629	-	**1,629**	1,629	-	**1,629**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,510	-	**1,510**	1,510	-	**1,510**	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,907	-	**1,907**	1,907	-	**1,907**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	5,051	3,033	**8,084**	7,017	3,033	**10,050**	24%
(vi) OFFICE PREMISES EXPENSES	1,387	-	**1,387**	1,388	-	**1,388**	-
(vii) CONSULTANCY AND OTHER SERVICES ….	113	-	**113**	114	-	**114**	1%
(viii) NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE ….	22,117	-	**22,117**	22,774	-	**22,774**	3%
Gross Total :-	92,935	3,033	**95,968**	97,515	3,033	**100,548**	5%

27

INTERNATIONAL CO-OPERATION

I. Estimate of the amount required in the year ending 31 December 2021 for certain Official Development Assistance, including certain grants, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

Five hundred and sixty-nine million, nine hundred and eighty four thousand euro (€569,984,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs.

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
	PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A -	WORK ON POVERTY AND HUNGER REDUCTION ….	548,232	2,500	**550,732**	568,514	2,500	**571,014**	*4%*
	Gross Total :-	548,232	2,500	**550,732**	568,514	2,500	**571,014**	*4%*
Deduct :-								
B -	APPROPRIATIONS-IN-AID	1,030	-	**1,030**	1,030	-	**1,030**	-
	Net Total :- *	547,202	2,500	**549,702**	567,484	2,500	**569,984**	*4%*
					Net Increase (€000)			20,282
Exchequer pay included in above net total				*19,155*			*21,187*	*11%*
*Associated Public Service employees** ....*				*296*			*613*	*107%*

		2020 Estimate			2021 Estimate			Change 2021 over 2020
	ADMINISTRATION	Current	Capital	**Total**	Current	Capital	**Total**	
	Functional split of Administrative Budgets, which are included in above Programme allocations.	€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	19,735	-	**19,735**	21,767	-	**21,767**	10%
(ii)	TRAVEL AND SUBSISTENCE	2,140	-	**2,140**	2,130	-	**2,130**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,770	500	**2,270**	1,740	500	**2,240**	-1%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	1,710	100	**1,810**	1,710	100	**1,810**	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,415	100	**1,515**	1,415	100	**1,515**	-
(vi)	OFFICE PREMISES EXPENSES	4,705	1,800	**6,505**	4,525	1,800	**6,325**	-3%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	500	-	**500**	500	-	**500**	-
(viii)	PROMOTIONAL SUPPORTS AND POSTINGS SUPPORTS ….	2,450	-	**2,450**	2,350	-	**2,350**	-4%
	Gross Total :-	34,425	2,500	**36,925**	36,137	2,500	**38,637**	5%

* *This allocation combined with expenditure of approximately €297 million, comprising allocations from other Government Departments and Ireland's share of the EU Budget (Development Cooperation) constitutes total Official Development Assistance*

** *Increase in numbers due to reclassification of existing staff complement*

28

FOREIGN AFFAIRS

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Foreign Affairs and for certain services administered by that Office, including grants and contributions to International Organisations.

Two hundred and thirty-six million, seven hundred and sixty thousand euro

(€236,760,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs.

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
	PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A -	TO SERVE OUR PEOPLE AT HOME AND ABROAD AND TO PROMOTE RECONCILIATION AND CO-OPERATION ("OUR PEOPLE") ….	81,184	4,000	**85,184**	87,077	5,500	**92,577**	9%
B -	TO PROTECT AND ADVANCE IRELAND'S INTERESTS AND VALUES IN EUROPE ("OUR PLACE IN EUROPE") ….	32,974	-	**32,974**	36,658	-	**36,658**	11%
C -	TO WORK FOR A FAIRER MORE JUST, SECURE AND SUSTAINABLE WORLD ("OUR VALUES") ….	54,944	-	**54,944**	55,541	-	**55,541**	1%
D -	TO ADVANCE IRELAND'S PROSPERITY BY PROMOTING OUR ECONOMIC INTERESTS INTERNATIONALLY ("OUR PROSPERITY") ….	42,125	2,200	**44,325**	42,565	-	**42,565**	-4%
E -	TO STRENGHTEN OUR INFLUENCE AND CAPACITY TO DELIVER OUR GOALS ("OUR INFLUENCE") ….	48,418	4,300	**52,718**	49,120	5,000	**54,120**	3%
	Gross Total :-	259,645	10,500	**270,145**	270,961	10,500	**281,461**	4%
Deduct :-								
F -	APPROPRIATIONS-IN-AID	44,701	-	**44,701**	44,701	-	**44,701**	-
	Net Total :-	214,944	10,500	**225,444**	226,260	10,500	**236,760**	5%
					Net Increase (€000)			11,316
Exchequer pay included in above net total				*104,026*			*113,542*	*9%*
Associated Public Service employees				*1,789*			*1,986*	*11%*

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
	ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	106,427	-	**106,427**	115,943	-	**115,943**	9%
(ii)	TRAVEL AND SUBSISTENCE	7,944	-	**7,944**	7,944	-	**7,944**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	5,698	2,450	**8,148**	5,948	250	**6,198**	-24%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	6,986	-	**6,986**	6,986	-	**6,986**	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	18,218	6,000	**24,218**	23,118	8,000	**31,118**	28%
(vi)	OFFICE PREMISES EXPENSES	30,569	2,050	**32,619**	27,319	2,250	**29,569**	-9%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	100	-	**100**	100	-	**100**	-
(viii)	POSTINGS SUPPORTS ….	11,597	-	**11,597**	12,697	-	**12,697**	9%
	Gross Total :-	187,539	10,500	**198,039**	200,055	10,500	**210,555**	6%

29

ENVIRONMENT, CLIMATE AND COMMUNICATIONS

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Environment, Climate and Communications including certain services administered by that Office, and for payment of certain grants.

Seven hundred and fifty-nine million, four hundred and eighty-nine thousand euro (€759,489,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Environment, Climate and Communications

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE		€000	€000	**€000**	€000	€000	**€000**	%
A -	COMMUNICATIONS ….	14,371	116,084	**130,455**	15,720	220,447	**236,167**	81%
B -	ENERGY	33,707	184,681	**218,388**	43,418	306,479	**349,897**	60%
C -	NATURAL RESOURCES	12,714	12,525	**25,239**	13,082	13,105	**26,187**	4%
D -	INLAND FISHERIES	31,956	3,127	**35,083**	31,446	3,149	**34,595**	-1%
E -	ENVIRONMENT AND WASTE MANAGEMENT ….	43,922	61,060	**104,982**	49,233	74,798	**124,031**	18%
	Gross Total :-	136,670	377,477	**514,147**	152,899	617,978	**770,877**	50%
Deduct :-								
F -	APPROPRIATIONS-IN-AID	15,224	10,000	**25,224**	11,388	-	**11,388**	-55%
	Net Total :-	121,446	367,477	**488,923**	141,511	617,978	**759,489**	55%
					Net Increase (€000)			270,566
Exchequer pay included in above net total				*66,442*			*75,487*	*14%*
Associated Public Service employees ....*				*1,615*			*1,677*	*4%*
Exchequer pensions included in above net total				*6,593*			*7,334*	*11%*
Associated Public Service pensioners				*429*			*431*	-

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*		€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	28,397	-	**28,397**	31,687	-	**31,687**	12%
(ii)	TRAVEL AND SUBSISTENCE	926	-	**926**	926	-	**926**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,236	-	**1,236**	1,236	-	**1,236**	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	444	-	**444**	444	-	**444**	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,175	926	**3,101**	2,175	926	**3,101**	-
(vi)	OFFICE PREMISES EXPENSES	933	-	**933**	933	-	**933**	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	1,700	-	**1,700**	1,700	-	**1,700**	-
(viii)	EQUIPMENT, STORES AND MAINTENANCE ….	145	51	**196**	145	51	**196**	-
	Gross Total :-	35,956	977	**36,933**	39,246	977	**40,223**	9%

* *Included in this amount are 319 non-exchequer funded employees and 53 co funded North-South agency employees. In 2020, the figures were 308 and 53 respectively.*

30

AGRICULTURE, FOOD AND THE MARINE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office and for payment of certain grants and subsidies and for the payment of certain grants under cash-limited schemes and the remediation of Haulbowline Island.

One thousand, four hundred and sixty-two million, three hundred and twenty-nine thousand euro (€1,462,329,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Agriculture, Food and the Marine.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A. - FOOD SAFETY, ANIMAL AND PLANT HEALTH AND ANIMAL WELFARE ….	263,603	14,098	**277,701**	305,820	16,293	**322,113**	16%
B. - FARM/SECTOR SUPPORTS AND CONTROLS ….	737,444	186,858	**924,302**	762,190	175,340	**937,530**	1%
C. - POLICY AND STRATEGY ….	325,108	53,964	**379,072**	355,161	44,014	**399,175**	5%
D. - SEAFOOD SECTOR …	97,929	61,110	**159,039**	103,654	63,646	**167,300**	5%
Gross Total :-	1,424,084	316,030	**1,740,114**	1,526,825	299,293	**1,826,118**	5%
Deduct :-							
E. - APPROPRIATIONS-IN-AID ….	354,255	-	**354,255**	363,789	-	**363,789**	3%
Net Total :-	1,069,829	316,030	**1,385,859**	1,163,036	299,293	**1,462,329**	6%
				Net Increase (€000)			76,470
Exchequer pay included in above net total			*276,580*			*298,342*	*8%*
Associated Public Service employees			*5,023*			*5,237*	*4%*
Exchequer pensions included in above net total			*52,957*			*54,499*	*3%*
Associated Public Service pensioners			*2,062*			*2,078*	*1%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES ….	197,373	-	**197,373**	214,531	-	**214,531**	9%
(ii) TRAVEL AND SUBSISTENCE	8,300	-	**8,300**	7,299	-	**7,299**	-12%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	6,606	-	**6,606**	7,918	-	**7,918**	20%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	5,102	-	**5,102**	5,302	-	**5,302**	4%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	42,101	4,000	**46,101**	54,081	5,500	**59,581**	29%
(vi) OFFICE PREMISES EXPENSES	11,529	5,158	**16,687**	13,424	10,049	**23,473**	41%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	423	-	**423**	218	-	**218**	-48%
(viii) SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	900	-	**900**	870	-	**870**	-3%
(ix) LABORATORY SERVICES ….	4,900	2,726	**7,626**	5,047	3,400	**8,447**	11%
Gross Total :-	277,234	11,884	**289,118**	308,690	18,949	**327,639**	13%

31

TRANSPORT

I. Estimate of the amount required in the year ending 31 December, 2021 for the salaries and expenses of the Office of the Minister for Transport including certain services administered by that Office, for payment of certain grants and certain other services.

Three thousand, four hundred and fifty million, two hundred and seventy-three thousand euro
(€3,450,273,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Transport.

