

Comprehensive Expenditure Report 2012-14

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**PART I REPORT OF THE 2011 COMPREHENSIVE
REVIEW OF EXPENDITURE**

I.1 Background and Context

The Scale of the Fiscal Challenge

This Report is the last in a series of expenditure-related releases in the context of the budgetary plan for 2012 and later years, and the broader reform agenda. It sets out a programme of current expenditure measures which complement the capital programme published on 10 November 2011, in *Infrastructure and Capital Investment 2012-2016: Medium Term Exchequer Framework*, and it implements various commitments set out in the *Public Service Reform Plan* published on 17 November 2011 by the Minister for Public Expenditure and Reform.

Closing the Government deficit is an economic policy imperative and the Government's *Medium-Term Fiscal Statement* sets out the path of fiscal adjustment over the coming years. Considerable progress has already been made towards stabilising the public finances. This year's General Government deficit is now expected to be 10.1% of GDP. This is below target for the year.

Yet substantial challenges remain for Ireland. Continuing to run large deficits and borrowing to fund them is simply not viable. While revenue raising measures will play an important role, the need to reduce expenditure further is an inescapable reality.

Table I.a below shows the composition of expenditure contribution to medium-term budgetary consolidation.

| Table I.a Medium-Term Expenditure Reductions | | | | |
|---|------------------|-------------|-------------|-------------|
| <i>Year</i> | <i>2012</i> | <i>2013</i> | <i>2014</i> | <i>2015</i> |
| | <i>€ billion</i> | | | |
| Current expenditure consolidation | 1.45 | 1.7 | 1.9 | 1.3 |
| Capital expenditure consolidation | 0.75 | 0.55 | 0.1 | - |
| Total Expenditure Consolidation | 2.2 | 2.25 | 2.0 | 1.3 |

Source: Medium-Term Fiscal Statement, November 2011, Department of Finance

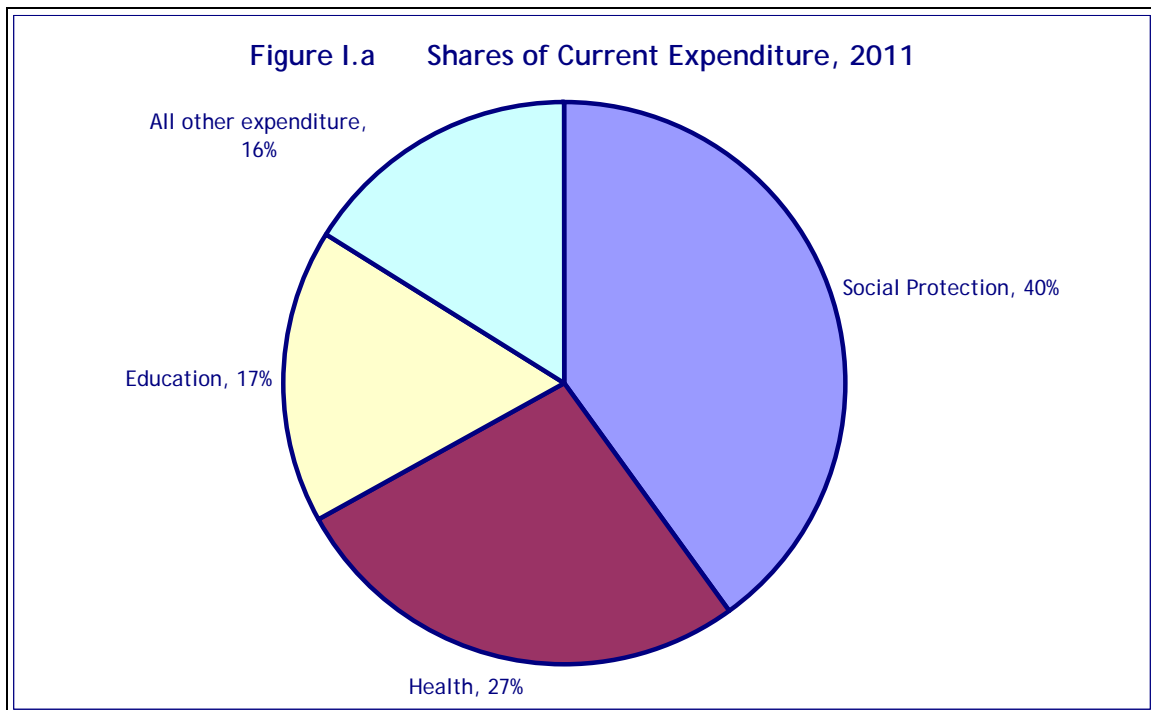
The Government's *Infrastructure and Capital Investment Framework* has set out the details of capital expenditure; this Report outlines the process of prioritisation and consolidation of current expenditure.

What the Government Does: The Structure of Public Expenditure

The vast bulk of Government current expenditure is accounted for by three core areas of social provision:

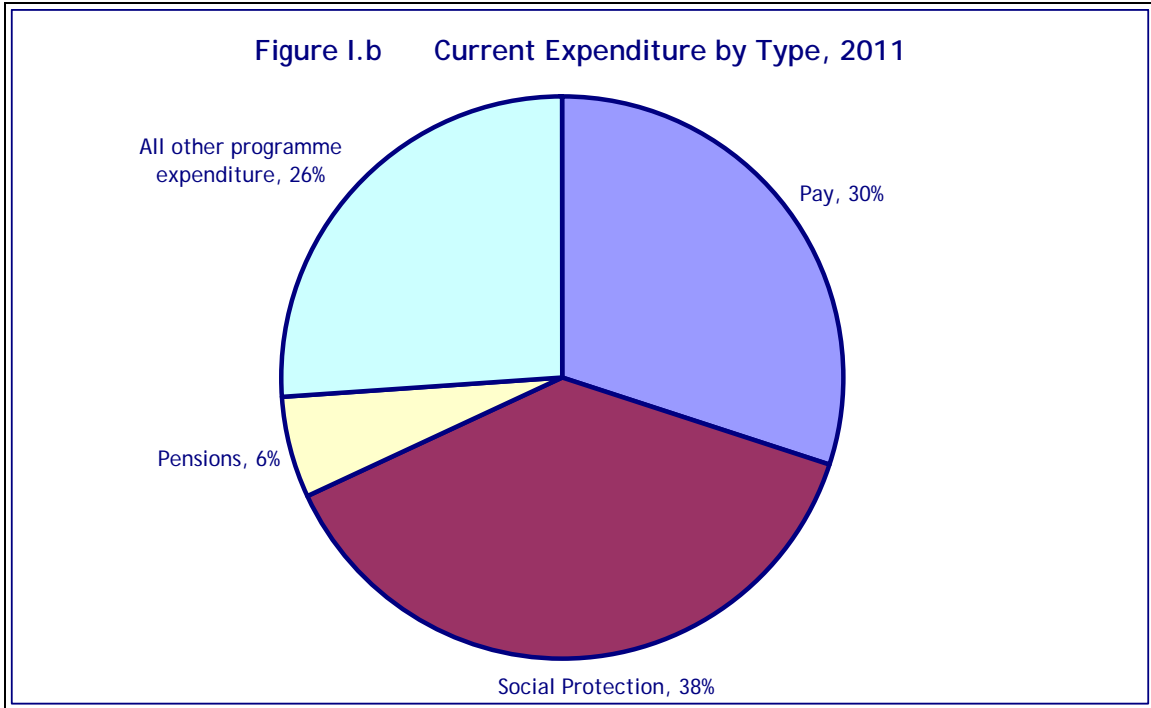
- Healthcare
- Social protection
- Education

Together, these components make up over 80% of total voted current spending. The full breakdown is illustrated below:



This is the reality of the make-up of Government expenditure. As a consequence of this composition, it is inevitable that expenditure consolidation requires some contribution from the health, education and social protection areas. Nonetheless, the Government is determined to protect front-line services in so far as possible.

A further distinction can be made between expenditure on social transfers, public service pay and pensions, and other programme expenditure.

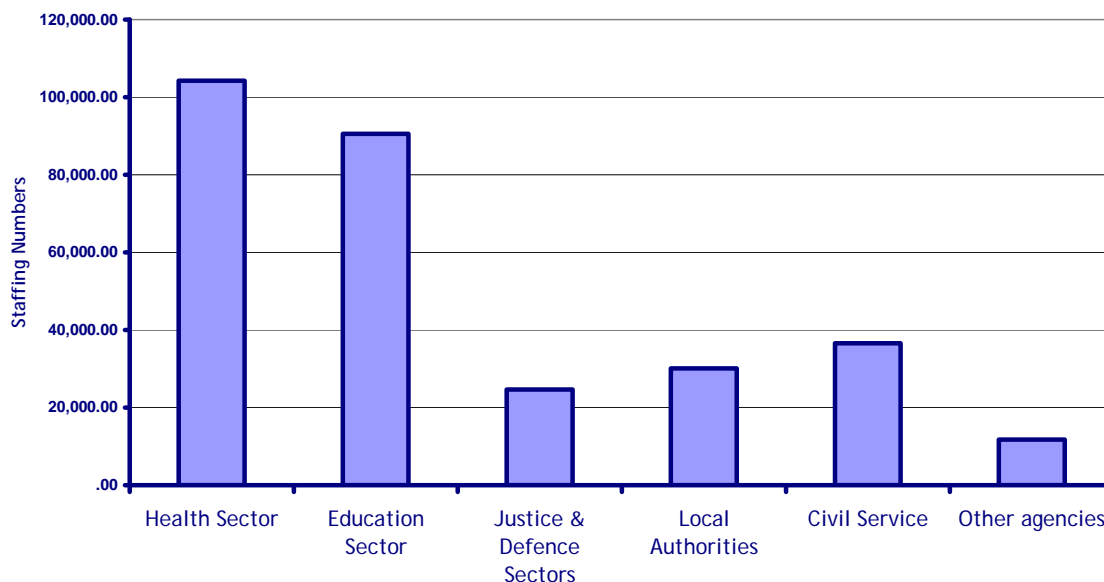


The two core components are social protection expenditure and pay. The majority of public servants are involved in the delivery of core public services. Together, the health, education, justice and defence sectors account for three quarters of the total number of public servants. The remaining quarter comprises the civil service (12%), Local Authorities¹ (10%), and other non-commercial agencies (4%). Between them, public servants deliver a wide range of services including local road maintenance; helping new businesses to get established; running libraries in our communities; payment of social and family supports; driver testing; as well as policy support for the democratic process.

Figure I.c provides further detail.

¹ The Exchequer pay bill figures above do not include pay of Local Authority staff whose pay is not directly Exchequer funded.

Figure I.c Public Service Employment by Area, 2011



These characteristics of the structural composition of Government current spending inform and constrain the range of options available for consolidation.

Progress to Date: Expenditure Reductions Since 2008 / 2009

There have already been substantial reductions in voted current expenditure since the onset of the economic downturn in 2008. A range of consolidation measures have been taken on the current expenditure side, in particular:

- The February 2009 Expenditure Adjustments, setting out savings of €3.1 billion
- April 2009 Budget, setting out expenditure savings of €1.2 billion
- Budget 2010, setting out expenditure savings of €3.1 billion
- Budget 2011, setting out expenditure savings of €2.1 billion

Table I.b provides a breakdown of current spending trends in the largest areas since 2008.

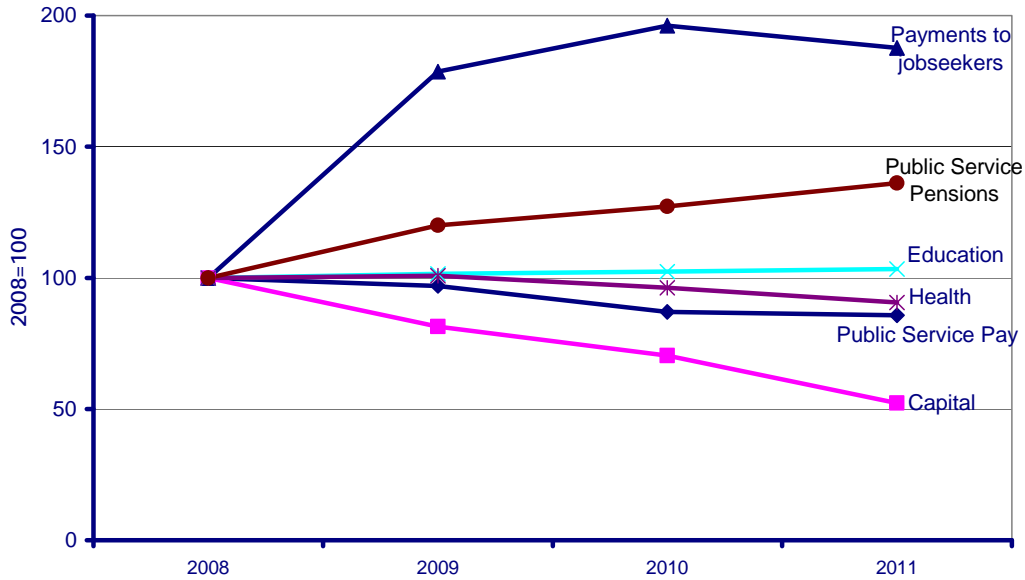
| Table I.b Details of Government Current Expenditure, 2008-11 | | | | |
|---|------------------|---------------|---------------|---------------|
| | <i>2008</i> | <i>2009</i> | <i>2010</i> | <i>2011</i> |
| | <i>€ million</i> | | | |
| Social Protection | 17,741 | 20,435 | 21,343 | 20,947 |
| <i>(of which) payments to jobseekers</i> | <i>2,088</i> | <i>3,730</i> | <i>4,094</i> | <i>3,918</i> |
| Other expenditure | 35,642 | 35,284 | 32,922 | 32,124 |
| <i>(of which)</i> | | | | |
| <i>Health</i> | <i>15,356</i> | <i>15,470</i> | <i>14,777</i> | <i>13,901</i> |
| <i>Education</i> | <i>8,465</i> | <i>8,589</i> | <i>8,667</i> | <i>8,678</i> |
| <i>Justice</i> | <i>2,565</i> | <i>2,514</i> | <i>2,364</i> | <i>2,400</i> |
| <i>Other</i> | <i>9,256</i> | <i>8,711</i> | <i>7,114</i> | <i>7,145</i> |
| Gross Current Expenditure | 53,383 | 55,719 | 54,265 | 53,071 |

In 2011, total voted current expenditure was lower by almost 5% compared to 2009. In 2012 it will be almost 7% lower than its peak. This gross trend masks the fact that much deeper reductions were necessary in order to counter a number of very significant increases in certain areas.

- The rise of unemployment has exerted heavy pressure on the Social Protection budget. In terms of direct payments, spending on payments to Jobseekers in 2011 was over three times the 2006 level.
- This has knock-on effects in terms of health expenditure as entitlements to medical cards and other benefits have increased as a direct result.
- A necessary corollary to the reductions in public service staffing numbers has been some measure of increase in public service pension expenditure.
- Demographic pressures are manifest in a number of areas. Growth in birth rates has implications for education programme expenditure in particular.

Reductions have had to be made elsewhere to counteract these effects. Figure I.d below illustrates the trends in proportionate terms in a number of component blocks of expenditure.

Figure I.d Index of Public Expenditure Components 2008-2011

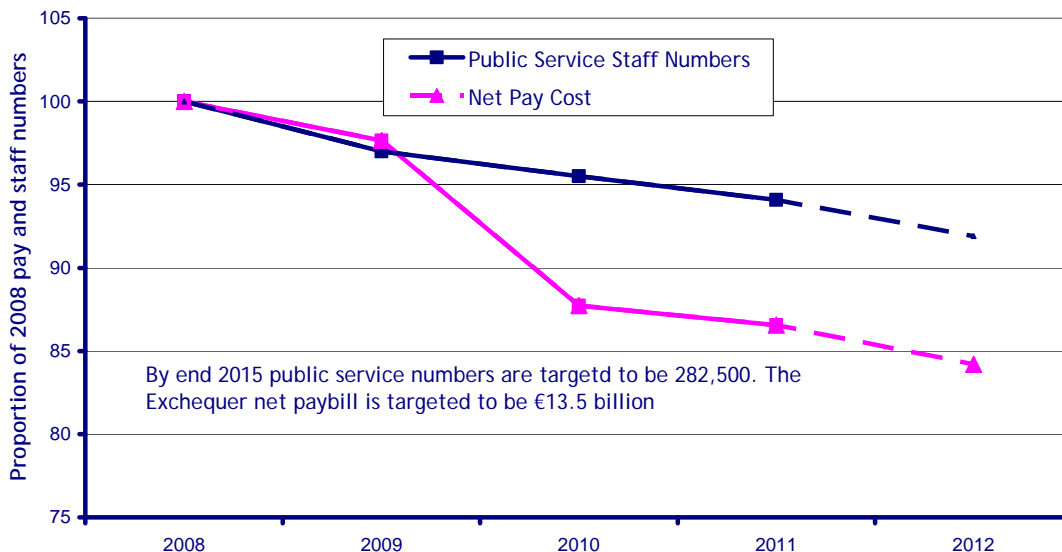


Source: Department of Public Expenditure and Reform

Taking account of the significant investment made to close our infrastructure gap, the decline in the size of the economy and the fall in tender prices, major reductions in capital expenditure have also been achieved. From a peak of over €9 billion in 2008, capital investment was €4.5 billion in 2011. In its *Infrastructure and Capital Investment Framework*, the Government has set out plans for further reductions while protecting investment in healthcare, schools and job-creating investment.

To date, reductions in staffing numbers and pay have had a vital role in consolidation. While both have fallen, the net public service pay cost has been more markedly reduced than overall staffing levels. This reflects reductions in staffing numbers and pay rates as well as the introduction of the pension-related levy on public servants. While public service staffing levels have been reduced by 6%, the net paybill has been reduced by 14%. The implementation of the provisions of the *Public Service Reform* programme will see a reduction in the net paybill of over 20% on 2008 levels.

Figure I.e Relative Changes in Public Service Pay Cost and Staffing Numbers



Source: Department of Public Expenditure and Reform

Reductions in the public service paybill and staffing numbers will continue to play a part in expenditure consolidation. Implementation of the *Public Service Reform* programme will deliver a slimmer and more cost-effective public service and allow us to ensure that front-line services are protected as far as possible.

As we move further along the path of expenditure consolidation, choices become still more difficult and trade-offs more pronounced. This demands a more sophisticated and systematic approach: short term and *ad hoc* approaches of the past will not suffice. The Government, therefore, has undertaken a *Comprehensive Review of Expenditure* (CRE) and put in train a range of other expenditure reforms.

Expenditure and Reform

The CRE process is marked out from previous spending plans and budgetary allocations in that it is not simply about cuts and numbers. While it is an unavoidable fact that public expenditure will be lower in the coming years, achieving spending reductions is not the sole focus of this Report. Afforded equal importance is the need to get priorities right, and crucially, embed expenditure policy within the reform agenda.

The Government's commitment to this last point is firm, and is most clearly evidenced by the establishment of a new Government Department to combine the 'expenditure' and 'reform' agendas together and on an equal footing.

The interaction of public expenditure and the reform agenda is essentially two-fold, relating to:

- The need to reform how we deliver essential public services to reduce unit costs
- The need for structural budgetary reforms of how we manage the economy, allocate scarce resources and evaluate performance.

These elements are discussed further below.

Public Service Reform

This Report is one of a series of budget-related policy documents published by the Government and should also be viewed in the context of the Government's *Public Service Reform Plan*. The Plan sets out a means of delivering a modern, flexible and innovative public service. The key commitments of the Plan are as follows:

- Placing customer services at the heart of everything we do;
- Maximising new and innovative service delivery channels;
- Radically reducing our costs to drive better value for money;
- Leading, organising in new ways; and
- Focusing on implementation and delivery.

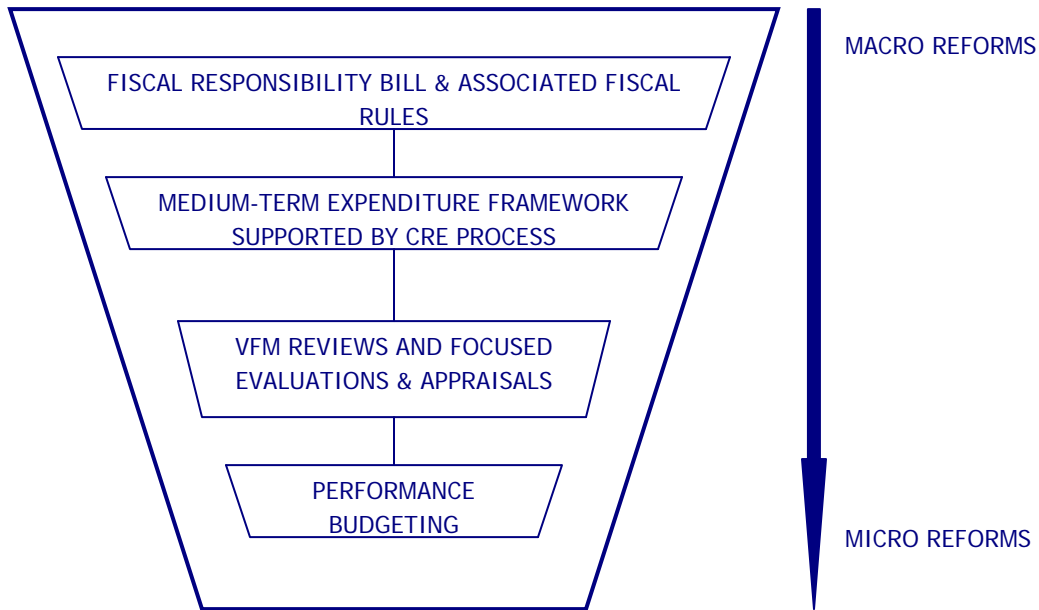
The principles that underpin the CRE complement these elements and arise from the same set of values.

Structural Budgetary Reform

The Government is in the process of implementing a wide-ranging reform of the State's budgetary architecture. These important changes will operate within a new legal context and be underpinned by new administrative arrangements. The key elements of the new architecture will be provided for in law by means of a *Fiscal Responsibility Bill* in 2012. Refocused administrative arrangements can give effect to other components such as aspects of the Medium-Term Expenditure Framework, strengthened value-for-money arrangements and the advancement of performance budgeting across the Government system.

The proposed approach is all-encompassing and will drive major changes at each step in the budgetary continuum, from the most general to the most particular decision levels as illustrated by Figure I.f.

Figure I.f Schema of Key Budgetary Reform Measures



Together, these reforms can help guard against imprudent management of scarce public finances. Further details on the Medium-Term Expenditure Framework, updated and refocused value-for-money (VFM) arrangements and the move to performance budgeting are set out in Part III of this Report.

The CRE is by no means a once-off exercise. Rather, it will become the keystone of public financial management. As set out in Part III, the Government has decided that next CRE will be undertaken from autumn 2013 to spring 2014 to inform the next phase of fiscal planning. The new budgetary architecture, with the focus upon ongoing evaluation, performance and VFM, will be key inputs to this process. Section 1.2 describes the objectives and scope of CRE 2011 and reports on its broad outcomes.

I.2 Focusing on Priorities - Objectives, Approach and Outcomes of the CRE

Overview: the Goal of the CRE Process

Meeting the pressing targets required to restore the sustainability of the public finances will require difficult choices and prioritisation across all areas. The process of reducing the total *level* of spending must be complemented with a more nuanced approach to focus on attaining the right *balance* of expenditure. Put simply, we must ensure that we spend the lower resources available in the best possible way. That is the overriding function of this Comprehensive Review of Expenditure.

At a more detailed level, the CRE process is designed to provide the Government with a complete set of decision options which can:

- Re-align spending with the priorities set out in the Government Programme;
- Meet the overall fiscal consolidation objectives, both in terms of total expenditure and staffing numbers reduction targets; and
- Explore new and innovative ways of delivering Government policy in a reformed public service.

This Section sets out some further detail on the methodology and broad outcomes of the CRE process.

Analytical Approach to the CRE

The foundation of the CRE is a move away from traditional Estimates processes of the past towards a more rigorous approach to budgetary allocations, informed by Government priorities and responsive to economic and societal demands. The primary input to the process was the compilation of an Expenditure Report by each Government Department.

The Expenditure Reports represent a line-by-line examination of the spectrum of public services designed to refocus delivery and achieve better value for money. In common with the suite of budgetary reforms detailed in Part III of this report, emphasis is on service delivery and final impacts, as opposed to simple financial inputs. Government Departments were provided with a standard method for assessing spending areas, using three Value for Money 'Tests'. The box below provides further detail.

Conducting the CRE: Value for Money 'Tests' and Other Criteria

A standard approach was developed as an aid to prioritisation. This involved assessing each programme against three VfM Tests in order to ensure maximum impact of spending:

- *VfM Test 1 Rationale, Objectives, Relevance*
What are the objectives of the programme? Is there a valid rationale for undertaking the programme? Is the policy consistent with the Government Programme?
- *VfM Test 2 Effectiveness*
Is the programme achieving its objectives?
- *VfM Test 3 Efficiency*
Is the maximum being delivered with the resources invested? How can greater efficiency be achieved in the context of a lower level of expenditure?

Within this framework, Government Departments also considered specific issues which could realise savings and maximise impact. These included rationalisation of grant and subsidy schemes; simplification of systems; rationalisation, merger or abolition of agencies; potential for shared services or external service delivery; and more widespread use of eGovernment.

While the Departmental Expenditure Reports are the primary component of the CRE process, it was also necessary to complement these inputs with other analytical work. Increasingly, important areas of Government activity span the remit of more than one Department of State. This is true of both specific policy areas and in relation to the delivery of critical public services. To take account of this reality, the CRE process also built on a small number of important 'thematic evaluations' on the following topics:

- Labour Market Activation and Training
- Social Housing Supports
- Publicly Funded Local Transport Schemes
- Rationalising Multiple Sources of Funding to the Not-for-Profit Sector
- Enterprise Supports
- 'Legacy' Expenditure Programmes and Proposed Policy Reforms.

In planning and implementing the CRE process, regard was had to international practice in this area. Consistent with the Government Programme, the CRE was specifically informed by the Canadian model of expenditure review and built on this approach with a number of additional features. The box below offers some further details on international approaches to expenditure review.

Conducting the CRE: International experience

Comprehensive spending reviews are an increasingly common tool of budgetary management worldwide. In the planning and development of the CRE process, insight was gained from a number of international perspectives including the Netherlands, the UK and Canada.

During the 1990s, the Canadian Government faced a large budget deficit. The 'Programme Review' process was put in place to help address this. At its core, the process sought to evaluate the relative importance of Government programmes, rather than pursue across-the-board cuts. The assessments were based around whether a programme continued to serve a public interest; whether there was a need for government intervention in the sector; how programme efficiency could be improved; and whether the resulting package of programmes was affordable. The results of the exercise were clear: there was a substantial reorientation of programme expenditure, and over a 6 year period, public service numbers were reduced by 19%.

The CRE took this type of approach as a starting point and added further policy approaches aimed at generating policy choices to inform Government thinking.

In more recent years, Canada has moved on from Program Review to 'Strategic Reviews', which involve an ongoing process of re-evaluation and re-prioritisation of spending programmes. The parallels of this development for the Irish expenditure reform agenda are apparent from Part III of this *Comprehensive Expenditure Report*, which sets out proposals for building upon the experience of the 2011 CRE and maintaining the momentum for programme evaluation and review.

The Government was committed to carrying out the CRE process in an open and transparent manner. Background material including Departmental Expenditure Reports and Thematic Evaluations, is being made available on the website of the Department of Public Expenditure and Reform. As part of the process, the Government also sought proposals from the general public for attainment of further savings, reforms and efficiencies in public expenditure and in the design of delivery of public services. This took the form of a public consultation and was a further useful input to the process.

Oversight and Deliberation

Under the CRE process, Ministers and their Departments had primary responsibility for evaluating every budgetary programme for which they are responsible, including programmes delivered by Government Agencies. Each Department put in place its own internal administrative arrangements to ensure delivery of its detailed report within a challenging timeframe.

Expenditure Reports were considered in the first instance by a high-level Steering Group, chaired by the Secretary General of the Department of Public Expenditure and Reform. Following feedback from the Steering Committee, reports were finalised.

Taken together, the Departmental Expenditure Reports, Thematic Evaluations and other important proposals on public service reform represented a comprehensive set of options for consolidation and reform available to the Government. Following careful deliberation, the Government arrived at the decisions outlined in this Report. While none of the choices are easy ones, the Government considers that the set of priorities outlined in this Report are the right ones under the circumstances.

Broad Outcomes: Fairness, Growth and Reform

This Report is the last in a series of expenditure-related releases in the context of Budget 2012 and the broader reform agenda. Together, these policy statements reflect a core set of principles inherent in policy design. The key themes that underpin this package and medium-term expenditure policy are:

Protecting the Vulnerable

Protecting society's most vulnerable is a central commitment. The 2012 expenditure package maintains core social welfare payment rates including Jobseeker's Benefit and Jobseeker's Allowance and makes no changes to carer's entitlements or disability allowances. There are no changes to State pension rates, ensuring that the elderly are shielded from reductions. There are no reductions to the allocation for Special Needs Assistants and so the comprehensive programme currently in place can be maintained.

Fostering Growth and Employment

There will be unprecedented investment through the Department of Jobs, Enterprise and Innovation to drive the growth and jobs agenda. A range of structural reforms underway are bolstering Ireland's competitiveness. Budget 2012 makes further inroads to dismantling barriers to employment and this important reform agenda will be completed over the medium-term, complementing progress on re-orienting labour market activation and training policy. Government support for microfinance and credit guarantee will help promote small business development and in January 2012 the Government will publish its first annual Action Plan for Jobs, which will contain a series of measures from across all areas of Government.

Reforming our Public Services

The Government Programme sets out an ambitious agenda for reform of service delivery and for targeting resources on priority areas. The measures announced today maintain this focus. In the health sector for example, despite the very demanding savings targets, additional funding is being made available for important reforms to develop community mental health teams and services and to provide free access to primary care under the Long Term Illness Scheme. This agenda will be progressed over the medium-term. The establishment of the Department of

Children and Youth Affairs is another important step in health service reform which underscores the Government's commitment to give a new and stronger focus to child and family welfare.

More generally, the entire system of budgeting is now being reformed to allow for medium-term planning and prioritisation and to engage the Oireachtas more fully in the resource allocation process. Across all areas of the public service there will be an enhanced focus on efficiency and delivery. Part III of this Report details the critical reforms necessary to deliver on this agenda.

Building for the Future

The Government is determined to safeguard children from the brunt of the adjustment. The standard rate of child benefit has been maintained in the 2012 package. As previously signalled, investment in schools is a key priority and ongoing education funding will cater for the very significant increase in pupil numbers over the medium-term. The Government will also press ahead with the new National Children's Hospital and additional funding is also being made available to ensure that the free pre-school year in early childhood care and education can be expanded to cater for demographic pressures.

PART II of this Report sets out how these principles have informed the detailed expenditure allocations at aggregate and Departmental level.

PART II EXPENDITURE ALLOCATIONS, 2012-14

Overview

Part II sets out details regarding the sectoral composition of expenditure consolidation.

Current Expenditure Consolidation, 2012–14

Following the approach outlined in Part I, current expenditure levels for the coming three-year period have been set.

Table II.a below presents the 2012 net expenditure reduction against the technical pre-Budget position, which is the saving to the Exchequer on day-to-day Departmental spending.

| Table II.a | Net Current Expenditure Change | 2012 € billion |
|------------|---|-------------------|
| 1. | Opening Net Current Expenditure Position ¹ | 42.15 |
| 2. | Net Current Expenditure detailed in Part IV | 40.55 |
| | <i>Net Current Expenditure Reduction²</i> | <i>1.6</i> |

¹ As set out in the *White Paper for Receipts & Expenditure* published on 3 December 2011.

² This reduction includes the expenditure impact of €0.2 billion revenue-raising measures to be detailed by the Minister for Finance in his Budget on 6 December 2011.

In order to show how the expenditure consolidation is being achieved across Departments, the tables in the following pages in this part of the Report measure the savings against the opening position, rather than compared to the 2011 allocations. In some cases Departments are re-prioritising areas of spending, using a portion of the savings arising from the measures set out to fund maintenance or the extension of services in other areas, while adhering to the ceilings set out in Table II.b.

Table II.b sets out the current expenditure ceilings for each Department over the medium-term. It also identifies further savings – not yet ascribed to specific Departments or measures – which will need to be achieved in 2013 and 2014 in order to meet the aggregate expenditure ceilings for those years.

| Table II.b Departmental Ceilings 2012-14 | 2012 | 2013 | 2014 |
|--|---------------|---------------|---------------|
| | € million | | |
| Agriculture, Food & the Marine | 1,144 | 1,057 | 1,029 |
| Arts, Heritage and the Gaeltacht | 232 | 218 | 205 |
| Children & Youth Affairs | 400 | 382 | 373 |
| Communications, Energy and Natural Resources Group | 333 | 330 | 325 |
| Defence Group | 893 | 892 | 890 |
| Education & Skills Group* | 8,604 | 8,525 | 8,453 |
| Environment, Community & Local Government | 467 | 416 | 383 |
| Finance | 422 | 411 | 405 |
| Foreign Affairs & Trade | 724 | 733 | 719 |
| Health | 13,644 | 13,565 | 13,359 |
| Jobs, Enterprise & Innovation | 366 | 350 | 337 |
| Justice & Equality | 2,261 | 2,198 | 2,083 |
| Public Expenditure & Reform | 865 | 796 | 802 |
| Social Protection | 20,533 | 19,906 | 19,296 |
| Taoiseach | 156 | 153 | 139 |
| Transport, Tourism & Sport | 786 | 747 | 691 |
| Contingency Expenditure | 50 | 89 | 56 |
| <i>Further savings required</i> | | <i>180</i> | <i>830</i> |
| Gross Current Expenditure | 51,880 | 50,589 | 48,716 |

* includes expenditure from the National Training Fund

As set out in the *Public Service Reform Plan* the Government is committed to reducing the size of the public service to 282,500 by end 2015. This will involve the introduction of revised Employment Control Frameworks for each Department to cover the period 2012-2015. The 2012 staffing ceilings for each Department are set out in this part of the Report; they represent a reduction of approximately 6,000 in total over the 2011 end-year estimate of 300,000 and this is the minimum reduction that must be achieved. The Employment Control Frameworks for 2012-2015 will be finalised in the first quarter of 2012 and will be included in the Stability Programme Update to the European Commission in April 2012.

This segment presents a brief report on each Government Department, structured as follows:

Section A Key Outcomes of the Comprehensive Review of Expenditure

This section outlines the main results of the CRE process for each Department. It sets out the core policy direction and main areas for savings over the medium-term.

Section B Expenditure Numbers and Ceilings

Section B lays out the gross expenditure ceilings within which expenditure will be managed over the medium-term. The savings targets for 2013 and 2014 represent best estimates of the consolidation required to manage expenditure within these ceilings, taking account of anticipated

pressures across programmes. Therefore, while there are set upper limits to Departmental expenditure, there may be variation in the savings levels required to manage expenditure within this framework. This section also sets out the 2012 staffing ceiling for each Department.

There are a number of points to note:

- Ceilings for 2012 are binding and fully specified in terms of programme-level allocations. This detail is set out in Part IV *Estimates for Public Services 2012*
- Ceilings for 2013 are binding, although there may be some reallocations between Departments, within the set aggregate expenditure level
- Ceilings for 2014 should be viewed as upper limits of expenditure in that year.

Section C Estimates 2012: Summary of Measures

Section C details the specific measures which underpin the *Estimates for Public Services 2012*.

Section D Savings Areas 2013-14

Section D points to the main areas of savings that will be required to stay within the ceilings set out in Section B. In many areas, it is expected that the detailed measures set out as part of the 2012 expenditure package will deliver a significant proportion of the overall savings required in future years. In most areas, there will be some requirement to identify and specify additional reforms and measures in 2013/14.

Department of Social Protection

A. Key Outcomes of the Comprehensive Review of Expenditure

The Department of Social Protection (DSP) carried out a comprehensive review of its spending programmes. This review was wide-ranging given the scale and complexity of social welfare expenditure and the key role it plays in the wider economy. The Department identified a large number of options for changes in schemes, services and PRSI income generation and clearly identified options which are consistent with the sustainable structural reform of the social welfare system.

These options must be seen in the context of a very significant programme of scheme changes already carried out in Budgets 2009, 2010 and 2011. For example:

- Budget 2009 halved the entitlement to Child Benefit for 18 year olds, introduced a new personal rate for Jobseeker claimants aged 18 and 19 years, limited the payment of Illness Benefit to two years duration and significantly increased the income ceiling for employee PRSI contributions;
- Budget 2010 and Budget 2011 provided for a general reduction in weekly payment rates for all recipients aged under 66; and
- Budget 2011 abolished the income ceiling for employee PRSI contributions, increased the rate paid by the self-employed from 3% to 4% and extended the income base on which PRSI is paid.

The Memorandum of Understanding with the ECB/EU/IMF includes a specific commitment that DSP will build on the National Pension Framework and its recent studies on working age payments, child income support and Disability Allowance. The aim is to produce (by March 2012) a comprehensive programme of structured reforms to be implemented over the next number of years that can help better target social support to those on lower incomes, and ensure that work pays for welfare recipients.

Scaling back social welfare expenditure necessarily involves difficult policy options which can be broadly classified along the following lines:

- Reductions in the rates of payment;
- Tightening of eligibility criteria for schemes such as more stringent social insurance contribution requirements;
- Introduction of means testing in relation to aspects of social insurance based payments;
- Changes to the means testing arrangements for social assistance payments;

- Adjustments to allowances other than primary payments, such as the Household Benefits Scheme and Fuel Allowance;
- A range of changes specific to a particular scheme or groups of schemes.

The overall objective underpinning the Review, and in considering budgetary policy over the years ahead is:

- The refocusing of the corporate structure and activities of the Department towards reducing long-term dependence on welfare payments through substantially more intensive interaction with individual clients with the goal of higher employment and labour force participation levels;
- The introduction of significant structural reform, along the lines proposed in the Value for Money Reviews published in November 2010, in order to facilitate the move from welfare to work;
- To ensure an adequate and sustainable welfare system in the years ahead, particularly having regard to the challenges faced by demographic pressures;
- To reduce the complexity of the system in order to simplify it for both clients and staff, particularly in the context of scarce and decreasing administrative resources;
- To ensure that the resources available to DSP in 2012 and later years are directed towards providing targeted support to those who are most at risk of poverty;
- To ensure that payments are delivered only to those with an underlying entitlement, in the most efficient and effective manner;
- To maintain, as far as possible, a sustainable social insurance system, based on paid PRSI contributions with an appropriate level of entitlements in due course based on these contributions; and
- To ensure that any measures adopted should be consistent with the medium to longer term development of the social welfare system or, at a minimum, should not make such progress more difficult.