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
PROGRAMME EXPENDITURE		Current	Capital	**Total**	Current	Capital	**Total**	
		€000	€000	**€000**	€000	€000	**€000**	%
A -	CIVIL AVIATION	41,865	10,700	**52,565**	41,448	20,195	**61,643**	17%
B -	LAND TRANSPORT	917,062	1,963,260	**2,880,322**	848,575	2,453,268	**3,301,843**	15%
C -	MARITIME TRANSPORT AND SAFETY	110,667	7,280	**117,947**	96,240	11,537	**107,777**	-9%
	Gross Total :-	1,069,594	1,981,240	**3,050,834**	986,263	2,485,000	**3,471,263**	14%
Deduct :-								
D -	APPROPRIATIONS-IN-AID	22,323	-	**22,323**	20,990	-	**20,990**	-6%
	Net Total :-	1,047,271	1,981,240	**3,028,511**	965,273	2,485,000	**3,450,273**	14%
					Net Increase (€000)			421,762
Exchequer pay included in above net total				*69,010*			*73,757*	*7%*
Associated Public Service employees ....*				*2,187*			*1,657*	*-24%*
Exchequer pensions included in above net total				*1,575*			*1,765*	*12%*
Associated Public Service pensioners ....*				*589*			*166*	*-72%*

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*		Current	Capital	**Total**	Current	Capital	**Total**	
		€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	33,624	-	**33,624**	34,843	-	**34,843**	4%
(ii)	TRAVEL AND SUBSISTENCE	1,240	-	**1,240**	1,240	-	**1,240**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	2,155	-	**2,155**	2,155	-	**2,155**	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	467	-	**467**	467	-	**467**	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	796	1,780	**2,576**	796	1,780	**2,576**	-
(vi)	OFFICE PREMISES EXPENSES	507	-	**507**	507	-	**507**	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	1,259	-	**1,259**	1,259	-	**1,259**	-
	Gross Total :-	40,048	1,780	**41,828**	41,267	1,780	**43,047**	3%

* *Decrease in numbers is due to transfer of functions to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media*

32

ENTERPRISE, TRADE AND EMPLOYMENT

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, for the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes.

One thousand and seventy four million, eight hundred and sixty seven thousand euro (€1,074,867,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Enterprise, Trade and Employment

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE		€000	€000	**€000**	€000	€000	**€000**	%
A -	JOBS AND ENTERPRISE DEVELOPMENT	233,694	1,161,497	**1,395,191**	228,749	380,497	**609,246**	-56%
B -	INNOVATION	32,521	387,503	**420,024**	32,620	387,503	**420,123**	-
C -	REGULATION	90,662	-	**90,662**	98,222	-	**98,222**	8%
	Gross Total :-	356,877	1,549,000	**1,905,877**	359,591	768,000	**1,127,591**	-41%
Deduct :-								
D -	APPROPRIATIONS-IN-AID	50,300	2,408	**52,708**	50,316	2,408	**52,724**	-
	Net Total :-	306,577	1,546,592	**1,853,169**	309,275	765,592	**1,074,867**	-42%

		Net Increase (€000)		-778,302
Exchequer pay included in above net total	*176,510*		*187,032*	*6%*
Associated Public Service employees	*2,893*		*3,015*	*4%*
Exchequer pensions included in above net total	*47,634*		*47,956*	*1%*
Associated Public Service pensioners	*1,767*		*1,791*	*1%*

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*		€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	33,740	-	**33,740**	33,484	-	**33,484**	-1%
(ii)	TRAVEL AND SUBSISTENCE	879	-	**879**	877	-	**877**	-0%
(iii)	LEARNING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,541	-	**1,541**	1,547	-	**1,547**	0%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	308	-	**308**	312	-	**312**	1%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	4,068	-	**4,068**	4,074	-	**4,074**	-
(vi)	OFFICE PREMISES EXPENSES	826	-	**826**	835	-	**835**	1%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	1,311	-	**1,311**	1,285	-	**1,285**	-2%
(viii)	ADVERTISING AND INFORMATION RESOURCES	360	-	**360**	363	-	**363**	1%
	Gross Total :-	43,033	-	**43,033**	42,777	-	**42,777**	-1%

33

Tourism, Culture, Arts, Gaeltacht, Sport and Media

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media including certain services administered by that Office, and for payment of certain subsidies and grants.

Eight hundred and thirty-one million, five hundred and twenty-two thousand euro (€831,522,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE		€000	€000	**€000**	€000	€000	**€000**	%
A -	TOURISM SERVICES ….	142,703	41,690	**184,393**	179,940	40,990	**220,930**	20%
B -	ARTS AND CULTURE	192,111	58,932	**251,043**	270,063	60,732	**330,795**	32%
C -	GAELTACHT	50,185	21,724	**71,909**	58,782	19,224	**78,006**	8%
D -	SPORTS AND RECREATION SERVICES	174,000	43,055	**217,055**	109,478	60,955	**170,433**	-21%
E -	BROADCASTING	274,482	4,023	**278,505**	277,631	4,023	**281,654**	1%
	Gross Total :-	833,481	169,424	**1,002,905**	895,894	185,924	**1,081,818**	8%
Deduct :-								
F -	APPROPRIATIONS-IN-AID	247,796	500	**248,296**	248,696	1,600	**250,296**	1%
	Net Total :-	585,685	168,924	**754,609**	647,198	184,324	**831,522**	10%
					Net Increase (€000)			76,913

Exchequer pay included in above net total	*94,717*	*110,746*	*17%*
Associated Public Service employees	*1,810*	*1,848*	*2%*
Exchequer pensions included in above net total	*14,294*	*14,294*	*-*
Associated Public Service pensioners	*480*	*490*	*2%*

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION		Current	Capital	**Total**	Current	Capital	**Total**	
Functional split of Administrative Budgets, which are included in above Programme allocations.		€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	18,830	-	**18,830**	21,593	-	**21,593**	15%
(ii)	TRAVEL AND SUBSISTENCE	755	-	**755**	855	-	**855**	13%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,194	-	**1,194**	1,294	-	**1,294**	8%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	443	-	**443**	493	-	**493**	11%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,457	888	**2,345**	1,607	888	**2,495**	6%
(vi)	OFFICE PREMISES EXPENSES	472	-	**472**	572	-	**572**	21%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	340	-	**340**	340	-	**340**	-
	Gross Total :-	23,491	888	**24,379**	26,754	888	**27,642**	13%

34

HOUSING, LOCAL GOVERNMENT AND HERITAGE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Housing, Local Government and Heritage including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies, grants and payment of certain grants under cash-limited schemes

Five thousand and fifty-six million, eight hundred and twenty-eight thousand euro (€5,056,828,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Housing, Local Government and Heritage

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - HOUSING	1,110,366	1,488,187	**2,598,553**	1,280,179	1,836,786	**3,116,965**	20%
B - WATER SERVICES	655,218	681,412	**1,336,630**	683,297	722,089	**1,405,386**	5%
C - LOCAL GOVERNMENT	772,835	14,542	**787,377**	209,751	15,368	**225,119**	-71%
D - PLANNING	64,168	118,494	**182,662**	59,049	130,253	**189,302**	4%
E - MET ÉIREANN	26,767	9,000	**35,767**	29,681	13,140	**42,821**	20%
F - HERITAGE ….	60,508	34,700	**95,208**	94,653	44,514	**139,167**	46%
Gross Total :-	2,689,862	2,346,335	**5,036,197**	2,356,610	2,762,150	**5,118,760**	2%
Deduct :-							
G - APPROPRIATIONS-IN-AID	55,288	2,622	**57,910**	57,810	4,122	**61,932**	7%
Net Total :-	2,634,574	2,343,713	**4,978,287**	2,298,800	2,758,028	**5,056,828**	2%
				Net Increase (€000)			78,541

Exchequer pay included in above net total	*78,493*	*92,891*	*18%*
Associated Public Service employees ....*	*2,431*	*2,561*	*5%*
Exchequer pensions included in above net total	*8,361*	*6,315*	*-24%*
Associated Public Service pensioners ....*	*504*	*599*	*19%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	75,807	-	**75,807**	83,306	-	**83,306**	10%
(ii) TRAVEL AND SUBSISTENCE	1,723	-	**1,723**	2,233	-	**2,233**	30%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	2,394	-	**2,394**	2,538	-	**2,538**	6%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,533	-	**1,533**	1,481	-	**1,481**	-3%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	6,316	8,800	**15,116**	9,042	12,967	**22,009**	46%
(vi) OFFICE PREMISES EXPENSES	1,992	5,000	**6,992**	2,248	1,999	**4,247**	-39%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	78	-	**78**	83	-	**83**	6%
(viii) RESEARCH (*STATISTICS AND ECONOMICS)* ….	199	-	**199**	199	-	**199**	-
(ix) PROTECTED DISCLOSURES (INVESTIGATION SERVICES) ….	199	-	**199**	80	-	**80**	-60%
(x) RECRUITMENT & HR OPERATIONS ….	119	-	**119**	332	-	**332**	179%
Gross Total :-	90,360	13,800	104,160	101,542	14,966	**116,508**	12%

* *These figures include a number of Non-Commercial State Agencies (NCSAs) that are not in direct receipt of Exchequer funding but whose staff are included here.*

35

ARMY PENSIONS

I. Estimate of the amount required in the year ending 31 December 2021 for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

Two hundred and fifty-seven million, six hundred and fifty thousand euro (€257,650,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Defence.

	2020 Estimate			2021 Estimate			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - PROVISION FOR DEFENCE FORCES' PENSION BENEFITS	259,150	-	**259,150**	262,650	-	**262,650**	1%
Gross Total :-	259,150	-	**259,150**	262,650	-	**262,650**	1%
Deduct :-							
B - APPROPRIATIONS-IN-AID	5,000	-	**5,000**	5,000	-	**5,000**	-
Net Total :-	254,150	-	**254,150**	257,650	-	**257,650**	1%
				Net Increase (€000)			3,500
Exchequer pay included in above net total			67			*67*	-
Associated Public Service employees			*1*			*1*	-
Exchequer pensions included in above net total			*253,983*			*257,483*	*1%*
*Associated Public Service pensioners * ....*			*13,575*			*13,616*	-

	2020 Estimate			2021 Estimate			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	70	-	**70**	70	-	**70**	-
Gross Total :-	70	-	**70**	70	-	**70**	-

* *Some pensioners are in receipt of both an occupational pension and a disablement pension and are therefore included twice.*

36

DEFENCE

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants.

Seven hundred and eighty-five million, three hundred and eleven thousand euro (€785,311,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Defence.

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
	PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A -	DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS	655,831	125,200	**781,031**	678,681	131,000	**809,681**	4%
	Gross Total :-	655,831	125,200	**781,031**	678,681	131,000	**809,681**	4%
Deduct :-								
B -	APPROPRIATIONS-IN-AID	23,420	650	**24,070**	23,720	650	**24,370**	1%
	Net Total :-	632,411	124,550	**756,961**	654,961	130,350	**785,311**	4%
					Net Increase (€000)			28,350
Exchequer pay included in above net total				*507,114*			*539,739*	*6%*
Associated Public Service employees				*10,440*			*10,440*	-

		2020 Estimate			2021 Estimate			Change 2021 over 2020
	ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	Current €000	Capital €000	**Total €000**	Current €000	Capital €000	**Total €000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	20,400	-	**20,400**	21,600	-	**21,600**	6%
(ii)	TRAVEL AND SUBSISTENCE	650	-	**650**	650	-	**650**	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	315	-	**315**	315	-	**315**	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	600	60	**660**	600	60	**660**	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,066	1,190	**4,256**	2,066	390	**2,456**	-42%
(vi)	OFFICE PREMISES EXPENSES	950	-	**950**	950	-	**950**	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	190	-	**190**	190	-	**190**	-
	Gross Total :-	26,171	1,250	**27,421**	26,371	450	**26,821**	-2%

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SOCIAL PROTECTION

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants.

Thirteen thousand and fifteen million, six hundred and seventy eight thousand euro (€13,015,678,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Social Protection.

	2020 Estimate			2021 Estimate			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - SOCIAL ASSISTANCE SCHEMES, SERVICES, ADMINISTRATION AND PAYMENT TO SOCIAL INSURANCE FUND:							
- Administration ….	550,694	15,000	**565,694**	590,503	16,000	**606,503**	7%
- Pensions ….	1,042,210	-	**1,042,210**	1,066,077	-	**1,066,077**	2%
- Working Age - Income Supports ….	5,555,080	-	**5,555,080**	2,929,769	-	**2,929,769**	-47%
- Working Age - Employment Supports ….	4,846,098	-	**4,846,098**	2,127,014	-	**2,127,014**	-56%
- Illness, Disability and Carers ….	3,175,610	-	**3,175,610**	3,308,293	-	**3,308,293**	4%
- Children ….	2,761,330	-	**2,761,330**	2,635,040	-	**2,635,040**	-5%
- Supplementary Payments, etc. ….	606,318	-	**606,318**	565,592	-	**565,592**	-7%
- Subvention to the Social Insurance Fund ….	-	-	-	-	-	-	-
Gross Total :-	18,537,340	15,000	**18,552,340**	13,222,288	16,000	**13,238,288**	-29%
Deduct :-							
B - APPROPRIATIONS-IN-AID	218,190	-	**218,190**	222,610	-	**222,610**	-
Net Total :-	18,319,150	15,000	**18,334,150**	12,999,678	16,000	**13,015,678**	-29%
				Net Decrease (€000)			(5,318,472)

Exchequer pay included in above net total	*299,093*		*314,426*	*5%*
Associated Public Service employees	*6,070*		*6,258*	*3%*
Exchequer pensions included in above net total	*521*		*583*	*12%*
Associated Public Service pensioners	*80*		*84*	*5%*

	2020 Estimate			2021 Estimate			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES	299,995	-	**299,995**	315,172	-	**315,172**	5%
(ii) TRAVEL AND SUBSISTENCE	4,998	-	**4,998**	4,155	-	**4,155**	-17%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	14,076	-	**14,076**	16,889	-	**16,889**	20%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	16,412	-	**16,412**	13,977	-	**13,977**	-15%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	58,883	10,800	**69,683**	63,665	10,800	**74,465**	7%
(vi) OFFICE PREMISES EXPENSES	14,915	4,000	**18,915**	16,365	5,000	**21,365**	13%
(vii) CONSULTANCY SERVICES ….	2,085	-	**2,085**	1,100	-	**1,100**	-47%
(viii) PAYMENTS FOR AGENCY SERVICES	127,230	-	**127,230**	142,880	-	**142,880**	12%
(ix) eGOVERNMENT RELATED PROJECTS ….	12,100	200	**12,300**	16,300	200	**16,500**	34%
Gross Total :-	550,694	15,000	**565,694**	590,503	16,000	**606,503**	7%

Total Expenditure on Social Protection

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
		€000	€000	**€000**	€000	€000	**€000**	%
(1)	**VOTE 37: SOCIAL PROTECTION**							
	Gross Total :-	18,537,340	15,000	**18,552,340**	13,222,288	16,000	**13,238,288**	-29%
Less:	Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005 …	-	-	**-**	-	-	**-**	-
	Administration expenses recovered by Vote 37 from the Social Insurance Fund	121,980	-	**121,980**	126,400	-	**126,400**	-
	Subtotal:-	18,415,360	15,000	**18,430,360**	13,095,888	16,000	**13,111,888**	-29%
(2)	**SOCIAL INSURANCE FUND ....**	11,908,914	-	**11,908,914**	12,014,374	-	**12,014,374**	-
(3)	**TOTAL EXPENDITURE - VOTE 37 and SIF (1) + (2) ....**	**30,324,274**	**15,000**	**30,339,274**	25,110,262	16,000	**25,126,262**	-17%
	TOTAL EXPENDITURE BROKEN DOWN BY ADMINISTRATION AND PROGRAMME							
	ADMINISTRATION* ….	643,672	15,000	**658,672**	683,481	16,000	**699,481**	6%
	PENSIONS ….	8,425,470	-	**8,425,470**	8,825,729	-	**8,825,729**	5%
	WORKING AGE - INCOME SUPPORTS ….	7,956,670	-	**7,956,670**	5,085,548	-	**5,085,548**	-36%
	WORKING AGE - EMPLOYMENT SUPPORTS ….	4,846,098	-	**4,846,098**	2,127,014	-	**2,127,014**	-56%
	ILLNESS, DISABILITY AND CARERS ….	4,752,750	-	**4,752,750**	4,851,830	-	**4,851,830**	-
	CHILDREN ….	2,783,170	-	**2,783,170**	2,658,800	-	**2,658,800**	-4%
	SUPPLEMENTARY PAYMENTS, ETC ….	916,444	-	**916,444**	877,860	-	**877,860**	-4%
	Total Expenditure :-	30,324,274	15,000	**30,339,274**	25,110,262	16,000	**25,126,262**	-17%

* *Total Expenditure on and Social Protection Administration includes payments to other Votes and payment for An Post Agency Services from the Social Insurance Fund.*

III. Details of Programmes - Objectives, Outputs and Financial & Human Resources

PROGRAMME EXPENDITURE

A - SOCIAL ASSISTANCE SCHEMES, SERVICES, ADMINISTRATION AND PAYMENT TO SOCIAL INSURANCE FUND

High Level Goal: Place the client at the centre of all the Department's activities by providing targeted income support, training referral and employment services as required, based on individual needs and circumstances, and attain better outcomes in tackling poverty.

Financial & Human Resource Inputs

Numbers 2020	Numbers 2021		2020 Estimate Current	2020 Estimate Capital	2020 Estimate **Total**	**2021 Estimate** Current	**2021 Estimate** Capital	**2021 Estimate Total**
			€000	€000	**€000**	€000	€000	**€000**
		- ADMINISTRATION:						
6,070	*6,258*	A.1 - ADMINISTRATION - PAY ….	299,995	-	**299,995**	315,172	-	**315,172**
		A.2 - ADMINISTRATION - NON-PAY ….	250,699	15,000	**265,699**	275,331	16,000	**291,331**
		Subtotal:-	*550,694*	*15,000*	*565,694*	*590,503*	*16,000*	*606,503*
		- PENSIONS:						
		A.3 - STATE PENSION (NON-CONTRIBUTORY) ….	1,042,210	-	**1,042,210**	1,066,077	-	**1,066,077**
		Subtotal:-	*1,042,210*	*-*	*1,042,210*	*1,066,077*	*-*	*1,066,077*
		- WORKING AGE - INCOME SUPPORTS:						
		A.4 - JOBSEEKER'S ALLOWANCE ….	1,604,600	-	**1,604,600**	2,123,170	-	**2,123,170**
		A.5 - ONE-PARENT FAMILY PAYMENT ….	547,820	-	**547,820**	553,567	-	**553,567**
		A.6 - WIDOWS'/ WIDOWERS' / SURVIVING CIVIL PARTNER'S (NON-CONTRIBUTORY) PENSION ….	12,690	-	**12,690**	13,200	-	**13,200**
		A.7 - DESERTED WIFE'S ALLOWANCE ….	820	-	**820**	830	-	**830**
		A.8 - BASIC SUPPLEMENTARY WELFARE ALLOWANCE PAYMENTS ….	128,190	-	**128,190**	112,621	-	**112,621**
		A.9 - FARM ASSIST ….	60,980	-	**60,980**	61,742	-	**61,742**
		A.10 - EXCEPTIONAL AND URGENT NEEDS PAYMENTS ….	44,230	-	**44,230**	46,020	-	**46,020**
		A.11 - OTHER WORKING AGE - INCOME SUPPORTS ….	18,880	-	**18,880**	18,619	-	**18,619**
		A.xx - PANDEMIC UNEMPLOYMENT PAYMENT ….	3,136,870	-	**3,136,870**	-	-	-
		Subtotal:-	*5,555,080*	*-*	*5,555,080*	*2,929,769*	*-*	*2,929,769*
		- WORKING AGE - EMPLOYMENT SUPPORTS:						
		A.12 - COMMUNITY EMPLOYMENT PROGRAMME	364,580	-	**364,580**	362,704	-	**362,704**
		A.13 - RURAL SOCIAL SCHEME ….	54,070	-	**54,070**	52,193	-	**52,193**
		A.14 - TÚS ….	98,048	-	**98,048**	98,776	-	**98,776**
		A.15 - JOB INITIATIVE ….	14,890	-	**14,890**	12,670	-	**12,670**
		A.16 - BACK TO WORK ENTERPRISE ALLOWANCE	39,320	-	**39,320**	64,821	-	**64,821**
		A.17 - YOUTH EMPLOYMENT SUPPORT SCHEME	3,350	-	**3,350**	2,440	-	**2,440**
		A.18 - BACK TO EDUCATION ALLOWANCE ….	75,600	-	**75,600**	96,500	-	**96,500**
		A.19 - JOBSPLUS ….	10,100	-	**10,100**	28,300	-	**28,300**
		A.20 - LOCAL EMPLOYMENT SERVICE ….	19,300	-	**19,300**	25,800	-	**25,800**
		A.21 - JOBS CLUBS ….	5,400	-	**5,400**	7,950	-	**7,950**
		A.22 - WORK PLACEMENT EXPERIENCE PROGRAMME ….	3,670	-	**3,670**	135,700	-	**135,700**
		A.23 - OTHER WORKING AGE - EMPLOYMENT SUPPORTS ….	23,470	-	**23,470**	31,160	-	**31,160**
		A.yy - COVID-19 TEMPORARY WAGE SUBSIDY SCHEME ….	2,784,300	-	**2,784,300**	1,000	-	**1,000**
		A.zz - COVID-19 EMPLOYMENT WAGE SUBSIDY SCHEME (EWSS) ….	1,350,000	-	**1,350,000**	1,207,000	-	**1,207,000**
		Subtotal:-	*4,846,098*	*-*	*4,846,098*	*2,127,014*	*-*	*2,127,014*
		- ILLNESS, DISABILITY AND CARERS:						
		A.24 - DISABILITY ALLOWANCE ….	1,770,410	-	**1,770,410**	1,836,909	-	**1,836,909**
		A.25 - BLIND PENSION ….	12,940	-	**12,940**	12,811	-	**12,811**
		A.26 - CARER'S ALLOWANCE ….	919,040	-	**919,040**	953,893	-	**953,893**
		A.27 - DOMICILIARY CARE ALLOWANCE ….	195,670	-	**195,670**	199,840	-	**199,840**
		A.28 - CARER'S SUPPORT GRANT ….	237,320	-	**237,320**	265,200	-	**265,200**
		A.29 - DISABILITY ACTIVATION SUPPORTS ….	15,680	-	**15,680**	13,660	-	**13,660**
		A.30 - WAGE SUBSIDY SCHEME ….	24,550	-	**24,550**	25,980	-	**25,980**
		Subtotal:-	*3,175,610*	*-*	*3,175,610*	*3,308,293*	*-*	*3,308,293*
		- CHILDREN:						
		A.31 - CHILD BENEFIT ….	2,119,980	-	**2,119,980**	2,119,120	-	**2,119,120**
		A.32 - WORKING FAMILY PAYMENT ….	402,490	-	**402,490**	376,860	-	**376,860**
		A.33 - BACK TO WORK FAMILY DIVIDEND ….	16,920	-	**16,920**	12,560	-	**12,560**
		A.34 - BACK-TO-SCHOOL CLOTHING AND FOOTWEAR ALLOWANCE ….	152,880	-	**152,880**	53,500	-	**53,500**
		A.35 - SCHOOL MEALS SCHEME	61,600	-	**61,600**	65,100	-	**65,100**
		A.36 - CHILD RELATED PAYMENTS	7,460	-	**7,460**	7,900	-	**7,900**
		Subtotal:-	*2,761,330*	*-*	*2,761,330*	*2,635,040*	*-*	*2,635,040*
		- SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES:						
		A.37 - RENT SUPPLEMENT ….	164,600	-	**164,600**	116,190	-	**116,190**
		A.38 - TELEPHONE SUPPORT ALLOWANCE ….	8,239	-	**8,239**	8,400	-	**8,400**
		A.39 - HOUSEHOLD BENEFITS PACKAGE ….	75,479	-	**75,479**	76,189	-	**76,189**
		A.40 - FREE TRAVEL ….	95,000	-	**95,000**	95,000	-	**95,000**
		A.41 - FUEL ALLOWANCE ….	183,485	-	**183,485**	186,512	-	**186,512**
		A.42 - GRANT TO THE CITIZENS INFORMATION BOARD	61,774	-	**61,774**	62,380	-	**62,380**
		A.43- MISCELLANEOUS SERVICES ….	17,741	-	**17,741**	20,921	-	**20,921**
		Subtotal:-	*606,318*	*-*	*606,318*	*565,592*	*-*	*565,592*
		- SUBVENTION TO THE SOCIAL INSURANCE FUND:						
		A.44 - PAYMENT TO THE SOCIAL INSURANCE FUND UNDER SECTION 9(9) (a) OF THE SOCIAL WELFARE CONSOLIDATION ACT 2005 ….	-	-	-	-	-	-
		Subtotal:-		-	-	-	-	-
		Programme Total:-	**18,537,340**	**15,000**	**18,552,340**	**13,222,288**	**16,000**	**13,238,288**