B. Expenditure and Numbers Ceilings

By the end of 2011, expenditure on social welfare will have increased by over 15% or some €3 billion over the three years since 2008. Around €500 million of the increase is accounted for by the transfer of Community Employment and other schemes to DSP. The other €2.5 billion of increased expenditure occurred despite reductions in payment rates and restrictions to entitlements brought in during that period, which in aggregate reduced expenditure by over €2 billion per annum. Demographic pressures, such as an increase in the numbers of people entitled to State Pensions, will bring about further increased expenditure in 2013 and 2014. Having regard to that background and taking account of the savings measures identified in section C and D below, the DSP will be subject to the following ceilings for overall current expenditure and public service staff numbers in the period to 2014.

| Department of Social Protection | 2012 | 2013 | 2014 |
|---|---------------|------------------|---------------|
| | | <i>€ million</i> | |
| Ministerial Expenditure Ceilings | 20,533 | 19,906 | 19,296 |
| (total allocations for gross current expenditure) | | | |
| <i>Savings measures introduced in 2012</i> | <i>475</i> | <i>648</i> | <i>690</i> |
| <i>Savings remaining to be specified</i> | | <i>540</i> | <i>1033</i> |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 6,116 | | |

*Dept of Social Protection ECF staff numbers above do not include FAS staff who are transferring to DSP with effect from 1 January 2012. These staff are counted under the Dept Education & Skills ECF.

C. Estimates 2012: Summary of Measures

| Measure | Saving in 2012 | Full-year saving |
|---|-----------------------|-------------------------|
| | <i>€ million</i> | |
| Child Benefit | 44.7 | 70.7 |
| <ul style="list-style-type: none"> ▪ Phase out entitlements to higher rates for the third and subsequent child over two years ▪ Discontinue one-off grants in respect of multiple births | | |
| Back to School Clothing and Footwear Allowance | 26.3 | 26.3 |
| <ul style="list-style-type: none"> ▪ Raise age at which a child qualifies from 2 to 4 ▪ Reduce rates of payment from €305 to €250 and from €200 to €150 | | |
| Qualified child increases | 0.4 | 8 |
| <ul style="list-style-type: none"> ▪ For new social insurance claimants, standardise entitlement to a half-rate qualified child increase where spouse/partner has an income in excess of €400 per week | | |
| Jobseeker's Benefit | 5.9 | 27.6 |
| <ul style="list-style-type: none"> ▪ Base payment entitlement on a 5 day week rather than a six day week where a person is working for part of a week ▪ From 2013, take employment on Sunday into account when determining the level of entitlement | | |
| Farm Assist | 5.2 | 5.2 |
| <ul style="list-style-type: none"> ▪ Amendments to means test | | |

| | | |
|--|------|-------|
| Disability Allowance | 7 | 46.6 |
| <ul style="list-style-type: none"> ▪ Increase age of entitlement for new claimants to 18 in line with other social welfare payments ▪ Align rates of payment for new claimants aged 18 to 24 with the Jobseeker's Allowance scheme - new rates of €100 for 18 to 21 year olds inclusive and €144 for 22 to 24 year olds inclusive. ▪ As a compensatory measure, entitlement to Domiciliary Care Allowance will be extended to 16 and 17 year olds | | |
| Disablement Benefit | 2.6 | 5 |
| <ul style="list-style-type: none"> ▪ For new claimants, remove entitlement to disablement benefit, where the level of disability is classified as less than 15 per cent | | |
| One Parent Family Payment | 20.7 | 112.2 |
| <ul style="list-style-type: none"> ▪ Entitlement will be restricted to cases where the youngest child is 7 years of age over the period to 2014 ▪ Discontinue, for new and existing claimants, entitlement to two qualified child increases (currently €29.80 per week) where a recipient is also on Community Employment Scheme ▪ Reduce – over five years – the earnings disregard from €146.50 to €60 per week, for new and existing claimants and discontinue the transitional payment where income exceeds €425 per week | | |
| Redundancy and Insolvency Scheme | 81 | 104 |
| <ul style="list-style-type: none"> ▪ Reduce employer rebate from 60% to 15% | | |
| Rent Supplement | 55 | 55 |
| <ul style="list-style-type: none"> ▪ Increase minimum contribution and review rent limits | | |
| Mortgage Interest Supplement | 22.5 | 22.5 |
| <ul style="list-style-type: none"> ▪ Increase minimum contribution and further restrict expenditure | | |
| Fuel Allowance | 51 | 51 |
| <ul style="list-style-type: none"> ▪ Reduce fuel season by 6 weeks from 32 to 26 weeks for new and existing recipients | | |
| Community Employment Schemes, Back to Education Allowance and Jobs Initiative | 35.9 | 35.9 |
| <ul style="list-style-type: none"> ▪ Reduce the training and materials from €1,500 to €500 per participant per annum and obtain savings from supervisory costs on Community Employment schemes ▪ Reduce the annual cost of education allowance to €300 ▪ Reduce materials allowance and discontinue payment of training budget for participants on Department's Jobs Initiative Scheme. | | |
| Household Benefits | 15 | 15 |
| <ul style="list-style-type: none"> ▪ Reduce expenditure on the electricity/gas allowances | | |

| | | |
|---|------------|------------|
| State Pension | 0.5 | 45.3 |
| <ul style="list-style-type: none"> ▪ Provide, for new claimants, new payment rates of State Pensions where the yearly average number of contributions and credits is less than 48 contributions (from September 2012) ▪ Increase the minimum number of contributions required to qualify for a Widow/er's Contributory Pension from 156 to 520 in July 2013 | | |
| Concurrent Payments | 21.8 | 84.8 |
| <ul style="list-style-type: none"> ▪ Discontinue entitlement, for certain new claimants, to concurrent receipt of an additional half-rate of Jobseeker's Benefit or Illness Benefit ▪ Phase out – over three years – entitlement to Community Employment payment and another DSP payment | | |
| Late Claims | 18.5 | 27.2 |
| <ul style="list-style-type: none"> ▪ Reduce statutory backdating for late claims from 12 to 6 months for full entitlement and remove proportionate provision. | | |
| Fraud and Control Measures | 41 | 41 |
| <ul style="list-style-type: none"> ▪ Enhance fraud and control activity | | |
| Other Measures | 20 | 27.5 |
| <ul style="list-style-type: none"> ▪ Reductions through administrative budget; means testing rationalisation; treatment benefit and other miscellaneous measures | | |
| Total | 475 | 811 |

The Minister for Finance will announce some revenue-raising PRSI measures in his Budget 2012 statement.

The details of the rates of payment of Social Protection supports and schemes are set out in an annex at the end of this Departmental summary.

D. Indicative Savings Areas 2013-2014 to remain within Expenditure Ceilings

Reducing overall expenditure in 2013-2014, as required by the expenditure ceilings, will require critical analysis of social welfare policy. This will focus in particular on ensuring that labour activation measures will help prepare unemployed people for re-entry to the workforce as the economy improves. However, given the scale of adjustment required and the current and future financing pressures on the Social Insurance Fund, it will not be possible to rely solely on measures relating to payments to people of working age and families with children.

In 2011, four spending subheads account for almost two-thirds of the Department's total spend of over €20 billion. These four areas – State Pensions, Jobseeker's Payments, Child Benefit and

One Parent Family Payment/Widow(er)s' Payments – will each require careful examination to identify the extent to which measures in those areas can contribute to the scaling back of social welfare expenditure required by the expenditure ceilings. Ensuring that the social welfare pension system is financially sustainable will be particularly challenging and will require critical examination of the potential to increase Social Insurance Fund income and reduce expenditure.

The Comprehensive Review identified a large number of options for change which have not been brought forward in Budget 2012 but remain available for consideration for implementation in 2013 and 2014. These include:

- The development of a single social assistance payment to replace the different means-tested working age payments, including some secondary and supplementary payments;
- The development of a rebalanced and integrated child income support payment system. This could provide for a universal component to replace child benefit with one single payment rate per child, supplement, where appropriate, with a further payment in the case of children of families in receipt of a social welfare payment or in low income employment;
- The introduction of a Statutory Sick Pay scheme; and
- Further measures to limit entitlement to one primary weekly payment.

The Department of Social Protection will be looking to the following broad areas to identify further savings and efficiencies

| | Potential saving |
|--------------------------|-------------------------|
| | <i>€ million</i> |
| Children and Families | 250 - 400 |
| People of Working Age | 350 - 600 |
| Retired and Older People | 150 - 350 |

The Minister for Social Protection will engage constructively with sectoral stakeholders, and with the Oireachtas Committees, to discuss areas of relative priority within the fixed overall allocation from 2012 to 2014.

In addition to the above expenditure measures the Comprehensive Review of Expenditure also identified revenue raising measures to broaden the PRSI base, including options recommended by the Commission on Taxation, and other revenue raising measures to maintain the viability of the PRSI system.

ANNEX - Social Protection Rates of Payment 2012

Table 1

Maximum Weekly Rates of Social Insurance from January 2012

| | Present Rate | New Rate |
|--|-------------------------|---------------------|
| Personal and Qualified Adult Rates | € | € |
| <u>State Pension (Contributory)</u> | | |
| (i) Under 80: | | |
| Personal rate | 230.30 | 230.30 |
| Person with qualified adult under 66 | 383.80 | 383.80 |
| Person with qualified adult 66 or over | 436.60 | 436.60 |
| (ii) 80 or over: | | |
| Personal rate | 240.30 | 240.30 |
| Person with qualified adult under 66 | 393.80 | 393.80 |
| Person with qualified adult 66 or over | 446.60 | 446.60 |
| <u>State Pension (Transition)</u> | | |
| Personal rate | 230.30 | 230.30 |
| Person with qualified adult under 66 | 383.80 | 383.80 |
| Person with qualified adult 66 or over | 436.60 | 436.60 |
| <u>Widow's/Widower's Contributory Pension</u> | | |
| (i) Under 66: | 193.50 | 193.50 |
| (ii) 66 and under 80: | 230.30 | 230.30 |
| (iii) 80 or over: | 240.30 | 240.30 |
| <i>Note (ii) and (iii) are the same as State Pension (Contributory) Rates.</i> | | |
| <u>Invalidity Pension:</u> | | |
| (i) Under 65: | | |
| Personal rate | 193.50 | 193.50 |
| Person with qualified adult 66 or over | 331.60 | 331.60 |
| | 399.80 | 399.80 |
| (ii) Age 65: | | |
| Personal rate | 230.30 | 230.30 |
| Person with qualified adult under 66 | 368.40 | 368.40 |
| Person with qualified adult 66 or over | 436.60 | 436.60 |
| <u>Carer's Benefit</u> | | |
| Personal rate | 205.00 | 205.00 |
| <u>Occupational Injuries Benefit - Death Benefit Pension</u> | | |
| (i) Personal rate under 66 | 218.50 | 218.50 |
| (ii) Personal rate 66 and under 80 | 234.70 | 234.70 |
| (iii) Personal rate 80 or over | 244.70 | 244.70 |
| <i>Note Death Benefit Pension is not reduced for those aged 66 and over.</i> | | |
| <u>Occupational Injuries Benefit - Disablement Pension</u> | | |
| Personal rate | 219.00 | 219.00 |
| <u>Illness/Jobseeker's Benefit</u> | | |
| Personal rate | 188.00 | 188.00 |
| Person with qualified adult | 312.80 | 312.80 |
| <u>Injury Benefit/Health and Safety Benefit</u> | | |
| Personal rate | 188.00 | 188.00 |
| Person with qualified adult | 312.80 | 312.80 |
| <u>Guardian's Payment (Contributory)</u> | | |
| Personal rate | 161.00 | 161.00 |
| <u>Increases for a qualified child</u> | | |
| All schemes in respect of all children | 29.80 | 29.80 |

Table 2**Maximum Weekly Rates of Social Assistance from January 2012**

| | Present Rate | New Rate |
|--|---------------------|-----------------|
| | € | € |
| Personal and Qualified Adult Rates | | |
| <u>State Pension (Non-Contributory)</u> | | |
| (i) Under 80: | | |
| Personal rate | 219.00 | 219.00 |
| Person with qualified adult under 66 | 363.70 | 363.70 |
| (ii) 80 or over: | | |
| Personal rate | 229.00 | 229.00 |
| Person with qualified adult under 66 | 373.70 | 373.70 |
| <u>Blind Person's Pension</u> | | |
| Personal rate | 188.00 | 188.00 |
| Person with qualified adult under 66 | 312.80 | 312.80 |
| <u>Widow's/Widower's Non-Contributory Pension</u> | | |
| Personal rate | 188.00 | 188.00 |
| <u>One-Parent Family Payment</u> | | |
| Personal rate with one qualified child (child not aged 18) | 217.80 | 217.80 |
| <u>Carer's Allowance</u> | | |
| (i) Under 66 | 204.00 | 204.00 |
| (ii) 66 or over | 239.00 | 239.00 |
| <u>Supplementary Welfare Allowance</u> | | |
| Personal rate | 186.00 | 186.00 |
| Person with qualified adult | 310.80 | 310.80 |
| <u>Pre-Retirement Allowance/Farm Assist</u> | | |
| Personal rate | 188.00 | 188.00 |
| Person with qualified adult | 312.80 | 312.80 |
| <u>Guardian's Payment (Non-Contributory)</u> | | |
| Personal rate | 161.00 | 161.00 |
| <u>Increases for a qualified child</u> | | |
| All schemes in respect of all children | 29.80 | 29.80 |

Table 3**Changes in Maximum Weekly Rates of Disability Allowance January 2012***

| | Present Rate | New Rate |
|--|---------------------|-----------------|
| | € | € |
| <u>18 to 21 years of age</u> | | |
| Personal rate | 188.00 | 100.00 |
| Person with qualified adult | 312.80 | 200.00 |
| <u>22 to 24 years of age</u> | | |
| Personal rate | 188.00 | 144.00 |
| Person with qualified adult | 312.80 | 268.80 |
| <u>Over 25 years of age</u> | | |
| Basic Personal rate | 188.00 | 188.00 |
| Person with qualified adult | 312.80 | 312.80 |
| *Reduced rates apply to claimants under 25 with effect from April 2012. Where a person has a dependent child and in certain other circumstances the basic rate (€188.00) applies to 18-24 year olds. | | |

Table 4

Maximum Weekly Rates of Jobseeker's Allowance January 2012

| | Present Rate | New Rate |
|---|---------------------|-----------------|
| | € | € |
| 18 to 21 years of age | | |
| Personal rate | 100.00 | 100.00 |
| Person with qualified adult | 200.00 | 200.00 |
| 22 to 24 years of age | | |
| Personal rate | 144.00 | 144.00 |
| Person with qualified adult | 268.80 | 268.80 |
| Over 25 years of age | | |
| Basic Personal rate | 188.00 | 188.00 |
| Person with qualified adult | 312.80 | 312.80 |
| Where a person has a dependent child and in certain other circumstances the basic rate (€188.00) applies to 18-24 year olds. | | |

Table 5

Changes in Monthly Rates of Child Benefit from January 2012

| | Present Rate | New Rate |
|--------------------------------------|---------------------|-----------------|
| | € | € |
| Child Benefit | | |
| (i) First and Second Children | 140.00 | 140.00 |
| (ii) Third Child | 167.00 | 148.00 |
| (iii) Fourth and Subsequent Children | 177.00 | 160.00 |

Table 6

Maximum Weekly Rates of Health Allowances from January 2012

| | Present Rate | New Rate |
|---|---------------------|-----------------|
| | € | € |
| Supplementary Allowance payable to Blind Persons in receipt of a Blind Pension | | |
| (i) Blind Pensioner | 58.50 | 58.50 |
| (ii) Blind Married Couple | 117.00 | 117.00 |

Department of Health

A. Key Outcomes of the Comprehensive Review of Expenditure

The Government is embarking on a major reform programme for the health system. The aim of this reform is to address the inequalities and inequity in health and health system performance through the creation of a single tier health service that will deliver equal access and outcomes based on need, not income. In particular the Government Programme commits to reforming our model of delivering healthcare to: (i) facilitate the delivery of more care in the community; and (ii) reduce the cost of achieving best health outcomes and end the unfair, unequal and inefficient two tier health system through the introduction of a Universal Health Insurance system.

Funding the changes in the Government Programme as well as the extra service needs that will result from the changing demographic profile of the population will present very significant challenges for the health system.

The Department undertook a programmatic approach to the CRE, with each of the spending programmes, sub-programmes and agencies being assessed for their continued relevance, efficiency and effectiveness. The option of ending programmes such as acute hospitals, cancer or disability was not considered realistic given the essential nature of the programmes concerned. In addition, the reductions in input costs achieved in recent years meant there was far less scope for a similar approach on this occasion. Accordingly, the Department concentrated during the review on identifying the potential for efficiencies within existing programmes including, in particular, the scope for changing the way services are organised and delivered. Such measures tend to have a longer lead-in time than relatively more straightforward reductions in unit prices or changes in demand-led scheme rules and are also more difficult to quantify in terms of the likely level of savings.

B. Expenditure and Numbers Ceilings

Taking account of the savings measures identified in Sections C and D below, the Health Group will comply with the following ceilings for overall current expenditure in the period to 2014.

| Department of Health | 2012 | 2013 | 2014 |
|--|------------------|---------------|---------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings² (total allocations for gross current expenditure) | 13,644 | 13,565 | 13,359 |
| <i>Savings measures introduced in 2012</i> | 464 | 563 | 797 |
| <i>Savings remaining to be specified</i> | | 71 | 287 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 103,800 | | |

C. Estimates 2012: Summary of Measures

The savings measures outlined below will allow the health sector to deal with unavoidable cost increases in superannuation, demand-led schemes and Fair Deal. An additional €50 million is being made available in 2012 to advance important reforms in mental health and primary care, as committed to in the Government Programme. This agenda will be progressed in the medium-term.

The challenges of coping with the pressures arising from population growth, ageing and increased disease incidence must also be addressed. Greater efficiencies (e.g. shift from in-patient to day care and a more rigorous allocation of home help hours) will help to offset these increased needs to some extent but these efficiencies cannot also be relied upon to deliver expenditure reductions. The combination of these factors and the reductions in health service numbers recently approved by Government will result in some inevitable reductions in services in 2012 and beyond. The extent and nature of the impact on services will fall to be addressed in preparing the HSE's National Service Plan for 2012.

² The value of the measures exceeds the reductions in the cash allocations as unavoidable cost pressures and Government Programme items also have to be funded within the given allocations. In the case of Health, savings to the Exchequer are also made by way of charges, which are collected as appropriations-in-aid, which are not shown as part of these gross figures. Charges of some €79 million in 2012 and €108 million in 2013 form part of the 2012 Health package of savings.

| Measure | Saving in 2012 | Full- Year |
|--|-------------------|---------------|
| <i>€ million</i> | | |
| Employment Control Framework/Pay Cost Containment: <ul style="list-style-type: none"> ▪ Reduction in health service employment levels ▪ Reductions in the volume of expenditure on agency staff, overtime and premium payments, as well as other measures to reduce pay costs. | 145 | 179 |
| Procurement <ul style="list-style-type: none"> ▪ Continued focus on delivering reductions in the price and volume of goods and services procured by the health services. | 50 | 50 |
| Long Stay Repayment Scheme <ul style="list-style-type: none"> ▪ Scheme is coming to an end. | 11 | 11 |
| Increased Generation and Collection of Private Income <ul style="list-style-type: none"> ▪ As announced last year, there will be a further increase in the charges for private beds in public hospitals in line with the methodology recommended in the Department's 2010 Value for Money & Policy Review of the Economic Cost and Charges Associated with Private and Semi-Private Treatment Services in Public Hospitals. ▪ Legislation will be introduced to abolish the existing system of designated private/public beds and to allow hospitals to raise charges in respect of all private patients. Reducing the backlog of outstanding private health insurance income claims will also generate cash flow benefits in 2012 and 2013 on a once-off basis. | 143 | 268 |
| Demand Led Schemes <ul style="list-style-type: none"> ▪ Measures already taken to generate savings in 2012, e.g. reductions in the price of generic drugs and reductions in fees paid to GPs and community pharmacists under FEMPI legislation. ▪ Forthcoming legislation on reference pricing for interchangeable medicines will generate savings and there is scope for continued focus on probity measures, particularly in relation to pharmacy, dental and GP out-of-hours claims. ▪ Explore scope for securing substantial price reductions in patent protected drug prices when the existing agreement with pharmaceutical companies (IPHA) expires in March 2012 (the cost of patent drugs in Ireland is above the EU average). ▪ It is also proposed to increase the Drug Payment Scheme threshold by €12 in 2012, from €120 to €132 per month. | 124 | 219 |
| Service Efficiencies <ul style="list-style-type: none"> ▪ In addition to the foregoing measures, additional efficiency targets have been set for disability, mental health and childcare services. | 50 | 50 |
| Savings on Department of Health Vote <ul style="list-style-type: none"> ▪ Reductions in the Department's Administrative Budget and in allocations to agencies funded by and other subheads | 20 | 20 |
| Total | 543 | 797 |

D. Indicative Savings Areas 2013-2014 to remain within Expenditure Ceilings

| | Saving in 2013 | Saving in 2014 |
|---|-------------------|-------------------|
| <i>€ million</i> | | |
| Employment Control Framework/Pay Cost Containment | 21 | 48 |
| <ul style="list-style-type: none"> ▪ The ongoing reduction in health service employment levels will generate further savings in pay costs. | | |
| Procurement | 50 | 50 |
| <ul style="list-style-type: none"> ▪ There will be a continued focus on delivering reductions in the price and volume of goods and services procured by the health services. | | |
| EU Income | | 5 |
| <ul style="list-style-type: none"> ▪ The HSE will introduce measures to increase the recoupment of funds under EU regulations. | | |
| Total | 71 | 103 |

Department of Education & Skills

A. Key Outcomes of the Comprehensive Review of Expenditure

The Department of Education & Skills (DES) has engaged in a systematic examination of all elements of expenditure. The Department has sought to balance the requirement to remain within tight budgetary ceilings, at a time of significant increases in student numbers, with continuing to provide and develop education at all levels and ensuring the optimum focus for further education and training investment.

While the CRE process has assisted in the allocation of resources as effectively and efficiently as possible, it has nevertheless been necessary to implement a range of further savings measures relating to education and training expenditure, to take effect over the period 2012-2014. These difficult decisions, which will present challenges across the education sector, are summarised in section C below. The approach taken endeavours to spread the adjustment burden equitably across different parts of the education system and in such a way as to ensure that education and training priorities continue to be the focus of policy and allocations:

- (i) At a time when there is a requirement to reduce overall public sector numbers some of the teacher numbers freed up by some staffing reductions (see Section C) will be used to provide for increases in student numbers;
- (ii) DEIS schools in disadvantaged areas will continue to be provided with targeted supports over and above other schools;
- (iii) A comprehensive programme of training and further education will continue to be provided through the new further education and training authority, SOLAS, the VECs and other educational bodies. These programmes will be actively focused on helping the unemployed return to the labour force. Both SOLAS and the VECs will liaise closely with the National Employment and Entitlements Service in the Department of Social Protection;
- (iv) Continuing provision for children with special needs;
- (v) Continuing provision of a comprehensive school transport service;
- (vi) Increases to student contributions have been kept to the minimum possible;
- (vii) While savings are being made to the grants system for post-graduate education, provision has been made to assist post-graduate students from lower income backgrounds;
- (viii) A series of rationalisation and efficiency measures will be implemented in the sector, including rationalisation of VECs, reform of the teacher allocation process, the establishment of a single awarding authority for student grants and the merger of various educational bodies;
- (ix) Within tight budgetary ceilings, provision has been made to support the rollout of important measures to enhance the quality of educational outcomes.

Overall, the Government has sought as far as possible to ensure that the education allocations for the next three years will support continued provision of a quality primary and second level education system, that a comprehensive further education and training programme continues to be provided and that higher education continues to make a full contribution to Ireland's development and recovery.

B. Expenditure and Numbers Ceilings

In the absence of the measures taken in Budget 2011, the baseline 'opening position' for 2011-2014 would have risen more sharply than it has due to demographic pressures. The Budget 2011 measures included a reduction in teacher numbers, savings in the student support scheme, the introduction of a student contribution at third level, savings on the school transport scheme and other measures. Taking account of the savings measures identified below, DES will comply with the following ceilings for overall current expenditure in the period to 2014.

| Department of Education & Skills | 2012 | 2013 | 2014 |
|---|------------------|--------------|--------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 8,242 | 8,163 | 8,091 |
| <i>Savings measures introduced in 2012</i> | 132 | 215 | 273 |
| <i>Savings remaining to be specified (cumulative)</i> | | 68.5 | 138 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 95,225 | | |

* The DES ECF contains numbers for FÁS staff transferred to the Department of Social Protection in 2011 whose pay element has already transferred to DSP (A revised ECF from 1st Jan 2012 will accommodate this staff transfer).

C. Estimates 2012-2015: Summary of Measures

| Measure | Saving in 2012 € million | Full- year saving |
|---|-----------------------------------|-------------------------|
| Schools (Teacher Numbers) | 19.4 | 75.9 |
| <ul style="list-style-type: none"> ▪ Post-primary schools to manage guidance provision from within their existing Pupil Teacher Ratio (PTR) allocation of 19:1 from 2012/2013 ▪ 1-point increase in PTR for fee-charging post-primary schools from 2012/2013, from 20:1 to 21:1 ▪ Phased adjustments from 2012/2013 to staffing schedules in 1, 2, 3 and 4 teacher primary schools, by raising the minimum number of pupils required for allocation of teaching posts ▪ Phased withdrawal from 2012 of supports in some schools from earlier disadvantage programmes/schemes, pre-dating the current DEIS (Delivering Equality of Opportunity in Schools) scheme. | | |
| Schools (Funding) | 11.0 | 24.6 |
| <ul style="list-style-type: none"> ▪ General reduction in capitation grants by 2% in both 2012 and 2013 and a further 1% in both 2014 and 2015 ▪ Supervision/Substitution scheme – reduction in administration fee payable to schools from 5% to 2% from 2012. ▪ Abolition of Modern Languages in Primary Schools Initiative from 2012 | | |
| Skills, Further & Adult Education | 3.7 | 11.1 |
| <ul style="list-style-type: none"> ▪ Reduction in capitation grants across a range of further and adult education courses (e.g. Post Leaving Certificate, Vocational Training Opportunities Scheme, Youthreach, Back to Education Initiative, Adult Literacy) by 2% in each 2012 and 2013 and a further 1% in both 2014 and 2015 ▪ Reduction to €40 in allowances paid to 16-17 year olds on Youthreach, Community Training Centres and FAS courses from 2012 | | |
| Higher Education | 24.6 | 70 |
| <ul style="list-style-type: none"> ▪ 2% reduction in core funding for higher education bodies in both 2012 and 2013, a further 1% reduction in both 2014 and in 2015, in addition to adjustment for increase in student contribution. ▪ Termination of Technological Sector research programme | | |
| Student Support & Access | 15.4 | 77.6 |
| <ul style="list-style-type: none"> ▪ Amend grants system for post-graduate studies by paying fees only (no maintenance grant) for special rate students, and providing a €2,000 fee contribution grant to a further 4,000 students. Measures apply to new entrants only, from 2012. Existing grant-holders will be unaffected. ▪ 3% reduction in rate of student maintenance grant from 2012. ▪ Introduction from 2013 of capital asset test. ▪ Reduce allocation to fund for Students with Disabilities by 20% (demand driven) | | |

| | | |
|--|---------------------------|----------------------------------|
| Other Savings | 39.3 | 37.6 |
| <ul style="list-style-type: none"> ▪ A range of savings across a number of other programme areas including savings from impact of earlier policy measures, savings from minor policy adjustments, administration efficiencies, reviewing allowances, savings from rationalisation of VEC structures, reducing the overall number from 33 to 16. | | |
| | Saving in 2012 | Full- year saving |
| Key Revenue Raising Measures | <i>€ million</i> | |
| School Transport | 0.4 | 1 |
| <ul style="list-style-type: none"> ▪ Double the primary charge from €50 to €100 ▪ Double the primary maximum family payment to €220 ▪ Equalise the primary charge for concessionary students from €200 to €100 | | |
| Higher Education | 18.5 | 18.5 |
| <ul style="list-style-type: none"> ▪ Increase the current €2,000 student contribution by €250 in 2012 and review progress in cost-recovery in the third level sector in line with EU/IMF commitments | | |
| Total | 132.3 | 316.3 |

D. Indicative Savings Areas 2013-2014 to remain within Expenditure Ceilings

When account is taken of the above savings measures the Department of Education & Skills will need to identify further savings of close to €70 million in 2013 and 2014 (cumulative €138 million) in order to remain within the expenditure ceilings set for those years.

Department of Agriculture, Food & the Marine

A. Key Outcomes of the Comprehensive Review of Expenditure

The Department of Agriculture, Food & the Marine (D/AF&M) engaged in a systematic analysis and examination of all elements of expenditure, having regard to policy, regulatory and operational commitments and constraints as determined, for example, by compliance with EU and national food safety legislative, on-farm inspection obligations and other regulatory and mandatory requirements.

As part of the review, the scope for expenditure cuts and opportunities for improvements in efficiency were established through rigorous examination of service delivery and existing levels of activities as well as commitments and financial liabilities and having regard to the implications for the drawdown of EU co-funding.

On the basis of this analysis, the D/AF&M is committed to achieving the necessary cuts in expenditure while ensuring that the more vulnerable farm families continue to receive support. In addition the focus of available resources will be in favour of developing the potential for growth and expansion identified in Food Harvest 2020 and the Government Programme.

B. Expenditure and Numbers Ceilings

A significant level of spending reduction has already been achieved through a) major policy change including scheme termination and reduced funding levels and b) on-going reform of the Department's organisational structure including improvements in efficiency and reduction in staff numbers. Taking account of the main areas of further savings measures identified in section C below, the D/AF&M will comply with the following ceilings for overall current expenditure in the period to 2014.

| Department of Agriculture, Food & the Marine | 2012 | 2013 | 2014 |
|---|------------------|--------------|--------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 1,144 | 1,057 | 1,029 |
| <i>Savings measures introduced in 2012</i> | 105 | 105 | 105 |
| <i>Savings remaining to be specified (cumulative)</i> | | 87 | 115 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 5,000 | | |

C. Estimates 2012: Summary of Measures

| Measure | Saving in 2012 | Full-year saving |
|--|-------------------|---------------------|
| | <i>€ million</i> | |
| Disadvantaged Area Scheme <ul style="list-style-type: none"> ▪ Implement reduction through changes to the eligibility and qualifying criteria. ▪ Proposed amendments are subject to approval by the European Commission. | 30 | 30 |
| ERAD, Disease eradication <ul style="list-style-type: none"> ▪ Savings from anticipated lower disease incidence and operational changes. | 10 | 10 |
| REPs <ul style="list-style-type: none"> ▪ Implement reduction in expenditure through changes in the payment of transaction costs to scheme participants. ▪ The proposed amendments will require Commission approval. | 19 | 19 |
| Administrative Budget <ul style="list-style-type: none"> ▪ D/AF&M rigorously reviews every area of expenditure and is committed to further staffing reductions and reductions in costs, including in procurement and shared services. | 12 | 12 |
| Non Commercial State Sponsored Bodies (NCSSBs) Total grants-in-aid to five non-commercial State bodies (Teagasc, Bord Bia, BIM, the Marine Institute and the Sea Fisheries Protection Authority) amount to some €200 million per annum. While the emphasis in 2012 will be non-pay expenditure cuts, funding models and overall levels of funding will be examined critically, particularly in the context of the Government's commitment to streamline the number of State bodies. | 6 | 6 |
| Miscellaneous Savings on the Vote | 28 | 28 |
| Total | 105 | 105 |

Key Revenue Raising Measures

Commercial State bodies - D/AF&M has been proactive in having secured agreement with Coillte to pay the State a dividend of €10 million this year. Other options in regard to the future role of these bodies will need to be considered by Government.

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

The decisions taken in relation to the options identified to reduce expenditure in 2012 will have an impact in subsequent years. In addition further reductions in overall expenditure in 2013-2014 will require on-going critical analysis and decisions in relation to efficiency, staffing and service delivery models as well as further scheme changes. The Minister for Agriculture, Food and the Marine is committed to implementing the further expenditure cuts and reduced staffing levels while attempting to ensure that the more vulnerable farm families continue to receive support and that scarce resources are directed towards developing the potential for growth and expansion identified in Food Harvest 2020 and the Government Programme.

Department of Arts, Heritage & the Gaeltacht

A. Key Outcomes of the Comprehensive Review of Expenditure

The Department of Arts, Heritage and the Gaeltacht undertook a systematic examination of all elements of its expenditure, consistent with the guidance received from the Department of Public Expenditure and Reform and having regard to suggestions and proposals put forward by the public as part of the consultation process initiated by the Minister for Public Expenditure and Reform.

In carrying out the review, the Department has also had regard to promoting economic growth; sustaining employment; the Government Programme; the desirability of protecting services; and exploring options for streamlining administration. The Department has also sought to identify opportunities to rationalise the structures within the sectors so as to improve efficiency, avoid duplication and to reduce the administrative costs associated with these institutions.

In light of those objectives, every effort has been made to look first to administrative efficiencies to deliver savings, to de-prioritise schemes that were least effective, to 'park' activities that were not essential in the medium-term and to focus, where possible, on protecting areas of spending that have employment growth potential.

Within the ongoing challenging funding environment and the limited resources available, the Department will focus in particular on:

- sustaining and growing cultural tourism
- supporting the National Cultural Institutions
- supporting jobs in the film and TV sector through the Irish Film Board
- continuing support for heritage structures and the National Parks and Wildlife Service
- continued implementation of EU Directives
- supporting the Irish Language and the Gaeltacht within the context of the *20-Year Strategy for the Irish Language 2010-2030*
- assisting Údarás na Gaeltachta to support jobs in the Gaeltacht
- supporting Waterways Ireland and An Foras Teanga within the context of the implementation of the Good Friday/St Andrew's Agreements.

B. Expenditure and Numbers Ceilings

Taking account of the savings measures identified in the sections below, D/AHG will comply with the following ceilings for overall current expenditure and public service staff numbers in the period to 2014.

| Department of Arts, Heritage and the Gaeltacht | 2012 | 2013 | 2014 |
|---|------------------|------------|------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 232 | 218 | 205 |
| <i>Savings measures introduced in 2012</i> | 6 | 6 | 6 |
| <i>Savings in 2013 and 2014</i> | | 10 | 22 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 1,686 | | |

C. Estimates 2012: Summary of Measures

| Measure | Saving in | Full-year |
|--|------------------|------------|
| | 2012 | saving |
| | <i>€ million</i> | |
| Arts & Culture | 1.6 | 1.6 |
| <ul style="list-style-type: none"> ▪ Achieve savings through efficiency, shared services, prioritisation of services, deferral of projects, curtailment of some schemes, staffing economies and administrative costs reductions. | | |
| Heritage | 0.1 | 0.1 |
| <ul style="list-style-type: none"> ▪ Prioritise to ensure a focus on compliance with legal conservation requirements, ensuring that visitor facilities contribute to the national tourism product and ensuring value for money for all areas of expenditure. | | |
| Irish Language, Gaeltacht & the Islands | 1.5 | 1.5 |
| <ul style="list-style-type: none"> ▪ Restructure and streamline the delivery of services, including rationalising, amalgamating and discontinuing various schemes. | | |
| North-South Co-operation | 2.2 | 2.2 |
| Any savings, in excess of the agreed 3% per annum efficiency savings, for the North/South Implementation Bodies will require the approval of the North/South Ministerial Council. It is envisaged that savings will be achieved through efficiencies and a focus on front-line services. | | |
| Administrative Budget | 0.6 | 0.6 |
| <ul style="list-style-type: none"> ▪ Staffing reductions ▪ Reductions in costs, including in the areas of procurement and shared services. | | |
| Total | 6.0 | 6.0 |

D. Indicative Savings Areas 2013-2014 to remain within Expenditure Ceilings

Reducing overall expenditure in 2013-2014, as required by the expenditure ceilings, will be a significant challenge and require ongoing critical analysis by the Department. The Department's funding is largely focused on supports to sustain the arts and our cultural institutions, to protect our natural and built heritage and to promote our native language. However, much of this current expenditure is also of strategic importance in sustaining and growing cultural tourism and is making a significant contribution to economic recovery and enhancing our national reputation. All areas of spending will be subject to continued evaluation to ensure that scarce resources are directed towards areas of greatest impact and value-for-money.

| | 2013 | 2014 |
|--|------------------|-----------|
| | <i>€ million</i> | |
| Arts & Culture | 5 | 7 |
| <ul style="list-style-type: none"> ▪ Achieve savings through efficiency, shared services, prioritisation of services, deferral of projects, curtailment of some schemes, staffing economies and administrative costs reductions. | | |
| Heritage | 2 | 1 |
| <ul style="list-style-type: none"> ▪ Review all areas of expenditure. ▪ Prioritise compliance with legal requirements of the EU Habitats and Birds Directives, the maintenance of key archaeological and built heritage services and maintaining the visitor service attractions provided by National Parks and Reserves – key assets of the Irish tourism product. | | |
| Irish Language, Gaeltacht & the Islands | 1 | 2 |
| Arising from the implementation of the 20-Year Strategy in a streamlined manner, it is envisaged that the review of Irish language and Gaeltacht structures, schemes and organisations by the Department will result in savings. The enactment of the proposed Gaeltacht Bill will also lead to administrative savings for Údarás na Gaeltachta. | | |
| North- South Co-operation | 1 | 1 |
| Savings, in excess of the agreed 3% per annum efficiency savings, for the North/South Implementation Bodies will require the approval of the North/South Ministerial Council. | | |
| Administrative Budget and other Savings Measures | 1 | 1 |
| <ul style="list-style-type: none"> ▪ Business processes restructuring and redeployment of staff, ▪ Payroll reductions ▪ Examine scope for further efficiencies considering the new alignment of functions and dispersed locations in the Department as it heads into its first full year of operation and works towards consolidating and unifying its systems. | | |
| Total | 10 | 12 |

Department of Children & Youth Affairs

A. Key Outcomes of the Comprehensive Review of Expenditure

The Department of Children & Youth Affairs (D/CYA) was recently formed from the Office of Children & Youth Affairs as well as elements of the Departments of Education and Skills; Justice and Equality; and Community, Equality and Gaeltacht Affairs. The establishment of the Department is a demonstration of the priority attached by Government to improving the effectiveness of services for the 1.1 million children in Ireland.

The Comprehensive Review of Expenditure provided the Department with an early opportunity to draw these functional strands together and establish basic priorities for the short and medium term. The Department used the CRE process to inform its new structures and priorities based on streamlined and effective use of limited resources which maximise policy outcomes and service delivery.

The review highlighted the structural changes required for the delivery of the Department's objectives. The Department reviewed and examined all areas of expenditure, but also took cognisance of areas where additional expenditure would be required due to demographic pressures, particularly in relation to the Early Childcare and Education Scheme.

The savings in the CRE build on reductions in expenditure which have already been achieved, largely due to the discontinuance of the Early Childcare Supplement and a reduction in the capital requirement of National Childcare Investment Programme, as well as savings arising from a number of programmes and projects which will come to an end during 2012-2014.

The final configuration of the Department will be achieved when (i) the Irish Youth Justice Service transfers to the Department in 2012 and (ii) the Children and Family Support services, currently delivered by the HSE, transfer to the proposed new Child and Family Support Agency (CFSA). The CRE outlines both of these developments, including cost pressures in the children and family services area. It also identifies the opportunity to consider the future structures of the National Education Welfare Board and the Family Support Agency in the context of the establishment of the new Agency, with a view to streamlined arrangements.

B. Expenditure and Numbers Ceilings

Expenditure ceilings for the years to 2014 are set out below.

| Department of Children & Youth Affairs | 2012 | 2013 | 2014 |
|---|-------------|------------|------------|
| <i>€ million</i> | | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 400 | 382 | 373 |
| <i>Savings measures introduced in 2012</i> | 16.5 | 16.5 | 16.5 |
| <i>Savings remaining to be specified (cumulative)</i> | | 16 | 25 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 265 | | |

C. Estimates 2012: Summary of Measures

| Measure | Saving 2012 | Full year saving |
|--|----------------|------------------------|
| <i>€ million</i> | | |
| Community Childcare Subvention (CCS) & Childcare Education and Training Support (CETS): | 1.6 | 1.6 |
| <ul style="list-style-type: none"> ▪ Reduce the higher subvention rate by 5%. ▪ Introduce €25 weekly contribution to costs from FÁS and VEC trainees. | | |
| PEIP/Youth Cafes/ Children's Services Committees (CSCs): | 2.8 | 2.8 |
| <ul style="list-style-type: none"> ▪ Fund from existing capital envelope ▪ Conclusion of pilot projects ▪ Reduce CSC allocation by 5% | | |
| Longitudinal Study: | 4.4 | 4.4 |
| <ul style="list-style-type: none"> ▪ Reduction in level of contractual commitments | | |
| Other Research and Youth Programmes: | 3.5 | 3.5 |
| <ul style="list-style-type: none"> ▪ Reduce, pending review to achieve enhanced efficiency and effectiveness | | |
| School Completion Programme: | 2 | 2 |
| <ul style="list-style-type: none"> ▪ Reduce, pending review to achieve enhanced efficiency and effectiveness | | |
| Family Support Agency (FSA), Resources Centres, Mediation Service and Counselling Grants: | 2.3 | 2.3 |
| <ul style="list-style-type: none"> ▪ Achieve efficiencies ▪ Reduce funding for Family Resource Centres by 5% ▪ Review counselling grant services ▪ Reduce Family Mediation Service by 5% | | |
| Total | 16.5 | 16.5 |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

| Description | 2013 | 2014 |
|---|-------------|------------|
| Community Childcare Subvention (CCS) & Childcare Education and Training Support (CETS) | 3.7 | 0 |
| PEIP/Youth Cafes/ Children's Services Committees (CSCs): <ul style="list-style-type: none"> ▪ Conclusion of projects piloting early intervention measures during 2012-2013. ▪ Reduce CSC allocation by 5% | 0.8 | 0.8 |
| Centre for Effective Services (CES) <ul style="list-style-type: none"> ▪ Move toward a 'charge out' business model. | 0.4 | 0.4 |
| Longitudinal Study <ul style="list-style-type: none"> ▪ Level of contractual commitments still to be met will reduce during 2012-2014. | 1.5 | 1 |
| Other Research and Youth Programmes <ul style="list-style-type: none"> ▪ Achieve savings in funding to D/CYA youth programmes following a review in 2012. | 5.4 | 3 |
| <i>School Completion Programme (SCP) –</i> <ul style="list-style-type: none"> ▪ Achieve savings in funding to SCP following a review in 2012. | 1.8 | 1.7 |
| Family Support Agency (FSA), Resources Centres, Mediation Service and Counselling Grants <ul style="list-style-type: none"> ▪ Reduce funding for Family Resource Centres by 5% ▪ Review counselling grant services ▪ Reduce Family Mediation Service by 5% | 2.6 | 2.3 |
| Total | 16.2 | 9.2 |

Allowance for demographic pressures

In the context of demographic pressures outlined in the CRE, an extra €12 million has been made available in 2012 to cope with demographic pressures (3,000 extra places in the Early Childcare Care and Education (ECCE) programme free pre-school year - €9.8 million) and for preparatory work in setting up the Child and Family Support Agency which will be launched in 2013 (€2.2 million). This level of support is also reflected in 2013 and 2014. This additional allocation will reduce the impact of the above savings in the 2012-15 period.

Department of Communications, Energy & Natural Resources

A. Key Outcomes of the Comprehensive Review of Expenditure

The Department of Communications, Energy & Natural Resources (D/CENR) engaged in a systematic examination of all elements of expenditure. As part of the review, base-line expenditure levels, commitments and activity levels were established, and opportunities for improvements in efficiency were determined.

The review used the Programme Logic Model to examine each relevant major current expenditure programme addressing the issues of rationale, efficiency, effectiveness, impact and continued relevance. A particular emphasis was placed on assessing the contribution of each programme to achieving the priorities set out in the Government Programme, supporting economic recovery and generating sustainable employment. The analysis also drew on wider economic evaluation reports relevant to the sectors under the aegis of D/CENR.

It should be noted that certain current expenditure programmes are intrinsically linked to significantly larger capital programmes e.g. *Better Energy*. In cases where current programmes supported administrative overhead, the potential for lower cost alternative delivery models was examined. Planning, procurement and project management arrangements were also reviewed.

Finally, each programme was considered in terms of its potential to attract EU and/or non-Exchequer financing.

On the basis of this analysis, D/CENR has identified areas where sustainable savings can be achieved under the following key themes:

- (i) Rationalisation of grant and subsidy schemes
- (ii) Measures within the remit of the Croke Park Agreement and Public Service Reform
- (iii) Merger of Agencies

B. Expenditure and Numbers Ceilings

The baseline 'opening position' for 2011 to 2014 is already on a downward trend, reflecting ongoing efforts to secure savings and efficiencies in administrative and programme expenditure. Taking account of the savings measures identified in section C and D below, D/CENR will comply with the following ceilings for overall current expenditure and public service staff numbers in the period to 2014.

| Department of Communications, Energy & Natural Resources | 2012 | 2013 | 2014 |
|--|-------------|------------|------------|
| <i>€ million</i> | | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 333 | 330 | 325 |
| <i>Savings measures introduced in 2012</i> | 3 | 3 | 3 |
| <i>Savings remaining to be specified (cumulative)</i> | | 2.5 | 7.8 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 1,202 | | |

C. Estimates 2012: Summary of Measures

| Measure | Saving in 2012 | Full-year saving |
|---|----------------|------------------|
| <i>€ million</i> | | |
| <i>Measures within the Remit of the Croke Park Agreement/Public Service Reform – Sustainable payroll savings and reductions in non-pay administrative costs have been achieved. These savings are underpinned by changes made as part of the implementation of Action Plans under the Croke Park Agreement and Public Service Reform.</i> | 0.9 | 0.9 |
| <i>Rationalisation of Grant and Subsidy Schemes – D/CENR has been proactive in reviewing grant and subsidy schemes administered under its aegis. Consequently, it has been possible to achieve sustainable savings through the termination of completed programmes. In addition, funding has been reduced in other areas as objectives are achieved and priorities shift. The savings achieved arose in Energy, Multimedia Developments and Subscriptions to International Organisations.</i> | 2.1 | 2.1 |
| Total | 3 | 3 |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

Reducing overall expenditure in 2013 to 2014, as required by the expenditure ceilings, will require ongoing critical analysis of the efficiency, staffing and service-delivery models in place within D/CENR and its Agencies. In addition, all areas of spending by the Department will be subject to continued evaluation to ensure that scarce resources are directed towards the areas of greatest impact and value-for-money for the Energy, Communications, Broadcasting, Natural Resources and Inland Fisheries sectors.

Accordingly, D/CENR will be looking to the following broad areas to secure further savings and efficiencies. The Minister for CENR will also engage constructively with sectoral stakeholders, and with the Oireachtas Committees, to discuss areas of relative priority within the fixed overall allocation from 2012 to 2014.

| | First-year saving | Full-year saving |
|---|--------------------------|-------------------------|
| | <i>€ million</i> | |
| <i>Measures within the Remit of the Croke Park Agreement/Public Service Reform</i> - Further sustainable payroll savings and reductions in non-pay administrative costs will be achieved. | 2.2 | 2.2 |
| <i>Rationalisation of Grant and Subsidy Schemes and Merger of Agencies</i> - As a result of the review of grant and subsidy schemes, it will be possible to achieve further sustainable savings through the termination of completed programmes e.g. Analogue Switch-off (€2.375m). In addition, funding will be reduced in other areas as objectives are achieved and priorities shift e.g. switch to a Pay As You Save Scheme for Better Energy (0.7m). The Department will also pursue a programme of agency mergers in line with Government decisions in this area. | 5.6 | 5.6 |
| Total | 7.8 | 7.8 |

Department of Defence

A. Key Outcomes of the Comprehensive Review of Expenditure

The Department of Defence engaged in a systematic examination of all elements of Defence expenditure. As part of the review, Defence expenditure trends and funding requirements were identified.

The Defence Vote is comprised of pay and non-pay elements and encompasses expenditure on the Defence Forces and the Department of Defence. In 2011 pay accounted for approximately 73% of the Vote. The remaining 27% provides for the standing and operational costs of the Defence Forces and the Department of Defence. This includes the cost of replacement equipment, utilities, transport, maintenance etc.

Payroll savings targets were linked to reductions in the Defence Sector from 10,600 to 10,300 personnel and through reductions in Department of Defence Civil Servants. These personnel reductions and the level of pay savings set out in the NRP were feasible within the prevailing policy framework and the analysis concluded that it was possible to deliver additional payroll savings by reducing the Defence Sector further to approximately 10,200 personnel, involving a Permanent Defence Force of approximately 9,500 personnel.

The Department of Defence undertook a rigorous review of non-pay expenditure in order to identify sustainable savings, whilst preserving operational outputs to the greatest extent possible.

Non-pay savings that could be delivered through the implementation of a programme of measures were identified. This included a re-prioritisation and reduction in the level of expenditure on replacement equipment. The process was constrained however, by the need to replace two Naval Service vessels (for which there will be payments in 2013 and 2014) which limited the scope for savings.

Army Pensions expenditure is also a core element and is demand driven. The allocation for 2012- 2014 is based on anticipated Army Pension costs.

B. Expenditure and Numbers Ceilings

The baseline 'opening position' for 2011-2014 already represents a significant downward trend. Taking account of these trends and the savings measures identified in section C and D below, the Department of Defence will comply with the following ceilings for overall current expenditure and public service staff numbers in the period to 2014.

| Department of Defence | 2012 | 2013 | 2014 |
|---|------------------|------------|------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 893 | 892 | 890 |
| <i>Of which Army pensions</i> | 214 | 215 | 211 |
| <i>Savings measures introduced in 2012</i> | 17 | 1 | 2 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 10,560 | | |

C. Estimates 2012: Summary of Measures

| Measure | Saving in 2012 | Full-year saving |
|--|------------------|------------------|
| | <i>€ million</i> | |
| ▪ Net Reductions in Defence Organisation personnel and non-pay reductions. | 17 | 17 |
| Total | 17 | 17 |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

The reductions in the personnel numbers in the Defence organisation and the non-pay savings will be sustained over the period to 2014.

Department of the Environment, Community & Local Government

A. Key Outcomes of the Comprehensive Review of Expenditure

DECLG has a broad, diverse and challenging agenda concerning protection of the environment, supporting infrastructural development that is of a high quality and regionally balanced, and working in partnership with local government and other local development bodies in serving communities. In response to the changed economic and fiscal situation since 2008, the Department has developed and maintained a strategic focus on contributing to economic recovery and employment, and assisting those in need of support, through the various programmes for which it has responsibility.

Reflecting its mandate, DECLG current spending is directed primarily towards housing (Rental Accommodation Scheme, loan charges, supports for the homeless); the Exchequer contribution to the Local Government Fund; the Local and Community Development Programme; Department pay and administration costs; and agencies – the Environmental Protection Agency, An Bord Pleanála and the Radiological Protection Institute of Ireland. The Environment Fund is also an important means of financing current spending related to compliance with EU environmental requirements.

Following the CRE process and against a background of major reductions in current spending achieved since 2008 (see below), there will be further major savings in the Vote in 2012 affecting environmental programmes/Environment Fund; community programmes; housing current expenditure; DECLG pay and administration costs; and planning. These Vote savings will amount to €34 million in 2012, with further savings to be achieved in later years.

B. Expenditure and Numbers Ceilings

The CRE process has taken place following major reductions in current expenditure by the Department in recent years. Alongside the CRE, the Department is also undertaking a significant agency rationalisation programme, which will effectively halve the number of agencies under the Department's aegis. In addition, a key focus for DECLG is on participating in the public service reform process, including by exploring the opportunities for shared services options amongst the agencies under its remit and providing a leadership role in that context.

Local authority performance and efficiency is critical to the achievement of DECLG objectives. The Local Government Efficiency Review Group has reviewed the cost base, expenditure and numbers of staff employed in the sector, including a review of the effectiveness of programmes and proposals to enhance efficiencies. The Group noted that savings of the order of over €300

million had been achieved by the sector since 2008 and identified a further total of €511 million, comprised of €346 million in efficiency savings and a further €165 million in revenue raising recommendations.

A range of work is underway or in planning arising from the Report related to shared services, procurement, ICT, audit, and other areas and there are also other substantive recommendations that will need to be considered, including revenue raising and other recommendations that require enabling legislation. An Implementation Group, with an independent chairman, has been established to drive forward relevant recommendations of the Report. The Group has been asked to focus on the key recommendations that will remove costs and yield earliest financial savings for the benefit of the sector and the economy generally.

Taking account of the savings referred to in section A above and sections C and D below, DECLG will comply with the following ceilings for overall current expenditure in the period to 2014:

| Department of Environment, Community & Local Government | 2012 | 2013 | 2014 |
|--|------------------|-------------|-------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings* | | | |
| (total allocations for gross current expenditure) | 467 | 416 | 383 |
| <i>Savings measures introduced in 2012</i> | <i>34</i> | <i>39</i> | <i>39</i> |
| <i>Savings remaining to be specified (cumulative)</i> | | <i>30</i> | <i>60</i> |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 790 | | |

* In 2012 the Exchequer contribution to the LGF of €164 million was ended.

C. Estimates 2012: Summary of Main Measures

| Measure | Saving in 2012 | Full-year saving |
|--|-------------------|---------------------|
| | <i>€ million</i> | |
| Environment | 9 | 9 |
| <ul style="list-style-type: none"> ▪ Meet EPA and RPII non-pay costs and payments under international agreements from the Environment Fund. | | |
| Communities/Rural Development | 8 | 8 |
| <ul style="list-style-type: none"> ▪ Reduce provision for the Local and Community Development Programme. | | |
| Housing | 7 | 7 |
| <ul style="list-style-type: none"> ▪ Reduce provisions for leasing owing to enhanced value for money available in the market and secure efficiencies through reconfiguration of delivery of housing services. ▪ Provide an additional €10 million to allow transfers into the Rental Accommodation Scheme. | | |
| Administrative Budget | 4 | 4 |
| <ul style="list-style-type: none"> ▪ Reduce staff numbers arising from the ECF ▪ Achieve a reduction in non-pay administration costs through increased efficiencies. | | |
| Planning | | |
| <ul style="list-style-type: none"> ▪ Reduce costs associated with operation of the Mahon Tribunal. | 2.5 | 2.5 |
| Miscellaneous | | |
| <ul style="list-style-type: none"> ▪ Other savings in areas such as Dormant Accounts, PEACE and RAPID programmes. | 3.5 | 3.5 |
| Total | 34 | 34 |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

The task of meeting the current expenditure ceilings of €416 million in 2013 and €383 million in 2014 will be very challenging.

Reducing overall expenditure in 2013-14, as mandated by the expenditure ceilings, will require rigorous prioritisation and ongoing critical analysis of spending, efficiency, staffing and service-delivery models in DECLG. All areas of spending will be subject to continued evaluation to ensure that scarce resources are directed towards the areas of greatest impact and that maximum value-for-money is achieved, including in the overall allocations going towards administration and agencies.

The DECLG CRE report discusses the further reductions to be achieved in 2013 and 2014. These relate to areas such as fuller alignment of local government and local/community development functions and programmes (to reduce administrative overheads and deliver more efficient and cost-effective services), as well as savings from implementation of shared services initiatives, agency rationalisation and limited programme areas. There will, however, be a need to increase housing current expenditure as an inevitable consequence of the restructuring of housing programmes away from construction/purchase and towards rental/leasing models. Further detailed decisions in these regards, and taking account of potential new revenue streams, will be made in the context of the relevant estimates and budgetary processes.

Department of Finance

A. Key Outcomes of the Comprehensive Review of Expenditure

The Finance Group comprises several distinct areas. The *Department of Finance* is engaged in strategic transformation, arising from the divesting of expenditure functions and the need to focus on the critical skills areas of banking, financial services and economic management. Organisational efficiencies will accordingly be offset by increases in staffing of key specialist functions. These increases are necessary to meet the major policy challenges which are integral to the Government Programme and the EU/IMF programme. Such challenges include the reform of the banking system, meeting increasingly onerous developments from the EU in relation to financial services, compliance with the EU/IMF Programme and a need to broaden and deepen Ireland's interaction with the EU and other international institutions.

The *Office of the Revenue Commissioners* is planning to maintain critical service delivery with reduced staff numbers into the medium term. In this context it has also examined administrative mechanisms to enhance revenue-raising and accelerate cash-flow.

The *Office of the Comptroller & Auditor General* has identified new efficiencies to maintain international-standard audit quality, and undertake new high-priority audits (e.g. NAMA, DDDA) within more limited resources.

B. Expenditure and Numbers Ceilings

The relevant data for the group is set out in the table below:

| Finance Group of Votes | 2012 | 2013 | 2014 |
|---|------------------|------------|------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 421 | 411 | 405 |
| <i>Savings measures introduced in 2012</i> | <i>3.5</i> | <i>3.5</i> | <i>3.5</i> |
| <i>Savings remaining to be specified</i> | | <i>6</i> | <i>7</i> |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 6,248 | | |

C. Estimates 2012: Summary of Measures

| Measure | Savings in 2012 | Full Year Savings |
|--|--------------------|----------------------|
| | <i>€ million</i> | |
| Revenue | 3.5 | 3.5 |
| <ul style="list-style-type: none"> ▪ <i>Spend to save</i> – Recruit ICT Specialists to replace external consultants. ▪ Reduce/improve transactional processing to free up to 100 staff to work on compliance functions in order to generate substantial additional revenue. ▪ Wider shared service provision. | | |
| Total | 3.5 | 3.5 |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

Reducing overall expenditure in 2013-14 will require prioritisation and ongoing critical analysis of spending, efficiency, staffing and service-delivery models within the Finance Group.

Department of Foreign Affairs & Trade

A. Key Outcomes of the Comprehensive Review of Expenditure

The rationale for each of the Department's activities was rigorously re-examined in the preparation of Comprehensive Review of Expenditure. The Department's major programmes and services to the public have been the subject of independent reviews over the past three years. Recommendations for improvements are being implemented to the extent practicable.

There have been large reductions to the Official Development Assistance (ODA) allocations since 2008 and the Department has endeavoured as far as possible to protect 'core business', in particular development cooperation with Ireland's Programme Countries and funding to civil society and non-governmental organisations. Programmes, such as those supporting newly-joined EU member-states, have been terminated.

Elsewhere, substantial administrative and procurement economies have been achieved while maintaining the full range and geographic reach of the other programmes the Department operates and the various policy, promotional and citizen services it provides.

Significant budgetary reductions have been absorbed since 2008 and this necessarily reduces the headroom for further economies. The search for efficiencies continues, including in the context of implementation of the Croke Park Agreement. The Department will also engage actively with the Department of Public Expenditure and Reform with regard to implementation of the recently announced Public Service Reform Plan.

The role of the Department, moreover, is expanding. The Government Programme assigns a number of priority tasks to the Department, including support for the drive to rebuild Ireland's international reputation and advance our economic interests abroad, a responsibility which has been enhanced by the transfer of trade promotion functions.

The Department also has a central role in supporting the Government's objectives of boosting the level of Ireland's engagement in the European Union and deepening cooperation on the island of Ireland. The resources available to these respective areas are slender and have unavoidably been reduced in recent years.

Public demand for passport and consular services continues to rise appreciably. The Department also faces a number of major international responsibilities within the time horizon of the present expenditure review, including the Organisation for Security and Cooperation in Europe (OSCE) Chairmanship next year and the 2013 EU Presidency.

Against this background and in recognition of the severe budgetary pressures the Department has been able to agree a further reduction in its Development Cooperation budget in 2012. It has also agreed to reduce its funding of Emigrant Support services by 10% and an equivalent reduction in its funding of North-South activities. The Government has also decided to reduce the number of Irish overseas missions by three (Dili, Tehran, Vatican) with immediate effect.

B. Expenditure and Numbers Ceilings

| Department of Foreign Affairs and Trade | 2012 | 2013 | 2014 |
|---|------------------|------------|------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 724 | 733 | 719 |
| <i>Savings measures introduced in 2012</i> | 55 | 56 | 56 |
| <i>Savings remaining to be specified (cumulative)</i> | | 44 | 94 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 1,470 | | |

C. Estimates 2012: Summary of Measures

| Measure | Saving in | Full-year saving |
|--|------------------|------------------|
| | 2012 | |
| | <i>€ million</i> | |
| <i>Reduce Development Cooperation Budget</i> | 52.9 | 53.3 |
| <ul style="list-style-type: none"> ▪ Reduce Ireland's contribution to its bilateral programme of assistance resulting in a slight decline in Ireland's overall ODA/GNP ratio from the level of 0.52% expected in 2011. | | |
| <i>Reduce Ireland's Diplomatic Network</i> | 0.5 | 1.1 |
| <ul style="list-style-type: none"> ▪ Close 3 missions, reducing the extent of Ireland's diplomatic network by almost 4%, cash savings emerging in year 2 and redeployment of diplomatic staff to help address vacancies emerging elsewhere. | | |
| <i>Reduce Support for Irish Emigrants</i> | 1.3 | 1.3 |
| <ul style="list-style-type: none"> ▪ This will be targeted to protect, as far as possible, the projects aimed at supporting the welfare of vulnerable Irish emigrants, mainly in the UK. | | |
| <i>Reduce support for North-South and Anglo Irish Cooperation</i> | 0.3 | 0.3 |
| <ul style="list-style-type: none"> ▪ Reduce the funds available for the Government's reconciliation and anti-sectarianism funds. | | |
| Total | 55 | 56 |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

Reducing overall expenditure in 2013-2014, as required by the expenditure ceilings, will require ongoing critical analysis of the efficiency, staffing and service-delivery models in place with the Department of Foreign Affairs and Trade. This period will also see the Department take on hugely significant international responsibilities when Ireland assumes the rotating presidency of the EU on 1 January 2013.

These pressures notwithstanding, the Department will continue to rigorously pursue administrative efficiencies. It will continue to evaluate its programmes and will keep the extent and configuration of the diplomatic network under review to ensure that the maximum return on investment is achieved. A key deliverable will be the outcome of the Review of the White Paper on Irish Aid in mid-2012.

Department of Jobs, Enterprise & Innovation

A. Key Outcomes of the Comprehensive Review of Expenditure

In conducting the CRE, the Department of Jobs, Enterprise and Innovation (DJEI) examined, explored and presented a broad range of options delivering current pay and non-pay savings to be introduced over the period 2012-2014. The Department additionally identified a potential rationalisation/integration programme, which will require further evaluation in advance of final decisions being taken.

These savings will be achieved under both the pay and non-pay headings and across the Department, its Offices and Agencies. They will be delivered through streamlining of business processes, greater efficiencies, increased use of technology and further use of shared services.

Notable outcomes of the Department's CRE exercise are as follows:

- (i) The implementation of changes to business process aimed at delivering services more efficiently.
- (ii) The streamlining of the State's employment rights bodies (i.e. the Labour Relations Commission and the National Employment Rights Authority, the Employment Appeals Tribunal, and the Labour Court) will create a single entry point for all users of the employment rights machinery.
- (iii) Greater utilisation of eGovernment tools in the Companies Registration Office.
- (iv) A strong commitment to the public service reform agenda in particular in the areas of shared services and outsourcing models in appropriate cases, including high-volume case processing operations.

B. Expenditure and Numbers Ceilings

The Department will continue to utilise existing resources to maximum effect to ensure delivery of its core programme activities which remain central to underpinning Ireland's competitiveness and growing and maintaining jobs, stimulating the productive capacity of the economy, growing exports, promoting innovation and developing long-term sustainable jobs.

Taking account of the savings measures identified in section C and D below, the Department will comply with the following ceilings for overall current expenditure and public service staff numbers in the period to 2014.

| Department of Jobs Enterprise and Innovation | 2012 | 2013 | 2014 |
|---|------------------|-------------|-------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 366 | 350 | 337 |
| <i>Savings measures introduced in 2012</i> | 5 | 5 | 5 |
| <i>Savings remaining to be specified (cumulative)</i> | | 15 | 29 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 2,668 | | |

C. Estimates 2012: Summary of Measures

| Measure | Savings in 2012 | Full Year Savings |
|---|------------------------|--------------------------|
| | <i>€ million</i> | |
| Department and Agencies: Administrative Efficiencies /Rationalisation | 3.7 | 3.7 |
| <ul style="list-style-type: none"> ▪ Efficiencies and changes to business processes. ▪ Streamlining the State's employment rights bodies. | | |
| Science Technology and Innovation | 1.4 | 1.4 |
| <ul style="list-style-type: none"> ▪ The Department will continue to invest heavily in the area of Science and Technology. ▪ Current expenditure savings will nonetheless be available through prioritisation of projects and initiatives | | |
| Total | 5 | 5 |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

| | First-year saving | Full-year saving |
|---|----------------------|---------------------|
| | <i>€ million</i> | |
| Science Technology and Innovation | 4.1 | 7.1 |
| <ul style="list-style-type: none"> ▪ The Department will continue to invest heavily in the area of Science and Technology. ▪ Current expenditure savings will nonetheless be available through prioritisation of projects and initiatives | | |
| Department and Agencies: Administrative Efficiencies /Rationalisation | 3.8 | 6.8 |
| <ul style="list-style-type: none"> ▪ Efficiencies and changes to business processes. ▪ Streamlining the State's employment rights bodies. | | |
| Pay Savings | 7 | 15 |
| <ul style="list-style-type: none"> ▪ Achieve savings as set out in ECF | | |
| Total | 15 | 29 |

Department of Justice & Equality

A. Key Outcomes of the Comprehensive Review of Expenditure

The Department of Justice and Equality carried out a detailed review of all areas of expenditure across the five Votes in the Justice group. There is a very high proportion of payroll expenditure across the entire group; 75% of all current expenditure is either pay or pensions related and this proportion increases to 90% in the case of the Garda Síochána Vote. The remaining 25% of current expenditure is mainly operational in nature accounted for by the running costs of the Garda Síochána, Prisons and Courts Services, the Property Registration Authority and the Department itself together with a relatively large number of organisations and agencies under the remit of the Justice Vote. In addition, the limited non-payroll budget must also meet the costs of a number of demand-led areas across the sector particularly in relation to Criminal Legal Aid, Immigration and Compensation payments.

The review focused on all these areas and the key outcomes which will continue to influence the work of the sector both immediately and in the medium term can be summarised as follows:

- There continues to be pressure for services across the Justice sector including in relation to services such as Policing, Prisons and Courts, Civil and Criminal Legal Aid which require to be dealt with within reduced budgets and resources. As a result the main focus emerging from the CRE is the implementation of the reform programme in key areas to maintain services at an acceptable level with fewer resources. This is being achieved through reform in the way resources in areas such as the Prisons and Gardaí are deployed, involving changes in rostering arrangements, civilianisation and redeployment. Various structural reform measures are also being considered across the main expenditure areas in order to reduce expenditure in 2012 and later years.
- Various cross-cutting reforms will be implemented across the sector to ensure more streamlined interaction between the various components of the Criminal Justice system e.g. better coordination, use of technology and administrative changes to reduce the amount of time spent by Gardaí and Prison Officers in Court, waiting for cases to be called.
- Rationalisation of locations including Offices, Court venues and Garda Stations across the sector to ensure that administrative costs are reduced while maintaining appropriate service levels to the public.
- Implement agency/organisation rationalisation, where appropriate, both within the sector and with related organisations in the broader public service. The key considerations are the avoidance of the overlap of functions, an improved and more streamlined service to the public and reduced costs.

- Efficiencies will continue to be achieved on the overall allocations going forward in reductions in administrative costs where possible including continued development of the Departments shared services initiatives in ICT, financial and payroll services in line with the Government reform proposals in these areas.
- Implementation of legislative reform measures set out in the Government Programme, particularly in relation to the Immigration and Asylum area, should lead to a more streamlined service with reduced costs.
- Various measures leading to increases in revenue both for the sector and the State in the form of extra-exchequer receipts have been identified as part of the CRE process and are being progressed.

B. Expenditure and Numbers Ceilings

Similar to other sectors there has been a downward trajectory in Justice Sector expenditure in the period 2008 to 2011. Payroll expenditure has decreased by over 9% in this period and there has been a 26% decrease in non-pay expenditure in the same period. In accordance with the Government's overall fiscal target, the decrease in budgetary allocations for the Justice sector will continue in 2012 and later years.

The gross current expenditure allocation for 2012 is €2.261 billion which is a decrease of over 4% on the corresponding allocation for 2011 after making technical adjustments for the transfer of functions.

The allocation is broken down between the five Votes in the group as follows;

| <i>Vote Group</i> | <i>€ million</i> |
|---------------------------------------|------------------|
| 20 – Garda Síochána | 1,425 |
| 21 – Prisons | 312 |
| 22 – Courts Service | 98 |
| 23 – Property Registration Authority | 33 |
| 24 - Justice, Equality and Law Reform | 392 |
| Total Justice Group | 2,261 |

The ceilings for the years to 2014 are set out below.

| Department of Justice and Equality | 2012 | 2013 | 2014 |
|--|------------------|-------------|-------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings (total allocations for gross current expenditure) | 2,261 | 2,198 | 2,083 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 22,835 | | |

C. Estimates 2012: Summary of Measures

It has been necessary due to the reduced allocations available to make reductions across a range of areas. These measures are required in order to adhere to the ceilings set out above, off-setting increased pressures arising over the period while reducing expenditure.

| Measure | Saving in 2012 | |
|---|----------------|------------|
| | € million | |
| An Garda Síochána <ul style="list-style-type: none"> ▪ payroll and pensions savings including overtime, travel and subsistence and the maintenance budget for Garda stations ▪ Concentration of resource in the highest priority areas at ▪ Support work of the members of An Garda Síochána by civilian staff and Garda Reserve ▪ Implement Reform Programme and various cost containment measures. | 79 | 79 |
| Department of Justice and Equality <ul style="list-style-type: none"> ▪ Reduced funding to bodies supported by Department ▪ It has been possible, for the most part, to maintain the funding available to the Criminal Assets Bureau, and the Forensic Science Laboratory whose work is crucial in the fight against organised and other serious crime. ▪ a number of options for structural reform are being progressed under the Reform Programme which will reduce costs and deliver further efficiencies across a number of areas. | 12 | 12 |
| Prisons <ul style="list-style-type: none"> ▪ Change programme in the Prison Service was very well advanced during better financial times therefore the system has sustained a 30% increase in prisoner numbers in recent years despite an 8% reduction in budget in the same period. ▪ Further reform initiatives are underway, including a task review under the Transformation Programme to manage the increasing demands on the system from the reduced resources available. | 1 | 1 |
| Courts Service <ul style="list-style-type: none"> ▪ Administrative savings across a range of areas from increased use of information technology to further rationalisation of court venues. ▪ The current expenditure allocation available to the Courts Service in 2011 includes provision of over €21 million for annual payments in relation to the Criminal Courts of Justice complex. | 2.7 | 2.7 |
| Property Registration Authority <ul style="list-style-type: none"> ▪ Rigorously review of every area of expenditure | 2.3 | 2.3 |
| Appropriations-in-Aid Notwithstanding a considerable increase in the target allocations across the sector in 2011, a further increase of €3 million is included for 2012, with potential for further increases being evaluated based on a number of proposals emerging from the CRE process. | 3 | 3 |
| Total | 100 | 100 |

D. Estimates 2013 - 2014: Summary of Measures

The gross current expenditure allocations for 2013 and 2014 are €2,198 million and €2,083 million respectively. This equates to a reduction of €178 million or almost 8% by 2014 in year-on-year terms.

While the specific measures needed to reduce expenditure by this amount have not yet been fully evaluated, significant progress will need to be made in relation to a number of areas, including those identified in the Comprehensive Review of Expenditure. The main areas which will need to be progressed and which will reflect the reduction include:

- Given the large payroll component of the Vote group (75% of current expenditure) staffing numbers will have to be carefully managed in conjunction with the Department of Public Expenditure and Reform.
- There are currently significant reform programmes in place across all areas of the Department including the main operational areas (Garda, Prisons and Courts) with the objective of reducing expenditure while maintaining services at an acceptable level. The key requirement is to maximise efficiency to the greatest extent possible to mitigate the impact of reduced staffing and budgetary allocations in these critical areas of the Criminal Justice system.
- In addition, specific areas across the sector have been identified for structural reform, with one of the key objectives relating to the reduction in costs. In the case of the Immigration and Asylum area for example, the Immigration, Residence and Protection Bill has been restored to the Dáil Order paper. This legislation will provide for a transparent and efficient immigration system in order to support the overall economic and social goals of the Government. It is expected that the reform measures which will emanate from the enactment of this legislation, together with initiatives already underway in this area, will lead to reduced costs over the period 2013 and 2014.
- It is expected that the outcomes of various cross-cutting reforms which were outlined in the CRE in relation to better co-ordination and interaction between the various areas within the Criminal Justice Sector will begin to impact significantly in 2013 and 2014 which a consequential reduction in expenditure in related areas.

The key challenge for the Justice Sector will be to prioritise and maintain key front-line services in an era of significantly reduced budgetary and staffing resources. It will require concrete outputs from all elements of the current extensive reform programmes and realistic expectations as to what is achievable in the context of reduced resources.

Public Expenditure & Reform Group of Votes

A. Key Outcomes of the Comprehensive Review of Expenditure

The Public Expenditure & Reform Group includes the Department of Public Expenditure & Reform, the Office of Public Works, the Superannuation Vote for civil service pensions, and a range of smaller Votes.

The *Department of Public Expenditure & Reform* is leading the transformation of the Irish public service and is investing in specialist skills and expertise to lead this process. Operational efficiencies have been identified, although some central functions – e.g. a HR Shared Services centre and the lead capacity in economic evaluation – will involve short-term investment and up-skilling to drive savings across the public service. The *Office of Public Works* has identified opportunities for rationalising the State's office accommodation portfolio, particularly within the Dublin area, and for operating in a 'shared service' capacity in the areas of State property maintenance and procurement (via the National Procurement Service). The *Valuation Office* is intensifying recent productivity improvements and is considering, in the context of the revaluation programme, a move to a self-assessment system of valuation and possible external delivery of some aspects of the programme. The *State Laboratory* is leveraging technological advances in cutting-edge analytical techniques and automation. The *Public Appointments Service* has undergone significant staffing reductions but has expanded its client base to include HSE and others, and is now set to play a pivotal role in the delivery of redeployment under the terms of the Croke Park Agreement. The *Office of the Ombudsman* is now preparing to implement a range of streamlining / amalgamation measures announced by Government on foot of the CRE, involving the functions of the Data Protection Commissioner, An Coimisinéir Teanga and certain administrative aspects of Office of the Ombudsman for Children.

B. Expenditure and Numbers Ceilings

The relevant data for the group is set out in the table below:

| Public Expenditure and Reform Group of Votes | 2012 | 2013 | 2014 |
|---|------------------|------------|------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 865 | 796 | 802 |
| <i>(of which) Superannuation:-</i> | <i>500</i> | <i>438</i> | <i>451</i> |
| <i>Savings measures introduced in 2012</i> | 3 | 3 | 3 |
| <i>Savings remaining to be specified</i> | | 5 | 7 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 2,629 | | |

C. Estimates 2012: Summary of Measures

| Measure | Saving in 2012 | Full-year saving |
|---|-------------------|---------------------|
| <i>€ million</i> | | |
| OPW | 3 | 10 |
| ▪ Rationalisation of the State's office accommodation portfolio | | |

D. Savings Area 2013-2014 to remain within Expenditure Ceilings

Expenditure on the PER Group is set to decline due to reductions in the OPW's rent bill on State Property; a decrease in expenditure by the Department of Public Expenditure and Reform on the HR Shared Service Centre; lower expenditure by the Valuation Office on its Revaluation Programme; a decrease from the 2012 peak in retirement-related payments; and administrative efficiencies in other Offices.

Department of the Taoiseach (including Law Offices)

A. Key Outcomes of the Comprehensive Review of Expenditure

In addition to the Department of the Taoiseach, this Group includes the legal offices and the Central Statistics Office (CSO).

The *Department of the Taoiseach* is consolidating a range of major efficiencies and structural changes that will allow for a more focused leadership role in implementing the Government Programme. The main challenge addressed by the State's legal offices - the *Office of the Attorney General* (which incorporates the *Chief State Solicitor's Office*) and the *Office of the Director of Public Prosecutions* – is to secure a reduction in legal fees payable by the State, against a background of significant demands in terms of legal advice, legislative drafting and prosecution activity. On the question of legal costs, it will be necessary for legal services legislation to help to bring about structural savings.

Arising from its review, the *CSO* concluded that it should maintain its commitment to the production of the core annual programme of statistical outputs required by national and EU policy and the demands of the EU/IMF support programme. It also identified the need for strong ongoing focus on savings in this core programme through a continuous review of business processes; and for a review of options for *Census 2016*, in particular through examining alternatives to the traditional five-yearly approach to the census.

B. Expenditure and Numbers Ceilings

The Department's 2010 administration expenditure has been reduced by 32% since 2008.

| Taoiseach Group of Votes | 2012 | 2013 | 2014 |
|---|------------------|-------------|-------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 156 | 153 | 139 |
| <i>Savings measures introduced in 2012</i> | 3 | 3 | 3 |
| <i>Savings remaining to be specified</i> | | | |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 1,470 | | |

C. Estimates 2012: Summary of Measures

| Measure | Saving in 2012 | Full-year saving |
|----------------------------|----------------|------------------|
| Law Offices | 3 | 3 |
| ▪ Reduction in legal costs | | |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

Reducing overall expenditure in 2013-14 will require rigorous prioritisation and ongoing critical analysis of spending, efficiency, staffing and service-delivery models within the Group. The achievement of the overall expenditure ceilings for the Law Offices in the period to 2014 will require fundamental changes to the charging regime for legal costs.

Department of Transport, Tourism & Sport

A. Key Outcomes of the Comprehensive Review of Expenditure

For the purposes of the CRE, the Department's expenditure was divided into 30 discrete programmes each of which was reviewed on the basis of the review template prescribed by the Department of Public Expenditure and Reform. The Department's NCSSBs were invited at Chief Executive level to a briefing by the Secretary General and invited to make a submission to the Department based on the review template. An internal cross-cutting Team was established and tasked to review the various programme reports. The assessment of the cross-cutting Team informed the deliberations of the Management Board which in turn made recommendations that were approved by the Minister.

The outcome of the process is a proposed reduction in current expenditure of €115 million over the three year period to end 2014.