III. Estimate of Income and Expenditure of the Social Insurance Fund

	2020 Estimate			2021 Estimate			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
Income:							
Income from Contributions	9,657,400	-	**9,657,400**	11,388,870	-	**11,388,870**	18%
Overpayment Recoveries	11,300	-	**11,300**	11,000	-	**11,000**	-3%
Redundancy and Insolvency Recoveries from Employers	6,400	-	**6,400**	6,500	-	**6,500**	2%
Recovery of Benefits from Insurance Compensation Awards ….	21,900	-	**21,900**	21,000	-	**21,000**	-4%
Other SIF Income ….	40	-	**40**	40	-	**40**	-
Total Income:-	*9,697,040*		*9,697,040*	*11,427,410*		*11,427,410*	*18%*
Expenditure (current):							
Administration							
Transfer to other votes ….	69,818	-	**69,818**	69,818	-	**69,818**	-
Transfer to V37 (Dept of Employment Affairs and Social Protection) ….	121,980	-	**121,980**	126,400	-	**126,400**	4%
An Post ….	20,000	-	**20,000**	20,000	-	**20,000**	-
Bank Charges ….	2,230	-	**2,230**	2,230	-	**2,230**	-
Negative Interest ….	930	-	**930**	930	-	**930**	-
Subtotal :-	*214,958*		*214,958*	*219,378*		*219,378*	*2%*
Benefits							
PENSIONS							
State Pension (Contributory)	5,808,970	-	**5,808,970**	6,125,275	-	**6,125,275**	5%
Widow(er's) and Surviving Civil Partners' Pension (Contrib) ….	1,563,770	-	**1,563,770**	1,623,757	-	**1,623,757**	4%
Widow(er)s' and Surviving Civil Partners' (Death Benefit)	10,520	-	**10,520**	10,620	-	**10,620**	1%
Subtotal :-	*7,383,260*		*7,383,260*	*7,759,652*		*7,759,652*	*5%*
WORKING AGE - INCOME SUPPORTS							
Jobseeker's Benefit	416,820	-	**416,820**	915,370	-	**915,370**	120%
Jobseeker's Benefit (Self Employed)	12,970		**12,970**	52,690		**52,690**	-
Deserted Wife's Benefit	68,520	-	**68,520**	62,299	-	**62,299**	-9%
Maternity Benefit	270,130	-	**270,130**	260,870	-	**260,870**	-3%
Adoptive Benefit	90	-	**90**	140	-	**140**	56%
Paternity Benefit	15,140	-	**15,140**	14,470	-	**14,470**	-4%
Parents Benefit	22,000	-	**22,000**	43,970	-	**43,970**	100%
Health and Safety Benefit	350	-	**350**	370	-	**370**	6%
Redundancy and Insolvency Payments	79,890	-	**79,890**	55,900	-	**55,900**	-30%
Treatment Benefits	102,950	-	**102,950**	105,400	-	**105,400**	2%
Pandemic Unemployment Benefit ….	1,412,730	-	**1,412,730**	644,300	-	**644,300**	-54%
Subtotal :-	*2,401,590*	-	*2,401,590*	*2,155,779*	-	*2,155,779*	*-10%*
ILLNESS, DISABILITY AND CARERS							
Illness Benefit	611,480	-	**611,480**	633,903	-	**633,903**	4%
Injury Benefit	12,620	-	**12,620**	12,558	-	**12,558**	-
Invalidity Pension	739,170	-	**739,170**	750,816	-	**750,816**	2%
Partial Capacity Benefit	24,240	-	**24,240**	26,187	-	**26,187**	8%
Disablement Benefit	72,220	-	**72,220**	68,606	-	**68,606**	-5%
Medical Care Scheme	220	-	**220**	210	-	**210**	-5%
Carer's Benefit	43,190	-	**43,190**	47,417	-	**47,417**	10%
COVID-19 Illness Benefit	74,000	-	**74,000**	3,840	-	**3,840**	-95%
Subtotal :-	*1,577,140*		*1,577,140*	*1,543,537*		*1,543,537*	*-2%*
CHILDREN							
Guardian's Payment (Contributory) ….	16,080	-	**16,080**	17,400	-	**17,400**	8%
Widowed Parent / Surving Civil Partner Grant ….	5,760	-	**5,760**	6,360	-	**6,360**	10%
Subtotal :-	*21,840*		*21,840*	*23,760*		*23,760*	*9%*
SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES							
Household Benefits Package	188,983	-	**188,983**	189,291	-	**189,291**	-
Fuel Allowance ….	111,865	-	**111,865**	113,291	-	**113,291**	1%
Telephone Support Allowance ….	9,278	-	**9,278**	9,686	-	**9,686**	4%
Subtotal :-	*310,126*		*310,126*	*312,268*		*312,268*	*1%*
Total Schemes and Services:-	11,693,956	-	**11,693,956**	11,794,996	-	**11,794,996**	*1%*
Total Expenditure:-	11,908,914		**11,908,914**	12,014,374		**12,014,374**	*1%*
Excess of Expenditure over Income	2,211,874	-	**2,211,874**	586,964	-	**586,964**	-
Excess of Income over Expenditure		-		-	-	-	-
Subvention required from Vote 37	-	-	-	-	-	-	-

38

HEALTH

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including grants to the Health Service Executive and miscellaneous grants.

Twenty-one thousand, four hundred and eighty million, two hundred and sixty seven thousand euro (€21,480,267,000)

II. Subheads under which this Vote will be accounted for by the Office of the Minister for Health.

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
	ADMINISTRATION	€000	€000	**€000**	€000	€000	**€000**	%
A.1 -	SALARIES, WAGES AND ALLOWANCES	36,250	-	**36,250**	43,000	-	**43,000**	19%
A.2 -	TRAVEL AND SUBSISTENCE	275	-	**275**	275	-	**275**	-
A.3 -	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	2,204	-	**2,204**	3,304	-	**3,304**	-
A.4 -	POSTAL AND TELECOMMUNICATIONS SERVICES	230	-	**230**	230	-	**230**	-
A.5 -	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,100	473	**2,573**	2,100	473	**2,573**	-
A.6 -	OFFICE PREMISES EXPENSES	972	-	**972**	972	-	**972**	-
A.7 -	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	1,000	-	**1,000**	1,750	-	**1,750**	-
	Subtotal :-	*43,031*	*473*	***43,504***	*51,631*	*473*	***52,104***	*20%*
	GRANTS							
B.1 -	GRANTS TO RESEARCH BODIES AND OTHER RESEARCH GRANTS	42,150	-	**42,150**	42,150	-	**42,150**	-
B.2 -	HEALTHY IRELAND FUND	6,000	-	**6,000**	6,000	-	**6,000**	-
B.3 -	DRUGS INITIATIVE	7,487	-	**7,487**	7,487	-	**7,487**	-
B.4 -	RESEARCH COVID ACTIONS	-	-	-	-	-	-	
	Subtotal:-	*55,637*	-	***55,637***	*55,637*	-	***55,637***	-
	OTHER SERVICES							
C. -	EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	2,700	-	**2,700**	2,700	-	**2,700**	-
D. -	STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	13,200	-	**13,200**	13,200	-	**13,200**	-
E.1 -	DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY, REGULATORY AND ADVISORY BODIES	80,481	-	- - **80,481**	93,581	-	**93,581**	16%
E.2 -	THE FOOD SAFETY PROMOTION BOARD	5,691	-	**5,691**	5,691	-	**5,691**	-
E.3 -	NATIONAL TREATMENT PURCHASE FUND	100,022	-	**100,022**	100,022	-	**100,022**	-
E.4 -	IRELAND /NORTHERN IRELAND INTERREG	3,200	-	**3,200**	1,000	-	**1,000**	-
E.5 -	AGENCY COVID ACTIONS	-	-	-	35,000	-	**35,000**	-
F.1 -	PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	495	-	**495**	495	-	**495**	-
F.2 -	PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION	1	-	**1**	1	-	**1**	-
F.3 -	PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	22,000	-	**22,000**	22,000	-	**22,000**	-
F.4 -	PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	3,000	-	**3,000**	3,000	-	**3,000**	-
G. -	DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES	2,600	-	**2,600**	2,600	-	**2,600**	-
	Subtotal:-	233,390	-	**233,390**	279,290	-	**279,290**	20%

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
		€000	€000	**€000**	€000	€000	**€000**	%
	HEALTH CARE REFORM							
H -	SLAINTECARE ….	45,500	-	**45,500**	45,500	-	**45,500**	-
	Subtotal:-	45,500	-	**45,500**	45,500	-	**45,500**	-
	CORPORATE ADMINISTRATION							
I -	NET PENSION COSTS ….	562,500		**562,500**	582,500		**582,500**	4%
	Subtotal:-	562,500	-	**562,500**	582,500	-	**582,500**	4%
	HSE HEALTH AND SOCIAL CARE SERVICES							
J 1 -	HSE (INCLUDING SERVICE DEVELOPMENTS) ….	11,715,617	-	**11,715,617**	13,152,049	-	**13,152,049**	12%
J 2 -	HSE COVID-19 ACTIONS ….	1,666,688	-	**1,666,688**	1,706,000	-	**1,706,000**	2%
	Subtotal:-	13,382,305	-	**13,382,305**	14,858,049	-	**14,858,049**	11%
	OTHER HSE SERVICES							
K.1 -	HEALTH AGENCIES AND SIMILAR ORGANISATIONS (PART FUNDED BY THE NATIONAL LOTTERY) ….	7,513	-	**7,513**	7,513	-	**7,513**	-
K.2 -	PAYMENTS TO SPECIAL ACCOUNT - HEALTH (REPAYMENT) ACT 2006 ….	1,700	-	**1,700**	1,700	-	**1,700**	-
K.3 -	PAYMENT TO SPECIAL ACCOUNT EST UNDER SECTION 4 OF THE HEPATITIS C COMPENSATION TRIBUNAL (AMENDMENT) ACT 2006 - INSURANCE SCHEME ….	1,500	-	**1,500**	1,500	-	**1,500**	-
K.4 -	PAYMENT TO STATE CLAIMS AGENCY ….	400,000	-	**400,000**	410,000	-	**410,000**	2%
K.5 -	ECONOMIC AND SOCIAL DISADVANTAGED (DORMANT ACCOUNT FUNDING) …..	2,450	250	**2,700**	2,450	250	**2,700**	-
	Subtotal:-	413,163	250	**413,413**	423,163	250	**423,413**	2%
	CARE PROGRAMME							
L.1 -	PRIMARY CARE REIMBURSEMENT SERVICES ….	3,218,400	-	**3,218,400**	3,578,400	-	**3,578,400**	11%
L.2 -	PRIMARY CARE REIMBURSEMENT SERVICES COVID-19 ACTIONS ….	110,350	-	**110,350**	10,000	-	**10,000**	-
L.3 -	LONG TERM RESIDENTIAL CARE ….	1,062,396	-	**1,062,396**	1,062,396	-	**1,062,396**	-
	Subtotal:-	4,391,146	-	4,391,146	4,650,796	-	**4,650,796**	6%
	CAPITAL SERVICES							
M.1 -	GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING ICT) ….	-	14,527	**14,527**	-	14,527	**14,527**	-
M.2 -	BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES …	-	744,000	**744,000**	-	770,000	**770,000**	3%
M.3 -	INFORMATION SERVICES AND RELATED SERVICES FOR HEALTH AGENCIES ….	127,000	95,000	**222,000**	160,000	95,000	**255,000**	15%
M.4 -	CAPITAL COVID-19 ACTIONS (INC ICT) ….	-	220,000	**220,000**	-	130,000	**130,000**	-41%
	Subtotal:-	127,000	1,073,527	**1,200,527**	160,000	1,009,527	**1,169,527**	-3%
	Gross Total :-	19,253,672	1,074,250	**20,327,922**	21,106,566	1,010,250	**22,116,816**	9%
Deduct :-								
N.1 -	APPROPRIATIONS-IN-AID	429,972	250	**430,222**	636,299	250	**636,549**	48%
	Net Total :-	18,823,700	1,074,000	**19,897,700**	20,470,267	1,010,000	**21,480,267**	8%
					Net Increase (€000)			1,582,567
Exchequer pay included in above net total				*8,810,696*			*9,054,523*	*3%*
Associated public service employees				*125,124*			*137,639*	*10%*
Exchequer pensions included in above net total				*563,891*			*583,982*	*4%*
*Associated public service pensioners * ....*				*51,210*			*53,062*	*4%*