B. Expenditure and Numbers Ceilings

The baseline 'opening position' for 2011-2014 was already on a downward trend, reflecting earlier savings exercises. Taking account of the savings measures identified in section C and D below, the Department will comply with the following ceilings for overall current expenditure and public service staff numbers in the period to 2014.

| Department of Transport, Tourism and Trade | 2012 | 2013 | 2014 |
|---|------------------|------------|------------|
| | <i>€ million</i> | | |
| Ministerial Expenditure Ceilings | | | |
| (total allocations for gross current expenditure) | 786 | 747 | 691 |
| <i>Savings measures introduced in 2012</i> | 45 | 45 | 45 |
| <i>Savings remaining to be specified (cumulative)</i> | | 29 | 70 |
| Employment Control Framework | 2012 | | |
| Staff numbers ceiling | 1,477 | | |

C. Estimates 2012: Summary of Measures

| Measure | Savings in | Full Year Savings |
|---|------------------|-------------------|
| | 2012 | |
| | <i>€ million</i> | |
| National Transport Authority | 21 | 21 |
| <ul style="list-style-type: none"> ▪ Reduce funding envelope for Public Service Contracts | | |
| Aviation | 5 | 5 |
| <ul style="list-style-type: none"> ▪ Reduce funding for Regional Airports and Miscellaneous Aviation Services. | | |
| Regional and Local Roads | 4.5 | 4.5 |
| <ul style="list-style-type: none"> ▪ Discontinue funding for Local Improvement Scheme for non-public roads in 2012. ▪ Reduce maintenance current expenditure for the local and regional road network. | | |
| Vehicle and Driver Licensing | 3 | 3 |
| <ul style="list-style-type: none"> ▪ Introduce new efficiencies mainly through the use of IT. | | |
| Fáilte Ireland | 3 | 3 |
| <ul style="list-style-type: none"> ▪ Introduce efficiencies and rationalise funding for events and visitor servicing. | | |
| Irish Sports Council | 2 | 2 |
| <ul style="list-style-type: none"> ▪ Reduce funding for various sporting organisations and programmes. | | |
| Tourism Marketing Fund | 2 | 2 |
| <ul style="list-style-type: none"> ▪ Reduce allocation for tourism marketing programmes. | | |
| Road Safety Authority | 1.5 | 1.5 |
| <ul style="list-style-type: none"> ▪ Programme savings through efficiencies. | | |
| National Roads Authority | 1 | 1 |
| <ul style="list-style-type: none"> ▪ Savings options dependent on fully functioning redeployment programme or alternative scheme to facilitate reduction in staff numbers. | | |
| Rural Transport Initiative | 0.9 | 0.9 |
| <ul style="list-style-type: none"> ▪ A range of measures to improve programme efficiency are being considered. | | |
| Railway Procurement Agency | 0.8 | 0.8 |
| <ul style="list-style-type: none"> ▪ Reduction in corporate support costs. | | |
| Medical Bureau of Road Safety | 0.3 | 0.3 |
| <ul style="list-style-type: none"> ▪ Introduction of efficiencies. | | |
| Railway Safety Commission | 0.1 | 0.1 |
| <ul style="list-style-type: none"> ▪ Reduction of expenditure on training, legal fees, IT, consultancy and office and technical equipment. | | |
| Total | 45 | 45 |

D. Savings Areas 2013-2014 to remain within Expenditure Ceilings

Reducing overall expenditure in 2013-2014, as required by the expenditure ceilings, will require ongoing critical analysis of the efficiency, staffing and service-delivery models in place within the Department. In addition, all areas of spending by the Department will be subject to continued evaluation to ensure that scarce resources are directed towards areas of greatest impact and value-for-money.

Accordingly, the Department will be looking to the following principal sources for savings in the period 2013-14.

| | First-year saving | Full-year saving |
|--|----------------------|---------------------|
| | <i>€ million</i> | |
| <i>Public Transport Public Service Obligation Payments</i> - The funding provided by the State in support of scheduled public transport services provided by CIE will be further reduced in 2013 and 2014. As in 2012, some of this reduction can be offset by further efficiencies and manageable fare increases. It is likely, however, that it will also result in further significant service reductions. It is not possible for the analysis to state definitively at this stage what precise service reductions might ensue. | 15 | 32 |
| <i>Agency Expenditure Reductions</i> - The main spending agencies are required to deliver savings in the range 15% to 25% over the three year period. The Department will have more detailed discussions with the agencies on how the savings might be distributed across their programmes to have the least effect on those with the greatest priority in terms of the Government's objectives. The delivery of these savings will necessitate that there is effective redeployment of staff in the public service. The NRA and RPA savings assume lesser workloads on foot of the CRE, and efficiencies that will be achieved when the bodies are merged. The saving in the RPA could have been greater were it not necessary to take account of a projected significant increase in Luas maintenance costs. The RSA has identified potential further efficiency savings without impacting on service delivery. | 7.5 | 16 |
| <i>Regional and Local Roads</i> - The remaining cut of over €17m will mean that outputs will fall well short of the required target to maintain the quality of the road network. Difficult decisions will have to be made in relation to how best to allocate available funds between different competing demands, including winter maintenance. | 4 | 16 |
| <i>Tourism Marketing</i> - Reduce allocation for tourism marketing programmes. | 2 | 4 |
| <i>Rural Transport Initiative</i> - The rationale is that the Rural Transport Programme should be treated similarly to other State supported public transport services. | 0.5 | 1 |
| <i>Regional Airports</i> - The savings will be achieved by further reduction to the subsidy for operational expenditure at regional airports. | - | 1 |
| Total | 29 | 70 |

PART III Reform of the Public Expenditure Framework

III.1 Overview of Expenditure Reforms

Ireland needs a new and modern system of budgeting.

Our traditional budgetary framework has been criticised as overly secretive and opaque. On the spending side, it has not been the practice to consult the Dáil before major decisions are taken by the Government. Instead, Dáil Committees have been asked to consider and vote upon Estimates of Expenditure for each year, sometimes half-way through the year in question – when the money being voted on has been largely spent.

Under these circumstances, there has been relatively little space for good advance planning, open and transparent resource allocation, and critical scrutiny of Value-for-Money and effective performance. These are the benefits that come from a strong process of parliamentary oversight in any modern democracy. These benefits are lacking from the traditional way of allocating and overseeing public funds in Ireland.

Under its Programme, *Government for National Recovery 2011-2016*, the Government is committed to bringing about a major transformation of Ireland's old-fashioned budget system. The key elements of the reform agenda have been outlined in the *Public Service Reform Plan* announced by the Minister for Public Expenditure & Reform on 17 November 2011. Now, in this *Comprehensive Expenditure Report*, the specific public expenditure reform measures are introduced that will bring our budgetary procedures into the 21st century.

The principal features of the new budgetary architecture, as it affects public expenditure management in Ireland, can be summarised as follows:-

- **Planning for Sustainable Public Expenditure** – The old 'bottom up' processes of expenditure growth – whereby the total expenditure allocation for a year only became apparent once all of the demands had been catered for – is being replaced with sensible, advance planning by Government based on the resources that are available. The Medium-Term Fiscal Statement represents a first decisive step in this regard.
- **Multi-annual expenditure framework** – The annual Estimates 'campaign,' conducted privately within the system of public administration, is being replaced by a modern, multi-annual framework which will allow for full transparency about the allocations available to each Department over the coming three-year period. This will open the way for structural, medium-term planning and prioritisation within each area, with full public input and parliamentary oversight.
- **Evidence-based Expenditure Policy** – In a time when resources are exceedingly scarce, old expenditure lines are no longer sacrosanct, and all areas of spending should be subject to rigorous scrutiny. This year's *Comprehensive Review of Expenditure (CRE)* is a good start – all areas of spending have been examined, and all of the background documents from the CRE are being released for public inspection. A tough, clear new

VFM Code is also being launched on a dedicated new website – a VFM Portal for the whole of the public service. Under this VFM Code, the Government will re-double the processes for ongoing scrutiny and evaluation of public expenditure; and all Departments will work to demanding new timetables in this regard each year, answerable to their Oireachtas Committees for progress and action.

- **Performance-based budgeting** – This year, for the first time, most Departmental Estimates are being presented in a new format, organised on the basis of “strategic programmes” rather than the old accounting “subheads.” This allows for a joined-up approach, linking the Estimates process directly with the Statements of Strategy, and allowing for performance information to be scrutinised by Dáil Committees at the same time that public money is being requested.
- **Accountability to the Oireachtas and the Public** – All of the above reforms allow greater opportunities for the Oireachtas members, as representatives of the public, to play a more substantive role throughout the entire budgetary process, from initial allocation of funds, through to holding Ministers and public service managers to account for the achievement – or non-achievement – of stated performance targets. Moreover, the Government is moving to a new *‘whole of year’ budgetary timetable* that allows for greater, more meaningful engagement by Oireachtas Committees in contributing to Estimates discussions in advance of the allocations being finalised.

In summary, the Government Programme commitment to reform Ireland’s budgetary system is now being implemented across all fronts. The overall aim is to have an open and transparent process, whereby public funds are allocated to areas where they can be used – and seen to be used – to good effect, improving the lives of citizens.

Designing these reforms in a coherent and workable way, and introducing them without delay, is itself one of the key outcomes of this year’s Comprehensive Review of Expenditure (CRE). As demonstrated in Parts I and II of this Report, the CRE has also facilitated the Government in achieving its budgetary targets for 2012, and has laid the foundation for the 2013 and 2014 targets to be delivered. For these reasons, the Government has decided that a fresh CRE-type exercise should be conducted periodically, approximately every 3 years, to re-set the multi-year expenditure ceilings in line with emerging Government priorities, and informed by new evaluations of which expenditure programmes are delivering value-for-money. **The next CRE has therefore been scheduled for the period between autumn 2013 and spring 2014.**

Further details on all of these public expenditure reform measures are set out in the following sections.

III.2 Public Expenditure - A Plan for Sustainability

In the past, expenditure growth was allowed to run far ahead of the economy's underlying ability to finance it. Arising from this, value-for-money tended to suffer, along with the efficiency of delivering services to the public and the effectiveness of public expenditure in achieving its objectives.

The Government has determined that all of this must now change, to put an end to poorly-planned, unsustainable spending and wasteful, inefficient practices. Instead, the Government has decided to introduce a completely new way of fiscal planning. On 4 November 2011, the Government produced its *Medium-Term Fiscal Statement*. That document spells out, for the first time, the total quantum of public expenditure that will be available for allocation in 2012, showing the levels of both current and capital spending. The expenditure allocations for 2013 and 2014 are also laid out clearly, again broken down between current and capital, along with the overall contribution from taxation.

This marks a decisive shift away from the old way of doing business. Now, the Government is setting out its plans clearly in advance. The overall spending allocations are – and must be – in line with the overall Fiscal Statement. This modern, 'top down' approach to budgeting is quite distinct from the old 'bottom up' method, whereby successive demands from various quarters were acceded to, up to – and indeed far beyond – the limits of sustainability. The new approach will underpin confidence, at home and overseas, about the soundness of the Government's overall budgetary plans, which are designed to restore Ireland's public finances to a strong and sustainable position within the coming years.

Table III.a Expenditure Consolidation Plans in the Medium Term Fiscal Statement

| <i>Year:</i> | <i>2011</i> | <i>2012</i> | <i>2013</i> | <i>2014</i> | <i>2015</i> |
|--|------------------|-------------|-------------|-------------|-------------|
| | <i>€ billion</i> | | | | |
| <i>Fiscal Consolidation from:</i> | | | | | |
| <i>Net Current Expenditure</i> | - | 1.45 | 1.70 | 1.90 | 1.30 |
| <i>Net Capital Expenditure</i> | - | 0.75 | 0.55 | 0.10 | - |
| <i>Total allocation for:</i> | | | | | |
| <i>Gross Voted Current Expenditure</i> | 53.24 | 51.75 | 50.40 | 48.69 | 47.28 |
| <i>Gross Voted Capital Expenditure</i> | 4.69 | 3.94 | 3.37 | 3.25 | 3.25 |

* Figures refer to net consolidation. Table II.a provides the corresponding information for current expenditure on a gross expenditure basis.

A similar approach has been taken on capital spending. The Government published its *Infrastructure & Capital Investment 2012-2016: Medium-Term Exchequer Framework* on 10 November 2011. This document sets out the overall levels of capital spending available, in line with the *Medium-Term Fiscal Statement* and based upon the needs of the economy as a whole, and will anchor Departmental capital allocations into the medium term.

As a result, a clear over-arching strategy for expenditure policy is now in place, and all subsequent annual spending plans will have to be determined within this overall framework. The key expenditure figures for 2012-2015 are summarised in [Table III.a](#) above.

III.3 Medium Term Expenditure Framework

It is not enough to lay down the overall aggregates of expenditure in advance. If these allocations are to be adhered to by Government Departments and made 'real,' they must find expression in clear, specific Departmental allocations and upper spending limits (ceilings) for the three-year period ahead.

In the past, the Estimates process has been an annual event. Limits were set from the centre regarding the totality of funds available for expenditure, and these were countered by demands and bids from the spending Ministries. After protracted and confidential discussions, the eventual outcome would be made known in the Estimates document, usually on Budget day. Soon afterwards, the whole annual cycle would start afresh, with little regard to medium-term plans or constraints upon overall allocations.

The Government has determined to do away with this old-fashioned approach and move to a new model, based on transparency, openness and clear structural planning. Ireland will now adopt a modern Medium-Term Expenditure Framework with the following characteristics:

Three-year Ministerial Expenditure Ceilings

Rather than just set out the expenditure level for the coming year - 2012 – each Department now has a fixed current spending allocation for 2012 and 2013 as well as an upper limit or indicative ceiling for 2014. This makes clear the level of savings that need to be planned for in each Department, to ensure that the allocations are adhered to each year. This approach builds upon the success of Ireland's long-standing multi-annual capital expenditure framework, and applies it to the current spending area. Of course, the first year's allocation – 2012 – is today fully specified in the 2012 Estimates. Since the total quantum of spending available to each Department is now known for 2013 and (on an indicative ceiling basis) for 2014, this allows for constructive, creative input from the public and the democratic system on how these resources should be prioritised in each area over the coming years. Special arrangements will apply to certain demand-driven blocks of expenditure, notably the Live Register, which are related to the economic cycle and are less amenable to multi-annual planning and control.

Incentives for Responsible Expenditure Management

Under the existing processes for current expenditure, managers have little or no incentive to be prudent and to make savings with their allocation in a given year. Indeed, if a saving appears to be in prospect at the end of a year, the incentive for a manager is to spend all of that money, rather than see it 'lost.' To change these incentives, the Government is introducing a new range of measures to help managers make the right decisions in the public interest. In particular:

Carryover of Current Spending: As an extension of an initiative introduced in 2004 for capital budgets, in the case of capital spending, Departments may now be allowed to carry over unspent current funds from one year to the next. This will be subject to some safeguards:-

- Subject to conditions, a Department may **carry over 80% of its savings**, with the remaining 20% going to help the Exchequer.
- The carried-over funds can be spent on any once-off projects or structural measures approved by the relevant Minister, but may not be used to create an ongoing liability to the Exchequer.
- If the level of savings rolled into the following year across all Departments poses a risk to the overall Government targets for the public finances, then the savings may have to be capped and the remainder rolled forward. As a rule, there would be no intention to extinguish carryover savings that have accrued from sound management and responsible budgetary behaviour.

Smart management of surplus properties: Ministers / Departments wishing to make structural efficiency gains in property management within their portfolio may do so, and may retain up to 50% of the proceeds of resulting property sales within their envelope for once-off initiatives, with the remainder returning to help the Exchequer position. Again there will be safeguards, including ceilings and conditions that will be laid down by the Department of Public Expenditure & Reform. This facility does not apply to proposed disposals of major State assets or key 'backbone' infrastructure (which would naturally require Government authorisation), but is rather to facilitate cost-effective portfolio management in the context of public service staffing reductions and agency rationalisation.

Recoupment of Overruns: As a *quid pro quo* for the carryover entitlements outlined above, any Departments which fail to manage within their expenditure ceiling in any given year would be subject to an offsetting adjustment in the envelope for the following year, and would need to devise policy measures to live within the reduced allocation. (This would not apply to Live Register overruns arising from economic / cyclical factors.) In circumstances where a Department cannot absorb the full required adjustment in its forward expenditure ceiling, including its contingency reserve, it may be necessary to allocate the balance of reductions across other Departments so that the overall expenditure path remains on target.

Transparency and enforcement: The multi-annual Departmental cash ceilings will not be secret internal documents, but will be open from the outset to public scrutiny and assessment. Moreover, the detailed understandings between the Department of Public Expenditure & Reform and the other Departments as to their allocations, and the associated conditions in regard to areas targeted for priority spending and for efficiencies, may also be set down in formal *Expenditure Settlement Letters*. This approach, building upon the existing *Administrative Budget Agreements* and

Employment Control Frameworks that govern these blocks of spending, will allow for a clear understanding by all parties about expectations for management, delivery and performance.

Periodic Review of Priorities

The Government instituted the 2011 Comprehensive Review of Expenditure (CRE) in order to examine every area of spending, to enable the Government to meet its overall budgetary objectives, to maximise the scope for reform and restructuring across our public services, and to realign the allocations with the Government's new priorities. The CRE has achieved all of these goals, and has had a major bearing upon the setting of the expenditure ceilings for 2012-2014. The Government intends that a fresh, "zero-based" CRE exercise should be conducted approximately every 3 years so that the multi-year Ministerial expenditure ceilings can be re-set to reflect developing Government priorities.

Streamlining of Processes

The multi-annual expenditure management mechanisms currently in use – namely the Employment Control Frameworks (ECFs) for controlling staff numbers and the Administrative Budget Agreements (ABAs) which apply to the Civil Service – are being completely subsumed into the new Medium Term Expenditure Framework. Public service managers should have one coherent set of budgetary rules and objectives, with the elimination of unnecessary paper-filling, overlapping procedures and other administrative overheads.

This ambitious new model represents a transformation in the way that budgets are decided in Ireland. The legislative underpinning for the new arrangements will be provided as part of the *Fiscal Responsibility Bill* to be published in the first quarter of 2012. The operational details of the above procedures will also be specified in full in a new Circular to be issued from the Department of Public Expenditure & Reform.

III.4 A New Value for Money Code

Maximising the impact of finite public resources is a central concern in the prioritisation, planning and delivery of Government policy. While this should always be the case, the need for careful evaluation and appraisal is all the more acute during times of relative scarcity, such as these. This section sets out a number of important reforms to the State's approach to securing the best value for money in order to reduce waste, maximise impact of public spending and meet the requirements of the Medium-Term Expenditure Framework set out in Section III.2.

The Case for Reform: Existing VFM Arrangements

The current procedures for securing value for money (VFM) in public expenditure have evolved over time, with new rules and requirements overlaid on top on previous guidelines. Among the core elements are:

- The *Value for Money and Policy Review Process* – launched in 1997 as the Expenditure Review Initiative, with various amendments in 2006 and 2009.
- The *Capital Appraisal Guidelines* – most recently revised in 2005, but subsequently updated by a number of Circulars.
- The *Circular Letter on Value for Money* – sent to Heads of Government Departments and Offices in January 2006.
- The *Working Rules for Cost Benefit Analysis* – published in 1999 in order to bring a greater degree of uniformity to the appraisal of public projects.

Other ancillary procedures also form part of the broader VFM procedures currently in force.

These existing procedures are subject to a number of shortcomings. One significant failing is that evaluations have not been sufficiently connected to decisions on the allocation of resources to particular programmes, and have not generally informed improvements to the delivery of Government services. While some Value for Money and Policy Reviews have yielded positive results, a number of problems have been encountered in others, notably the following:

- there have been very considerable delays in the commencement, drafting, completion and publication of some reviews;
- there has been an uneven level of quality across reviews; and
- there has been inconsistency in terms of the approach to evaluations and the analytical output produced.

These factors prevent the reviews from informing spending decisions in a meaningful way, or from assisting Ministers and Dáil Committees in critically assessing the overall expenditure allocations.

Because of the manner in which these arrangements have evolved – changing to respond to particular developments and in order to reflect emerging best practice – the State’s approach to VFM has become somewhat unstructured and is not user-friendly. This has the effect of limiting the usefulness of these arrangements as an aid to evaluators and appraisers and does little to encourage adherence to the various requirements.

Our approach to appraising capital projects needs to be kept in line with real-world conditions. As pointed out in the Government’s recently published *Infrastructure and Capital Investment 2012-16*, economic and social developments determine the type of investment required over the medium-term. Such developments also inform elements of our approach to the appraisal of investment. Cost-benefit analysis in particular is predicated on a number of technical economic assumptions. These parameters must also be updated to take account of the various relevant developments.

The present major reform of the expenditure framework represents an opportunity to address the shortcomings in the VFM process by updating and streamlining procedures and embedding rigorous evaluation and appraisal into the heart of the budgetary process.

Maximising Impact: The Revised Value for Money Code

The revised Value for Money Code brings together best practice in evaluation and appraisal and consolidates what has become an unwieldy approach. In particular it introduces administrative changes that embed the completion of Value for Money and Policy Reviews into the budgetary timetable.

Making Value for Money Relevant

In order to ensure the relevance of evaluations, the annual cycle of Value for Money and Policy Reviews will be aligned more closely within the new, ‘whole-of-year’ approach to setting expenditure allocations, as discussed in section III.5 below. Under this approach, the relevant Oireachtas Select Committees will also have a stronger role in setting the agenda of topics and programmes to be reviewed, and holding Departments to account for timely progress. This reform addresses the twin failings of delay, and poor linkage with the policy-making process, which have characterised aspects of the Value for Money and Policy Review Process.

In addition, greater uniformity and standardisation will be applied to each evaluation by including a ‘Balanced Scorecard’, assessing the programme against a range of criteria of use to decision-makers (see Box III.a below). This standard approach will represent one key, recognisable output of the VFM Reviews for all programmes, and will to some extent facilitate performance comparisons across programmes and across Departments.

Under the new arrangements, these comprehensive evaluations will also be complemented by sharper and more narrowly focused assessments designed to answer specific issues of policy configuration and delivery. The experience of the Comprehensive Review of Expenditure –

including the major analyses conducted by each Department, and the cross-cutting and thematic evaluations undertaken by Central Expenditure Evaluation Unit (CEEU) in the Department of Public Expenditure & Reform – showed that it is possible to get a quicker turnaround, to high standards of quality, when specific timelines and specific policy questions are set.

The dual approach of comprehensive evaluations, supplemented by targeted assessments, will significantly add to our understanding of the effectiveness and efficiency of the whole spectrum of Government activities and will complement the move to Performance Budgeting set out in Section III.5. The result of these reforms is that there will be a much expanded body of evidence available in time for the preparation of the next Comprehensive Review of Expenditure in late 2013 / early 2014.

Streamlining Our Approach

The new Value for Money Code draws together, in one authoritative location, all of the standard guidance for appraising, planning, implementing and evaluating public expenditure programmes – current as well as capital. Apart from consolidating the material that is at present set out in a range of disparate documents, eliminating duplication and redundant requirements, the VFM Code modernises and updates the pre-existing guidelines. The new Code will therefore facilitate a unified, coherent accounting for VFM in the design and evaluation of projects and programmes, while respecting the prerogative of Government and Ministers to make final decisions by reference to the broader assessment of social and economic considerations that are also relevant to these issues. To maximise user-friendliness, all relevant guidance material and requirements are presented together, through a unified web-portal – <http://VFM.per.gov.ie>.

Harnessing Expertise

As part of the new VFM arrangements, a Public Service Evaluation Network will be established. The Network will be led by the Department of Public Expenditure and Reform and will bring together officials from across Government Departments and Agencies to pool expertise and experience and improve the quality and coverage of evaluations.

Ireland has a wide community of experts in academia and beyond engaged in research and analysis, much of which is policy-relevant. In the past there has been insufficient engagement between experts and Government Departments. The Network will go some way to addressing this weakness by harnessing outside expertise for the improvement of policy outcomes.

Staying within the expenditure ceilings set out in Part II of this Report will be a challenge for all Departments. It will require scrutiny of existing programmes, careful choices and inevitable trade-offs. It is imperative to have a deep base of evidence on which to draw in achieving these targets.

Box III.a – ‘Balanced Scorecard’: A New Standard for Programme Evaluation

A criticism of the VFM & Policy Reviews is that they are each conducted differently, the various Reports are presented differently from one another, and it is hard for policy-makers to form a common view of how particular programmes rate relative to other programmes.

As part of the new process, all Reviews will have to include a standard report – a ‘balanced scorecard’ – based upon a number of important criteria that are common to all evaluations. These criteria include:-

Quality of Programme Design

- Are the programme objectives clearly specified?
- Are the objectives consistent with stated Government priorities? Is there a clear rationale for the policy approach being pursued?
- Are performance indicators in place from the outset, to allow for an assessment of programme success or failure in meeting its objectives? If not, can such success/failure indicators be constructed *ex post*?
- Have alternative approaches been considered and costed, through cost-benefit analysis or other appropriate methodology?
- Are resources (financial, staffing) clearly specified?

Implementation of Programme / Scheme

- To what extent have programme objectives been met? In particular, what do the success/failure indicators show?
- Is the programme efficient in terms of maximising output for a given input and is it administered efficiently?
- Have the views of stakeholders been taken into account?

Cross-cutting aspects

- Is there overlap / duplication with other programmes?
- What scope is there for an integrated cross-departmental approach?
- Are shared services / eGovernment channels being used to the fullest extent?
- Can services be delivered more cost-effectively by external service providers?

This approach allows for an overall, standardised quality score to be put in place, providing a programme rating that is of use to policy-makers and to those – including Oireachtas Committees and the general public – scrutinising the cost-effectiveness of spending. In other countries, more general programme ratings using the ‘traffic light’ system are found to be useful:-

HIGH Score (Green light) – the programme is well-specified, achieving its objectives, and cost-effective in general terms.

INTERMEDIATE Score (Amber light) – the programme scores highly in some areas, poorly in others: scheme re-design or efficiency improvements must be considered.

LOW Score (Red light) – poor evidence of delivery of objectives; scheme funding should be available for reallocation to other priority areas.

Quality Assurance

Finally in this regard, the Central Expenditure Evaluation Unit (CEEU) will play an enhanced role in ensuring the quality and consistency of programme evaluations and project appraisals. In particular, the CEEU will be involved in reviewing and commenting on cost benefit analyses prepared by Departments and Agencies.

III.5 Performance Budgeting

Ireland's traditional system for setting Estimates of Expenditure dates back to the *Exchequer & Audit Departments Act* of 1866. Under this system, all of the emphasis is on the cash allocations to a Department, with accounting on a detailed subhead basis. While this system has worked well for keeping control of the purse-strings, and for tracking how much money is spent in each area, it falls down on the basic issue of performance: how can the public assess whether these cash allocations are achieving any worthwhile results? How can Dáil Committees be informed, when it comes to considering the proposed Estimates allocations, about how effectively and efficiently Departments and their managers are operating, in terms of delivering upon public service objectives?

Spotlight on Performance

The Government Programme puts a new emphasis upon performance and delivery across public administration. The Government intends to modernise the Estimates process by building performance information right into the heart of the budgetary documentation. Through performance budgeting, Dáil Committees will in future know what public service outputs and outcomes are being delivered with public funds. Ministers and public service managers can for the first time be held accountable against these targets.

Under the new Performance Budgeting approach, the key information needed by decision-makers, and by those who scrutinise public policy, is available at a glance:-

Financial and Human Resource Inputs – The amount of money going to each spending area is laid out, even more clearly and succinctly than under the old system. The money is broken down between Administration Costs – both Pay and Non-pay – and the actual costs of programme delivery. In this way, areas of relative efficiency and inefficiency can be identified.

Outputs and Public Service Activities – The tasks and work-steps that transform financial inputs into services are spelled out. Every Department should be able to list clearly key outputs that the public is 'buying', alongside the amount of money they are 'spending'. It will be up to each Department to explain, in its parallel Statement of Strategy document, the rationale for how these outputs influence the outcomes or impacts which are being targeted.

Context and Impact Indicators – The impacts or outcomes that public policy is aiming to influence – health outcomes, public safety, standards of literacy and higher education, energy sustainability, social inclusion and so on – will also be set out clearly in the Estimates documentation. While some of these measures are not directly or fully controlled by Government – a whole variety of social and economic factors have a

bearing upon labour market participation and competitiveness, for example – it is important that the public and the Dáil have a clear sense of the broad ‘direction of travel’ in order to see whether progress is being made. By their nature, the impact indicators should be retrospective – forward-looking targets are more relevant for outputs, at least in the context of the annual Estimates material.

Box III.b – Performance Indicators: Useful and not useful

“Performance indicators” or PIs are measures of how well, or how poorly, a particular programme or scheme is achieving its objectives. The indicators may relate to effectiveness (“are the stated objectives being achieved?”), efficiency (“what are the unit costs associated with the programme?”) and may be expressed in absolute terms (“how many grants for programme X were processed in year 2011?”) or in comparative terms (“what is the international competitiveness ranking of Ireland’s public service?”).

For any programme, there are many different PIs that might be chosen. The challenge is to select indicators that are useful to policy-makers, and to those whose role is to scrutinise the effectiveness and efficiency of public spending. Less useful are indicators of mere activity or process, or “qualitative” measures that are hard to verify (e.g. “continue to provide high quality advice to Minister”).

Examples of potentially useful PIs include the following:-

| Sector | Output Indicator | Context and Impact Indicator |
|-----------------------|---|---|
| Environment | Metres of water pipe remediated | Percentage reduction of water lost in the system |
| Energy Sustainability | No. houses grant-aided to retrofit | Energy savings over 2010 levels in gigawatt hours |
| Innovation | Number of Research and Innovation projects supported by IDA & EI | Percentage improvement in international innovation scoreboard performance |
| Arts & Culture | Number of Irish films produced | Export earnings from Irish films |
| Sport | Number of sports projects supported | Enhanced participation in sporting activities as measured in CSO survey |
| Education | Number of full time undergraduate and post graduate places | Participation rate for post leaving cert age groups in higher education |
| Social Protection | Percentage of clients in education or training following engagement with Department | Percentage of long-term unemployed |
| Justice | Court Cases disposed | Public attitudes or public concern about crime |

Following a successful pilot exercise for the 2011 Estimates, the [Central Expenditure Evaluation Unit \(CEEU\)](#) in the Department of Public Expenditure and Reform is leading the full roll-out of performance budgeting and will play a particular role in advising on the appropriate indicators to use in measuring outputs and assessing progress against objectives. Section III.6 proposes an enhanced level of parliamentary scrutiny of public policy. In particular it is envisaged that, in line with good practice internationally, Oireachtas Committees will play a role in refining indicators and seeking other types of performance information.

Joined-Up Government: Streamlining for Efficiency and Performance

Over the past decade and more, a whole host of documents have been generated by the various public management and modernisation initiatives – Strategy Statements, Mission Statements, Annual Reports, Output Statements and so on. These documents come on top of the traditional Estimates, Appropriation Accounts, Exchequer Returns and various other reporting requirements between central and line Departments.

The Government's view is that the focus of public service managers should be on public services, not form-filling and needless bureaucracy. That is why the Government is streamlining all internal documents on the basis of the Performance Budgeting framework.

- In this framework, the [Statement of Strategy](#) remains a key 'anchor' document, showing how each Department and Office intends to implement the Government's high level policy objectives over the medium term. The Strategy Statement will also specify goals and objectives which will allow for measurable, auditable indicators of performance for each high-level objective.
- The high-level objectives – or "[Strategic Programmes](#)" – in turn form the basis on which the annual Estimates are organised. This replaces the traditional "subhead"-focused organisation of the Estimates.
- For each Strategic Programme, all of the financial information and performance information is laid out clearly and succinctly, on a single page, in the [new Performance-based Estimates](#).
- In turn, the performance-focused approach will be propagated internally in each Department via the [Business Planning](#) process, and into [individual performance plans](#) through which every public servant will see how their work is helping to achieve the wider public service objectives.

The performance budgeting approach will therefore be a unifying thread for all public service information. It will be for the Government, the Dáil Committees and the public in general to better assess how well or how poorly each organisation is performing, and to hold Ministers and public service managers to account on this basis.

Moving from Pilot Project to Mainstream

Earlier this year, in the 2011 Revised Estimates Volume, the Department of Public Expenditure & Reform piloted this new approach to preparing the annual Estimates, along with the Department of Finance, the Department of Agriculture, Food & the Marine, and 10 other Votes. The 2011 Estimates for all of these bodies were produced in the new format, and considered by the Dáil Select Committees on this basis.

This pilot project was implemented successfully. At the relevant Select Committees of Dáil Éireann, many Deputies expressed their support for the new approach and made particular reference to performance information provided. This information helped to shape the debate within these Committees.

Box III.c – Performance Budgeting: Lessons from the Pilot Project

The pilot process for the 2011 Estimates highlighted a number of issues that influence the transition process to a performance budgeting framework. The key lessons to emerge from the pilot exercise are as follows:-

- Departments are engaged in a wide range of activities related to the services that they provide. A key challenge is to select a small number of specific, measurable, auditable indicators that are representative of each Strategic Programme area, and useful both to the general public and to the Dáil.
- When choosing outcome indicators, it has been found useful to adopt “context and impact indicators” to overcome the so-called “problem of attribution” (i.e. distinguishing between the direct impact of Government action, and impacts from other intervening factors). It should be remembered that the objective is to inform the public with measures of the broad ‘direction of travel’ in meeting goals, not to provide a scientific linkage between action and results in all cases.
- Finally, while the performance budgeting approach provides a clearer picture of the overall administrative costs of delivering different Strategic Programmes, some administrative costs are related to the business of the Department as a whole and have to be apportioned across the Programmes. The Government Accounting section of the Department of Public Expenditure & Reform has drawn up general guidelines to assist Departments in this exercise.

In light of the experience of the 2011 pilot project (see Box III.c above), the Government has decided that performance budgeting will be implemented as the norm for all Estimates documents from now on. Accordingly, the 2012 Budget Estimates in Part IV of this Volume are prepared on the new [Strategic Programme](#) basis. (A small number of Votes, notably Health and Education, are still presented in the old format for this year. Certain technical challenges and complexities will be addressed in time for the participation of these areas in the 2013 Estimates.)

It is normal for the Revised Estimates Volume, due for publication in February, to include fuller details of the Budget-day Estimates. For the 2012 Revised Estimates, the full suite of **financial information and performance information** will be presented for each Vote. This will set the scene for a meaningful engagement with the Committees of Dáil Éireann as the Estimates are subsequently considered prior to their formal passage through the Dáil.

Moving Forward with Performance Budgeting

Performance budgeting involves a fundamental re-design of the Estimates documentation, in order to put the focus upon delivery throughout the process of resource allocation and accountability. This is in keeping with the broader Government Programme commitment that performance information should feed into the decision-making process at all levels, and that active performance management should be a key feature of how projects are delivered and continually evaluated within the public service.

In particular, the following complementary initiatives will allow for the potential of performance budgeting and performance management to be realised:-

- **GovStat** aims to be a whole-of-Government performance measurement system designed to measure success in delivering on the Government's goals. It will link the high level goals with associated outcomes and outputs, and it will show how we are doing over time. The information will be publicly available on the web. GovStat is currently in its very early stages of evaluation. It will be piloted during 2012 to assess if the approach is viable. If the pilot is successful the intention is to roll this out.
- The Central Statistics Office is currently studying how to increase the statistical and management value of the wide range of administrative data held across various public bodies. The CSO series of "**Statistical Potential of Administrative Records**" (**SPAR**) reports evaluate the data holdings of Departments and Offices. This work should, over time, allow for all of this data to be applied to performance management at the organisational level.
- The **Performance Management and Development Systems (PMDS)** for managing individual staff performance across the public service are being strengthened and streamlined. New, simpler PMDS forms are being introduced in 2012, with agreement of management and unions across the civil service, to underscore the linkage between financial inputs and individual / organisational performance.
- In a similar vein, clearer rules on **managerial responsibility and accountability** are under consideration as part of the Government's recently published Public Service Reform Plan, and in this context the existing legislative provisions set out in the *Ministers and Secretaries Acts* and the *Public Service Management Act* will be the subject of a thorough review.
- New developments in the field of **IT and Analytics** are being used to ensure that public services are planned in a more informed, integrated way, and delivered more cost-

effectively. For example, the Department of Education & Skills is using a Geographical Information System (GIS) to establish in which locations the school-going cohort will increase most significantly, and to plan accordingly for school provision. This system utilises data from the Central Statistics Office, Ordnance Survey Ireland, General Register Office and Department of Social Protection in addition to data from the Department's own databases and from local authorities.

III.6 An Enhanced Role for the Oireachtas

A core principle running through all of the Government's budgetary reforms is that, in a democracy, better decisions are made when policy-makers are held to account, and when the entire policy-making process is subject to parliamentary oversight, scrutiny and active participation. This involves every stage of the budgetary process and the policy-making cycle. The Government Programme includes a commitment to opening up the budgetary process to the full glare of public and parliamentary scrutiny, and that commitment is being implemented.

Opening Up to the Oireachtas

Up to now, the entire budgetary process has been a closed and secretive affair, with expenditure allocations effectively decided by the Government behind closed doors. Dáil Éireann is formally responsible for voting through the Estimates of Expenditure each year: but in practice, the precise allocations brought forward by Government tend to be a *fait accompli*, as there are no mechanisms for advance parliamentary input into the resource allocation process. This year, the Revised Estimates were not considered by the Committees until July, more than half-way through the year, when the money being voted on had already been largely spent.

There have been two significant reports on this matter from the Oireachtas itself in the past number of years. One important contribution was the 2005 *Second Report of the Public Accounts Committee (PAC): Proposals for Alterations in the Way that Estimates for Expenditure are Considered by Dáil Éireann*. That Report, which was based upon a detailed analysis presented by its rapporteur, now the Minister for Communications, Energy & Natural Resources, Mr Pat Rabbitte TD, called for the annual Estimates process to be brought forward to the early part of the year. This was to allow for an *ex ante* scrutiny process with a more substantive role for Dáil Éireann and its Committees in contributing to the expenditure planning process before the precise allocations for the year in question were determined. In November 2010, the Joint Oireachtas Committee on Finance and the Public Service produced a detailed report on *Macroeconomic Policy and Effective Fiscal and Economic Governance*. That wide-ranging report called for the introduction of multi-annual budgeting, and for the re-formatting of Estimates to show all costs, administrative overheads and activities against each project or programme to allow for more meaningful Dáil scrutiny.

The Government agrees with the thrust of these recommendations. In the Government Programme, there is a commitment to bring forward the entire Estimates process, so that elected representatives have an opportunity to debate the proposed allocations in advance of finalisation. The introduction of a completely new Medium Term Budgetary Framework, as described in Section III.3 above, provides the opportunity for a new, more transparent and more participatory approach.

A 'Whole of Year' Budgetary process

Instead of waiting until the end of the year to produce Estimates, the Government will – starting from now – make clear exactly how much money is planned to be available to each Department not just in the coming year, but over the next three years. As well as the detailed 2012 Estimates, today's Comprehensive Expenditure Report sets out the allocations for each Department for 2012, 2013 and (on the basis of indicative ceilings) for 2014.

The first task of the Dáil will be to consider and vote upon the 2012 Estimates, armed as it now is with the new performance information outlined in Section III.5 above. Immediately after that, the Dáil will be in a position from the outset of each year to engage with Ministers and Departments on their spending plans for the following year. In other words, the Government is introducing a new, 'whole of year' budgetary process whereby the entire annual Estimates process is brought forward. Dáil Committees will be able to engage in constructive dialogue and input their views on which areas of spending should be prioritised. These viewpoints can then inform the Government in bringing forward its detailed Estimates for the year in question.

EU Economic Governance

The new budgetary process is also in keeping with the evolving EU economic governance framework. The new system of budgeting being introduced by the Government – with an overarching medium-term framework, fiscal rules, an independent Fiscal Advisory Council and multi-annual expenditure ceilings – will adhere to the new economic governance package adopted by the EU in October 2011. By going further in the direction of transparency, openness and parliamentary input, Ireland is also well placed to participate in ongoing EU developments, which place a higher premium upon the assessment at EU level of all Member States' budgetary proposals in advance of finalisation

Box III.d at the end of this Section sets out the new annual timetable more fully. The new timetable also makes clear how each of the reform measures outlined in this Comprehensive Expenditure Report provides new opportunities and new tools for the Oireachtas to engage with the expenditure process more fully.

Continuous Improvement

The Government is living up to its commitments: it is putting in place a completely new budgetary architecture, with openness, transparency and accountability at its core. It is now up to all participants in the budgetary process – Departments, Ministers and most of all parliamentarians – to make the process work. Reform is not something that the Government simply delivers, with benefits flowing automatically without further effort from other parties. All players in the policy-making process must work this new system, and must invest effort and energy into realising its potential and making it better.

No budgetary reform can realistically expect to achieve perfection all at once. The Government is not making that claim in regard to the major expenditure reform measures being launched today.

Instead, the hallmark of a real reform programme is openness to change, and responsiveness to new ideas about how the system can be made better. Indeed, many elements of the new expenditure framework depend upon active critique and engagement from members of the Oireachtas. For example, when performance information is presented by Departments to Dáil Select Committees, as part of the new performance budgeting framework, it is to be expected that some of this information will be useful, and some of it will be deemed less useful or incomplete. If Dáil Committees engage actively and express these views, Departments and Ministers can adapt their approach, and the system will improve over time. The same ideal – continuous improvement, on the basis of constructive critique from parliamentarians and from the public – will inform the Government’s approach to the entire expenditure reform process into the future.

The annual Expenditure Report and periodic Comprehensive Expenditure Report

The Government intends to present a new *Expenditure Report* to the Dáil as part of each Budget process from now on. In that context, adaptations to the new expenditure framework, and further reforms and modifications, will be set out, along with the Estimates of Expenditure for the year ahead.

In light of the success of the 2011 CRE in equipping the Government to meet its budgetary objectives to date, the Government has decided that a further CRE will be conducted between autumn 2013 and spring 2014. That exercise will build upon the body of analytical work to be generated on foot of the new VFM Code, and will inform the next three-year cycle of fiscal targets and expenditure allocations from 2015 onwards. It is envisaged that a *Comprehensive Expenditure Report*, with a multi-annual dimension, will be prepared to reflect the outcomes of a future CRE, and to replace the annual *Expenditure Report* for that year.

Box III.d - Input from the Oireachtas: A New Annual Estimates Timetable

Under the new arrangements, which are being introduced now and will apply from the outset of 2012, Estimates allocations will be determined in the following manner.

Start of year: Multi-annual expenditure ceilings are known

Today's *Comprehensive Expenditure Report* shows the spending allocations for each Department not just for 2012, but also for 2013 and 2014. This will be the norm for all future years. Ministers and officials have up to two years to plan their affairs so as to achieve policy objectives with these allocations (see III.3 above). Oireachtas Committees will be key stakeholders in this ongoing, whole-of-year exercise.

Spring of each year: Engagement with Oireachtas Committees on allocations / Estimates

It is open to the Oireachtas Committees, from the early part of each year, to engage with Ministers and their Departments to exchange views on how the fixed allocations for future years should be allocated to best effect. These perspectives can be taken into account by Government as the Estimates allocations are considered over the remainder of the year.

April: Stability Programme Update

Just as the November 2011 *Medium-Term Fiscal Statement* set out the Government's overall fiscal adjustment path for the 2012-2015, the *Stability Programme Update (SPU)* published in April each year will adjust these targets as necessary to reflect economic developments, input from the assessments of the independent Fiscal Advisory Council and indeed the views of the Oireachtas Committees. In this context, the multi-year fiscal planning horizon will be extended by a further year, including the new overall expenditure figures (see III.2 above).

Autumn of each year: Further engagement on expenditure policy

As the Government's annual Estimates process becomes more advanced, Oireachtas Committees will have further opportunities to engage on specific policy proposals. The Committees will be informed by the range of VFM Reviews and focused policy analyses generated on an ongoing basis as part of the Government's new VFM Code (see III.4 above).

End of each year: Estimates are finalised

The Estimates for the coming year will be published as part of the annual Budget process, having been informed by the input of the Oireachtas Committees over the preceding year.

February of the following year: Revised Estimates and "Performance Budgets"

More detailed versions of the annual Estimates, which will now include key performance information, will be published and referred to Dáil Select Committees for consideration. In this context, Ministers and public service managers can expect to be held to account for delivery – or non-delivery – of the targets and objectives spelled out previously (see III.5 above).

PART IV ESTIMATES FOR PUBLIC SERVICES, 2012

2012

Estimates for Public Services

and

Summary Public Capital Programme

List of Ministerial Vote Groups

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| Children and Youth Affairs | 40 | 200 |
| Communications, Energy and Natural Resources | 29 | 183 |
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| Army Pensions | 35 | 190 |
| Education and Skills | 26 | 176 |
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| Finance | 7 | 151 |
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| Comptroller and Auditor General | 8 | 152 |
| Revenue Commissioners | 9 | 153 |
| Foreign Affairs and Trade | 28 | 182 |
| International Co-operation | 27 | 181 |
| Health | 38 | 196 |
| Health Service Executive | 39 | 198 |
| Jobs, Enterprise and Innovation | 32 | 187 |
| Justice and Equality | 24 | 171 |
| Courts Service | 22 | 168 |
| Garda Síochána | 20 | 164 |
| Prisons | 21 | 166 |
| Property Registration Authority | 23 | 170 |
| Public Expenditure and Reform | 11 | 155 |
| Office of the Commission for Public Service Appointments | 18 | 162 |
| Office of Public Works | 13 | 157 |
| Ombudsman | 19 | 163 |
| President's Establishment | 1 | 145 |
| Public Appointments Service | 17 | 161 |
| Secret Service | 15 | 159 |
| State Laboratory | 14 | 158 |
| Superannuation and Retired Allowances | 12 | 156 |
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GENERAL NOTE

The 2012 Estimates shown in this section reflect the expenditure aggregates set out in the *Medium-Term Fiscal Statement*, as published 4 November 2011.

The figures shown in the 2011 Estimates column throughout this section for individual Estimates are those published in the *2011 Revised Estimates for Public Services* of 21 July 2011 as adjusted by a number of Supplementary Estimates¹ to be voted on by Dáil Éireann, certain functional transfers between Departments during the year and the retirement of three Votes during the course of 2011 (Community, Equality & Gaeltacht Affairs, Charitable Donations & Bequests and the Office of the Minister for Children & Youth Affairs). These changes have necessitated a re-numbering of Votes for the 2012 Estimates.

The summary tables for gross and net expenditure (pay, current, capital and total) include a column showing the 2011 Forecast Outturn. The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2011.

The Estimates for the majority of Votes have been restructured on a Strategic Programme basis, consistent with the recent Statements of Strategy. As was the case in the pilot initiative in the 2011 Estimates, the 2012 Estimates will be supplemented with key performance information regarding the outputs and impacts of Programme expenditure in the context of the more detailed presentation of information in the Revised Estimates Volume in due course. This reform of the Estimates is intended to facilitate the work of Dáil Éireann and its Select Committees in holding Ministers and Heads of Department to account for the proposed allocation of, and effective utilisation of public funds.

Capital Carryover

A sum of €15 million in capital savings from 2011 is available for spending in 2012 under the multi-annual capital envelopes carryover facility. These carryover amounts are provided for in Part I of the relevant Votes. The amounts involved will not be available for spending until the Ministerial Order, required before 31st March 2012 under Section 91 of the Finance Act 2004, has been approved by Dáil Éireann and made by the Minister for Public Expenditure & Reform.

5 December, 2011.

¹ 4 Supplementary Estimates will be referred to Committee in 2011, as follows: €7.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €5.6 million for Vote 37 (Army Pensions) and €148 million for Vote 40 (Health Service Executive); as well as 6 Technical Supplementary Estimates of €1,000 each for Vote 19 (Justice & Law Reform), Vote 25 (Environment, Community & Local Government), Vote 34 (Jobs, Enterprise & Innovation) and Vote 42 (Public Expenditure & Reform). The Vote numbers shown here are those used in the *Revised Estimates 2011* of July 2011, and are consistent with the Supplementary Estimates.

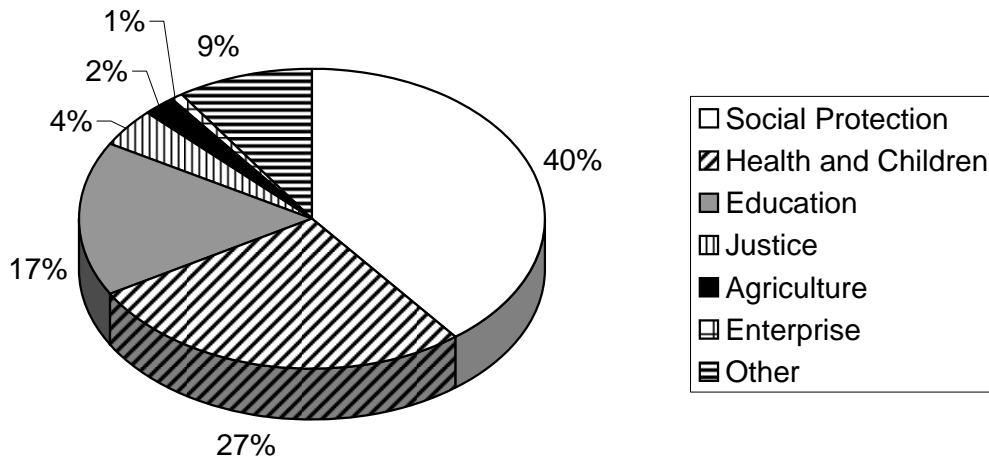
TOTAL OF ESTIMATES FOR SUPPLY SERVICES

| | <u>2011*</u> | <u>2012</u> | |
|---------------------------|--------------|-------------|--------|
| <i>Gross Estimates</i> ** | €000 | €000 | % |
| Total | 57,704,408 | 55,815,391 | -3.3% |
| Current Services | 53,070,954 | 51,880,391 | -2.2% |
| Capital Services | 4,633,454 | 3,935,000 | -15.1% |
| | | | |
| <i>Net Estimates</i> | | | |
| Total | 45,973,130 | 44,173,168 | -3.9% |
| Current Services | 41,655,034 | 40,545,319 | -2.7% |
| Capital Services | 4,318,096 | 3,627,849 | -16.0% |

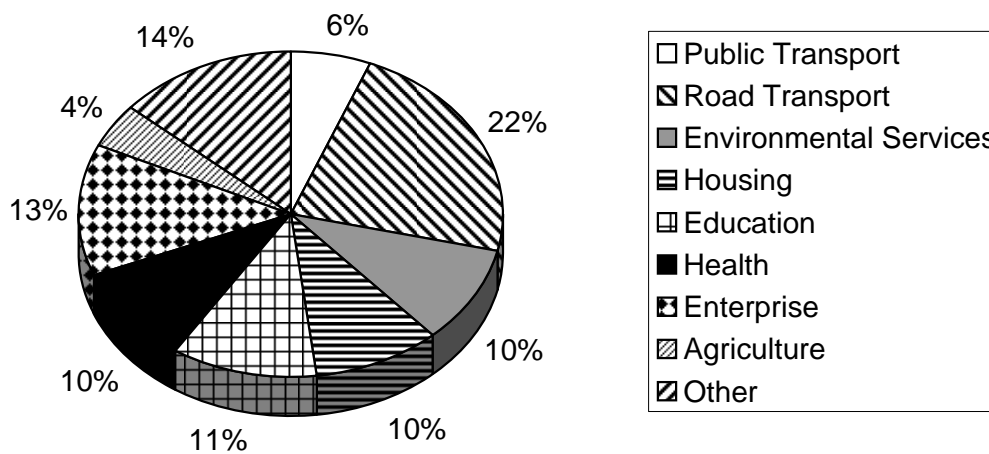
* Forecast Outturn Totals for 2011. The capital figure includes capital carryover from 2010 into 2011.

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

Gross Voted Current Spending
where the overall €51.9 billion is going in 2012



Gross Voted Capital Expenditure
where the overall €3.9 billion is going in 2012



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

by Ministerial Vote Group

| Ministerial Vote Group | 2011 Estimate | 2011 Forecast Outturn ^(b) | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---|-------------------|---|-------------------|---|--------------|
| | €000 | €000 | €000 | €000 | % |
| Taoiseach's Group (including Central Statistics Office) | 199,640 | 177,033 | 156,369 | -20,664 | -11.7% |
| Current | 199,640 | 177,033 | 156,369 | -20,664 | -11.7% |
| Capital | - | - | - | - | - |
| Finance Group | 432,617 | 427,739 | 426,556 | -1,183 | -0.3% |
| Current | 427,118 | 422,314 | 421,556 | -758 | -0.2% |
| Capital | 5,499 | 5,425 | 5,000 | -425 | -7.8% |
| Public Expenditure and Reform Group (d) | 936,762 | 899,337 | 965,792 | 66,455 | 7.4% |
| Current | 817,261 | 788,560 | 865,292 | 76,732 | 9.7% |
| Capital | 119,501 | 110,777 | 100,500 | -10,277 | -9.3% |
| Justice Group (c)(d) | 2,477,921 | 2,471,919 | 2,316,527 | -155,392 | -6.3% |
| Current | 2,404,186 | 2,400,116 | 2,260,527 | -139,589 | -5.8% |
| Capital | 73,735 | 71,803 | 56,000 | -15,803 | -22.0% |
| Environment, Community and Local Government (d) | 1,709,653 | 1,664,770 | 1,327,702 | -337,068 | -20.2% |
| Current | 651,829 | 631,963 | 466,702 | -165,261 | -26.2% |
| Capital | 1,057,824 | 1,032,807 | 861,000 | -171,807 | -16.6% |
| Education and Skills | 9,250,352 | 9,207,419 | 9,033,506 | -173,913 | -1.9% |
| Current | 8,749,352 | 8,678,398 | 8,603,506 | -74,892 | -0.9% |
| Capital | 501,000 | 529,021 | 430,000 | -99,021 | -18.7% |
| Foreign Affairs and Trade Group | 740,533 | 733,934 | 728,211 | -5,723 | -0.8% |
| Current | 736,533 | 731,184 | 724,211 | -6,973 | -1.0% |
| Capital | 4,000 | 2,750 | 4,000 | 1,250 | 45.5% |
| Communications, Energy and Natural Resources | 494,716 | 460,923 | 437,254 | -23,669 | -5.1% |
| Current | 336,716 | 329,551 | 333,254 | 3,703 | 1.1% |
| Capital | 158,000 | 131,372 | 104,000 | -27,372 | -20.8% |
| Agriculture, Food and the Marine | 1,647,507 | 1,501,893 | 1,311,934 | -189,959 | -12.6% |
| Current | 1,378,506 | 1,285,237 | 1,143,934 | -141,303 | -11.0% |
| Capital | 269,001 | 216,656 | 168,000 | -48,656 | -22.5% |
| Transport, Tourism and Sport | 2,357,132 | 2,353,421 | 2,017,424 | -335,997 | -14.3% |
| Current | 855,092 | 855,081 | 786,424 | -68,657 | -8.0% |
| Capital | 1,502,040 | 1,498,340 | 1,231,000 | -267,340 | -17.8% |
| Jobs, Enterprise and Innovation (d) | 900,470 | 861,376 | 880,097 | 18,721 | 2.2% |
| Current | 392,469 | 371,501 | 366,097 | -5,404 | -1.5% |
| Capital | 508,001 | 489,875 | 514,000 | 24,125 | 4.9% |
| Arts, Heritage and the Gaeltacht Group | 306,089 | 308,170 | 275,585 | -32,585 | -10.6% |
| Current | 245,274 | 245,355 | 231,585 | -13,770 | -5.6% |
| Capital | 60,815 | 62,815 | 44,000 | -18,815 | -30.0% |
| Defence Group (c) | 948,867 | 927,767 | 902,310 | -25,457 | -2.7% |
| Current | 936,867 | 915,767 | 893,310 | -22,457 | -2.5% |
| Capital | 12,000 | 12,000 | 9,000 | -3,000 | -25.0% |
| Social Protection | 20,620,797 | 20,947,201 | 20,543,571 | -403,630 | -1.9% |
| Current | 20,612,742 | 20,941,701 | 20,533,071 | -408,630 | -2.0% |
| Capital | 8,055 | 5,500 | 10,500 | 5,000 | 90.9% |
| Health Group (c) | 14,305,840 | 14,240,012 | 14,034,451 | -205,561 | -1.4% |
| Current | 13,911,951 | 13,901,189 | 13,644,451 | -256,738 | -1.8% |
| Capital | 393,889 | 338,823 | 390,000 | 51,177 | 15.1% |
| Children and Youth Affairs | 417,176 | 406,334 | 408,102 | 1,768 | 0.4% |
| Current | 406,345 | 396,004 | 400,102 | 4,098 | 1.0% |
| Capital | 10,831 | 10,330 | 8,000 | -2,330 | -22.6% |
| Contingency | - | - | 50,000 | 50,000 | - |
| Total:- | 57,746,072 | 57,589,248 | 55,815,391 | (1,773,857) | -3.1% |
| Plus Capital Carryover | | 115,160 | | (115,160) | - |
| Total Including Capital Carryover:- | 57,746,072 | 57,704,408 | 55,815,391 | -1,889,017 | -3.3% |
| Current:- | 53,061,881 | 53,070,954 | 51,880,391 | (1,190,563) | -2.2% |
| Capital:- | 4,684,191 | 4,633,454 | 3,935,000 | (698,454) | -15.1% |

(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.

(b) The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012. The Exchequer Issues for capital include carryover savings of €115m (see footnote (b) on Table 3).

(c) Supplementary Estimates of €27.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €15.6 million for Vote 37 (Army Pensions) and €148 million for Vote 40 (Health Service Executive) will be voted on by the Dáil in 2011.

(d) Technical Supplementary Estimates of €1000 each for Vote 19 (Justice & Equality), Vote 25 (Environment, Community & Local Government), Vote 34 (Jobs, Enterprise & Innovation) and Vote 42 (Public Expenditure & Reform) will be voted on by the Dáil in 2011.

TABLE 1

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

| Vote No | SERVICE | 2011 Estimate | 2011 Forecast Outturn (b) | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---------|--|---------------|---------------------------|-------------------|--|--------|
| | | €000 | €000 | €000 | €000 | % |
| 1 | President's Establishment | 3,153 | 3,043 | 3,094 | 51 | 1.7% |
| 2 | Department of the Taoiseach | 21,951 | 18,883 | 20,307 | 1,424 | 7.5% |
| 3 | Office of the Attorney General | 15,148 | 14,310 | 15,320 | 1,010 | 7.1% |
| 4 | Central Statistics Office | 82,616 | 75,266 | 45,402 | -29,864 | -39.7% |
| 5 | Office of the Director of Public Prosecutions | 43,877 | 38,207 | 40,528 | 2,321 | 6.1% |
| 6 | Chief State Solicitor's Office | 36,048 | 30,367 | 34,812 | 4,445 | 14.6% |
| 7 | Office of the Minister for Finance | 26,339 | 23,720 | 31,436 | 7,716 | 32.5% |
| 8 | Office of the Comptroller and Auditor General | 12,910 | 11,725 | 12,466 | 741 | 6.3% |
| 9 | Office of the Revenue Commissioners | 392,859 | 391,809 | 382,145 | -9,664 | -2.5% |
| 10 | Office of the Appeal Commissioners | 509 | 485 | 509 | 24 | 4.9% |
| 11 | Public Expenditure and Reform (d) | 41,249 | 37,074 | 46,637 | 9,563 | 25.8% |
| 12 | Superannuation and Retired Allowances | 450,025 | 424,375 | 500,375 | 76,000 | 17.9% |
| 13 | Office of Public Works | 405,384 | 400,411 | 380,174 | -20,237 | -5.1% |
| 14 | State Laboratory | 9,135 | 8,705 | 9,001 | 296 | 3.4% |
| 15 | Secret Service | 1,000 | 450 | 1,000 | 550 | 122.2% |
| 16 | Valuation Office | 10,406 | 9,907 | 10,722 | 815 | 8.2% |
| 17 | Public Appointments Service | 8,025 | 7,501 | 6,880 | -621 | -8.3% |
| 18 | Office of the Commission for Public Service Appointments | 913 | 801 | 814 | 13 | 1.6% |
| 19 | Office of the Ombudsman | 7,472 | 7,070 | 7,095 | 25 | 0.4% |
| 20 | Garda Síochána (c) | 1,572,927 | 1,572,958 | 1,445,277 | -127,681 | -8.1% |
| 21 | Prisons | 347,583 | 346,323 | 336,163 | -10,160 | -2.9% |
| 22 | Courts Service (c) | 113,426 | 113,426 | 106,090 | -7,336 | -6.5% |
| 23 | Property Registration Authority | 36,398 | 33,756 | 33,830 | 74 | 0.2% |
| 24 | Justice and Equality (d) | 407,587 | 405,456 | 395,167 | -10,289 | -2.5% |
| 25 | Environment, Community and Local Government (d) | 1,709,653 | 1,664,770 | 1,327,702 | -337,068 | -20.2% |
| 26 | Education and Skills | 8,888,352 | 8,870,419 | 8,671,506 | -198,913 | -2.2% |
| 26 | National Training Fund | 362,000 | 337,000 | 362,000 | 25,000 | 7.4% |
| 27 | International Co-operation | 524,030 | 521,867 | 514,030 | -7,837 | -1.5% |
| 28 | Foreign Affairs and Trade | 216,503 | 212,067 | 214,181 | 2,114 | 1.0% |
| 29 | Communications, Energy and Natural Resources | 494,716 | 460,923 | 437,254 | -23,669 | -5.1% |
| 30 | Agriculture, Food and the Marine | 1,647,507 | 1,501,893 | 1,311,934 | -189,959 | -12.6% |
| 31 | Transport, Tourism and Sport | 2,357,132 | 2,353,421 | 2,017,424 | -335,997 | -14.3% |
| 32 | Jobs, Enterprise and Innovation (d) | 900,470 | 861,376 | 880,097 | 18,721 | 2.2% |
| 33 | Arts, Heritage and the Gaeltacht | 295,989 | 298,370 | 266,997 | -31,373 | -10.5% |
| 34 | National Gallery | 10,100 | 9,800 | 8,588 | -1,212 | -12.4% |
| 35 | Army Pensions (c) | 223,388 | 223,388 | 214,414 | -8,974 | -4.0% |
| 36 | Defence | 725,479 | 704,379 | 687,896 | -16,483 | -2.3% |
| 37 | Social Protection | 13,649,706 | 13,614,411 | 13,346,746 | -267,665 | -2.0% |
| 37 | Social Insurance Fund | 6,971,091 | 7,332,790 | 7,196,825 | -135,965 | -1.9% |
| 38 | Health | 363,353 | 301,829 | 343,413 | 41,584 | 13.8% |
| 39 | Health Service Executive (c) | 13,942,487 | 13,938,183 | 13,691,038 | -247,145 | -1.8% |
| 40 | Children and Youth Affairs | 417,176 | 406,334 | 408,102 | 1,768 | 0.4% |
| | Contingency | - | - | 50,000 | 50,000 | - |
| | Total:- | 57,746,072 | 57,589,248 | 55,815,391 | (1,773,857) | -3.1% |
| | Plus Capital Carryover | | 115,160 | | -115,160 | - |
| | Total Including Capital Carryover:- | 57,746,072 | 57,704,408 | 55,815,391 | -1,889,017 | -3.3% |

- (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.
- (b) The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012. The Exchequer Issues for capital include carryover savings of €115m (see footnote (b) on Table 3).
- (c) Supplementary Estimates of €27.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €15.6 million for Vote 37 (Army Pensions) and €148 million for Vote 40 (Health Service Executive) will be voted on by the Dáil in 2011.
- (d) Technical Supplementary Estimates of €1000 each for Vote 19 (Justice & Equality), Vote 25 (Environment, Community & Local Government), Vote 34 (Jobs, Enterprise & Innovation) and Vote 42 (Public Expenditure & Reform) will be voted on by the Dáil in 2011.

TABLE 2

SUMMARY OF CURRENT SUPPLY SERVICES - GROSS ESTIMATES (a)

| Vote No | SERVICE | 2011 Estimate | 2011 Forecast Outturn (b) | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---------|--|---------------|---------------------------|-------------------|--|--------|
| | | €000 | €000 | €000 | €000 | % |
| 1 | President's Establishment | 3,153 | 3,043 | 3,094 | 51 | 1.7% |
| 2 | Department of the Taoiseach | 21,951 | 18,883 | 20,307 | 1,424 | 7.5% |
| 3 | Office of the Attorney General | 15,148 | 14,310 | 15,320 | 1,010 | 7.1% |
| 4 | Central Statistics Office | 82,616 | 75,266 | 45,402 | -29,864 | -39.7% |
| 5 | Office of the Director of Public Prosecutions | 43,877 | 38,207 | 40,528 | 2,321 | 6.1% |
| 6 | Chief State Solicitor's Office | 36,048 | 30,367 | 34,812 | 4,445 | 14.6% |
| 7 | Office of the Minister for Finance | 26,265 | 23,720 | 31,286 | 7,566 | 31.9% |
| 8 | Office of the Comptroller and Auditor General | 12,910 | 11,725 | 12,466 | 741 | 6.3% |
| 9 | Office of the Revenue Commissioners | 387,434 | 386,384 | 377,295 | -9,089 | -2.4% |
| 10 | Office of the Appeal Commissioners | 509 | 485 | 509 | 24 | 4.9% |
| 11 | Public Expenditure and Reform (d) | 40,748 | 36,697 | 46,137 | 9,440 | 25.7% |
| 12 | Superannuation and Retired Allowances | 450,025 | 424,375 | 500,375 | 76,000 | 17.9% |
| 13 | Office of Public Works | 286,384 | 290,011 | 280,174 | -9,837 | -3.4% |
| 14 | State Laboratory | 9,135 | 8,705 | 9,001 | 296 | 3.4% |
| 15 | Secret Service | 1,000 | 450 | 1,000 | 550 | 122.2% |
| 16 | Valuation Office | 10,406 | 9,907 | 10,722 | 815 | 8.2% |
| 17 | Public Appointments Service | 8,025 | 7,501 | 6,880 | -621 | -8.3% |
| 18 | Office of the Commission for Public Service Appointments | 913 | 801 | 814 | 13 | 1.6% |
| 19 | Office of the Ombudsman | 7,472 | 7,070 | 7,095 | 25 | 0.4% |
| 20 | Garda Síochána (c) | 1,546,657 | 1,546,688 | 1,424,837 | -121,851 | -7.9% |
| 21 | Prisons | 313,183 | 312,492 | 312,083 | -409 | -0.1% |
| 22 | Courts Service (c) | 102,231 | 102,506 | 98,390 | -4,116 | -4.0% |
| 23 | Property Registration Authority | 35,598 | 33,524 | 33,270 | -254 | -0.8% |
| 24 | Justice and Equality (d) | 406,517 | 404,906 | 391,947 | -12,959 | -3.2% |
| 25 | Environment, Community and Local Government (d) | 651,829 | 631,963 | 466,702 | -165,261 | -26.2% |
| 26 | Education and Skills | 8,387,352 | 8,341,398 | 8,241,506 | -99,892 | -1.2% |
| 26 | National Training Fund | 362,000 | 337,000 | 362,000 | 25,000 | 7.4% |
| 27 | International Co-operation | 523,730 | 521,567 | 513,765 | -7,802 | -1.5% |
| 28 | Foreign Affairs and Trade | 212,803 | 209,617 | 210,446 | 829 | 0.4% |
| 29 | Communications, Energy and Natural Resources | 336,716 | 329,551 | 333,254 | 3,703 | 1.1% |
| 30 | Agriculture, Food and the Marine | 1,378,506 | 1,285,237 | 1,143,934 | -141,303 | -11.0% |
| 31 | Transport, Tourism and Sport | 855,092 | 855,081 | 786,424 | -68,657 | -8.0% |
| 32 | Jobs, Enterprise and Innovation (d) | 392,469 | 371,501 | 366,097 | -5,404 | -1.5% |
| 33 | Arts, Heritage and the Gaeltacht | 237,174 | 237,555 | 223,997 | -13,558 | -5.7% |
| 34 | National Gallery | 8,100 | 7,800 | 7,588 | -212 | -2.7% |
| 35 | Army Pensions (c) | 223,388 | 223,388 | 214,414 | -8,974 | -4.0% |
| 36 | Defence | 713,479 | 692,379 | 678,896 | -13,483 | -1.9% |
| 37 | Social Protection | 13,641,651 | 13,608,911 | 13,336,246 | -272,665 | -2.0% |
| 37 | Social Insurance Fund | 6,971,091 | 7,332,790 | 7,196,825 | -135,965 | -1.9% |
| 38 | Health | 347,255 | 291,610 | 327,413 | 35,803 | 12.3% |
| 39 | Health Service Executive (c) | 13,564,696 | 13,609,579 | 13,317,038 | -292,541 | -2.1% |
| 40 | Children and Youth Affairs | 406,345 | 396,004 | 400,102 | 4,098 | 1.0% |
| | Contingency | - | - | 50,000 | 50,000 | - |
| | Total:- | 53,061,881 | 53,070,954 | 51,880,391 | (1,190,563) | -2.2% |

- (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.
- (b) The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012. The Exchequer Issues for capital include carryover savings of €115m (see footnote (b) on Table 3).
- (c) Supplementary Estimates of €27.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €15.6 million for Vote 37 (Army Pensions) and €148 million for Vote 40 (Health Service Executive) will be voted on by the Dáil in 2011.
- (d) Technical Supplementary Estimates of €1000 each for Vote 19 (Justice & Equality), Vote 25 (Environment, Community & Local Government), Vote 34 (Jobs, Enterprise & Innovation) and Vote 42 (Public Expenditure & Reform) will be voted on by the Dáil in 2011.

TABLE 3

SUMMARY OF VOTED CAPITAL - GROSS ESTIMATES BASED ON EXCHEQUER ISSUES

| Vote No | SERVICE | 2011 Estimate | 2011 ^{(a) (b)} | | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---------|---|------------------|-------------------------|------------------------------|------------------|--|---------------|
| | | | Forecast Outturn | of which Carryover into 2012 | | €000 | % |
| | | €000 | €000 | €000 | €000 | €000 | % |
| 7 | Office of the Minister for Finance | 74 | - | | 150 | 150 | - |
| 9 | Office of the Revenue Commissioners | 5,425 | 5,425 | | 4,850 | -575 | -10.6% |
| 11 | Public Expenditure and Reform (d) | 501 | 377 | | 500 | 123 | 32.6% |
| 13 | Office of Public Works | 119,000 | 118,400 | 8,000 | 100,000 | -18,400 | -15.5% |
| 20 | Garda Síochána (c) | 26,270 | 26,270 | | 20,440 | -5,830 | -22.2% |
| 21 | Prisons | 34,400 | 33,831 | | 24,080 | -9,751 | -28.8% |
| 22 | Courts Service (c) | 11,195 | 10,920 | | 7,700 | -3,220 | -29.5% |
| 23 | Property Registration Authority | 800 | 232 | | 560 | 328 | 141.4% |
| 24 | Justice and Equality (d) | 1,070 | 1,010 | 460 | 3,220 | 2,210 | - |
| 25 | Environment, Community and Local Government (d) | 1,057,824 | 1,066,807 | 34,000 | 861,000 | -205,807 | -19.3% |
| 26 | Education and Skills | 501,000 | 529,021 | | 430,000 | -99,021 | -18.7% |
| 27 | International Co-operation | 300 | 300 | | 265 | -35 | -11.7% |
| 28 | Foreign Affairs and Trade | 3,700 | 2,820 | 370 | 3,735 | 915 | 32.4% |
| 29 | Communications, Energy and Natural Resources | 158,000 | 147,172 | 15,800 | 104,000 | -43,172 | -29.3% |
| 30 | Agriculture, Food and the Marine | 269,001 | 243,556 | 26,900 | 168,000 | -75,556 | -31.0% |
| 31 | Transport, Tourism and Sport | 1,502,040 | 1,507,040 | 8,700 | 1,231,000 | -276,040 | -18.3% |
| 32 | Jobs, Enterprise and Innovation (d) | 508,001 | 508,000 | 18,125 | 514,000 | 6,000 | 1.2% |
| 33 | Arts, Heritage and the Gaeltacht | 58,815 | 60,815 | | 43,000 | -17,815 | -29.3% |
| 34 | National Gallery | 2,000 | 2,000 | | 1,000 | -1,000 | - |
| 35 | Defence | 12,000 | 12,500 | 500 | 9,000 | -3,500 | -28.0% |
| 37 | Social Protection | 8,055 | 6,305 | 805 | 10,500 | 4,195 | 66.5% |
| 38 | Health | 16,098 | 11,719 | 1,500 | 16,000 | 4,281 | 36.5% |
| 39 | Health Service Executive (c) | 377,791 | 328,604 | | 374,000 | 45,396 | 13.8% |
| 40 | Children and Youth Affairs | 10,831 | 10,330 | | 8,000 | -2,330 | -22.6% |
| | Total:- | 4,684,191 | 4,633,454 | 115,160 | 3,935,000 | (698,454) | -15.1% |

- (a) The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012. Table 3(1) attached shows the cash spend as distinct from Exchequer issues for the years 2010 to 2012.
- (b) In accordance with Section 91 of the Finance Act 2004, Departments and Offices can carry over to the following year unspent capital of up to 10% of their voted capital expenditure. The capital carryover from 2010 into 2011 was €13.5m. This amount is not included in the forecast outturn above. It is anticipated that it will be spent in full in 2011.
- (c) Supplementary Estimates of €27.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €15.6 million for Vote 37 (Army Pensions) and €148 million for Vote 40 (Health Service Executive) will be voted on by the Dáil in 2011.
- (d) Technical Supplementary Estimates of €1000 each for Vote 19 (Justice & Equality), Vote 25 (Environment, Community & Local Government), Vote 34 (Jobs, Enterprise & Innovation) and Vote 42 (Public Expenditure & Reform) will be voted on by the Dáil in 2011.

TABLE 3 (I)

SUMMARY OF CAPITAL SPENDING - GROSS ESTIMATES BASED ON AVAILABLE CASH SPEND

| Vote No | SERVICE | 2010 Outturn | 2011 Forecast Outturn ^(a) | 2012 Estimate ^(b) | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---------|--|--------------|--------------------------------------|------------------------------|--|--------|
| | | €000 | €000 | €000 | €000 | % |
| 7 | Office of the Minister for Finance | 277 | - | 150 | 150 | - |
| 9 | Office of the Revenue Commissioners | 5,247 | 5,425 | 4,850 | -575 | -10.6% |
| 11 | Public Expenditure and Reform | - | 377 | 500 | 123 | 32.6% |
| 13 | Office of Public Works | 173,360 | 115,400 | 108,000 | -7,400 | -6.4% |
| 20 | Garda Síochána | 36,743 | 26,270 | 20,440 | -5,830 | -22.2% |
| 21 | Prisons | 16,505 | 35,831 | 24,080 | -11,751 | -32.8% |
| 22 | Courts Service | 42,843 | 10,920 | 7,700 | -3,220 | -29.5% |
| 23 | Property Registration Authority | 2,373 | 232 | 560 | 328 | 141.4% |
| 24 | Justice and Equality | 5,929 | 550 | 3,680 | 3,130 | - |
| 25 | Environment, Community and Local Government | 1,444,068 | 1,032,807 | 895,000 | -137,807 | -13.3% |
| 26 | Education and Skills | 781,407 | 529,021 | 430,000 | -99,021 | -18.7% |
| 27 | International Co-operation | 1,260 | 300 | 265 | -35 | -11.7% |
| 28 | Foreign Affairs and Trade | 6,749 | 2,450 | 4,105 | 1,655 | 67.6% |
| 29 | Communications, Energy and Natural Resources | 164,063 | 131,372 | 119,800 | -11,572 | -8.8% |
| 30 | Agriculture, Food and the Marine | 491,219 | 216,656 | 194,900 | -21,756 | -10.0% |
| 31 | Transport, Tourism and Sport | 2,131,164 | 1,503,340 | 1,239,700 | -263,640 | -17.5% |
| 32 | Jobs, Enterprise and Innovation | 490,634 | 508,000 | 514,000 | 6,000 | 1.2% |
| 33 | Arts, Heritage and the Gaeltacht | 63,599 | 42,690 | 61,125 | 18,435 | 43.2% |
| 34 | National Gallery | 2,000 | 2,000 | 1,000 | -1,000 | -50.0% |
| 36 | Defence | 14,807 | 13,500 | 9,500 | -4,000 | -29.6% |
| 37 | Social Protection | 7,192 | 5,500 | 11,305 | 5,805 | 105.5% |
| 38 | Health | 11,028 | 10,219 | 17,500 | 7,281 | 71.2% |
| 39 | Health Service Executive | 354,934 | 328,604 | 374,000 | 45,396 | 13.8% |
| 40 | Children & Youth Affairs | - | 10,330 | 8,000 | -2,330 | -22.6% |
| | Total:- | 6,381,009 | 4,531,794 | 4,050,160 | (481,634) | -10.6% |

(a) The 2011 forecast outturn includes spending of €13.5 million carried over from 2010 into 2011 in accordance with Section 91 of the Finance Act 2004 which it is anticipated will be spent in full in 2011.