* *The Exchequer Pensions figure for 2020 is net of Pension incomes*

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OFFICE OF GOVERNMENT PROCUREMENT

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of Government Procurement.

Eighteen million, five hundred thousand euro

(€18,500,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

		2020			**2021**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE		€000	€000	**€000**	€000	€000	**€000**	%
A -	DELIVERY OF CENTRAL PROCUREMENT SERVICE	18,123	587	**18,710**	18,548	352	**18,900**	1%
	Gross Total :-	18,123	587	**18,710**	18,548	352	**18,900**	1%
Deduct :-								
B -	APPROPRIATIONS-IN-AID	358	-	**358**	400	-	**400**	12%
	Net Total :-	17,765	587	**18,352**	18,148	352	**18,500**	1%
					Net Increase (€000)			148
Exchequer pay included in above net total				*14,606*			*14,706*	*1%*
Associated Public Service employees				*249*			*255*	*2%*

		2020			**2021**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in the above Programme allocations*		Current	Capital	**Total**	Current	Capital	**Total**	%
(i)	SALARIES, WAGES AND ALLOWANCES ….	14,914	-	**14,914**	15,106	-	**15,106**	1%
(ii)	TRAVEL AND SUBSISTENCE	150	-	**150**	102	-	**102**	-32%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	765	-	**765**	621	-	**621**	-19%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	107	-	**107**	102	-	**102**	-5%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	230	165	**395**	185	45	**230**	-42%
(vi)	OFFICE PREMISES EXPENSES	100	27	**127**	100	17	**117**	-8%
	Gross Total :-	16,266	192	**16,458**	16,216	62	**16,278**	-1%

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CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Children, Equality, Disability, Integration and Youth, for certain services administered by that Office and for the payment of grants.

One thousand, nine hundred and sixteen million, one hundred and fifty-nine thousand euro (€1,916,159,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Children, Equality, Disability, Integration and Youth.

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
	PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A -	CHILDREN AND FAMILY SUPPORT PROGRAMME ….	859,480	19,194	**878,674**	892,285	20,194	**912,479**	4%
B -	SECTORAL PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE	666,027	18,806	**684,833**	724,845	11,806	**736,651**	8%
C -	POLICY AND LEGISLATION PROGRAMME	34,687	-	**34,687**	36,511	-	**36,511**	5%
D -	AN EQUAL AND INCLUSIVE SOCIETY ….	26,770	-	**26,770**	30,481	-	**30,481**	14%
E -	A FAIR AND EFFICIENT SUPPORT SYSTEM FOR INTERNATIONAL PROTECTION SEEKERS ….	208,637	-	**208,637**	234,802	-	**234,802**	13%
	Gross Total :-	1,795,601	38,000	**1,833,601**	1,918,924	32,000	**1,950,924**	6%
Deduct :-								
F -	APPROPRIATIONS-IN-AID	33,530	-	33,530	34,765	-	34,765	4%
	Net Total :-	1,762,071	38,000	**1,800,071**	1,884,159	32,000	**1,916,159**	6%
					Net Increase (€000)			116,088
Exchequer pay included in above net total				*345,204*			*384,286*	*11%*
Associated Public Service employees				*5,478*			*5,958*	*9%*
Exchequer pensions included in above net total				*3,933*			*4,906*	*25%*
Associated Public Service pensioners				*690*			*721*	*4%*

		2020 Estimate			**2021 Estimate**			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
	ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*	€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	24,071	-	**24,071**	29,642	-	**29,642**	23%
(ii)	TRAVEL AND SUBSISTENCE	237	-	**237**	348	-	**348**	47%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,266	-	**1,266**	1,296	-	**1,296**	2%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	284	-	**284**	488	-	**488**	72%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	948	-	**948**	1,346	-	**1,346**	42%
(vi)	OFFICE PREMISES EXPENSES	1,457	-	**1,457**	1,170	-	**1,170**	-20%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	602	-	**602**	1,682	-	**1,682**	-
	Gross Total :-	28,865	-	**28,865**	35,972	-	**35,972**	25%

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POLICING AUTHORITY

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Policing Authority and for payment of certain grants.

Three million, seven hundred and fifty thousand euro
(€3,750,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Policing Authority.

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
		Current	**Current**	2020
PROGRAMME EXPENDITURE		€000	**€000**	%
A - PROVISION OF INDEPENDENT OVERSIGHT OF THE POLICING FUNCTIONS OF AN GARDA SÍOCHÁNA ….		3,413	**3,797**	11%
	Gross Total :-	3,413	**3,797**	11%
Deduct :-				
B. - APPROPRIATIONS-IN-AID		47	**47**	-
	Net Total :-	3,366	**3,750**	11%
		Net Increase (€000)		384
Exchequer pay included in above net total		*2,166*	*2,200*	*2%*
Associated Public Service employees		*39*	*39*	-

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
ADMINISTRATION		Current	**Current**	2020
Functional split of Administrative Budgets, which are included in above Programme allocations.		€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES		2,213	**2,247**	2%
(ii) TRAVEL AND SUBSISTENCE		50	**50**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES		745	**1,095**	47%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES		50	**50**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES		125	**125**	-
(vi) OFFICE PREMISES EXPENSES ….		130	**130**	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….		100	**100**	-
	Gross Total :-	3,413	**3,797**	11%

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RURAL & COMMUNITY DEVELOPMENT

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Rural and Community Development including certain services administered by that Office and for the payment of grants.

Two hundred and ninety-four million, two hundred and thirty-seven thousand euro (€294,237,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Rural and Community Development.

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE		€000	€000	**€000**	€000	€000	**€000**	%
A -	RURAL DEVELOPMENT, REGIONAL AFFAIRS AND ISLANDS ….	23,183	147,946	**171,129**	26,668	150,946	**177,614**	4%
B -	COMMUNITY DEVELOPMENT	168,398	20,698	**189,096**	143,074	15,698	**158,772**	-16%
C -	CHARITIES REGULATORY AUTHORITY ….	4,606	-	**4,606**	4,641	-	**4,641**	-
	Gross Total :-	196,187	168,644	**364,831**	174,383	166,644	**341,027**	-7%
Deduct :-								
D -	APPROPRIATIONS-IN-AID	43,490	27,900	**71,390**	16,490	30,300	**46,790**	-34%
	Net Total :-	152,697	140,744	**293,441**	157,893	136,344	**294,237**	-
					Net Decrease (€000)			796
Exchequer pay included in above net total				*14,050*			*14,475*	*3%*
Associated Public Service employees				*249*			*254*	*2%*
Exchequer pensions included in above net total				*38*			*38*	-
Associated Public Service employees				*4*			*4*	-

		2020 Estimate			2021 Estimate			Change 2021 over 2020
		Current	Capital	**Total**	Current	Capital	**Total**	
ADMINISTRATION *Functional split of Administrative Budgets, which are included in above Programme allocations.*		€000	€000	**€000**	€000	€000	**€000**	%
(i)	SALARIES, WAGES AND ALLOWANCES	9,600	-	**9,600**	10,544	-	**10,544**	10%
(ii)	TRAVEL AND SUBSISTENCE	250	-	**250**	372	-	**372**	49%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	764	-	**764**	663	-	**663**	-13%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	160	5	**165**	67	5	**72**	-56%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	340	145	**485**	257	145	**402**	-17%
(vi)	OFFICE PREMISES EXPENSES	180	183	**363**	130	183	**313**	-14%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….	330	-	**330**	330	-	**330**	-
(viii)	RESEARCH ….	100	-	**100**	100	-	**100**	-
	Gross Total :-	11,724	333	**12,057**	12,463	333	**12,796**	6%

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OFFICE OF THE GOVERNMENT CHIEF INFORMATION OFFICER

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Government Chief Information Officer

Twenty-one million, seven hundred and twenty-seven thousand euro
(€21,727,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Government Chief Information Officer

	2020			2021			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - GOVERNMENT ICT SERVICES ….	18,219	3,610	**21,829**	18,259	3,610	**21,869**	-
Gross Total :-	18,219	3,610	**21,829**	18,259	3,610	**21,869**	-
Deduct :-							
B - APPROPRIATIONS-IN-AID	125	-	**125**	142	-	**142**	14%
Net Total :-	18,094	3,610	**21,704**	18,117	3,610	**21,727**	-
				Net Increase (€000)			23
Exchequer pay included in above net total			5,330			5,355	-
Associated Public Service employees			65			*85*	31%

	2020			2021			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in the above Programme allocations*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES ….	5,445	-	**5,445**	5,485	-	**5,485**	1%
(ii) TRAVEL AND SUBSISTENCE	70	-	**70**	50	-	**50**	-29%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	137	-	**137**	142	-	**142**	4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	292	-	**292**	297	-	**297**	2%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	960	240	**1,200**	960	240	**1,200**	-
(vi) OFFICE PREMISES EXPENSES	30	-	**30**	40	-	**40**	33%
(vii) CONSULTANCY AND OTHER SERVICES ….	-	-	**-**	-	-	**-**	-
Gross Total :-	6,934	240	**7,174**	6,974	240	**7,214**	1%

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DATA PROTECTION COMMISSION

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Data Protection Commission

Eighteen million, eight hundred and ninety-eight thousand euro (€18,898,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Data Protection Commission

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
		Current	**Current**	2020
PROGRAMME EXPENDITURE		€000	**€000**	%
A - DATA PROTECTION REGULATION		16,916	**19,128**	13%
	Gross Total :-	16,916	**19,128**	13%
Deduct :-				
B. - APPROPRIATIONS-IN-AID		230	**230**	-
	Net Total :-	16,686	**18,898**	13%
		Net Increase (€000)		2,212
Exchequer pay included in above net total		*10,332*	*12,544*	*21%*
Associated Public Service employees		*176*	*238*	*35%*

		2020 Estimate	**2021 Estimate**	Change 2021 over 2020
ADMINISTRATION		Current	**Current**	2020
Functional split of Administrative Budgets, which are included in above Programme allocations.		€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES		10,552	**12,764**	21%
(ii) TRAVEL AND SUBSISTENCE		110	**110**	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES AND LEGAL EXPENSES		2,782	**2,782**	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES		45	**45**	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES		1,612	**1,612**	-
(vi) OFFICE PREMISES EXPENSES ….		1,140	**1,140**	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ….		625	**625**	-
(viii) RESEARCH ….		50	**50**	-
	Gross Total :-	16,916	**19,128**	13%

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Further and Higher Education, Research, Innovation and Science

I. Estimate of the amount required in the year ending 31 December 2021 for the salaries and expenses of the Office of the Minister for Further and Higher Education, Research, Innovation and Science for certain services administered by that Office, and for the payments of certain grants.