(b) The 2012 Estimate includes the projected carryover, in accordance with Section 91 of the Finance Act 2004, of €115 million from 2011 into 2012.

| Reconciliation with Table 3 (Exchequer Issues) | | | |
|---|--------------|-----------------------|---------------|
| | 2010 Outturn | 2011 Forecast Outturn | 2012 Estimate |
| | €000 | €000 | €000 |
| Cash Spend (as above) | 6,381,009 | 4,531,794 | 4,050,160 |
| less Cash Spend from Previous Year's Carryover | 125,717 | 13,500 | 115,160 |
| plus Money Carried Forward to Following Year | 13,500 | 115,160 | * |
| Total Per Table 3 | 6,268,792 | 4,633,454 | 3,935,000 |
| * The amount of money which may be carried forward from 2012 will not be known until late 2012. | | | |

TABLE 4

EXCHEQUER PAY AND PENSIONS BILL – GROSS (a)

| Vote No | Service | 2011 Estimate | 2011 Forecast Outturn ^(b) | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---------|--|-------------------|--------------------------------------|-------------------|--|--------------|
| | | | | | €000 | % |
| | | €000 | €000 | €000 | €000 | % |
| 1 | President's Establishment | 1,587 | 1,587 | 1,528 | -59 | -3.7% |
| 2 | Department of the Taoiseach | 14,617 | 13,773 | 15,378 | 1,605 | 11.7% |
| 3 | Office of the Attorney General | 11,593 | 10,068 | 11,909 | 1,841 | 18.3% |
| 4 | Central Statistics Office | 38,997 | 37,697 | 34,648 | -3,049 | -8.1% |
| 5 | Office of the Director of Public Prosecutions | 13,717 | 13,399 | 13,098 | -301 | -2.2% |
| 6 | Chief State Solicitor's Office | 14,995 | 14,372 | 14,843 | 471 | 3.3% |
| 7 | Office of the Minister for Finance | 18,067 | 17,565 | 20,774 | 3,209 | 18.3% |
| 8 | Office of the Comptroller and Auditor General | 9,983 | 9,468 | 9,970 | 502 | 5.3% |
| 9 | Office of the Revenue Commissioners | 295,298 | 294,598 | 282,027 | -12,571 | -4.3% |
| 10 | Office of the Appeal Commissioners | 440 | 425 | 440 | 15 | 3.5% |
| 11 | Public Expenditure and Reform | 23,963 | 21,394 | 24,673 | 3,279 | 15.3% |
| 12 | Superannuation and Retired Allowances | 449,905 | 424,255 | 500,255 | 76,000 | 17.9% |
| 13 | Office of Public Works | 97,293 | 94,993 | 94,555 | -438 | -0.5% |
| 14 | State Laboratory | 5,358 | 5,058 | 5,216 | 158 | 3.1% |
| 16 | Valuation Office | 7,966 | 8,056 | 7,549 | -507 | -6.3% |
| 17 | Public Appointments Service | 4,795 | 4,719 | 4,208 | -511 | -10.8% |
| 18 | Office of the Commission for Public Service Appointments | 519 | 506 | 514 | 8 | 1.6% |
| 19 | Office of the Ombudsman | 5,909 | 5,596 | 5,690 | 94 | 1.7% |
| 20 | Garda Síochána | 1,358,037 | 1,351,408 | 1,270,816 | -80,592 | -6.0% |
| 21 | Prisons | 248,582 | 243,398 | 239,705 | -3,693 | -1.5% |
| 22 | Courts Service | 50,787 | 51,369 | 49,544 | -1,825 | -3.6% |
| 23 | Property Registration Authority | 27,138 | 26,301 | 25,868 | -433 | -1.6% |
| 24 | Justice and Equality | 150,394 | 150,211 | 149,380 | -831 | -0.6% |
| 25 | Environment, Community and Local Government (c) | 85,498 | 83,534 | 81,488 | -2,046 | -2.4% |
| 26 | Education and Skills | 6,500,496 | 6,528,853 | 6,451,125 | -77,728 | -1.2% |
| 26 | National Training Fund | 13,515 | 12,000 | 12,495 | 495 | 4.1% |
| 27 | International Co-operation | 16,339 | 16,200 | 16,362 | 162 | 1.0% |
| 28 | Foreign Affairs and Trade | 77,523 | 79,900 | 82,070 | 2,170 | 2.7% |
| 29 | Communications, Energy and Natural Resources | 42,093 | 40,305 | 40,857 | 552 | 1.4% |
| 30 | Agriculture, Food and the Marine | 315,654 | 315,483 | 312,604 | -2,879 | -0.9% |
| 31 | Transport, Tourism and Sport | 98,121 | 98,110 | 94,385 | -3,725 | -3.8% |
| 32 | Jobs, Enterprise and Innovation | 234,602 | 222,415 | 217,797 | -4,618 | -2.1% |
| 33 | Arts, Heritage and the Gaeltacht | 81,135 | 83,057 | 79,104 | -3,953 | -4.8% |
| 34 | National Gallery | 5,790 | 5,490 | 5,445 | -45 | -0.8% |
| 35 | Army Pensions | 208,038 | 223,348 | 214,314 | -9,034 | -4.0% |
| 36 | Defence | 529,438 | 508,338 | 512,819 | 4,481 | 0.9% |
| 37 | Social Protection (d) | 259,241 | 270,211 | 313,692 | 43,481 | 16.1% |
| 38 | Health | 60,702 | 55,318 | 59,231 | 3,913 | 7.1% |
| 39 | Health Service Executive | 7,242,866 | 7,208,650 | 7,105,086 | -103,564 | -1.4% |
| 40 | Children and Youth Affairs | 19,147 | 17,572 | 17,497 | -75 | -0.4% |
| | Total (d) (e):- | 18,640,138 | 18,569,000 | 18,398,959 | -170,041 | -0.9% |

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

(b) The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012.

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

(d) The increase in pay in this area reflects the integration of the Community Welfare Service into the Department of Social Protection. This Exchequer neutral re-classification into pay will increase the total pay and pensions bill by approximately €50 million in 2012. The underlying year-on-year reduction, excluding this impact, is of the order of €220 million.

(e) The 2012 Estimate of €18,399 million comprises of €15,369 million pay and €3,030 million pensions.

TABLE 5
PUBLIC SERVICE STAFF NUMBERS *
(WHOLE TIME EQUIVALENTS)

| Vote No. | Service | End | End | Increase/Decrease 2012 over | |
|----------|--|---------------|----------------|-----------------------------|--------|
| | | 2011 Estimate | 2012 Estimate | 2011 | |
| | | | | | % |
| 1 | President's Establishment | 21 | 21 | - | - |
| 2 | Department of the Taoiseach | 187 | 204 | 17 | 9.1% |
| 3 | Office of the Attorney General | 146 | 148 | 2 | 1.4% |
| 4 | Central Statistics Office | 850 | 706 | (144) | -16.9% |
| 5 | Office of the Director of Public Prosecutions | 195 | 192 | (3) | -1.5% |
| 6 | Chief State Solicitor's Office | 228 | 229 | 1 | 0.4% |
| 7 | Office of the Minister for Finance | 282 | 320 | 38 | 13.5% |
| 8 | Office of the Comptroller and Auditor General | 152 | 150 | (2) | -1.3% |
| 9 | Office of the Revenue Commissioners | 5,944 | 5,774 | (170) | -2.9% |
| 10 | Office of the Appeal Commissioners | 4 | 4 | - | - |
| 11 | Public Expenditure and Reform | 388 | 397 | 9 | 2.3% |
| 13 | Office of Public Works | 1,857 | 1,797 | (60) | -3.2% |
| 14 | State Laboratory | 91 | 90 | (1) | -1.1% |
| 16 | Valuation Office | 146 | 140 | (6) | -4.1% |
| 17 | Public Appointments Service | 93 | 86 | (7) | -7.5% |
| 18 | Office of the Commission for Public Service Appointments | 9 | 9 | - | - |
| 19 | Office of the Ombudsman | 89 | 89 | - | - |
| 20 | Garda Síochána | 15,556 | 15,320 | (236) | -1.5% |
| 21 | Prisons | 3,607 | 3,537 | (70) | -1.9% |
| 22 | Courts Service | 972 | 930 | (42) | -4.3% |
| 23 | Property Registration Authority | 573 | 552 | (21) | -3.7% |
| 24 | Justice and Equality | 2,640 | 2,496 | (144) | -5.5% |
| 25 | Environment, Community and Local Government (a) | 1,640 | 1,581 | (59) | -3.6% |
| | - Local Authorities | 30,750 | 29,980 | (770) | -2.5% |
| 26 | Education and Skills | 95,893 | 95,225 | (668) | -0.7% |
| 27 | International Co-operation | 190 | 190 | - | - |
| 28 | Foreign Affairs and Trade | 1,248 | 1,280 | 32 | 2.6% |
| 29 | Communications, Energy and Natural Resources (a) | 1,253 | 1,202 | (51) | -4.1% |
| 30 | Agriculture, Food and the Marine (a) | 5,235 | 5,000 | (235) | -4.5% |
| 31 | Transport, Tourism and Sport (a) | 1,558 | 1,477 | (81) | -5.2% |
| 32 | Jobs, Enterprise and Innovation | 2,851 | 2,668 | (183) | -6.4% |
| 33 | Arts, Heritage and the Gaeltacht | 1,662 | 1,574 | (88) | -5.3% |
| 34 | National Gallery | 116 | 112 | (4) | -3.4% |
| 35 | Army Pensions | 2 | 2 | - | - |
| 36 | Defence | 10,867 | 10,558 | (309) | -2.8% |
| 37 | Social Protection (b) | 6,294 | 6,116 | (178) | -2.8% |
| 38 | Health (a) | 1,836 | 1,744 | (92) | -5.0% |
| 39 | Health Services Executive | 105,300 | 102,100 | (3,200) | -3.0% |
| 40 | Children and Youth Affairs | 275 | 265 | (10) | -3.6% |
| | Total (c) | 301,000 | 294,265 | (6,735) | -2.2% |

- (a) These Votes include, under their aegis, a number of Non-Commercial State Agencies (NCSAs) that are not in direct receipt of Exchequer funding but whose staff are included in this table.
- (b) Dept of Social Protection numbers above do not include FÁS staff who are transferring to DSP with effect from 1 January 2012. These staff are currently counted under the Dept Education and Skills numbers.
- (c) The Total figure does not include Civil servants that work for the Oireachtas, which is directly funded by the Central Fund. Staff numbers are projected to be 457 at the end of 2011.

TABLE 6
PUBLIC SERVICE PENSIONERS

| Vote No. | Service | End 2011 Estimate | End 2012 Estimate | Increase/Decrease 2012 over 2011 Outturn | |
|----------|--|-------------------|-------------------|--|-------|
| | | | | | % |
| 11 | Public Expenditure and Reform | 3 | 3 | - | - |
| 12 | Superannuation and Retired Allowances | 18,648 | 19,448 | 800 | 4.3% |
| 20 | Garda Síochána | 9,223 | 9,638 | 415 | 4.5% |
| 24 | Justice and Equality | 142 | 152 | 10 | 7.0% |
| 25 | Environment, Community and Local Government (a) | 157 | 164 | 7 | 4.5% |
| | <i>Local Authorities</i> | 18,281 | 18,921 | 640 | 3.5% |
| 26 | Education and Skills | 31,075 | 33,075 | 2,000 | 6.4% |
| 29 | Communications, Energy and Natural Resources (a) | 335 | 342 | 7 | 2.1% |
| 30 | Agriculture, Food and the Marine (a) | 1,746 | 1,817 | 71 | 4.1% |
| 31 | Transport, Tourism and Sport (a) | 384 | 399 | 15 | 3.9% |
| 32 | Jobs, Enterprise and Innovation | 1,328 | 1,400 | 72 | 5.4% |
| 33 | Arts, Heritage and the Gaeltacht | 256 | 277 | 21 | 8.2% |
| 35 | Army Pensions | 11,550 | 11,700 | 150 | 1.3% |
| 37 | Social Protection | 31 | 34 | 3 | 9.7% |
| 38 | Health (a) | 169 | 169 | - | - |
| 39 | Health Services Executive | 30,961 | 36,138 | 5,177 | 16.7% |
| 40 | Children and Youth Affairs | 18 | 18 | - | - |
| | Total | 124,307 | 133,695 | 9,388 | 7.6% |

(a) These Votes include, under their aegis, a number of Non-Commercial State Agencies (NCSAs) that are not in direct receipt of Exchequer funding but whose pensioners are included in this table.

TABLE 7
FUNCTIONAL CLASSIFICATION OF GROSS CURRENT EXPENDITURE (a)
2008 - 2012

| | 2008 | 2009 | 2010 | 2011 Forecast Outturn | 2012 Estimate | Change 2012 over 2011 |
|--|---------------|---------------|---------------|-----------------------------|------------------|-----------------------------|
| | €m | €m | €m | €m | €m | % |
| <i>Economic Services</i> | | | | | | |
| Industry and Labour | 1,547 | 1,451 | 1,474 | 897 | 832 | -7.2% |
| Agriculture | 1,446 | 1,406 | 1,418 | 1,028 | 898 | -12.6% |
| Fisheries and Forestry | 102 | 149 | 84 | 130 | 137 | 5.4% |
| Tourism | 165 | 208 | 154 | 157 | 123 | -21.8% |
| <i>Subtotal</i> | 3,261 | 3,213 | 3,130 | 2,212 | 1,990 | -10.0% |
| <i>Social Services</i> | | | | | | |
| Education | 8,465 | 8,588 | 8,637 | 8,182 | 8,128 | -0.7% |
| Health | 15,356 | 15,238 | 15,443 | 14,216 | 13,973 | -1.7% |
| Housing | 195 | 313 | 231 | 350 | 350 | -0.1% |
| Social Protection | 17,807 | 20,754 | 20,492 | 20,862 | 20,382 | -2.3% |
| Subsidies | 331 | 317 | 328 | 276 | 254 | -8.0% |
| <i>Subtotal</i> | 42,155 | 45,210 | 45,131 | 43,886 | 43,087 | -1.8% |
| <i>Security</i> | | | | | | |
| Defence | 1,053 | 999 | 999 | 902 | 893 | -1.0% |
| Garda | 1,568 | 1,582 | 1,590 | 1,522 | 1,427 | -6.2% |
| Prisons | 416 | 382 | 382 | 353 | 352 | -0.3% |
| Legal, etc. | 707 | 502 | 663 | 453 | 450 | -0.6% |
| <i>Subtotal</i> | 3,746 | 3,465 | 3,635 | 3,230 | 3,123 | -3.3% |
| <i>Other</i> | 4,223 | 3,831 | 3,836 | 3,743 | 3,680 | -1.7% |
| Gross Voted Current Expenditure | 53,384 | 55,719 | 55,731 | 53,071 | 51,880 | -2.2% |
| <i>Exchequer pay and pensions included above</i> | 19,339 | 20,072 | 19,353 | 18,569 | 18,399 | -0.9% |

(a) Includes gross expenditure on Departmental estimates which are voted by the Dáil, expenditure from the Social Insurance Fund and expenditure from the National Training Fund. Expenditure on Central Fund Services (mainly debt servicing) is not included.

* Rounding may affect totals.

SUMMARY OF NET EXPENDITURE (CAPITAL AND CURRENT) ^(a)

by Ministerial Vote Group

| Ministerial Vote Group | 2011 Estimate | 2011 Forecast Outturn (b) | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---|-------------------|------------------------------|-------------------|---|--------------|
| | €000 | €000 | €000 | €000 | % |
| Taoiseach's Group (including Legal Votes) | 192,917 | 169,788 | 149,934 | -19,854 | -11.7% |
| Current | 192,917 | 169,788 | 149,934 | -19,854 | -11.7% |
| Capital | - | - | - | - | - |
| Finance Group | 357,628 | 346,981 | 349,228 | 2,247 | 0.6% |
| Current | 352,129 | 341,556 | 344,228 | 2,672 | 0.8% |
| Capital | 5,499 | 5,425 | 5,000 | -425 | -7.8% |
| Public Expenditure and Reform Group (d) | 818,775 | 780,546 | 848,452 | 67,906 | 8.7% |
| Current | 699,274 | 669,769 | 747,952 | 78,183 | 11.7% |
| Capital | 119,501 | 110,777 | 100,500 | -10,277 | -9.3% |
| Justice Group (c)(d) | 2,227,510 | 2,221,843 | 2,076,836 | -145,007 | -6.5% |
| Current | 2,153,775 | 2,150,040 | 2,020,836 | -129,204 | -6.0% |
| Capital | 73,735 | 71,803 | 56,000 | -15,803 | -22.0% |
| Environment, Community and Local Government (d) | 1,650,597 | 1,611,705 | 1,273,314 | -338,391 | -21.0% |
| Current | 629,150 | 609,275 | 444,414 | -164,861 | -27.1% |
| Capital | 1,021,447 | 1,002,430 | 828,900 | -173,530 | -17.3% |
| Education and Skills | 8,279,419 | 8,248,177 | 8,062,573 | -185,604 | -2.3% |
| Current | 7,782,920 | 7,722,467 | 7,637,074 | -85,393 | -1.1% |
| Capital | 496,499 | 525,710 | 425,499 | -100,211 | -19.1% |
| Foreign Affairs and Trade Group | 695,383 | 688,287 | 683,010 | -5,277 | -0.8% |
| Current | 691,383 | 685,537 | 679,010 | -6,527 | -1.0% |
| Capital | 4,000 | 2,750 | 4,000 | 1,250 | 45.5% |
| Communications, Energy and Natural Resources | 253,473 | 219,593 | 193,578 | -26,015 | -11.8% |
| Current | 95,473 | 88,221 | 89,578 | 1,357 | 1.5% |
| Capital | 158,000 | 131,372 | 104,000 | -27,372 | -20.8% |
| Agriculture, Food and the Marine | 1,273,615 | 1,121,253 | 942,302 | -178,951 | -16.0% |
| Current | 1,006,614 | 907,913 | 774,302 | -133,611 | -14.7% |
| Capital | 267,001 | 213,340 | 168,000 | -45,340 | -21.3% |
| Transport, Tourism and Sport | 1,924,057 | 1,920,347 | 1,591,773 | -328,574 | -17.1% |
| Current | 693,517 | 693,507 | 630,773 | -62,734 | -9.0% |
| Capital | 1,230,540 | 1,226,840 | 961,000 | -265,840 | -21.7% |
| Jobs, Enterprise and Innovation (d) | 844,841 | 805,797 | 827,046 | 21,249 | 2.6% |
| Current | 336,890 | 315,922 | 313,096 | -2,826 | -0.9% |
| Capital | 507,951 | 489,875 | 513,950 | 24,075 | 4.9% |
| Arts, Heritage and the Gaeltacht Group | 300,189 | 302,896 | 271,028 | -31,868 | -10.5% |
| Current | 239,463 | 240,081 | 227,028 | -13,053 | -5.4% |
| Capital | 60,726 | 62,815 | 44,000 | -18,815 | -30.0% |
| Defence Group (c) | 896,197 | 880,597 | 854,885 | -25,712 | -2.9% |
| Current | 890,197 | 869,097 | 846,385 | -22,712 | -2.6% |
| Capital | 6,000 | 11,500 | 8,500 | -3,000 | -26.1% |
| Social Protection | 13,427,975 | 13,380,162 | 13,112,532 | -267,630 | -2.0% |
| Current | 13,419,920 | 13,374,662 | 13,102,032 | -272,630 | -2.0% |
| Capital | 8,055 | 5,500 | 10,500 | 5,000 | 90.9% |
| Health Group (c) | 12,819,855 | 12,757,824 | 12,485,013 | -272,811 | -2.1% |
| Current | 12,441,507 | 12,425,355 | 12,095,013 | -330,342 | -2.7% |
| Capital | 378,348 | 332,469 | 390,000 | 57,531 | 17.3% |
| Children and Youth Affairs | 409,316 | 402,174 | 401,664 | -510 | -0.1% |
| Current | 398,485 | 391,844 | 393,664 | 1,820 | 0.5% |
| Capital | 10,831 | 10,330 | 8,000 | -2,330 | -22.6% |
| Contingency | - | - | 50,000 | 50,000 | - |
| Total:- | 46,371,747 | 45,857,970 | 44,173,168 | -1,684,802 | -3.7% |
| Plus Capital Carryover | | 115,160 | | -115,160 | - |
| Total Including Capital Carryover:- | 46,371,747 | 45,973,130 | 44,173,168 | -1,799,962 | -3.9% |
| Current:- | 42,023,614 | 41,655,034 | 40,545,319 | -1,109,715 | -2.7% |
| Capital:- | 4,348,133 | 4,318,096 | 3,627,849 | -690,247 | -16.0% |

(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.

(b) The 2010 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012. Exchequer Issues for capital include carryover savings of €115m (see footnote (b) on Table 3).

(c) Supplementary Estimates of €27.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €15.6 million for Vote 37 (Army Pensions) and €148 million for Vote 40 (Health Service Executive) will be voted on by the Dáil in 2011.

(d) Technical Supplementary Estimates of €1000 each for Vote 19 (Justice & Equality), Vote 25 (Environment, Community & Local Government), Vote 34 (Jobs, Enterprise & Innovation) and Vote 42 (Public Expenditure & Reform) will be voted on by the Dáil in 2011.

TABLE 1A

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

| Vote No | SERVICE | 2011 | 2011 | 2012 | Increase/Decrease 2012 | |
|---------|--|------------|-------------------------|-------------------|--|--------|
| | | Estimate | Forecast Outturn (a) | Estimate | Estimate over 2011 Forecast Outturn | |
| | | €000 | €000 | €000 | €000 | % |
| 1 | President's Establishment | 3,061 | 1,548 | 3,002 | 1,454 | 93.9% |
| 2 | Department of the Taoiseach | 21,039 | 18,010 | 19,395 | 1,385 | 7.7% |
| 3 | Office of the Attorney General | 14,360 | 13,522 | 14,532 | 1,010 | 7.5% |
| 4 | Central Statistics Office | 80,067 | 72,866 | 43,502 | (29,364) | -40.3% |
| 5 | Office of the Director of Public Prosecutions | 43,263 | 37,204 | 39,553 | 2,349 | 6.3% |
| 6 | Chief State Solicitor's Office | 34,188 | 28,186 | 32,952 | 4,766 | 16.9% |
| 7 | Office of the Minister for Finance | 25,135 | 21,975 | 30,182 | 8,207 | 37.3% |
| 8 | Office of the Comptroller and Auditor General | 6,844 | 4,431 | 6,591 | 2,160 | 48.7% |
| 9 | Office of the Revenue Commissioners | 325,172 | 320,122 | 311,978 | (8,144) | -2.5% |
| 10 | Office of the Appeal Commissioners | 477 | 453 | 477 | 24 | 5.3% |
| 11 | Public Expenditure and Reform (c) | 35,610 | 31,800 | 41,463 | 9,663 | 30.4% |
| 12 | Superannuation and Retired Allowances | 367,775 | 342,375 | 418,375 | 76,000 | 22.2% |
| 13 | Office of Public Works | 378,753 | 374,202 | 353,543 | (20,659) | -5.5% |
| 14 | State Laboratory | 8,650 | 7,855 | 8,396 | 541 | 6.9% |
| 15 | Secret Service | 1,000 | 450 | 1,000 | 550 | 122.2% |
| 16 | Valuation Office | 8,208 | 7,838 | 8,548 | 710 | 9.1% |
| 17 | Public Appointments Service | 7,756 | 7,015 | 6,626 | (389) | -5.5% |
| 18 | Office of the Commission for Public Service Appointments | 883 | 772 | 784 | 12 | 1.6% |
| 19 | Office of the Ombudsman | 7,079 | 6,691 | 6,715 | 24 | 0.4% |
| 20 | Garda Síochána (b) | 1,439,719 | 1,439,758 | 1,325,542 | (114,216) | -7.9% |
| 21 | Prisons | 329,211 | 328,261 | 317,815 | (10,446) | -3.2% |
| 22 | Courts Service (b) | 63,465 | 63,465 | 53,775 | (9,690) | -15.3% |
| 23 | Property Registration Authority | 35,172 | 32,372 | 32,661 | 289 | 0.9% |
| 24 | Justice and Equality (c) | 359,943 | 357,987 | 347,043 | (10,944) | -3.1% |
| 25 | Environment, Community and Local Government (c) | 1,650,597 | 1,611,705 | 1,273,314 | (338,391) | -21.0% |
| 26 | Education and Skills | 8,279,419 | 8,248,177 | 8,062,573 | (185,604) | -2.3% |
| 27 | International Co-operation | 522,877 | 520,217 | 512,877 | (7,340) | -1.4% |
| 28 | Foreign Affairs and Trade | 172,506 | 168,070 | 170,133 | 2,063 | 1.2% |
| 29 | Communications, Energy and Natural Resources | 253,473 | 219,593 | 193,578 | (26,015) | -11.8% |
| 30 | Agriculture, Food and the Marine | 1,273,615 | 1,121,253 | 942,302 | (178,951) | -16.0% |
| 31 | Transport, Tourism and Sport | 1,924,057 | 1,920,347 | 1,591,773 | (328,574) | -17.1% |
| 32 | Jobs, Enterprise and Innovation (c) | 844,841 | 805,797 | 827,046 | 21,249 | 2.6% |
| 33 | Arts, Heritage and the Gaeltacht | 290,342 | 293,380 | 262,693 | (30,687) | -10.5% |
| 34 | National Gallery | 9,847 | 9,516 | 8,335 | (1,181) | -12.4% |
| 35 | Army Pensions (b) | 217,467 | 217,467 | 207,914 | (9,553) | -4.4% |
| 36 | Defence | 678,730 | 663,130 | 646,971 | (16,159) | -2.4% |
| 37 | Social Protection | 13,427,975 | 13,380,162 | 13,112,532 | (267,630) | -2.0% |
| 38 | Health | 359,415 | 297,384 | 339,497 | 42,113 | 14.2% |
| 39 | Health Service Executive (b) | 12,460,440 | 12,460,440 | 12,145,516 | (314,924) | -2.5% |
| 40 | Children and Youth Affairs | 409,316 | 402,174 | 401,664 | (510) | -0.1% |
| | Contingency | - | - | 50,000 | 50,000 | - |
| | Total:- | 46,371,747 | 45,857,970 | 44,173,168 | (1,684,802) | -3.7% |
| | Plus Capital Carryover | | 115,160 | | -115,160 | - |
| | Total Including Capital Carryover:- | 46,371,747 | 45,973,130 | 44,173,168 | -1,799,962 | -3.9% |

- (a) The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012. Exchequer Issues for capital include carryover savings of €115m (see footnote (b) on Table 3).
- (b) Supplementary Estimates of €27.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €15.6 million for Vote 37 (Army Pensions) and €148 million for Vote 40 (Health Service Executive) will be voted on by the Dáil in 2011.
- (c) Technical Supplementary Estimates of €1000 each for Vote 19 (Justice & Equality), Vote 25 (Environment, Community & Local Government), Vote 34 (Jobs, Enterprise & Innovation) and Vote 42 (Public Expenditure & Reform) will be voted on by the Dáil in 2011.

TABLE 2A

SUMMARY OF VOTED CURRENT - NET ESTIMATES

| Vote No | SERVICE | 2011 Estimate | 2011 Forecast Outturn (a) | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---------|--|-------------------|---------------------------|-------------------|--|--------------|
| | | €000 | €000 | €000 | €000 | % |
| 1 | President's Establishment | 3,061 | 1,548 | 3,002 | 1,454 | 93.9% |
| 2 | Department of the Taoiseach | 21,039 | 18,010 | 19,395 | 1,385 | 7.7% |
| 3 | Office of the Attorney General | 14,360 | 13,522 | 14,532 | 1,010 | 7.5% |
| 4 | Central Statistics Office | 80,067 | 72,866 | 43,502 | -29,364 | -40.3% |
| 5 | Office of the Director of Public Prosecutions | 43,263 | 37,204 | 39,553 | 2,349 | 6.3% |
| 6 | Chief State Solicitor's Office | 34,188 | 28,186 | 32,952 | 4,766 | 16.9% |
| 7 | Office of the Minister for Finance | 25,061 | 21,975 | 30,032 | 8,057 | 36.7% |
| 8 | Office of the Comptroller and Auditor General | 6,844 | 4,431 | 6,591 | 2,160 | 48.7% |
| 9 | Office of the Revenue Commissioners | 319,747 | 314,697 | 307,128 | -7,569 | -2.4% |
| 10 | Office of the Appeal Commissioners | 477 | 453 | 477 | 24 | 5.3% |
| 11 | Public Expenditure and Reform (c) | 35,109 | 31,423 | 40,963 | 9,540 | 30.4% |
| 12 | Superannuation and Retired Allowances | 367,775 | 342,375 | 418,375 | 76,000 | 22.2% |
| 13 | Office of Public Works | 259,753 | 263,802 | 253,543 | -10,259 | -3.9% |
| 14 | State Laboratory | 8,650 | 7,855 | 8,396 | 541 | 6.9% |
| 15 | Secret Service | 1,000 | 450 | 1,000 | 550 | 122.2% |
| 16 | Valuation Office | 8,208 | 7,838 | 8,548 | 710 | 9.1% |
| 17 | Public Appointments Service | 7,756 | 7,015 | 6,626 | -389 | -5.5% |
| 18 | Office of the Commission for Public Service Appointments | 883 | 772 | 784 | 12 | 1.6% |
| 19 | Office of the Ombudsman | 7,079 | 6,691 | 6,715 | 24 | 0.4% |
| 20 | Garda Síochána (b) | 1,413,449 | 1,413,488 | 1,305,102 | -108,386 | -7.7% |
| 21 | Prisons | 294,811 | 294,430 | 293,735 | -695 | -0.2% |
| 22 | Courts Service (b) | 52,270 | 52,545 | 46,075 | -6,470 | -12.3% |
| 23 | Property Registration Authority | 34,372 | 32,140 | 32,101 | -39 | -0.1% |
| 24 | Justice and Equality (c) | 358,873 | 357,437 | 343,823 | -13,614 | -3.8% |
| 25 | Environment, Community and Local Government (c) | 629,150 | 609,275 | 444,414 | -164,861 | -27.1% |
| 28 | Foreign Affairs and Trade | 168,806 | 165,620 | 166,398 | 778 | 0.5% |
| 29 | Communications, Energy and Natural Resources | 95,473 | 88,221 | 89,578 | 1,357 | 1.5% |
| 30 | Agriculture, Food and the Marine | 1,006,614 | 907,913 | 774,302 | -133,611 | -14.7% |
| 31 | Transport, Tourism and Sport | 693,517 | 693,507 | 630,773 | -62,734 | -9.0% |
| 32 | Jobs, Enterprise and Innovation (c) | 336,890 | 315,922 | 313,096 | -2,826 | -0.9% |
| 33 | Arts, Heritage and the Gaeltacht | 231,616 | 232,565 | 219,693 | -12,872 | -5.5% |
| 34 | National Gallery | 7,847 | 7,516 | 7,335 | -181 | -2.4% |
| 35 | Army Pensions (b) | 217,467 | 217,467 | 207,914 | -9,553 | -4.4% |
| 36 | Defence | 672,730 | 651,630 | 638,471 | -13,159 | -2.0% |
| 37 | Social Protection | 13,419,920 | 13,374,662 | 13,102,032 | -272,630 | -2.0% |
| 38 | Health | 343,317 | 287,165 | 323,497 | 36,332 | 12.7% |
| 39 | Health Service Executive (b) | 12,098,190 | 12,138,190 | 11,771,516 | -366,674 | -3.0% |
| 40 | Children and Youth Affairs | 398,485 | 391,844 | 393,664 | 1,820 | 0.5% |
| | Contingency | - | - | 50,000 | 50,000 | - |
| | Total:- | 42,023,614 | 41,655,034 | 40,545,319 | -1,109,715 | -2.7% |

(a) The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012.

(b) Supplementary Estimates of €27.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €15.6 million for Vote 37 (Army Pensions) and €148 million for Vote 40 (Health Service Executive) will be voted on by the Dáil in 2011.

(c) Technical Supplementary Estimates of €1000 each for Vote 19 (Justice & Equality), Vote 25 (Environment, Community & Local Government), Vote 34 (Jobs, Enterprise & Innovation) and Vote 42 (Public Expenditure & Reform) will be voted on by the Dáil in 2011.

TABLE 3A

SUMMARY OF VOTED CAPITAL - NET ESTIMATES

| Vote No | SERVICE | 2011 Estimate | 2011 ^{(a) (b)} | | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---------|---|------------------|-------------------------|------------------------------|------------------|--|---------------|
| | | | Forecast Outturn | of which Carryover into 2012 | | €000 | % |
| | | €000 | €000 | €000 | €000 | €000 | % |
| 7 | Office of the Minister for Finance | 74 | - | | 150 | 150 | - |
| 9 | Office of the Revenue Commissioners | 5,425 | 5,425 | | 4,850 | -575 | -10.6% |
| 11 | Public Expenditure and Reform (d) | 501 | 377 | | 500 | 123 | 32.6% |
| 13 | Office of Public Works | 119,000 | 118,400 | 8,000 | 100,000 | -18,400 | -15.5% |
| 20 | Garda Síochána (c) | 26,270 | 26,270 | | 20,440 | -5,830 | -22.2% |
| 21 | Prisons | 34,400 | 33,831 | | 24,080 | -9,751 | -28.8% |
| 22 | Courts Service (c) | 11,195 | 10,920 | | 7,700 | -3,220 | -29.5% |
| 23 | Property Registration Authority | 800 | 232 | | 560 | 328 | 141.4% |
| 24 | Justice and Equality (d) | 1,070 | 1,010 | 460 | 3,220 | 2,210 | 218.8% |
| 25 | Environment, Community and Local Government (d) | 1,021,447 | 1,036,430 | 34,000 | 828,900 | -207,530 | -20.0% |
| 26 | Education and Skills | 496,499 | 525,710 | | 425,499 | -100,211 | -19.1% |
| 27 | International Co-operation | 300 | 300 | | 265 | -35 | -11.7% |
| 28 | Foreign Affairs and Trade | 3,700 | 2,820 | 370 | 3,735 | 915 | 32.4% |
| 29 | Communications, Energy and Natural Resources | 158,000 | 147,172 | 15,800 | 104,000 | -43,172 | -29.3% |
| 30 | Agriculture, Food and the Marine | 267,001 | 240,240 | 26,900 | 168,000 | -72,240 | -30.1% |
| 31 | Transport, Tourism and Sport | 1,230,540 | 1,235,540 | 8,700 | 961,000 | -274,540 | -22.2% |
| 32 | Jobs, Enterprise and Innovation (d) | 507,951 | 508,000 | 18,125 | 513,950 | 5,950 | 1.2% |
| 33 | Arts, Heritage and the Gaeltacht | 58,726 | 60,815 | | 43,000 | -17,815 | -29.3% |
| 34 | National Gallery | 2,000 | 2,000 | | 1,000 | -1,000 | -50.0% |
| 36 | Defence (c) | 6,000 | 12,000 | 500 | 8,500 | -3,500 | -29.2% |
| 37 | Social Protection | 8,055 | 6,305 | 805 | 10,500 | 4,195 | 66.5% |
| 38 | Health | 16,098 | 11,719 | 1,500 | 16,000 | 4,281 | 36.5% |
| 39 | Health Service Executive (c) | 362,250 | 322,250 | | 374,000 | 51,750 | 16.1% |
| 40 | Children and Youth Affairs | 10,831 | 10,330 | | 8,000 | -2,330 | -22.6% |
| | Total:- | 4,348,133 | 4,318,096 | 115,160 | 3,627,849 | -690,247 | -16.0% |

- (a) The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012.
- (b) In accordance with Section 91 of the Finance Act 2004, Departments and Offices can carry over to the following year unspent capital of up to 10% of their voted capital expenditure. The capital carryover from 2010 into 2011 was €13.5 million. This amount is not included in the forecast outturn above. It is anticipated that it will be spent in full in 2011.
- (c) Supplementary Estimates of €27.4 million for Vote 20 (Garda Síochána), €2.8 million for Vote 22 (Courts), €15.6 million for Vote 35 (Army Pensions) and €148 million for Vote 38 (Health Service Executive) will be referred to Committee in 2011.
- (d) Technical Supplementary Estimates of €1000 each for Vote 11 (Public Expenditure & Reform), Vote 24 (Justice & Law Reform), Vote 25 (Environment, Community & Local Government), and Vote 32 (Jobs, Enterprise & Innovation) will be referred to Committee in 2011.

TABLE 4A

EXCHEQUER PAY AND PENSIONS BILL – NET

| Vote No | Service | 2011 Estimate | 2011 Forecast Outturn * | 2012 Estimate | Increase/Decrease 2012 Estimate over 2011 Forecast Outturn | |
|---------|--|---------------|-------------------------|-------------------|--|--------|
| | | €000 | €000 | €000 | €000 | % |
| 1 | President's Establishment | 1,495 | 1,507 | 1,436 | -71 | -4.7% |
| 2 | Department of the Taoiseach | 13,805 | 12,940 | 14,566 | 1,626 | 12.6% |
| 3 | Office of the Attorney General | 10,813 | 9,288 | 11,129 | 1,841 | 19.8% |
| 4 | Central Statistics Office | 36,648 | 35,697 | 32,948 | -2,749 | -7.7% |
| 5 | Office of the Director of Public Prosecutions | 13,118 | 12,524 | 12,203 | -321 | -2.6% |
| 6 | Chief State Solicitor's Office | 14,135 | 13,412 | 13,983 | 571 | 4.3% |
| 7 | Office of the Minister for Finance | 17,169 | 16,420 | 19,776 | 3,356 | 20.4% |
| 8 | Office of the Comptroller and Auditor General | 9,367 | 8,874 | 9,370 | 496 | 5.6% |
| 9 | Office of the Revenue Commissioners | 279,298 | 277,922 | 265,627 | -12,295 | -4.4% |
| 10 | Office of the Appeal Commissioners | 408 | 393 | 408 | 15 | 3.8% |
| 11 | Public Expenditure and Reform | 22,100 | 19,234 | 22,523 | 3,289 | 17.1% |
| 12 | Superannuation and Retired Allowances | 367,655 | 342,255 | 418,255 | 76,000 | 22.2% |
| 13 | Office of Public Works | 92,293 | 89,993 | 89,555 | -438 | -0.5% |
| 14 | State Laboratory | 5,053 | 4,750 | 4,911 | 161 | 3.4% |
| 16 | Valuation Office | 7,486 | 7,563 | 7,093 | -470 | -6.2% |
| 17 | Public Appointments Service | 4,551 | 4,426 | 3,979 | -447 | -10.1% |
| 18 | Office of the Commission for Public Service Appointments | 489 | 477 | 484 | 7 | 1.5% |
| 19 | Office of the Ombudsman | 5,521 | 5,222 | 5,315 | 93 | 1.8% |
| 20 | Garda Síochána | 1,242,368 | 1,242,408 | 1,166,238 | -76,170 | -6.1% |
| 21 | Prisons | 232,389 | 226,658 | 223,536 | -3,122 | -1.4% |
| 22 | Courts Service | 48,293 | 48,293 | 46,754 | -1,539 | -3.2% |
| 23 | Property Registration Authority | 25,912 | 24,917 | 24,699 | -218 | -0.9% |
| 24 | Justice and Equality | 141,857 | 141,486 | 140,834 | -652 | -0.5% |
| 25 | Environment, Community and Local Government | 77,262 | 75,544 | 73,521 | -2,023 | -2.7% |
| 26 | Education and Skills | 5,906,838 | 5,923,104 | 5,853,812 | -69,292 | -1.2% |
| 27 | International Co-operation | 15,486 | 15,350 | 15,509 | 159 | 1.0% |
| 28 | Foreign Affairs and Trade | 73,826 | 76,130 | 78,322 | 2,192 | 2.9% |
| 29 | Communications, Energy and Natural Resources | 38,057 | 36,008 | 35,709 | -299 | -0.8% |
| 30 | Agriculture, Food and the Marine | 298,083 | 295,764 | 295,685 | -79 | 0.0% |
| 31 | Transport, Tourism and Sport | 92,781 | 92,771 | 89,496 | -3,275 | -3.5% |
| 32 | Jobs, Enterprise and Innovation | 214,675 | 202,488 | 200,915 | -1,573 | -0.8% |
| 33 | Arts, Heritage and the Gaeltacht | 77,982 | 78,700 | 75,011 | -3,689 | -4.7% |
| 34 | National Gallery | 5,538 | 5,207 | 5,193 | -14 | -0.3% |
| 35 | Army Pensions | 201,817 | 217,427 | 207,814 | -9,613 | -4.4% |
| 36 | Defence | 500,834 | 479,734 | 485,739 | 6,005 | 1.3% |
| 37 | Social Protection | 247,426 | 256,728 | 300,859 | 44,131 | 17.2% |
| 38 | Health | 56,766 | 51,001 | 55,316 | 4,315 | 8.5% |
| 39 | Health Service Executive | 6,705,724 | 6,658,564 | 6,567,944 | -90,620 | -1.4% |
| 40 | Children and Youth Affairs | 16,646 | 16,412 | 16,359 | -53 | -0.3% |
| | Total:- | 17,121,964 | 17,027,591 | 16,892,826 | -134,765 | -0.8% |

* The 2011 Forecast Outturn figures are estimated figures as notified by Departments and Offices. End-year Issues figures will be available early in January 2012.

2012 Estimates for Supply Services (Index of Votes)

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| 13 | Office of Public Works | | 157 |
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| 27 | International Co-operation | | 181 |
| 28 | Foreign Affairs and Trade | | 182 |
| 29 | Communications, Energy and Natural Resources | | 183 |
| 30 | Agriculture, Food and the Marine | | 184 |
| 31 | Transport, Tourism and Sport | | 186 |
| 32 | Jobs, Enterprise and Innovation | | 187 |
| 33 | Arts, Heritage and the Gaeltacht | | 188 |
| 34 | National Gallery | | 189 |
| 35 | Army Pensions | | 190 |
| 36 | Defence | | 191 |
| 37 | Social Protection | | 192 |
| 38 | Health | | 196 |
| 39 | Health Service Executive | | 198 |
| 40 | Children and Youth Affairs | | 200 |

1

PRESIDENT'S ESTABLISHMENT

- I. Estimate of the amount required in the year ending 31 December 2012 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.

Three million and two thousand euro

(€3,002,000)

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

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|--|------------------|------------------|--------------------------------|
| | Current | Current | |
| | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | |
| A - PRESIDENT'S ESTABLISHMENT | 2,113 | 2,054 | -3% |
| B - CENTENARIANS' BOUNTY | 1,040 | 1,040 | - |
| Gross Total :- | 3,153 | 3,094 | -2% |
| Deduct :- | | | |
| C - APPROPRIATIONS-IN-AID | 92 | 92 | - |
| Net Total :- | 3,061 | 3,002 | - |
| Net Decrease (€000) | | | 59 |
| Exchequer pay included in above net total | 1,495 | 1,436 | -4% |
| Associated Public Service employees | 21 | 21 | - |

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|---|------------------|------------------|--------------------------------|
| | Current | Current | |
| | €000 | €000 | % |
| ADMINISTRATION | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 1,587 | 1,528 | -4% |
| (ii) TRAVEL AND SUBSISTENCE | 125 | 125 | - |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 170 | 170 | - |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 127 | 127 | - |
| (v) OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES | 159 | 159 | - |
| Gross Total :- | 2,168 | 2,109 | -3% |

DEPARTMENT OF THE TAOISEACH

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants and grants-in-aid.

Nineteen million, three hundred and ninety-five thousand euro

(€19,395,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|---------------------|---------|---------------|---------------|---------|---------------|-------------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - SUPPORTING THE WORK OF THE TAOISEACH AND GOVERNMENT | 21,951 | - | 21,951 | 20,307 | - | 20,307 | -7% |
| Gross Total :- | 21,951 | - | 21,951 | 20,307 | - | 20,307 | -7% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 912 | - | 912 | 912 | - | 912 | - |
| Net Total :- | 21,039 | - | 21,039 | 19,395 | - | 19,395 | -8% |
| | Net Decrease (€000) | | | | | | 1,644 |
| <i>Exchequer pay included in above net total</i> | | | 13,805 | | | 14,566 | 6% |
| <i>Associated Public Service employees</i> | | | 187 | | | 204 | 9% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|---------------|---------|---------------|---------------|---------|---------------|-------------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 12,499 | - | 12,499 | 12,100 | - | 12,100 | -3% |
| (ii) TRAVEL AND SUBSISTENCE | 275 | - | 275 | 325 | - | 325 | 18% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 1,517 | - | 1,517 | 783 | - | 783 | -48% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 370 | - | 370 | 360 | - | 360 | -3% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 900 | - | 900 | 1,171 | - | 1,171 | 30% |
| (vi) OFFICE PREMISES EXPENSES | 430 | - | 430 | 410 | - | 410 | -5% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 50 | - | 50 | 20 | - | 20 | -60% |
| (viii) EU PRESIDENCY | - | - | - | 2,000 | - | 2,000 | - |
| Gross Total :- | 16,041 | - | 16,041 | 17,169 | - | 17,169 | 7% |

* Includes carryforward of savings of €280,000 from 2011 under the terms of the Administrative Budget Agreement.

OFFICE OF THE ATTORNEY GENERAL

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Fourteen million, five hundred and thirty-two thousand euro
(€14,532,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - LEGAL SERVICES TO GOVERNMENT, DEPARTMENTS AND OFFICES | 15,148 | - | 15,148 | 15,320 | - | 15,320 | 1% |
| Gross Total :- | 15,148 | - | 15,148 | 15,320 | - | 15,320 | 1% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 788 | - | 788 | 788 | - | 788 | - |
| Net Total :- | 14,360 | - | 14,360 | 14,532 | - | 14,532 | 1% |

Net Increase (€000)

172

Exchequer pay included in above net total

10,813

11,129

3%

Associated Public Service employees

146

148

1%

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 10,436 | - | 10,436 | 10,752 | - | 10,752 | 3% |
| (ii) TRAVEL AND SUBSISTENCE | 70 | - | 70 | 63 | - | 63 | -10% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 640 | - | 640 | 540 | - | 540 | -16% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 125 | - | 125 | 118 | - | 118 | -6% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 695 | - | 695 | 595 | - | 595 | -14% |
| (vi) OFFICE PREMISES EXPENSES | 215 | - | 215 | 175 | - | 175 | -19% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 20 | - | 20 | 10 | - | 10 | -50% |
| (viii) CONTRACT LEGAL EXPERTISE | 668 | - | 668 | 925 | - | 925 | 38% |
| Gross Total :- | 12,869 | - | 12,869 | 13,178 | - | 13,178 | 2% |

* Includes carryforward of savings of €230,000 from 2011 under the terms of the Administrative Budget Agreement.

CENTRAL STATISTICS OFFICE

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Central Statistics Office.

Forty-three million, five hundred and two thousand euro

(€43,502,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|---------------|---------------|---------|---------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - PROVISION OF HIGH QUALITY INFORMATION | 82,616 | - | 82,616 | 45,402 | - | 45,402 | -45% |
| Gross Total :- | 82,616 | - | 82,616 | 45,402 | - | 45,402 | -45% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 2,549 | - | 2,549 | 1,900 | - | 1,900 | -25% |
| Net Total :- | 80,067 | - | 80,067 | 43,502 | - | 43,502 | -46% |

Net Decrease (€000) 36,565

Exchequer pay included in above net total

| |
|--------|
| 36,648 |
| 850 |

| | |
|--------|------|
| 32,948 | -10% |
| 706 | -17% |

Associated Public Service employees

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|---------------|---------------|---------|---------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 38,997 | - | 38,997 | 34,648 | - | 34,648 | -11% |
| (ii) TRAVEL AND SUBSISTENCE | 946 | - | 946 | 894 | - | 894 | -5% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 4,690 | - | 4,690 | 1,452 | - | 1,452 | -69% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 1,684 | - | 1,684 | 1,100 | - | 1,100 | -35% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 7,544 | - | 7,544 | 3,701 | - | 3,701 | -51% |
| (vi) OFFICE PREMISES EXPENSES | 2,488 | - | 2,488 | 1,475 | - | 1,475 | -41% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 61 | - | 61 | 61 | - | 61 | - |
| (viii) COLLECTION OF STATISTICS | 26,206 | - | 26,206 | 2,071 | - | 2,071 | -92% |
| Gross Total :- | 82,616 | - | 82,616 | 45,402 | - | 45,402 | -45% |

* Includes carryforward of savings of €521,000 from 2011 under the terms of the Administrative Budget Agreement.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

- I.** Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Director of Public Prosecutions.

Thirty-nine million, five hundred and fifty-three thousand euro

(€39,553,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|---------------|---------------|---------|---------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | | | | | |
| A - PROVISION OF PROSECUTION SERVICE | 43,877 | - | 43,877 | 40,528 | - | 40,528 | -8% |
| Gross Total :- | 43,877 | - | 43,877 | 40,528 | - | 40,528 | -8% |
| <i>Deduct :-</i> | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 614 | - | 614 | 975 | - | 975 | 59% |
| Net Total :- | 43,263 | - | 43,263 | 39,553 | - | 39,553 | -9% |

Net Decrease (€000) 3,710

Exchequer pay included in above net total

Associated Public Service employees

| | | |
|--------|--------|-----|
| 13,118 | 12,203 | -7% |
| 195 | 192 | -2% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|---------------|---------------|---------|---------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| ADMINISTRATION * | | | | | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 13,717 | - | 13,717 | 13,098 | - | 13,098 | -5% |
| (ii) TRAVEL AND SUBSISTENCE | 119 | - | 119 | 109 | - | 109 | -8% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 1,115 | - | 1,115 | 1,016 | - | 1,016 | -9% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 294 | - | 294 | 270 | - | 270 | -8% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 917 | - | 917 | 841 | - | 841 | -8% |
| (vi) OFFICE PREMISES EXPENSES | 820 | - | 820 | 802 | - | 802 | -2% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 40 | - | 40 | 37 | - | 37 | -8% |
| Gross Total :- | 17,022 | - | 17,022 | 16,173 | - | 16,173 | -5% |

* Includes carryforward of savings of €295,000 from 2011 under the terms of the Administrative Budget Agreement.

OFFICE OF THE CHIEF STATE SOLICITOR

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Chief State Solicitor.

Thirty-two million, nine hundred and fifty-two thousand euro

(€32,952,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------------|---------|---------------|---------------|---------|---------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - PROVISION OF LEGAL SERVICES | 36,048 | - | 36,048 | 34,812 | - | 34,812 | -3% |
| Gross Total :- | 36,048 | - | 36,048 | 34,812 | - | 34,812 | -3% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 1,860 | - | 1,860 | 1,860 | - | 1,860 | - |
| Net Total :- | 34,188 | - | 34,188 | 32,952 | - | 32,952 | -4% |
| | Net Decrease (€000) | | | | | | 1,236 |
| <i>Exchequer pay included in above net total</i> | | | 14,135 | | | 13,983 | -1% |
| <i>Associated Public Service employees</i> | | | 228 | | | 229 | - |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|---------------|---------------|---------|---------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 14,995 | - | 14,995 | 14,843 | - | 14,843 | -1% |
| (ii) TRAVEL AND SUBSISTENCE | 61 | - | 61 | 61 | - | 61 | - |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 1,070 | - | 1,070 | 1,055 | - | 1,055 | -1% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 400 | - | 400 | 350 | - | 350 | -13% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 835 | - | 835 | 750 | - | 750 | -10% |
| (vi) OFFICE PREMISES EXPENSES | 412 | - | 412 | 410 | - | 410 | - |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 29 | - | 29 | 29 | - | 29 | - |
| Gross Total :- | 17,802 | - | 17,802 | 17,498 | - | 17,498 | -2% |

OFFICE OF THE MINISTER FOR FINANCE

- I. Estimate of the amount required in the year ending 31 December 2012 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 and grants-in-aid.

Thirty million, one hundred and eighty-two thousand euro
(€30,182,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - BUDGET & ECONOMIC POLICY | 5,720 | - | 5,720 | 5,908 | - | 5,908 | 3% |
| B - FINANCIAL SERVICES AND TAXATION POLICY | 10,558 | 74 | 10,632 | 7,513 | - | 7,513 | -29% |
| C - BANKING SECTOR POLICY | 1,576 | - | 1,576 | 9,926 | - | 9,926 | - |
| D - PROVISION OF SHARED SERVICES | 8,411 | - | 8,411 | 7,939 | 150 | 8,089 | -4% |
| Gross Total :- | 26,265 | 74 | 26,339 | 31,286 | 150 | 31,436 | 19% |
| Deduct :- | | | | | | | |
| E - APPROPRIATIONS-IN-AID | 1,204 | - | 1,204 | 1,254 | - | 1,254 | 4% |
| Net Total :- | 25,061 | 74 | 25,135 | 30,032 | 150 | 30,182 | 20% |

Net Increase (€000) 5,047

Exchequer pay included in above net total

| |
|--------|
| 17,169 |
| 282 |

| | |
|--------|-----|
| 19,776 | 15% |
| 320 | 13% |

Associated Public Service employees

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in the above Programme allocations</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES ... | 17,807 | - | 17,807 | 20,484 | - | 20,484 | 15% |
| (ii) TRAVEL AND SUBSISTENCE | 287 | - | 287 | 384 | - | 384 | 34% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 547 | - | 547 | 627 | - | 627 | 15% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 542 | - | 542 | 524 | - | 524 | -3% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 1,065 | - | 1,065 | 1,081 | - | 1,081 | 2% |
| (vi) OFFICE PREMISES EXPENSES | 373 | - | 373 | 476 | 150 | 626 | 68% |
| (vii) CONSULTANCY AND OTHER SERVICES | 28 | - | 28 | 25 | - | 25 | -11% |
| (viii) EU PRESIDENCY | - | - | - | 95 | - | 95 | - |
| Gross Total :- | 20,649 | - | 20,649 | 23,696 | 150 | 23,846 | 15% |

* Includes carryforward of savings of €207,000 from 2011 under the terms of the Administrative Budget Agreement.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Comptroller and Auditor General.

Six million, five hundred and ninety-one thousand euro

(€6,591,000)

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

| | | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|---|----------------------------|---------------|---------------|--------------------------------|
| | | Current | Current | |
| | | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | | |
| A - | AUDIT AND REPORTING | 12,910 | 12,466 | -3% |
| Gross Total :- | | 12,910 | 12,466 | -3% |
| <i>Deduct :-</i> | | | | |
| B - | APPROPRIATIONS-IN-AID | 6,066 | 5,875 | -3% |
| Net Total :- | | 6,844 | 6,591 | -4% |
| Net Decrease (€000) | | | | 253 |
| <i>Exchequer pay included in above net total</i> | | 9,367 | 9,370 | - |
| <i>Associated Public Service employees</i> | | 152 | 150 | -1% |

| | | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|---|---|---------------|---------------|--------------------------------|
| | | Current | Current | |
| | | €000 | €000 | % |
| ADMINISTRATION * (a) | | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | |
| (i) | SALARIES, WAGES AND ALLOWANCES | 9,983 | 9,970 | -0% |
| (ii) | TRAVEL AND SUBSISTENCE | 576 | 546 | -5% |
| (iii) | TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 358 | 328 | -8% |
| (iv) | POSTAL AND TELECOMMUNICATIONS SERVICES | 150 | 140 | -7% |
| (v) | OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 413 | 403 | -2% |
| (vi) | OFFICE PREMISES EXPENSES | 260 | 260 | - |
| (vii) | CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 700 | 350 | -50% |
| (viii) | LEGAL FEES | 50 | 45 | -10% |
| (ix) | CONTRACT AUDIT SERVICES | 420 | 424 | 1% |
| Gross Total :- | | 12,910 | 12,466 | -3% |

* Includes carryforward of savings of €224,000 from 2011 under the terms of the Administrative Budget Agreement.

- (a) To provide improved clarity in relation to Administration, the costs associated with the former Value for Money and Policy Review Initiative subhead have been redistributed to the relevant pay and non-pay expenditure headings.

OFFICE OF THE REVENUE COMMISSIONERS

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Three hundred and eleven million, nine hundred and seventy-eight thousand euro

(€311,978,000)

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

| PROGRAMME EXPENDITURE | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-------------------------------------|
| | Current €000 | Capital €000 | Total €000 | Current €000 | Capital €000 | Total €000 | |
| A - ADMINISTRATION AND COLLECTION OF TAXES AND DUTIES, AND FRONTIER MANAGEMENT | 387,434 | 5,425 | 392,859 | 377,295 | 4,850 | 382,145 | -3% |
| Gross Total :- | 387,434 | 5,425 | 392,859 | 377,295 | 4,850 | 382,145 | -3% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 67,687 | - | 67,687 | 70,167 | - | 70,167 | 4% |
| Net Total:- | 319,747 | 5,425 | 325,172 | 307,128 | 4,850 | 311,978 | -4% |
| Net Decrease (€000) | | | | | | | 13,194 |
| Exchequer pay included in above net total | | | 279,298 | | | 265,627 | -5% |
| Associated Public Service employees | | | 5,944 | | | 5,774 | -3% |

| ADMINISTRATION * (a) | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|--|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-------------------------------------|
| | Current €000 | Capital €000 | Total €000 | Current €000 | Capital €000 | Total €000 | |
| (i) SALARIES, WAGES AND ALLOWANCES | 295,298 | - | 295,298 | 282,027 | - | 282,027 | -4% |
| (ii) TRAVEL AND SUBSISTENCE | 3,478 | - | 3,478 | 3,400 | - | 3,400 | -2% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 11,700 | - | 11,700 | 14,000 | - | 14,000 | 20% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 12,350 | - | 12,350 | 12,000 | - | 12,000 | -3% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 40,200 | 5,425 | 45,625 | 41,000 | 4,850 | 45,850 | 0% |
| (vi) OFFICE PREMISES EXPENSES | 7,700 | - | 7,700 | 8,150 | - | 8,150 | 6% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 108 | - | 108 | 150 | - | 150 | 39% |
| (viii) MOTOR VEHICLES AND EQUIPMENT MAINTENANCE | 2,200 | - | 2,200 | 2,000 | - | 2,000 | -9% |
| (ix) LAW CHARGES, FEES AND REWARDS | 13,900 | - | 13,900 | 13,868 | - | 13,868 | - |
| (x) COMPENSATION AND LOSSES | 500 | - | 500 | 700 | - | 700 | 40% |
| Gross Total :- | 387,434 | 5,425 | 392,859 | 377,295 | 4,850 | 382,145 | -3% |

* Includes carryforward of savings of €468,000 from 2011 under the terms of the Administrative Budget Agreement.

(a) To provide improved clarity in relation to Administration, the costs associated with the former Value for Money and Policy Review Initiative subhead have been redistributed to the relevant pay and non-pay expenditure headings.

OFFICE OF THE APPEAL COMMISSIONERS

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Appeal Commissioners.

Four hundred and seventy-seven thousand euro

(€477,000)

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

| | | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|---|---|---------------|---------------|--------------------------------|
| | | Current | Current | % |
| | | €000 | €000 | |
| PROGRAMME EXPENDITURE | | | | |
| A - | FACILITATION OF HEARING OF TAX APPEALS | 509 | 509 | - |
| Gross Total :- | | 509 | 509 | - |
| <i>Deduct :-</i> | | | | |
| B - | APPROPRIATIONS-IN-AID | 32 | 32 | - |
| Net Total :- | | 477 | 477 | - |
| <i>Exchequer pay included in above net total</i> | | 408 | 408 | - |
| <i>Associated Public Service employees</i> | | 4 | 4 | - |

| | | 2011 Estimate | 2011 Estimate | Change 2011 over 2010 |
|---|--|---------------|---------------|--------------------------------|
| | | Current | Current | % |
| | | €000 | €000 | |
| ADMINISTRATION | | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | |
| (i) | SALARIES, WAGES AND ALLOWANCES | 440 | 440 | - |
| (ii) | TRAVEL AND SUBSISTENCE | 28 | 34 | 21% |
| (iii) | TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 22 | 16 | -27% |
| (iv) | POSTAL AND TELECOMMUNICATIONS SERVICES | 10 | 10 | - |
| (v) | OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 5 | 5 | - |
| (vi) | OFFICE PREMISES EXPENSES | 4 | 4 | - |
| Gross Total :- | | 509 | 509 | - |

OFFICE OF THE MINISTER FOR PUBLIC EXPENDITURE AND REFORM

- I. Estimate of the amount required in the year ending 31 December 2012 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 and grants-in-aid.

Forty-one million, four hundred and sixty-three thousand euro

(€41,463,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - PUBLIC EXPENDITURE & SECTORAL POLICY | 18,048 | 301 | 18,349 | 20,302 | - | 20,302 | 11% |
| B - PUBLIC SERVICE MANAGEMENT AND REFORM (a) (d) | 22,700 | 200 | 22,900 | 25,835 | 500 | 26,335 | 15% |
| Gross Total :- | 40,748 | 501 | 41,249 | 46,137 | 500 | 46,637 | 13% |
| <i>Deduct :-</i> | | | | | | | |
| C - APPROPRIATIONS-IN-AID | 5,639 | - | 5,639 | 5,174 | - | 5,174 | -8% |
| Net Total :- | 35,109 | 501 | 35,610 | 40,963 | 500 | 41,463 | 16% |

Net Increase (€000) 5,853

Exchequer pay included in above net total

| | | |
|--------|--------|----|
| 22,100 | 22,519 | 2% |
| 388 | 397 | 2% |

Associated Public Service employees (b)

Exchequer pensions included in above net total

| | | |
|---|---|---|
| 4 | 4 | - |
| 3 | 3 | - |

Associated Public Service pensioners

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * (c) | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in the above Programme allocations</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES ... | 20,887 | - | 20,887 | 20,530 | - | 20,530 | -2% |
| (ii) TRAVEL AND SUBSISTENCE | 236 | - | 236 | 181 | - | 181 | -23% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 402 | - | 402 | 510 | - | 510 | 27% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 308 | - | 308 | 285 | - | 285 | -7% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 470 | - | 470 | 478 | - | 478 | 2% |
| (vi) OFFICE PREMISES EXPENSES | 352 | - | 352 | 447 | - | 447 | 27% |
| (vii) CONSULTANCY AND OTHER SERVICES | 7 | - | 7 | 10 | - | 10 | 43% |
| (viii) EU PRESIDENCY | - | - | - | 75 | - | 75 | - |
| Gross Total :- | 22,662 | - | 22,662 | 22,516 | - | 22,516 | - |

* Includes carryforward of savings of €810,000 from 2011 under the terms of the Administrative Budget Agreement.

- (a) The functions of the Employee Assistance Service transferred to Vote 11 with effect from mid-2011. Increased costs on 2011 Administrative Pay and Non-Pay reflect this transfer.
- (b) These staffing levels reflect both the numbers transferring from the Department of Finance and also staff moving from the reform area of the Department of the Taoiseach.
- (c) To provide improved clarity in relation to Administration, the costs associated with the former Value for Money and Policy Review Initiative subhead have been redistributed to the relevant pay and non-pay expenditure headings.
- (d) The functions of the Organisational Review and Transforming Public Service Programmes transferred to Vote 11 with effect from 2011.

12

SUPERANNUATION AND RETIRED ALLOWANCES

- I. Estimate of the amount required in the year ending 31 December 2012 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 Board; payments in respect of Pension Benefit System, miscellaneous payments, etc.

Four hundred and eighteen million, three hundred and seventy-five thousand euro

(€418,375,000)

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

| PROGRAMME EXPENDITURE | | 2011 Estimate | 2012 Estimate | Change |
|--|-----------------------|---------------|---------------|----------------|
| | | Current | Current | 2012 over 2011 |
| | | €000 | €000 | % |
| A. - SUPERANNUATION AND RETIRED ALLOWANCES (a) | | 450,025 | 500,375 | 11% |
| | <i>Gross Total :-</i> | 450,025 | 500,375 | 11% |
| <i>Deduct :-</i> | | | | |
| B. - APPROPRIATIONS-IN-AID | | 82,250 | 82,000 | - |
| | <i>Net Total :-</i> | 367,775 | 418,375 | 14% |
| | | | | |
| | Net Increase (€000) | | | 50,600 |
| <i>Exchequer pensions included in above net total</i> | | 367,655 | 418,255 | 14% |
| <i>Associated Public Service pensioners</i> | | 18,648 | 19,448 | 4% |

(a) Administrative costs for the above Programme are included in Vote 7 Office of the Minister for Finance and are estimated to be €1.4m in 2011 and €1.4m in 2012.

OFFICE OF PUBLIC WORKS

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of Public Works; for services administered by that Office including the National Procurement Service, for payment of certain grants and for the recoupment of certain expenditure.

(a) by way of current year provision

Three hundred and fifty-three million, five hundred and forty-three thousand euro
(€353,543,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Eight million euro
(€8,000,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-------------------------------------|
| | Current €000 | Capital €000 | Total €000 | Current €000 | Capital €000 | Total €000 | |
| PROGRAMME EXPENDITURE | | | | | | | |
| A - FLOOD RISK MANAGEMENT | 27,736 | 41,800 | 69,536 | 26,365 | 45,000 | 71,365 | 3% |
| B - NATIONAL PROCUREMENT SERVICE (NPS) | 3,786 | - | 3,786 | 4,017 | - | 4,017 | 6% |
| C - ESTATE PORTFOLIO MANAGEMENT | 254,862 | 77,200 | 332,062 | 249,792 | 55,000 | 304,792 | -8% |
| Gross total :- | 286,384 | 119,000 | 405,384 | 280,174 | 100,000 | 380,174 | -6% |
| Deduct :- | | | | | | | |
| D. - APPROPRIATIONS-IN-AID.... | 26,631 | - | 26,631 | 26,631 | - | 26,631 | - |
| Net total :- | 259,753 | 119,000 | 378,753 | 253,543 | 100,000 | 353,543 | -7% |

Net Decrease (€000) 25,210

Exchequer pay included in above net total

92,293

89,555

-3%

Associated Public Service employees

1,857

1,797

-3%

* The above programmes include significant administrative and support costs for the provision of Agency Services funded by and on behalf of other Departments.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-------------------------------------|
| | Current €000 | Capital €000 | Total €000 | Current €000 | Capital €000 | Total €000 | |
| ADMINISTRATION * | | | | | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 38,672 | - | 38,672 | 36,372 | - | 36,372 | -6% |
| (ii) TRAVEL AND SUBSISTENCE | 1,383 | - | 1,383 | 1,083 | - | 1,083 | -22% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 1,125 | - | 1,125 | 725 | - | 725 | -36% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 1,569 | - | 1,569 | 1,769 | - | 1,769 | 13% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 2,447 | - | 2,447 | 2,335 | - | 2,335 | -5% |
| (vi) OFFICE PREMISES EXPENSES | 1,334 | - | 1,334 | 1,435 | - | 1,435 | 8% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 54 | - | 54 | 53 | - | 53 | -2% |
| Gross Total :- | 46,584 | - | 46,584 | 43,772 | - | 43,772 | -6% |

Programmes under which it is intended to apply the amount of €8 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 % |
|--|---------------|---------------|----------------------------------|
| | €000 | €000 | |
| <i>Application of Deferred Surrender</i> | | | |
| A - FLOOD RISK MANAGEMENT | 4,000 | - | - |
| C - ESTATE PORTFOLIO MANAGEMENT | 1,000 | 8,000 | 60% |
| | 5,000 | 8,000 | |

* Includes carry forward of savings of €588,000 from 2011 under the terms of the Administrative Budget Agreement.

14

STATE LABORATORY

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the State Laboratory.

Eight million, three hundred and ninety-six thousand euro

(€8,396,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the State Laboratory.

| | | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|--|--|---------------|---------------|-----------------------|
| | | Current | Current | % |
| | | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | | |
| A - | GOVERNMENT ANALYTICAL LABORATORY AND ADVISORY SERVICE | 9,135 | 9,001 | -1% |
| Gross Total :- | | 9,135 | 9,001 | -1% |
| Deduct :- | | | | |
| B - | APPROPRIATIONS-IN-AID | 485 | 605 | 25% |
| Net Total :- | | 8,650 | 8,396 | -3% |
| Net Decrease (€000) | | | | 254 |
| Exchequer pay included in above net total | | 5,053 | 4,911 | -3% |
| Associated Public Service employees | | 91 | 90 | -1% |

| | | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|--|--|---------------|---------------|-----------------------|
| | | Current | Current | % |
| | | €000 | €000 | % |
| ADMINISTRATION * | | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations</i> | | | | |
| (i) | SALARIES, WAGES AND ALLOWANCES | 5,358 | 5,216 | -3% |
| (ii) | TRAVEL AND SUBSISTENCE | 59 | 50 | -15% |
| (iii) | TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 231 | 231 | - |
| (iv) | POSTAL AND TELECOMMUNICATIONS SERVICES | 82 | 70 | -15% |
| (v) | OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 1,973 | 1,932 | -2% |
| (vi) | OFFICE PREMISES EXPENSES | 1,420 | 1,490 | 5% |
| (vii) | CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 12 | 12 | - |
| Gross Total :- | | 9,135 | 9,001 | -1% |

* Includes carryforward of savings of €160,000 from 2011 under the terms of the Administrative Budget Agreement.

15

SECRET SERVICE

I. Estimate of the amount required in the year ending 31 December 2012 for Secret Service.

One million euro

(€1,000,000)

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

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 % |
|---------------------|-----------------|-----------------|-------------------------------------|
| | Current €000 | Current €000 | |
| SECRET SERVICE | 1,000 | 1,000 | - |

16

VALUATION OFFICE

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Valuation Office and certain minor services.

Eight million, five hundred and forty-eight thousand euro

(€8,548,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Valuation Office.

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|--|---------------|---------------|-----------------------|
| | Current | Current | % |
| PROGRAMME EXPENDITURE | | | |
| | €000 | €000 | % |
| A - PROVISION OF A STATE VALUATION SERVICE ... | 9,832 | 10,148 | 3% |
| B - ADMINISTRATION SERVICES FOR THE VALUATION TRIBUNAL ... | 574 | 574 | - |
| Gross Total :- | 10,406 | 10,722 | 3% |
| <i>Deduct :-</i> | | | |
| C - APPROPRIATIONS-IN-AID ... | 2,198 | 2,174 | -1% |
| Net Total :- | 8,208 | 8,548 | 4% |
| Net Increase (€000) | | | 340 |
| <i>Exchequer pay included in above net total</i> | | | |
| | 7,486 | 7,093 | -5% |
| <i>Associated Public Service employees</i> | | | |
| | 146 | 140 | -4% |

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|---|---------------|---------------|-----------------------|
| | Current | Current | % |
| ADMINISTRATION * | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | |
| | €000 | €000 | % |
| (i) SALARIES, WAGES AND ALLOWANCES ... | 7,966 | 7,549 | -5% |
| (ii) TRAVEL AND SUBSISTENCE ... | 425 | 407 | -4% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ... | 356 | 363 | 2% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES ... | 155 | 180 | 16% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ... | 942 | 611 | -35% |
| (vi) OFFICE PREMISES EXPENSES ... | 186 | 211 | 13% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ... | 70 | 95 | 36% |
| Gross Total :- | 10,100 | 9,416 | -7% |

* Includes carryforward of savings of €175,000 from 2011 under the terms of the Administrative Budget Agreement.

PUBLIC APPOINTMENTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Public Appointments Service.

Six million, six hundred and twenty-six thousand euro

(€6,626,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Public Appointments Service.

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|--|---------------------|------------------|--------------------------------|
| | Current | Current | |
| | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | |
| A - CIVIL AND PUBLIC SERVICE - REDEPLOYMENT / RECRUITMENT / SELECTION | 8,025 | 6,880 | -14% |
| Gross Total :- | 8,025 | 6,880 | -14% |
| <i>Deduct :-</i> | | | |
| B - APPROPRIATIONS-IN-AID | 269 | 254 | -6% |
| Net Total :- | 7,756 | 6,626 | -15% |
| | Net Decrease (€000) | | 1,130 |
| <i>Exchequer pay included in above net total</i> | 4,551 | 3,979 | -13% |
| <i>Associated Public Service employees</i> | 93 | 86 | -8% |

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|---|------------------|------------------|--------------------------------|
| | Current | Current | |
| | €000 | €000 | % |
| ADMINISTRATION * | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 4,795 | 4,208 | -12% |
| (ii) TRAVEL AND SUBSISTENCE | 169 | 80 | -53% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 308 | 172 | -44% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 197 | 164 | -17% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 1,313 | 1,134 | -14% |
| (vi) OFFICE PREMISES EXPENSES | 364 | 253 | -30% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 185 | 154 | -17% |
| (viii) ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS | 289 | 291 | 1% |
| (ix) INTERVIEW AND MISCELLANEOUS COMPETITION COSTS ... | 405 | 424 | 5% |
| Gross Total :- | 8,025 | 6,880 | -14% |

* Includes carryforward of savings of €95,000 from 2011 under the terms of the Administrative Budget Agreement.

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Commission for Public Service Appointments.

Seven hundred and eighty-four thousand euro

(€784,000)

- II. Subheads under which this Vote will be accounted for by the Office of the Commission for Public Service Appointments.

| | 2011 Estimate | 2012 Estimate | Change |
|---|---------------|---------------|------------------------|
| | Current | Current | 2012 over 2011 |
| | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | |
| A - REGULATION AND MONITORING OF APPOINTMENTS | 913 | 814 | -11% |
| Gross Total :- | 913 | 814 | -11% |
| <i>Deduct :-</i> | | | |
| B - APPROPRIATIONS-IN-AID | 30 | 30 | - |
| Net Total :- | 883 | 784 | -11% |
| | | | Net Decrease (€000) 99 |
| <i>Exchequer pay included in above net total</i> | 489 | 484 | -1% |
| <i>Associated Public Service employees</i> | 9 | 9 | - |

| | 2011 Estimate | 2012 Estimate | Change |
|---|---------------|---------------|----------------|
| | Current | Current | 2012 over 2011 |
| | €000 | €000 | % |
| ADMINISTRATION * | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 519 | 514 | -1% |
| (ii) TRAVEL AND SUBSISTENCE | 7 | 7 | - |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 76 | 55 | -28% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 28 | 28 | - |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 90 | 70 | -22% |
| (vi) OFFICE PREMISES EXPENSES | 35 | 20 | -43% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 84 | 56 | -33% |
| (viii) LEGAL FEES ... | 74 | 64 | -14% |
| Gross Total :- | 913 | 814 | -11% |

*

OFFICE OF THE OMBUDSMAN

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

Six million, seven hundred and fifteen thousand euro

(€6,715,000)

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

| | 2011 Estimate | 2012 Estimate | Change |
|--|---------------|---------------|----------------|
| | Current | Current | 2012 over 2011 |
| | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | |
| A - OMBUDSMAN FUNCTION | 4,769 | 4,551 | -5% |
| B - STANDARDS IN PUBLIC OFFICE COMMISSION | 1,044 | 886 | -15% |
| C - OFFICE OF THE INFORMATION COMMISSIONER / OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION | 1,659 | 1,658 | - |
| Gross Total :- | 7,472 | 7,095 | -5% |
| Deduct :- | | | |
| D - APPROPRIATIONS-IN-AID | 393 | 380 | -3% |
| Net Total :- | 7,079 | 6,715 | -5% |
| Net Decrease (€000) | | | 364 |
| Exchequer pay included in above net total | | | 5,521 |
| Associated Public Service employees | | | 89 |
| | | | 5,315 |
| | | | 89 |
| | | | -4% |
| | | | - |

| | 2011 Estimate | 2012 Estimate | Change |
|---|---------------|---------------|----------------|
| | Current | Current | 2012 over 2011 |
| | €000 | €000 | % |
| ADMINISTRATION * | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 5,909 | 5,690 | -4% |
| (ii) TRAVEL AND SUBSISTENCE | 53 | 53 | - |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 490 | 445 | -9% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 86 | 86 | - |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 199 | 189 | -5% |
| (vi) OFFICE PREMISES EXPENSES | 238 | 188 | -21% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 115 | 181 | 57% |
| (viii) LEGAL FEES | 382 | 263 | -31% |
| Gross Total :- | 7,472 | 7,095 | -5% |

* Includes carryforward of savings of €100,000 from 2011 under the terms of the Administrative Budget Agreement.

GARDA Síochána

- I. Estimate of the amount required in the year ending 31 December 2012, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid.

**One thousand, three hundred and twenty-five million, five hundred and forty-two thousand euro
(€1,325,542,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by An Garda Síochána.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|-----------|---------------|---------|-----------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE | 1,546,657 | 26,270 | 1,572,927 | 1,424,837 | 20,440 | 1,445,277 | -8% |
| Gross Total :- | 1,546,657 | 26,270 | 1,572,927 | 1,424,837 | 20,440 | 1,445,277 | -8% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 133,208 | - | 133,208 | 119,735 | - | 119,735 | -10% |
| Net Total :- | 1,413,449 | 26,270 | 1,439,719 | 1,305,102 | 20,440 | 1,325,542 | -8% |

Net Decrease (€000)

114,177

| | | | |
|---|---------|---------|-----|
| Exchequer pay included in above net total | 969,995 | 890,913 | -8% |
| Associated Public Service employees | 15,556 | 15,320 | -2% |
| Exchequer pensions included in above net total | 272,373 | 275,325 | 1% |
| Associated Public Service pensioners | 9,223 | 9,638 | 4% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|-----------|---------------|---------|-----------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 1,041,603 | - | 1,041,603 | 959,643 | - | 959,643 | -8% |
| (ii) TRAVEL AND SUBSISTENCE | 21,776 | - | 21,776 | 16,483 | - | 16,483 | -24% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 19,261 | - | 19,261 | 17,445 | - | 17,445 | -9% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 39,675 | - | 39,675 | 34,747 | - | 34,747 | -12% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 1,635 | 22,400 | 24,035 | 2,272 | 16,940 | 19,212 | -20% |
| (vi) MAINTENANCE OF GARDA PREMISES | 10,000 | - | 10,000 | 6,521 | - | 6,521 | -35% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 60 | - | 60 | 218 | - | 218 | 263% |
| (viii) STATION SERVICES | 20,170 | - | 20,170 | 16,996 | - | 16,996 | -16% |
| (ix) IMPLEMENTATION OF GARDA SMI. | 143 | - | 143 | 43 | - | 43 | -70% |
| (x) GARDA RESERVE | 875 | - | 875 | 760 | - | 760 | -13% |
| Gross Total :- | 1,155,198 | 22,400 | 1,177,598 | 1,055,128 | 16,940 | 1,072,068 | -9% |

APPENDIX - PROGRAMME SUBHEADS - FOR ILLUSTRATIVE PURPOSES

| | 2011 Estimate | | | 2012 Estimate | | |
|--|---------------|---------|------------------|---------------|---------|------------------|
| | Current | Capital | Total | Current | Capital | Total |
| | €000 | €000 | €000 | €000 | €000 | €000 |
| A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE: | | | | | | |
| A.1 ADMINISTRATION - PAY | 1,041,603 | - | 1,041,603 | 959,643 | - | 959,643 |
| A.2 ADMINISTRATION - NON-PAY | 113,595 | 22,400 | 135,995 | 95,485 | 16,940 | 112,425 |
| A.3 CLOTHING AND ACCESSORIES | 3,185 | - | 3,185 | 2,764 | - | 2,764 |
| A.4 ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID) | 124 | - | 124 | 124 | - | 124 |
| A.5 TRANSPORT | 25,455 | - | 25,455 | 20,701 | - | 20,701 |
| A.6 COMMUNICATIONS AND OTHER EQUIPMENT | 27,682 | 3,870 | 31,552 | 14,272 | 3,500 | 17,772 |
| A.7 AIRCRAFT | 1,800 | - | 1,800 | 1,050 | - | 1,050 |
| A.8 SUPERANNUATION, ETC. | 309,773 | - | 309,773 | 311,173 | - | 311,173 |
| A.9 WITNESSES' EXPENSES | 1,805 | - | 1,805 | 1,805 | - | 1,805 |
| A.10 COMPENSATION | 20,935 | - | 20,935 | 16,622 | - | 16,622 |
| A.11 WITNESS SECURITY PROGRAMME | 700 | - | 700 | 1,198 | - | 1,198 |
| Total :- | 1,546,657 | 26,270 | 1,572,927 | 1,424,837 | 20,440 | 1,445,277 |

PRISONS

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention; for probation services; and for payment of a grant-in-aid.