Two thousand, four hundred and forty-one million, five hundred and twenty-two thousand euro
(€2,441,522,000)

II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Further and Higher Education, Research, Innovation and Science.

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
	Current	Capital	**Total**	Current	Capital	**Total**	
PROGRAMME EXPENDITURE	€000	€000	**€000**	€000	€000	**€000**	%
A - SKILLS DEVELOPMENT ….	576,434	18,238	**594,672**	576,774	33,738	**610,512**	3%
B - HIGHER EDUCATION ….	1,727,165	155,829	**1,882,994**	1,691,623	242,829	**1,934,452**	3%
Gross Total :-	2,303,599	174,067	**2,477,666**	2,268,397	276,567	**2,544,964**	3%
Deduct :-							
C - APPROPRIATIONS-IN-AID	103,442	-	**103,442**	103,442	-	**103,442**	-
Net Total :-	2,200,157	174,067	**2,374,224**	2,164,955	276,567	**2,441,522**	3%
				Net Increase (€000)			67,298
Exchequer pay included in above net total			*1,029,157*			*998,585*	*-3%*
Associated Public Service employees			*24,582*			*25,142*	*2%*
Exchequer pensions included in above net total			*195,537*			*202,747*	*4%*
Associated Public Service pensioners			*8,646*			*8,823*	*2%*

	2020 Estimate			**2021 Estimate**			Change 2021 over 2020
ADMINISTRATION *Functional split of Administrative Budgets, which are included in the above Programme allocations*	Current	Capital	**Total**	Current	Capital	**Total**	
	€000	€000	**€000**	€000	€000	**€000**	%
(i) SALARIES, WAGES AND ALLOWANCES ….	9,111	-	**9,111**	10,113	-	**10,113**	11%
(ii) TRAVEL AND SUBSISTENCE	251	-	**251**	351	-	**351**	40%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	232	-	**232**	432	-	**432**	86%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	293	-	**293**	343	-	**343**	17%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	778	467	**1,245**	1,177	467	**1,644**	32%
(vi) OFFICE PREMISES EXPENSES	214	-	**214**	414	-	**414**	93%
(vii) CONSULTANCY AND OTHER SERVICES ….	18	-	**18**	67	-	**67**	272%
Gross Total :-	10,897	467	**11,364**	12,897	467	**13,364**	18%

Estimate of Income and Expenditure of the National Training Fund

	2020 Estimate	**2021 Estimate**	Change 2021 over 2020
	Current	**Current**	
	€000	**€000**	%
INCOME :			
National Training Fund Levy ….	653,600	774,300	18%
European Social Fund ….	27,750	27,750	-
Other Income ….	-	-	-
Investment Account Income …..	-	-	-
Bank Interest Received …..	-	-	-
Total Income :-	**681,350**	**802,050**	18%
EXPENDITURE			
Programmes for those in Employment			
Apprenticeship	184,373	198,373	8%
Training Networks Programme ….	34,449	35,449	3%
Traineeships ….	2,900	2,900	-
Training Grants to Industry ….	6,500	6,500	-
Community & Voluntary Organisations ….	900	900	-
Employee and Continuing Professional Development	20,550	23,550	15%
Regional Skills Innovation ….	800	800	-
Springboard+ ….	27,550	31,050	13%
Total	**278,022**	**299,522**	8%
Skills acquisition for the purposes of taking up Employment			
SOLAS Training People for Employment ….	167,689	207,689	24%
Enterprise Focused Higher Education ….	185,852	148,352	-20%
Springboard+ ….	16,888	10,388	-38%
Training Networks Programme ….	4,449	5,449	22%
European Globalisation Adjustment Fund (EGF) ….	50	50	-
Technical Employment Support Grant ….	2,500	2,500	-
Community Employment Training ….	4,200	4,200	-
Human Capital Initiative ….	60,000	60,000	-
Total	**441,628**	**438,628**	-1%
Provision of Information on Skills Requirements			
Provision of Information on Skills Requirements ….	3,073	3,073	-
Total	**3,073**	**3,073**	-
Bank Charges and Interest	50	50	-
Total Expenditure :-	**722,773**	**741,273**	3%
Surplus/ (Deficit) for the year	-41,423	60,777	-
Balance brought forward at 1st January 2020	936,031	-	-
Surplus Carried Forward as at 31 December 2020 (Projected)	894,608	-	-
Surplus Carried Forward as at 31 December 2021 (Projected)	-	**955,385**	-

SUMMARY

PUBLIC CAPITAL PROGRAMME

2021

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GENERAL NOTE

Table 1 of the Summary Public Capital Programme sets out public capital investment in terms of gross Exchequer allocations by Vote Group for 2020 and 2021. The original 2020 allocations published in REV 2020 are shown alongside the revised 2020 allocations, taking account of transfer of functions and Covid-19 stimulus and support measures.

The upcoming review of the National Development Plan will establish 5 year multi-annual capital allocations for all Departments.

The 2020-2021 estimates of gross Exchequer investment at programme level for each Department, together with Public Private Partnership (PPP) capital costs and other non-voted investments are contained in Table 2. Details of estimates by sector is summarised in Table 3 and a detailed analysis of the financial commitments of PPP and concession projects is available in Table 4.

Capital Carryover

As it is too early in the year to accurately estimate what capital underspends may arise at the end of 2020, figures for the level of capital available for spending in 2021 under the multi-annual capital envelope carryover facility are not provided in the Budget Estimates. These figures will be provided in the Revised Estimates Volume 2021.

TABLE 1
CAPITAL INVESTMENT ALLOCATIONS 2020 – 2021

	2020 REV	2020 REV**	2021 Estimate	Total
	€ million	*€ million*	*€ million*	*2020 - 2021*
AGRICULTURE, FOOD AND THE MARINE	274	316	271	587
CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH	31	38	32	70
DEFENCE	113	125	131	256
EDUCATION	922	823	740	1,563
EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION	15	15	16	31
ENTERPRISE, TRADE AND EMPLOYMENT	632	1,549	642	2,191
ENVIRONMENT, CLIMATE AND COMMUNICATIONS	382	377	617	994
FINANCE GROUP	22	22	18	40
FOREIGN AFFAIRS GROUP	13	13	13	26
FURTHER AND HIGHER EDUCATION, RESEARCH, INNOVATION AND SCIENCE	N/A	174	266	440
HEALTH	854	1,074	880	1,954
HOUSING, LOCAL GOVERNMENT AND HERITAGE	2,240	2,350	2,766	5,116
JUSTICE AND EQUALITY GROUP	269	293	258	551
PUBLIC EXPENDITURE AND REFORM GROUP	225	235	221	456
RURAL AND COMMUNITY DEVELOPMENT	150	169	167	336
TOURISM, CULTURE, ARTS, GAELTACHT, SPORTS AND MEDIA	81	169	172	341
TRANSPORT	1,943	1,981	2,475	4,456
UNALLOCATED RESERVE			50	50
COVID AND BREXIT EXPENDITURE			336	336
TOTAL GROSS CAPITAL EXPENDITURE CEILINGS*	**8,166**	**9,725**	**10,071**	**19,796**
SHARED ISLAND FUND			**50**	
FURTHER SUPPORT AND STIMULUS MEASURES		**146**		

*Rounding effects totals

** Post Covid support measures and transfer of functions

TABLE 2

SUMMARY PUBLIC CAPITAL PROGRAMME

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
AGRICULTURE, FOOD AND THE MARINE	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Food Safety, Animal & Plant Health and Animal Welfare	14,098	-	-	**14,098**	16,293	-	-	**16,293**
Programme B - Farm / Sector Supports and Controls	186,858	-	-	**186,858**	175,340	-	-	**175,340**
Programme C - Policy and Strategy	53,964	-	-	**53,964**	44,014	-	-	**44,014**
Programme D - Seafood Sector	61,110	-	-	**61,110**	63,646	-	-	**63,646**
Voted Subtotal:	***316,030***	-	-	***316,030***	***299,293***	-	-	***299,293***
Non-Voted:								
Coillte Teo	-	39,417	128,002	**167,419**	-	77,038	-	**77,038**
National Stud	-	3,000	-	**3,000**	-	3,000	-	**3,000**
Teagasc	-	5,000	-	**5,000**	-	2,000	-	**2,000**
Bord na gCon	-	3,000	-	**3,000**	-	-	-	**-**
Non-Voted Subtotal:	-	***50,417***	***128,002***	***178,419***	-	***82,038***	-	***82,038***
Total:	**316,030**	**50,417**	**128,002**	**494,449**	**299,293**	**82,038**	**-**	**381,331**
CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Children and Family Support	19,194	-	-	**19,194**	20,194	-	-	**20,194**
Programme B - Sectoral Programmes for Children and Young People	18,806	-	-	**18,806**	11,806	-	-	**11,806**
Irish Human Rights and Equality Commission								
Programme A - Irish Human Rights and Equality Commission Functions	100	-	-	**100**	100	-	-	**100**
Voted Subtotal:	***38,100***	-	-	***38,100***	***32,100***	-	-	***32,100***
Total:	**38,100**	**-**	**-**	**38,100**	**32,100**	**-**	**-**	**32,100**
DEFENCE	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Defence Policy and Military Capabilities	125,200	-	-	**125,200**	131,000	-	-	**131,000**
Voted Subtotal:	***125,200***	-	-	***125,200***	***131,000***	-	-	***131,000***
Total:	**125,200**	**-**	**-**	**125,200**	**131,000**	**-**	**-**	**131,000**

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
EDUCATION	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - First, Second and Early Years' Education	822,933	-	-	**822,933**	740,433	-	-	**740,433**
Voted Subtotal:	***822,933***	-	-	***822,933***	***740,433***	-	-	***740,433***
Total:	**822,933**	-	-	**822,933**	**740,433**	-	-	**740,433**
EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Social Assistance Schemes, Services, Administration and Payment to Social Insurance Fund	15,000	-	-	**15,000**	16,000	-	-	**16,000**
Voted Subtotal:	***15,000***	-	-	***15,000***	***16,000***	-	-	***16,000***
Total:	**15,000**	-	-	**15,000**	**16,000**	-	-	**16,000**
ENTERPRISE TRADE AND EMPLOYMENT	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Jobs and Enterprise Development	1,161,497	-	-	**1,161,497**	380,497	-	-	**380,497**
Programme B - Innovation	387,503	-	-	**387,503**	387,503		-	**387,503**
Voted Subtotal:	***1,549,000***	-	-	***1,549,000***	***768,000***	-	-	***768,000***
Non-Voted:								
Enterprise Ireland	-	59,000	-	**59,000**	-	59,000	-	**59,000**
IDA Ireland Grants	-	5,000	-	**5,000**	-	2,000	-	**2,000**
IDA Ireland Buildings	-	20,000	-	**20,000**	-	10,000	-	**10,000**
Non-Voted Subtotal:	-	***84,000***	-	***84,000***	-	***71,000***	-	***71,000***
Total:	**1,549,000**	**84,000**	-	**1,633,000**	**768,000**	**71,000**	-	**839,000**

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
ENVIRONMENT, CLIMATE AND COMMUNICATIONS	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Communications	116,084	-	-	**116,084**	220,447	-	-	**220,447**
Programme B - Energy	184,681	-	-	**184,681**	306,479	-	-	**306,479**
Programme C - Natural Resources	12,525	-	-	**12,525**	13,105	-	-	**13,105**
Programme D - Inland Fisheries	3,127	-	-	**3,127**	3,149	-	-	**3,149**
Programme E - Environment and Waste Management	61,060	-	-	**61,060**	74,798	-	-	**74,798**
Voted Subtotal:	***377,477***	-	-	***377,477***	***617,978***	-	-	***617,978***
Non-Voted:								
An Post	-	15,000	-	**15,000**	-	50,000	-	**50,000**
E.S.B.	-	1,190,000	50,000	**1,240,000**	-	1,190,000	50,000	**1,240,000**
EirGrid	-	40,950	5,650	**46,600**	-	35,700	-	**35,700**
Bord na Móna	-	34,641	-	**34,641**	-	94,889	-	**94,889**
Digital Hub Development Agency	-	362	-	**362**	-	-	-	**-**
Commission for Communications Regulation	-	3,042	-	**3,042**	-	2,944	-	**2,944**
Commission for Regulation of Utilities	-	200	-	**200**	-	150	-	**150**
Sustainable Energy Authority of Ireland	-	-	114	**114**	-	-	500	**500**
Inland Fisheries Ireland	-	1,200	-	**1,200**	-	1,000	-	**1,000**
Environment Services - Productive Infrastructure	-	5,500	-	**5,500**	-	2,000	-	**2,000**
Non-Voted Subtotal:	-	***1,290,895***	***55,764***	***1,346,659***	-	***1,376,683***	***50,500***	***1,427,183***
Total:	**377,477**	**1,290,895**	**55,764**	**1,724,136**	**617,978**	**1,376,683**	**50,500**	**2,045,161**
FINANCE GROUP	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Department of Finance								
Programme A - Economic anf Fiscal Policy	500	-	-	**500**	500	-	-	**500**
Programme B - Banking and Financial Services Policy	500	-	-	**500**	500	-	-	**500**
Office of the Revenue Commissioners								
Programme A - Administration & Collection of Taxes and Duties, and Frontier Management	21,000	-	-	**21,000**	33,000	-	-	**33,000**
Voted Subtotal:	***22,000***	-	-	***22,000***	***34,000***	-	-	***34,000***
Total:	**22,000**	-	-	**22,000**	**34,000**	-	-	**34,000**

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
FOREIGN AFFAIRS GROUP	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Department of Foreign Affairs								
Programme A - To Serve our People at Home and Abroad and to Promote Reconciliation and Co-operation	4,000	-	-	**4,000**	5,500	-	-	**5,500**
Programme D - Promote our Economice Interests Internationally	2,200	-	-	**2,200**	-	-	-	**-**
Programme E - Strengthen our Capacity to Deliver our Goals	4,300	-	-	**4,300**	5,000	-	-	**5,000**
International Co-operation								
Programme A - Work on Poverty and Hunger Reduction	2,500	-	-	**2,500**	2,500	-	-	**2,500**
Voted Subtotal:	***13,000***	-	-	***13,000***	***13,000***	-	-	***13,000***
Total:	**13,000**	**-**	**-**	**13,000**	**13,000**	**-**	**-**	**13,000**
FURTHER AND HIGHER EDUCATION, RESEARCH, INNOVATION AND SCIENCE	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Skills Development	18,238	-	-	**18,238**	33,738	-	-	**33,738**
Programme B - Higher Education	155,829	-	-	**155,829**	242,829	-	-	**242,829**
PPP Estimate (Funded by Unitary Payments)	-	-	38,000	**38,000**	-	-	11,000	**11,000**
Voted Subtotal:	***174,067***	-	***38,000***	***212,067***	***276,567***	-	***11,000***	***287,567***
Total:	**174,067**	**-**	**38,000**	**212,067**	**276,567**	**-**	**11,000**	**287,567**
HEALTH	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Administration	473	-	-	**473**	473	-	-	**473**
Programme J - Other HSE Services	250	-	-	**250**	250	-	-	**250**
Programme L - Capital Services	1,073,527	-	-	**1,073,527**	1,009,527	-	-	**1,009,527**
PPP Estimate (Funded by Unitary Payments)	-	-	17,000	**17,000**	-	-	17,000	**17,000**
Voted Subtotal:	***1,074,250***	-	***17,000***	***1,091,250***	***1,010,250***	-	***17,000***	***1,027,250***
Total:	**1,074,250**	**-**	**17,000**	**1,091,250**	**1,010,250**	**-**	**17,000**	**1,027,250**

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
HOUSING, LOCAL GOVERNMENT AND HERITAGE	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Housing, Planning & Local Government								
Programme A - Housing	1,488,187	-	-	**1,488,187**	1,836,786	-	-	**1,836,786**
Programme B - Water Services	681,412	-	-	**681,412**	722,089	-	-	**722,089**
Programme C - Local Government	14,542	-	-	**14,542**	15,368	-	-	**15,368**
Programme D - Planning	118,494	-	-	**118,494**	130,253	-	-	**130,253**
Programme E - Met Éireann	9,000	-	-	**9,000**	13,140	-	-	**13,140**
Programme F - Heritage	34,700	-	-	**34,700**	44,514	-	-	**44,514**
PPP Estimate (Funded by Unitary Payments)	-	-	43,517	**43,517**	-	-	21,707	**21,707**
Valuation Office								
Programme A - Provision of State Valuation Services	2,365	-	-	**2,365**	3,000	-	-	**3,000**
Programme B - Administration Services for the Valuation Tribunal	250	-	-	**250**	250	-	-	**250**
Property Registration Authority								
Programme A - Manage the Land Registry and the Registry of Deeds	1,000	-	-	**1,000**	1,000	-	-	**1,000**
Voted Subtotal:	***2,349,950***	-	***43,517***	***2,393,467***	***2,766,400***	-	***21,707***	***2,788,107***
Non-Voted:								
Local Authority and Social Housing	-	153,000	-	**153,000**	-	148,000	-	**148,000**
House Purchase and Improvement Loans etc. (including H.F.A.)	-	14,750	210,000	**224,750**	-	15,000	210,000	**225,000**
Water and Waste Water Investment Plan (Irish Water)	-	98,087	133,559	**231,646**	-	143,185	119,739	**262,924**
Ervia	-	71,920	52,080	**124,000**	-	148,000	-	**148,000**
Ordnance Survey Ireland	-	2,000	-	**2,000**	-	2,000	-	**2,000**
Land Development Agency	-	-	83,000	**83,000**	-	-	145,129	**145,129**
Non-Voted Subtotal:	-	***339,757***	***478,639***	***818,396***	-	***456,185***	***474,868***	***931,053***
Total:	**2,349,950**	**339,757**	**522,156**	**3,211,863**	**2,766,400**	**456,185**	**496,575**	**3,719,160**

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
JUSTICE AND EQUALITY GROUP	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Garda Síochána								
Programme A - Working with Communities to Protect and Serve	127,500	-	-	**127,500**	114,659	-	-	**114,659**
Prisons								
Programme A - Administration and Provision of Safe, Secure, Humane and Rehabilitative Custody for People who are Sent to Prison	54,689	-	-	**54,689**	36,011	-	-	**36,011**
Courts Service								
Programme A - Manage the Courts and Support the Judiciary	71,017	-	-	**71,017**	56,417	-	-	**56,417**
Justice & Equality								
Programme A - Leadership in and Oversight of Justice and Equality Policy and Delivery (Civil Justice and Equality and Criminal Justice Pillars)	39,672	-	-	**39,672**	51,025	-	-	**51,025**
Programme B - A Safe, Secure Ireland (Criminal Justice Pillar)	105	-	-	**105**	195	-	-	**195**
Programme C - Access to Justice for All (Civil Justice and Equality and Criminal Justice Pillars)	5	-	-	**5**	-	-	-	**-**
Programme D - An Equal and Inclusive Society (Civil Justice and Equality Pillar)	5	-	-	**5**	-	-	-	**-**
Programme E - An Efficient Responsive and Fair Immigration Asylum and Citizenship System (Civil Justice and Equality Pillar)	114	-	-	**114**	-	-	-	**-**
Voted Subtotal:	***293,107***	**-**	**-**	***293,107***	***258,307***	**-**	**-**	***258,307***
Total:	**293,107**	**-**	**-**	**293,107**	**258,307**	**-**	**-**	**258,307**
PUBLIC EXPENDITURE AND REFORM GROUP	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Department of Public Expenditure & Reform								
Programme A - Public Expenditure and Sectoral Policy	25	-	-	**25**	22	-	-	**22**
Programme B - Public Sector Management and Reform	541	-	-	**541**	543	-	-	**543**
Office of Public Works								
Programme A - Flood Risk Management	87,994	-	-	**87,994**	87,994	-	-	**87,994**
Programme B - Estate Portfolio Management	126,055	-	-	**126,055**	116,055	-	-	**116,055**
Public Appointments Service								
Programme A - Civil and Public Service - Redeployment / Recruitment / Selection	2,000	-	-	**2,000**	1,800	-	-	**1,800**
National Shared Services Office								
Programme A - NSSO Function	14,350	-	-	**14,350**	10,806	-	-	**10,806**
Office of Government Procurement								
Programme A - Delivery of Central Procurement Service	587	-	-	**587**	352	-	-	**352**
Office of the Government Chief Information Officer								
Programme A - Government ICT Services	3,610	-	-	**3,610**	3,610	-	-	**3,610**
Voted Subtotal:	***235,162***	**-**	**-**	***235,162***	***221,182***	**-**	**-**	***221,182***
Total:	**235,162**	**-**	**-**	**235,162**	**221,182**	**-**	**-**	**221,182**

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
RURAL AND COMMUNITY DEVELOPMENT	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Rural Development and Regional Affairs	147,946	-	-	**147,946**	150,946	-	-	**150,946**
Programme B - Community Development	20,698	-	-	**20,698**	15,698	-	-	**15,698**
Voted Subtotal:	***168,644***	-	-	***168,644***	***166,644***	-	-	***166,644***
Total:	**168,644**	-	-	**168,644**	**166,644**	-	-	**166,644**
TOURISM, CULTURE, ARTS, GAELTACHT, SPORTS AND MEDIA	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Tourism Services	41,690	-	-	**41,690**	40,990	-	-	**40,990**
Programme B - Arts and Culture	58,932	-	-	**58,932**	60,732	-	-	**60,732**
Programme C - Gaeltacht	21,724	-	-	**21,724**	19,224	-	-	**19,224**
Programme D - Sporte and Recreation Services	43,055	-	-	**43,055**	60,955	-	-	**60,955**
Programme E - Broadcasting	4,023	-	-	**4,023**	4,023	-	-	**4,023**
Voted Subtotal:	***169,424***	-	-	***169,424***	***185,924***	-	-	***185,924***
Non-Voted:								
Fís Éireann / Screen Ireland	-	750	-	**750**	-	750	-	**750**
Udaras na Gaeltachta	-	1,300	1,800	**3,100**	-	750	2,000	**2,750**
RTÉ	-	18,600	-	**18,600**	-	16,000	-	**16,000**
Broadcasting Authority of Ireland	-	80	-	**80**	-	66,000	-	**66,000**
Non-Voted Subtotal:	-	***20,730***	***1,800***	***22,530***	-	***83,500***	***2,000***	***85,500***
Total:	**169,424**	**20,730**	**1,800**	**22,530**	**185,924**	**83,500**	**2,000**	**85,500**

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
TRANSPORT	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Voted:								
Programme A - Civil Aviation	10,700	-	-	**10,700**	20,195	-	-	**20,195**
Programme B - Land Transport	1,963,260	-	-	**1,963,260**	2,453,268	-	-	**2,453,268**
Programme C - Maritime Transport and Safety	7,280	-	-	**7,280**	11,537	-	-	**11,537**
PPP Estimate (Funded by Unitary Payments)	-	-	3,000	**3,000**	-	-	2,500	**2,500**
Voted Subtotal:	***1,981,240***	**-**	***3,000***	***1,984,240***	***2,485,000***	**-**	***2,500***	***2,487,500***
Non-Voted:								
Transport Infrastructure Ireland Road Improvement / Maintenance (National Roads)	-	-	7,900	**7,900**	-	4,000	-	**4,000**
C.I.É.	-	102,857	-	**102,857**	-	10,983	-	**10,983**
Transport Infrastructure Ireland	-	15,000	-	**15,000**	-	-	-	**-**
Irish Aviation Authority	-	54,561	-	**54,561**	-	35,529	-	**35,529**
Port Companies	-	199,784	-	**199,784**	-	88,531	120,600	**209,131**
daa plc	-	335,000	-	**335,000**	-	150,000	-	**150,000**
Shannon Group plc	-	34,800	-	**34,800**	-	32,763	-	**32,763**
Non-Voted Subtotal:	**-**	***742,002***	***7,900***	***749,902***	**-**	***321,806***	***120,600***	***442,406***
Total:	**1,981,240**	**742,002**	**10,900**	**2,734,142**	**2,485,000**	**321,806**	**123,100**	**2,929,906**
TOTAL PUBLIC CAPITAL PROGRAMME EXPENDITURE								
Voted	**9,724,584**	-	**101,517**	**9,826,101**	**10,022,078**	**-**	**52,207**	**10,074,285**
Non-Voted	**-**	**2,527,801**	**672,105**	**3,199,906**	**-**	**2,391,212**	**647,968**	**3,039,180**
Overall Total	**9,724,584**	**2,527,801**	**773,622**	**13,026,007**	**10,022,078**	**2,391,212**	**700,175**	**13,113,465**

TABLE 3

SUMMARY PUBLIC CAPITAL PROGRAMME BY SECTOR

	2020 Estimate				2021 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*		Exchequer	Internal *(income / own resources)*	External *(borrowings / EU Receipts)*	
ECONOMIC INVESTMENT	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**	**€000s**
Agriculture and Food	185,536	8,000	-	**193,536**	182,617	5,000	-	**187,617**
Industry	1,521,083	85,300	1,800	**1,608,183**	736,537	71,750	2,000	**810,287**
Tourism	61,652	-	-	**61,652**	64,690	-	-	**64,690**
Fisheries	64,241	1,200	-	**65,441**	66,757	1,000	-	**67,757**
Forestry	89,679	39,417	128,002	**257,098**	68,102	77,038	-	**145,140**
Economic Investment Subtotal:	***1,922,191***	***133,917***	***129,802***	***2,185,910***	***1,118,703***	***154,788***	***2,000***	***1,275,491***
PRODUCTIVE INFRASTRUCTURE								
Energy (Including Minerals)	196,566	1,337,511	107,844	**1,641,921**	318,944	1,468,589	50,500	**1,838,033**
Transport	1,827,644	742,002	10,900	**2,580,546**	2,226,974	321,806	123,100	**2,671,880**
Environmental Protection	985,368	103,587	133,559	**1,222,514**	1,145,401	145,185	119,739	**1,410,325**
Communications (Including Postal Services, RTÉ)	84,780	33,680	-	**118,460**	219,443	132,000	-	**351,443**
Productive Infrastructure Subtotal:	***3,094,358***	***2,216,780***	***252,303***	***5,563,441***	***3,910,762***	***2,067,580***	***293,339***	***6,271,681***
SOCIAL INFRASTRUCTURE								
Housing	1,604,750	167,750	293,000	**2,065,500**	1,966,409	163,000	355,129	**2,484,538**
Education	1,030,772	-	38,000	**1,068,772**	1,036,572	-	11,000	**1,047,572**
Health and Children	1,090,777	-	17,000	**1,107,777**	1,035,777	-	17,000	**1,052,777**
Government Construction etc.	981,736	9,354	43,517	**1,034,607**	953,855	5,844	21,707	**981,406**
Social Infrastructure Subtotal:	***4,708,035***	***177,104***	***391,517***	***5,276,656***	***4,992,613***	***168,844***	***404,836***	***5,566,293***
Overall Total	**9,724,584**	**2,527,801**	**773,622**	**13,026,007**	**10,022,078**	**2,391,212**	**700,175**	**13,113,465**

Exchequer Funded Financial Commitments under Public Private Partnerships and Concession Projects (rounding effects totals)

Department/Agency	Project Classification	Operational From	Contractual Value (€,m)	PPP Unitary Payments to End 2019 inclusive of VAT (€,m)	Projected Future PPP Unitary Payments in NOMINAL Terms (€,m)	Other PPP Payments, where available (€,m)	Projected Total Cost of all PPP Payments (€,m)	Year of Final Payment	PPP Company
Housing									
Social Housing Bundle 1	DBFM	2020	119.0	-	325.7	16.1	341.8	2046	Comhar Housing Consortium
Social Housing Bundle 2	DBFM	2021	129.0	-	271.8	17.4	289.2	2046	Torc Housing Partnership
Total Housing			**248.0**	**-**	**597.6**	**33.5**	**631.0**		
Health									
Primary Care Bundle	DBFM	Phased from Q3 2017	**140.0**	**22.1**	**383.5**	**35.5**	**441.1**	2042	Healthcare Centres PPP Limited
OPW									
National Conference Centre	DBFOM	Aug-10	**189.8**	**349.2**	**391.9**	**25.6**	**766.7**	2035	Spencer Dock Convention Centre Dublin Ltd
Justice									
Criminal Courts Complex	DBFOM	Nov-09	**132.4**	214.7	365.3	17.9	597.9	2035	IPP CCC Partnership Ltd. Managed by amber Infrastructure Ltd.
Courts Bundle	DBFOM	2017	**159.8**	24.1	349.3	33.2	406.6	2042	BAM PPP PGGM consortium
Total Justice			**292.2**	**238.8**	**714.6**	**51.1**	**1,004.5**		
Education									
5 Pilot Schools	DBFM	2002	**63.7**	193.8	89.3	N/A	283.1	2027	Schools Public/Private Partnership (Ireland) Ltd
National Maritime College	DBFM	2004	**51.4**	133.8	53.9	N/A	187.7	2029	Focus Education (NMC) Ltd.
Cork School of Music	DBFM	2007	**49.3**	110.2	109.8	N/A	220.0	2032	CSM PPP Services Ltd
Schools Bundle 1	DBFM	2010	**59.9**	91.0	152.5	N/A	243.5	2035	MPFI Schools 1 Ltd
Schools Bundle 2	DBFM	2011	**81.7**	112.5	223.8	N/A	336.3	2036	Pymble Schools Ltd
Schools Bundle 3	DBFM	2013	**100.0**	86.1	308.6	13.9	408.6	2039	BAM PPP Ltd
Schools Bundle 4	DBFM	2016	**61.3**	27.3	172.3	11.5	211.1	2041	BAM PPP Ltd
Schools Bundle 5	DBFM	2018	**91.1**	6.2	242.7	18.1	267.0	2043	Inspired Spaces Consortium
Grangegorman Campus	DBFM	2020	**220.4**	-	564.4	36.6	601.0	2045	Eriugena Consortium
Total Education			**778.8**	**760.9**	**1,917.3**	**80.1**	**2,758.3**		

Exchequer Funded Financial Commitments under Public Private Partnerships and Concession Projects (rounding effects totals)

Department/Agency	Project Classification	Operational From	Contractual Value (€,m)		PPP Unitary Payments to End 2019 inclusive of VAT (€,m)	Projected Future PPP Unitary Payments in NOMINAL Terms (€,m)	Other PPP Payments, where available (€,m)	Projected Total Cost of all PPP Payments (€,m)	Year of Final Payment	PPP Company
Transport Infrastructure Ireland										
M3 Clonee Kells	DBFOM	Jun-10	**521.2**		448.5	204.4	44.2	697.2	2052	Eurolink Motorway Operations (M3) Ltd
Limerick Tunnel	DBFOM	Jul-10	**382.5**		228.2	155.1	41.1	424.4	2041	DirectRoute (Limerick) Ltd
M50 Upgrade	DBFOM	Sep-10	**219.1**		222.3	654.9	83.1	960.3	2042	M50 (Concession) Ltd
N11 Arklow/ Rathnew (incl N7 Newland Cr	DBFOM	July-15 N11 & Nov-14 N7	**131.2**		70.9	366.6	23.7	461.3	2040	N11 Arklow Rathnew PPP Limited
M17/18 Gort / Tuam	DBFOM	Sep-17	**271.4**		64.5	849.9	44.6	959.0	2042	Direct Route (Tuam) Ltd
M11 Gorey / Enniscorthy	DBFOM	Jul-19	**234.5**		5.8	478.2	32.4	516.4	2044	Gorey to Enniscorthy M11 PPP Limited
N25 New Ross	DBFOM	2019	**150.6**		-	316.1	21.0	337.2	2044	New Ross N25 Bypass Designated Activity Company
Total TII PPP			**1,910.4**		**1,040.2**	**3,025.3**	**290.1**	**4,355.7**		
M4 Kilcock Kinnegad	Concession	Dec-05	**301.8**		168.2	4.9	6.6	179.8	2033	Eurolink Motorway Operations (M4) Ltd
M1 Dundalk	Concession	Sep-05	**112.6**		0.0	2.9	4.5	7.4	2034	Celtic Roads Group (Dundalk) Ltd
M8 Fermoy	Concession	Oct-06	**182.7**		142.7	7.2	1.8	151.7	2024	DirectRoute (Fermoy) Ltd
N25 Waterford	Concession	Oct-09	**262.3**		174.5	18.8	2.5	195.7	2027	Celtic Roads Group (Waterford) Ltd
N6 Galway Ballinasloe	Concession	Dec-09	**297.8**		324.6	26.1	20.5	371.2	2035	N6 (Concession) Ltd
M7/8 Portlaoise	Concession	May-10	**300.1**		75.8	4.0	5.7	85.5	2023	Celtic Roads Group (Portlaoise) Ltd
MSA	Concession	Sep/Oct-10	**62.7**		47.1	0.0	0.0	47.1	2010	Superstop Ltd
Total TII Concession			**1,519.9**		**932.8**	**63.8**	**41.8**	**1,038.4**		
Dublin City Council										
Dublin Waste to Energy	Concession	2017	**346.0**		-	-	-	-	2062	Covanta
Total PPP			**3,559.2**		**2,411.2**	**7,030.2**	**515.9**	**9,957.3**		
Total Concession			**1,865.9**		**932.8**	**63.8**	**41.8**	**1,038.4**		
Total			**5,425.1**		**3,344.1**	**7,094.0**	**557.7**	**10,995.7**		

Notes

1. Estimates of future nominal committed payments are calculated on an assumed future annual indexation of 2%.
2. Estimates of future nominal committed payments for the NCC are calculated on an assumed future annual indexation of 2.5%.
3. PPP Unitary expenditure by TII relates to construction and operation payments on Concession schemes and availability payments on PPP schemes. All figures are inclusive of VAT.
4. Other PPP expenditure includes reverse charge VAT payment on construction services, authority variations (inclusive of VAT) and traffic guarantee payments.
5. Rates payable on the NCC have been realigned and are now recorded under the PPP Unitary Payment column having previously been included in the Other PPP Payments column.
6. Rounding affects totals.

TII Note: All of the above payments relate to amounts paid to PPP Co, with the exception of VAT reverse charge payments which are paid directly to the Revenue Commissioners.