Three hundred and seventeen million, eight hundred and fifteen thousand euro

(€17,815,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Justice and Equality.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|--|---------------------|---------|---------|---------------|---------|---------|-------------------------------------|
| | 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 | 313,183 | 34,400 | 347,583 | 312,083 | 24,080 | 336,163 | -3% |
| Gross Total :- | 313,183 | 34,400 | 347,583 | 312,083 | 24,080 | 336,163 | -3% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 18,372 | - | 18,372 | 18,348 | - | 18,348 | - |
| Net Total :- | 294,811 | 34,400 | 329,211 | 293,735 | 24,080 | 317,815 | -3% |
| | Net Decrease (€000) | | | | | | 11,396 |
| Exchequer pay included in above net total | | | 232,389 | | | 223,536 | -4% |
| Associated Public Service employees | | | 3,607 | | | 3,537 | -2% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|---------------|---------|---------|---------------|---------|---------|-------------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION | €000 | €000 | €000 | €000 | €000 | €000 | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 248,582 | - | 248,582 | 239,705 | - | 239,705 | -4% |
| (ii) TRAVEL AND SUBSISTENCE | 2,016 | - | 2,016 | 2,016 | - | 2,016 | - |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 7,687 | - | 7,687 | 7,650 | - | 7,650 | - |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 3,485 | - | 3,485 | 3,000 | - | 3,000 | -14% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 2,523 | 1,000 | 3,523 | 4,000 | 980 | 4,980 | 41% |
| (vi) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 140 | - | 140 | 140 | - | 140 | - |
| Gross Total :- | 264,433 | 1,000 | 265,433 | 256,511 | 980 | 257,491 | -3% |

Programmes under which it is intended to apply the amount of €2 million in unspent 2010 appropriations to capital supply services.

| | 2011 Estimate | | 2012 Estimate | | Change 2012 over 2011 % |
|--|--|------|---------------|------|----------------------------------|
| | €000 | €000 | €000 | €000 | |
| | <i>Application of Deferred Surrender</i> | | | | |
| A - ADMINISTRATION AND PROVISION OF SAFE, SECURE, HUMANE AND REHABILITATIVE CUSTODY FOR PEOPLE WHO ARE SENT TO PRISON | 2,000 | - | - | - | - |
| | 2,000 | - | - | - | - |

APPENDIX - PROGRAMME SUBHEADS - FOR ILLUSTRATIVE PURPOSES

| | 2011 Estimate | | | 2012 Estimate | | |
|---|---------------|---------|----------------|---------------|---------|----------------|
| | Current | Capital | Total | Current | Capital | Total |
| | €000 | €000 | €000 | €000 | €000 | €000 |
| A - ADMINISTRATION AND PROVISION OF SAFE, SECURE, HUMANE AND REHABILITATIVE CUSTODY FOR PEOPLE WHO ARE SENT TO PRISON: | | | | | | |
| A.1 ADMINISTRATION - PAY | 248,582 | - | 248,582 | 239,705 | - | 239,705 |
| A.2 ADMINISTRATION - NON-PAY | 15,851 | 1,000 | 16,851 | 16,806 | 980 | 17,786 |
| A.3 BUILDINGS AND EQUIPMENT | 10,652 | 33,400 | 44,052 | 10,652 | 23,100 | 33,752 |
| A.4 PRISON SERVICES, ETC. | 32,407 | - | 32,407 | 39,016 | - | 39,016 |
| A.5 MANUFACTURING DEPARTMENT AND FARM | 629 | - | 629 | 629 | - | 629 |
| A.6 PROBATION SERVICE - SERVICES TO OFFENDERS | 53 | - | 53 | - | - | - |
| A.7 EDUCATIONAL SERVICES | 1,265 | - | 1,265 | 1,265 | - | 1,265 |
| A.8 PRISON OFFICERS, MEDICAL AID SOCIETY (GRANT-IN-AID) | 121 | - | 121 | - | - | - |
| A.9 COMPENSATION | 2,873 | - | 2,873 | 3,260 | - | 3,260 |
| A.10 SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED) | 750 | - | 750 | 750 | - | 750 |
| Total :- | 313,183 | 34,400 | 347,583 | 312,083 | 24,080 | 336,163 |

COURTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2012 for such of the salaries and expenses of the Courts Service and of the Supreme Court, 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.

Fifty-three million, seven hundred and seventy-five thousand euro
(€53,775,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the the Courts Service.

| PROGRAMME EXPENDITURE | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------------|---------|---------|---------------|---------|---------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY | 102,231 | 11,195 | 113,426 | 98,390 | 7,700 | 106,090 | -6% |
| Gross Total :- | 102,231 | 11,195 | 113,426 | 98,390 | 7,700 | 106,090 | -6% |
| <i>Deduct :-</i> | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 49,961 | - | 49,961 | 52,315 | - | 52,315 | 5% |
| Net Total :- | 52,270 | 11,195 | 63,465 | 46,075 | 7,700 | 53,775 | -15% |
| | Net Decrease (€000) | | | | | | 9,690 |
| <i>Exchequer pay included in above net total</i> | | | 48,293 | | | 46,754 | -3% |
| <i>Associated Public Service employees</i> | | | 972 | | | 930 | -4% |

| ADMINISTRATION | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 51,369 | - | 51,369 | 49,544 | - | 49,544 | -4% |
| (ii) TRAVEL AND SUBSISTENCE | 2,960 | - | 2,960 | 2,713 | - | 2,713 | -8% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 9,452 | - | 9,452 | 8,246 | - | 8,246 | -13% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 2,411 | 687 | 3,098 | 2,003 | 288 | 2,291 | -26% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 657 | 5,045 | 5,702 | 1,049 | 3,532 | 4,581 | -20% |
| (vi) OFFICE PREMISES EXPENSES | 15,635 | - | 15,635 | 13,572 | - | 13,572 | -13% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 247 | - | 247 | 100 | - | 100 | -60% |
| Gross Total :- | 82,731 | 5,732 | 88,463 | 77,227 | 3,820 | 81,047 | -8% |

APPENDIX - PROGRAMME SUBHEADS - FOR ILLUSTRATIVE PURPOSES

| | 2011 Estimate | | | 2012 Estimate | | |
|---|---------------|---------|----------------|---------------|---------|----------------|
| | Current | Capital | Total | Current | Capital | Total |
| | €000 | €000 | €000 | €000 | €000 | €000 |
| A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY: | | | | | | |
| A.1 ADMINISTRATION - PAY | 51,369 | - | 51,369 | 49,544 | - | 49,544 |
| A.2 ADMINISTRATION - NON-PAY | 31,362 | 5,732 | 37,094 | 27,683 | 3,820 | 31,503 |
| A.3 COURTHOUSES (CAPITAL WORKS) | - | 5,463 | 5,463 | - | 3,880 | 3,880 |
| A.4 PPP COSTS | 19,500 | - | 19,500 | 21,163 | - | 21,163 |
| Total :- | 102,231 | 11,195 | 113,426 | 98,390 | 7,700 | 106,090 |

PROPERTY REGISTRATION AUTHORITY

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Property Registration Authority.

Thirty-two million, six hundred and sixty-one thousand euro

(€32,661,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Property Registration Authority.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | | | | | |
| A - MANAGE THE LAND REGISTRY AND THE REGISTRY OF DEEDS | 35,598 | 800 | 36,398 | 33,270 | 560 | 33,830 | -7% |
| Gross Total :- | 35,598 | 800 | 36,398 | 33,270 | 560 | 33,830 | -7% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 1,226 | - | 1,226 | 1,169 | - | 1,169 | -5% |
| Net Total :- | 34,372 | 800 | 35,172 | 32,101 | 560 | 32,661 | -7% |
| Net Decrease (€000) | | | | | | | 2,511 |
| Exchequer pay included in above net total | | | 25,912 | | | 24,699 | -5% |
| Associated Public Service employees | | | 573 | | | 552 | -4% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| ADMINISTRATION | | | | | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 27,138 | - | 27,138 | 25,868 | - | 25,868 | -5% |
| (ii) TRAVEL AND SUBSISTENCE | 124 | - | 124 | 110 | - | 110 | -11% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 4,309 | - | 4,309 | 3,918 | - | 3,918 | -9% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 1,450 | - | 1,450 | 1,060 | - | 1,060 | -27% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 1,942 | 800 | 2,742 | 1,609 | 560 | 2,169 | -21% |
| (vi) OFFICE PREMISES EXPENSES | 580 | - | 580 | 680 | - | 680 | 17% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 55 | - | 55 | 25 | - | 25 | -55% |
| Gross Total :- | 35,598 | 800 | 36,398 | 33,270 | 560 | 33,830 | -7% |

JUSTICE AND EQUALITY

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for Justice and Equality, Probation Service staff and of certain other services including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

(a) by way of current year provision

Three hundred and forty-seven million and forty-three thousand euro

(€347,043,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Four hundred and sixty thousand euro

(€460,000)

- II. Subheads under which this Vote will be accounted for by the Office of the Minister for Justice and Equality.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|----------------|------------|----------------|----------------|------------|----------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| ADMINISTRATION (a) | | | | | | | |
| A.1 - SALARIES, WAGES AND ALLOWANCES | 21,456 | - | 21,456 | 21,117 | - | 21,117 | -2% |
| A.2 - TRAVEL AND SUBSISTENCE | 462 | - | 462 | 489 | - | 489 | 6% |
| A.3 - TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 3,914 | - | 3,914 | 4,168 | - | 4,168 | 6% |
| A.4 - POSTAL AND TELECOMMUNICATIONS SERVICES | 1,164 | - | 1,164 | 1,133 | - | 1,133 | -3% |
| A.5 - OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 6,231 | 273 | 6,504 | 5,794 | 191 | 5,985 | -8% |
| A.6 - OFFICE PREMISES EXPENSES | 1,561 | - | 1,561 | 1,517 | - | 1,517 | -3% |
| A.7 - CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 173 | - | 173 | 73 | - | 73 | -58% |
| A.8 - RESEARCH | 483 | - | 483 | 233 | - | 233 | -52% |
| A.9 - FINANCIAL SHARED SERVICES | 10,896 | 227 | 11,123 | 10,846 | 159 | 11,005 | -1% |
| A.10 - EU PRESIDENCY | - | - | - | - | - | - | - |
| <i>Subtotal :-</i> | 46,340 | 500 | 46,840 | 45,370 | 350 | 45,720 | -2% |
| COMMISSIONS | | | | | | | |
| B.1 - COMMISSIONS AND SPECIAL INQUIRIES | 8,447 | - | 8,447 | 10,499 | - | 10,499 | 24% |
| B.2 - INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID) | 596 | - | 596 | - | - | - | - |
| B.3 - INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID) | 518 | - | 518 | - | - | - | - |
| B.4 - HUMAN RIGHTS COMMISSION (GRANT-IN-AID) (a) | 1,463 | - | 1,463 | 1,425 | - | 1,425 | -3% |
| <i>Subtotal :-</i> | 11,024 | - | 11,024 | 11,924 | - | 11,924 | 8% |
| LEGAL AID | | | | | | | |
| C.1 - LEGAL AID - CRIMINAL (No. 12 OF 1962) | 57,552 | - | 57,552 | 47,552 | - | 47,552 | -17% |
| C.2 - LEGAL AID BOARD (GRANT-IN-AID) (b) | 24,125 | - | 24,125 | 32,922 | - | 32,922 | 36% |
| C.3 - FREE LEGAL ADVICE CENTRES | 98 | - | 98 | 98 | - | 98 | - |
| <i>Subtotal :-</i> | 81,775 | - | 81,775 | 80,572 | - | 80,572 | -1% |
| IMMIGRATION AND ASYLUM | | | | | | | |
| D.1 - IRISH NATURALISATION & IMMIGRATION SERVICE (INIS) | 52,450 | - | 52,450 | 47,632 | - | 47,632 | -9% |
| D.2 - ASYLUM SEEKERS TASK FORCE - LEGAL AID | 5,645 | - | 5,645 | - | - | - | - |
| D.3 - ASYLUM SEEKERS ACCOMMODATION | 67,492 | - | 67,492 | 63,497 | - | 63,497 | -6% |
| <i>Subtotal :-</i> | 125,587 | - | 125,587 | 111,129 | - | 111,129 | -12% |

(a) Functions relating to Equality, Integration, Disability and Human Rights transferred from the former Department of Community, Equality and Gaeltacht Affairs with effect from 1 April 2011. In addition functions in relation to Charities Regulation transferred from the former Department of Community, Equality and Gaeltacht Affairs with effect from 1st May, 2011. Also, with effect from 1st May, 2011 the Office of Charitable Donations and Bequests (formerly Vote 24) has been assimilated into the Justice and Equality Vote following the relevant transfer of functions order. For comparative purposes the full 2011 Estimate Provision is reflected in Vote 24.

(b) The 2012 Estimate for Subhead D.2. is now reflected as a part of the Grant-in-Aid for the Legal Aid Board (Subhead C.2). In addition the budget for the Family Mediation Service has transferred to the Legal Aid Board from the Family Support Agency which is part of the Department of Children and Youth Affairs.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| OTHER SERVICES | | | | | | | |
| E.1 - GARDA COMPLAINTS BOARD | 320 | - | 320 | 220 | - | 220 | -31% |
| E.2 - OFFICE OF THE DATA PROTECTION COMMISSIONER | 1,458 | - | 1,458 | 1,458 | - | 1,458 | - |
| E.3 - CRIMINAL ASSETS BUREAU ... | 6,427 | - | 6,427 | 7,727 | - | 7,727 | 20% |
| E.4 - PRISONS INSPECTORATE | 413 | - | 413 | 413 | - | 413 | - |
| E.5 - CORONERS SERVICE | 505 | - | 505 | 405 | - | 405 | -20% |
| E.6 - PAROLE BOARD | 291 | - | 291 | 341 | - | 341 | 17% |
| E.7 - FORENSIC SCIENCE LABORATORY | 8,599 | 20 | 8,619 | 9,082 | 70 | 9,152 | 6% |
| E.8 - STATE PATHOLOGY | 1,041 | 500 | 1,541 | 1,041 | 2,450 | 3,491 | 127% |
| E.9 - COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED (a) | 4,237 | - | 4,237 | 4,237 | - | 4,237 | - |
| E.10 - FUNDING FOR SERVICES TO VICTIMS OF CRIME | 1,321 | - | 1,321 | 1,162 | - | 1,162 | -12% |
| E.11 - CRIME PREVENTION MEASURES | 217 | - | 217 | 157 | - | 157 | -28% |
| E.12 - CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS) | 166 | - | 166 | 166 | - | 166 | - |
| E.13 - GARDA OMBUDSMAN COMMISSION | 8,542 | - | 8,542 | 8,731 | - | 8,731 | 2% |
| E.14 - PRIVATE SECURITY AUTHORITY | 2,233 | - | 2,233 | 2,343 | - | 2,343 | 5% |
| E.15 - OFFICE OF THE GARDA INSPECTORATE | 1,101 | - | 1,101 | 1,241 | - | 1,241 | 13% |
| E.16 - IRISH FILM CLASSIFICATION OFFICE | 670 | - | 670 | 845 | - | 845 | 26% |
| E.17 - NATIONAL PROPERTY SERVICES REGULATORY AUTHORITY (NPSRA) | 738 | - | 738 | 738 | - | 738 | - |
| E.18 - SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED) (b) | 176 | - | 176 | 250 | - | 250 | 42% |
| E.19 - MENTAL HEALTH (CRIMINAL LAW) REVIEW BOARD | 477 | - | 477 | 477 | - | 477 | - |
| E.20 - Cosc - DOMESTIC, SEXUAL AND GENDER-BASED VIOLENCE | 1,916 | - | 1,916 | 2,091 | - | 2,091 | 9% |
| <i>Subtotal :-</i> | 40,848 | 520 | 41,368 | 43,125 | 2,520 | 45,645 | 10% |
| PROBATION SERVICE | | | | | | | |
| F.1 - PROBATION SERVICE - ... SALARIES, WAGES AND ALLOWANCES | 21,924 | - | 21,924 | 21,992 | - | 21,992 | - |
| F.2 - PROBATION SERVICE - OPERATING EXPENSES | 4,623 | - | 4,623 | 4,723 | - | 4,723 | 2% |
| F.3 - PROBATION SERVICE - SERVICES TO OFFENDERS | 9,936 | - | 9,936 | 11,172 | - | 11,172 | 12% |
| F.4 - COMMUNITY SERVICE ORDER SCHEME | 2,284 | - | 2,284 | 2,284 | - | 2,284 | - |
| <i>Subtotal :-</i> | 38,767 | - | 38,767 | 40,171 | - | 40,171 | 4% |
| EQUALITY, INTEGRATION & DISABILITY (b) | | | | | | | |
| G.1 - EQUALITY AUTHORITY (GRANT-IN-AID) | 3,057 | - | 3,057 | 2,984 | - | 2,984 | -2% |
| G.2 - EQUALITY TRIBUNAL | 2,457 | - | 2,457 | 2,225 | - | 2,225 | -9% |
| G.3 - GRANTS TO WOMEN'S ORGANISATIONS | 537 | - | 537 | 350 | - | 350 | -35% |
| G.4 - EQUALITY PROOFING | 150 | - | 150 | - | - | - | -100% |
| G.5 - TRAVELLER INITIATIVES | 460 | - | 460 | 430 | - | 430 | -7% |
| G.6 - POSITIVE ACTION FOR GENDER EQUALITY | 2,420 | - | 2,420 | 2,000 | - | 2,000 | -17% |
| G.7 - OFFICE FOR THE PROMOTION OF MIGRANT INTEGRATION | 3,602 | - | 3,602 | 2,502 | - | 2,502 | -31% |
| G.8 - EUROPEAN REFUGEES FUND | 1,500 | - | 1,500 | 1,500 | - | 1,500 | - |
| G.9 - DISABILITY AWARENESS INITIATIVES | 1,100 | - | 1,100 | 307 | - | 307 | -72% |
| G.10 - NATIONAL DISABILITY AUTHORITY | 4,339 | - | 4,339 | 4,550 | - | 4,550 | 5% |
| - DISABILITY PROJECTS | 122 | - | 122 | - | - | - | - |
| <i>Subtotal :-</i> | 19,744 | - | 19,744 | 16,848 | - | 16,848 | -15% |

(a) Cash-limited scheme.

(b) Functions relating to Equality, Integration, Disability and Human Rights transferred from the former Department of Community, Equality and Gaeltacht Affairs with effect from 1 April 2011. In addition functions in relation to Charities Regulation transferred from the former Department of Community, Equality and Gaeltacht Affairs with effect from 1st May, 2011. Also, with effect from 1st May, 2011 the Office of Charitable Donations and Bequests (formerly Vote 24) has been assimilated into the Justice and Equality Vote following the relevant transfer of functions order. For comparative purposes the full 2011 Estimate Provision is reflected in Vote 24.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|---------|---------------|---------|---------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| CHARITIES | | | | | | | |
| H.1 - CHARITIES REGULATION (a) | 500 | - | 500 | 400 | - | 400 | -20% |
| H.2 - CHARITABLE DONATIONS AND BEQUESTS OFFICE | 441 | - | 441 | 440 | - | 440 | - |
| H.3 - PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED) | 6,000 | - | 6,000 | 6,000 | - | 6,000 | - |
| <i>Subtotal :-</i> | 6,941 | - | 6,941 | 6,840 | - | 6,840 | -1% |
| IRISH YOUTH JUSTICE SERVICE | | | | | | | |
| I. - IRISH YOUTH JUSTICE SERVICE | 35,491 | 50 | 35,541 | 35,968 | 350 | 36,318 | 2% |
| <i>Subtotal :-</i> | 35,491 | 50 | 35,541 | 35,968 | 350 | 36,318 | 2% |
| Gross Total :- | 406,517 | 1,070 | 407,587 | 391,947 | 3,220 | 395,167 | -3% |
| <i>Deduct :-</i> | | | | | | | |
| J. - APPROPRIATIONS-IN-AID | 47,644 | - | 47,644 | 48,124 | - | 48,124 | 1% |
| Net Total :- | 358,873 | 1,070 | 359,943 | 343,823 | 3,220 | 347,043 | -4% |

Net Decrease (€000) 12,900

| | | | |
|--|---------|---------|------|
| <i>Exchequer pay included in above net total</i> | 140,276 | 139,447 | -1% |
| <i>Associated Public Service employees</i> | 2,640 | 2,496 | -5% |
| <i>Exchequer pensions included in above net total</i> | 1,581 | 1,387 | -12% |
| <i>Associated Public Service pensioners</i> | 142 | 152 | 7% |

Subheads under which it is intended to apply the amount of €0.46 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|--|---------------|---------------|-----------------------------|
| | €000 | €000 | |
| E.7 - FORENSIC SCIENCE LABORATORY | - | 460 | - |
| | - | 460 | - |

(a) *Functions relating to Equality, Integration, Disability and Human Rights transferred from the former Department of Community, Equality and Gaeltacht Affairs with effect from 1 April 2011. In addition functions in relation to Charities Regulation transferred from the former Department of Community, Equality and Gaeltacht Affairs with effect from 1st May, 2011. Also, with effect from 1st May, 2011 the Office of Charitable Donations and Bequests (formerly Vote 24) has been assimilated into the Justice and Equality Vote following the relevant transfer of functions order. For comparative purposes the full 2011 Estimate Provision is reflected in Vote 24.*

ENVIRONMENT, COMMUNITY AND LOCAL GOVERNMENT

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for the Environment, Community and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants.

(a) by way of current year provision

One thousand, two hundred and seventy-three million, three hundred and fourteen thousand euro
(€1,273,314,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Thirty-four million euro
(€34,000,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for the Environment, Community and Local Government.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|-----------|-----------|---------------|---------|-----------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - HOUSING | 299,971 | 508,698 | 808,669 | 301,314 | 390,545 | 691,859 | -14% |
| B - WATER SERVICES | 8,863 | 435,126 | 443,989 | 8,844 | 371,156 | 380,000 | -14% |
| C - ENVIRONMENT AND WASTE MANAGEMENT | 31,704 | 16,579 | 48,283 | 26,174 | 4,570 | 30,744 | -36% |
| D - LOCAL GOVERNMENT | 179,992 | 23,565 | 203,557 | 14,977 | 17,256 | 32,233 | -84% |
| E - COMMUNITY AND RURAL DEVELOPMENT | 92,263 | 72,880 | 165,143 | 82,230 | 76,428 | 158,658 | -4% |
| F - PLANNING | 19,664 | 36 | 19,700 | 16,832 | 45 | 16,877 | -14% |
| G - MET ÉIREANN | 19,372 | 940 | 20,312 | 16,331 | 1,000 | 17,331 | -15% |
| Gross Total :- | 651,829 | 1,057,824 | 1,709,653 | 466,702 | 861,000 | 1,327,702 | -22% |
| Deduct :- | | | | | | | |
| H - APPROPRIATIONS-IN-AID | 22,679 | 36,377 | 59,056 | 22,288 | 32,100 | 54,388 | -8% |
| Net Total :- | 629,150 | 1,021,447 | 1,650,597 | 444,414 | 828,900 | 1,273,314 | -23% |

Net Decrease (€000)

377,283

Exchequer pay included in above net total

73,117

68,401

-6%

Associated Public Service employees

1,640

1,581

-4%

Exchequer pensions included in above net total

4,145

5,120

24%

Associated Public Service pensioners

157

164

4%

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 52,860 | - | 52,860 | 49,360 | - | 49,360 | -7% |
| (ii) TRAVEL AND SUBSISTENCE | 1,655 | - | 1,655 | 2,530 | - | 2,530 | 53% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 2,010 | - | 2,010 | 1,981 | - | 1,981 | -1% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 1,372 | - | 1,372 | 1,586 | - | 1,586 | 16% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 8,037 | 1,763 | 9,800 | 5,751 | 2,000 | 7,751 | -21% |
| (vi) OFFICE PREMISES EXPENSES | 1,083 | - | 1,083 | 1,581 | - | 1,581 | 46% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 351 | - | 351 | 214 | - | 214 | -39% |
| (viii) EU PRESIDENCY | - | - | - | - | - | - | - |
| Gross Total :- | 67,368 | 1,763 | 69,131 | 63,003 | 2,000 | 65,003 | -6% |

Programmes under which it is intended to apply the amount of €34 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | | 2012 Estimate | | Change 2012 over 2011 |
|--|---------------|--|--|--|-----------------------------|
| | €000 | | €000 | | |
| | | | <i>Application of Deferred Surrender</i> | | |
| E - COMMUNITY AND RURAL DEVELOPMENT | - | | 34,000 | | - |
| | - | | 34,000 | | - |

* Includes carryforward of savings of €702,000 from 2011 under the terms of the Administrative Budget Agreement.

APPENDIX

Estimate of Income and Expenditure of the Environment Fund

| | 2011 Provisional Outturn | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|--------------------------|---------|----------|---------------|---------|----------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| Income: | | | | | | | |
| Plastic Bag Levy | 15,800 | - | 15,800 | 14,200 | - | 14,200 | -10% |
| Landfill Levy | 42,500 | - | 42,500 | 68,800 | - | 68,800 | 62% |
| Interest | 400 | - | 400 | 300 | - | 300 | -25% |
| Total Income :- | 58,700 | - | 58,700 | 83,300 | - | 83,300 | 42% |
| Expenditure: | | | | | | | |
| Costs incurred by the Revenue Commissioners | 400 | - | 400 | 500 | - | 500 | 25% |
| Capital Schemes | - | 9,500 | 9,500 | - | 19,200 | 19,200 | 102% |
| Current Schemes | 71,600 | - | 71,600 | 76,200 | - | 76,200 | 6% |
| Total Expenditure :- | 72,000 | 9,500 | 81,500 | 76,700 | 19,200 | 95,900 | 18% |
| Excess of Income over Expenditure | - | - | (22,800) | - | - | (12,600) | -45% |
| Balance of Fund at 31 December 2010 | - | - | 35,900 | - | - | - | - |
| Balance of Fund at 31 December 2011 (projected) | - | - | 13,100 | - | - | - | - |
| Balance of Fund at 31 December 2012 (projected) | - | - | - | - | - | 500 | - |

Estimate of Income and Expenditure of the Local Government Fund (Subhead D.3)

| | 2011 Provisional Outturn | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|--------------------------|---------|-----------|---------------|---------|-----------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| Income: | | | | | | | |
| Exchequer | 164,000 | - | 164,000 | - | - | - | - |
| Household Charge Receipts | - | - | - | 160,000 | - | 160,000 | - |
| Gross Motor Tax Receipts | 998,000 | - | 998,000 | 953,388 | - | 953,388 | -4% |
| Interest from LGF monies invested with NTMA | 1,800 | - | 1,800 | 1,500 | - | 1,500 | -17% |
| Total Income :- | 1,163,800 | - | 1,163,800 | 1,114,888 | - | 1,114,888 | -4% |
| Expenditure: | | | | | | | |
| General Purpose payments | 699,762 | - | 699,762 | 645,000 | - | 645,000 | -8% |
| Road and Public Service Infrastructure Payments (a) | 397,580 | - | 397,580 | 395,000 | - | 395,000 | -1% |
| Other Miscellaneous Schemes | 55,451 | - | 55,451 | 67,215 | - | 67,215 | 21% |
| Total Expenditure :- | 1,152,793 | - | 1,152,793 | 1,107,215 | - | 1,107,215 | -4% |
| Excess of Income over Expenditure | 11,007 | - | 11,007 | 7,673 | - | 7,673 | -30% |
| Balance of Fund at 31 December 2010 | - | - | 82,503 | - | - | - | - |
| Balance of Fund at 31 December 2011 (projected) | - | - | 93,510 | - | - | - | - |
| Balance of Fund at 31 December 2012 (projected) | - | - | - | - | - | 101,183 | - |

(a) Responsibility for Regional and Local Roads was transferred from this Department to Vote 31 (Department of Transport, Tourism and Sport) with effect from 1 January, 2008. From 2011 that Department may use funding from the Local Government Fund towards expenditure on all roads and public transport infrastructure.

EDUCATION AND SKILLS

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for Education and Skills, for certain services administered by that Office, and for the payments of certain grants and grants-in-aid.

Eight thousand and sixty-two million, five hundred and seventy-three thousand euro

(€8,062,573,000)

- II. Subheads under which this Vote will be accounted for by the Office of the Minister for Education and Skills.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|----------------|---------------|---------|----------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| ADMINISTRATION * | | | | | | | |
| A.1 - SALARIES, WAGES AND ALLOWANCES | 62,743 | - | 62,743 | 59,889 | - | 59,889 | -5% |
| A.2 - TRAVEL AND SUBSISTENCE | 1,577 | - | 1,577 | 1,499 | - | 1,499 | -5% |
| A.3 - TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 1,355 | - | 1,355 | 1,262 | - | 1,262 | -7% |
| A.4 - POSTAL AND TELECOMMUNICATIONS SERVICES | 3,250 | - | 3,250 | 3,041 | - | 3,041 | -6% |
| A.5 - OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 3,462 | 2,000 | 5,462 | 3,355 | 1,500 | 4,855 | -11% |
| A.6 - OFFICE PREMISES EXPENSES | 2,350 | - | 2,350 | 2,318 | - | 2,318 | -1% |
| A.7 - CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 100 | - | 100 | 100 | - | 100 | - |
| A.8 - NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE | 18,629 | - | 18,629 | 18,719 | - | 18,719 | - |
| - REGIONAL OFFICES EXPENSES | 260 | - | 260 | - | - | - | - |
| <i>Subtotal:-</i> | 93,726 | 2,000 | 95,726 | 90,183 | 1,500 | 91,683 | -4% |
| OTHER SERVICES | | | | | | | |
| B.1 - GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY) | 854 | - | 854 | 847 | - | 847 | -1% |
| B.2 - TRANSPORT SERVICES | 179,974 | - | 179,974 | 169,693 | - | 169,693 | -6% |
| B.3 - INTERNATIONAL ACTIVITIES | 1,038 | - | 1,038 | 1,109 | - | 1,109 | 7% |
| B.4 - UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES | 2,464 | - | 2,464 | 2,280 | - | 2,280 | -7% |
| B.5 - RESEARCH AND DEVELOPMENT ACTIVITIES | 2,475 | - | 2,475 | 2,350 | - | 2,350 | - |
| B.6 - TEACHER EDUCATION | 25,205 | - | 25,205 | 24,705 | - | 24,705 | -2% |
| B.7 - EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT | 3,812 | - | 3,812 | 4,567 | - | 4,567 | 20% |
| B.8 - FUNDING OF PROJECTS IN DRUGS TASK FORCE AREAS | 543 | - | 543 | 411 | - | 411 | -24% |
| B.9 - NATIONAL COUNCIL FOR SPECIAL EDUCATION | 9,015 | - | 9,015 | 8,712 | - | 8,712 | -3% |
| B.10 - EDUCATIONAL DISADVANTAGE (DORMANT ACCOUNTS FUNDING) | 1,500 | 500 | 2,000 | 1,100 | 500 | 1,600 | -20% |
| B.11 - OCCUPATIONAL HEALTH STRATEGY FOR FIRST AND SECOND LEVEL TEACHERS | 1,750 | - | 1,750 | 1,750 | - | 1,750 | - |
| B.12 - RESIDENTIAL INSTITUTIONS REDRESS | 45,000 | - | 45,000 | 69,880 | 500 | 70,380 | 56% |
| B.13 - ROYAL IRISH ACADEMY OF MUSIC GENERAL EXPENSES (GRANT-IN-AID) | 3,544 | - | 3,544 | 3,440 | - | 3,440 | -3% |

* Includes carryforward of savings of €1,143,000 from 2011 under the terms of the Administrative Budget Agreement.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|-----------|---------------|---------|-----------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| OTHER SERVICES - continued | | | | | | | |
| B.14 - GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY) | 196 | - | 196 | 187 | - | 187 | -5% |
| B.15 - NORTH/SOUTH CO-OPERATION FUNDING | 3,350 | - | 3,350 | 3,250 | - | 3,250 | -3% |
| B.16 - FUNDING FOR THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE | 100 | - | 100 | 100 | - | 100 | - |
| B.17 - MISCELLANEOUS | 5,005 | - | 5,005 | 4,035 | - | 4,035 | -19% |
| B.18 - SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES | 13,578 | 1,500 | 15,078 | 13,278 | 500 | 13,778 | -9% |
| B.19 - COMMISSION ON CHILD ABUSE | 12,994 | - | 12,994 | 8,000 | - | 8,000 | -38% |
| B.20 - NATIONAL QUALIFICATIONS FRAMEWORK | 8,823 | 500 | 9,323 | 8,174 | - | 8,174 | -12% |
| <i>Subtotal:-</i> | 321,220 | 2,500 | 323,720 | 327,868 | 1,500 | 329,368 | - |
| FIRST-LEVEL EDUCATION GRANTS & SERVICES | | | | | | | |
| C.1 - SALARIES, ETC., OF TEACHERS | 2,052,229 | - | 2,052,229 | 2,079,028 | - | 2,079,028 | 1% |
| C.2 - MODEL SCHOOLS - MISCELLANEOUS EXPENSES | 511 | - | 511 | 511 | - | 511 | - |
| C.3 - CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS | 187,102 | - | 187,102 | 188,142 | - | 188,142 | 1% |
| C.4 - SALARIES ETC. OF NON-TEACHING STAFF IN NATIONAL SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS, CARETAKERS AND CLERICAL OFFICERS | 310,451 | - | 310,451 | 310,793 | - | 310,793 | - |
| C.5 - OTHER GRANTS AND SERVICES | 55,337 | - | 55,337 | 50,585 | - | 50,585 | -9% |
| C.6 - SUPERANNUATION, ETC., OF TEACHERS | 473,474 | - | 473,474 | 474,485 | - | 474,485 | - |
| C.7 - SPECIAL EDUCATION INITIATIVES | 6,065 | - | 6,065 | 6,000 | - | 6,000 | -1% |
| <i>Subtotal:-</i> | 3,085,169 | - | 3,085,169 | 3,109,544 | - | 3,109,544 | 1% |
| SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES | | | | | | | |
| D.1 - SALARIES ETC. OF TEACHERS IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS | 1,180,733 | - | 1,180,733 | 1,141,095 | - | 1,141,095 | -3% |
| D.2 - GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS | 107,191 | - | 107,191 | 103,800 | - | 103,800 | -3% |
| D.3 - SALARIES ETC. OF NON-TEACHING STAFF IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS AND CLERICAL OFFICERS | 52,151 | - | 52,151 | 50,345 | - | 50,345 | -3% |
| D.4 - SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS | 344,125 | - | 344,125 | 346,131 | - | 346,131 | 1% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|------------------|---------------|---------|------------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES - continued | | | | | | | |
| D.5 - COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS | 46,342 | - | 46,342 | 45,492 | - | 45,492 | -2% |
| D.6 - ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT) | 906,809 | - | 906,809 | 914,848 | - | 914,848 | 1% |
| D.7 - PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES | 234,278 | - | 234,278 | 239,513 | - | 239,513 | 2% |
| D.8 - MISCELLANEOUS | 18,574 | - | 18,574 | 18,027 | - | 18,027 | -3% |
| D.9 - SPECIAL INITIATIVES ADULT EDUCATION | 44,465 | - | 44,465 | 44,165 | - | 44,165 | -1% |
| D.10 - STATE EXAMINATIONS COMMISSION | 54,310 | - | 54,310 | 54,202 | - | 54,202 | - |
| <i>Subtotal:-</i> | 2,988,978 | - | 2,988,978 | 2,957,618 | - | 2,957,618 | -1% |
| THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES | | | | | | | |
| E.1 - STUDENT SUPPORT | 386,057 | - | 386,057 | 333,282 | - | 333,282 | -14% |
| E.2 - UNIVERSITY SCHOLARSHIPS | 1,800 | - | 1,800 | 1,700 | - | 1,700 | -6% |
| E.3 - AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES | 5,587 | - | 5,587 | 5,358 | - | 5,358 | -4% |
| E.4 - AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY AND OTHER DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID) (a) | 1,177,032 | - | 1,177,032 | 1,119,604 | - | 1,119,604 | -5% |
| E.5 - TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY | 12,549 | - | 12,549 | 11,680 | - | 11,680 | -7% |
| E.6 - STRATEGIC INNOVATION FUND | 14,000 | - | 14,000 | 4,000 | - | 4,000 | -71% |
| E.7 - DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID) | 11,986 | - | 11,986 | 11,815 | - | 11,815 | -1% |
| E.8 - DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID) | 7,020 | - | 7,020 | 6,796 | - | 6,796 | -3% |
| E.9 - GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS | 5,475 | - | 5,475 | 5,325 | - | 5,325 | -3% |
| E.10 - MISCELLANEOUS | 220 | - | 220 | 220 | - | 220 | - |
| E.11 - GRANTS TO CERTAIN THIRD LEVEL INSTITUTIONS (a) | 17,019 | - | 17,019 | 11,350 | - | 11,350 | -33% |
| E.12 - ALLEVIATION OF DISADVANTAGE | 16,000 | - | 16,000 | 13,200 | - | 13,200 | -18% |
| E.13 - RESEARCH AND DEVELOPMENT ACTIVITIES | 41,085 | - | 41,085 | 40,085 | - | 40,085 | -2% |
| E.14 - GRANGEGORMAN DEVELOPMENT AGENCY | 2,080 | - | 2,080 | 1,880 | - | 1,880 | -10% |
| <i>Subtotal:-</i> | 1,697,910 | - | 1,697,910 | 1,566,295 | - | 1,566,295 | -8% |

(a) The 2012 Allocation reflects the transfer of €5.9m in funding from E11 to E04 as a result of the transfer of responsibility for the funding of the Tipperary Rural Business Development Institute to Subhead E04 An tÚdarás Um Ard-Oideachas – General Current Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-In-Aid) with effect from 1 October, 2011.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|----------------|----------------|------------------|---------------------|----------------|------------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| CAPITAL SERVICES | €000 | €000 | €000 | €000 | €000 | €000 | % |
| F.1 - BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL AND SECOND LEVEL SCHOOLS | - | 418,000 | 418,000 | - | 362,000 | 362,000 | -13% |
| F.2 - PUBLIC PRIVATE PARTNERSHIP COSTS | 41,651 | 15,500 | 57,151 | 50,200 | 2,000 | 52,200 | -9% |
| F.3 - AN ÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY, AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION | - | 57,335 | 57,335 | - | 59,835 | 59,835 | 4% |
| F.4 - BUILDING GRANTS AND CAPITAL COSTS OF OTHER THIRD LEVEL INSTITUTIONS | - | 165 | 165 | - | 165 | 165 | - |
| <i>Subtotal:-</i> | <i>41,651</i> | <i>491,000</i> | <i>532,651</i> | <i>50,200</i> | <i>424,000</i> | <i>474,200</i> | <i>-11%</i> |
| SKILLS DEVELOPMENT | | | | | | | |
| G.1 - FÁS ADMINISTRATION AND GENERAL EXPENSES | 85,491 | - | 85,491 | 83,491 | - | 83,491 | -2% |
| G.2 - FÁS TRAINING AND INTEGRATION SUPPORTS | 40,267 | - | 40,267 | 23,067 | - | 23,067 | -43% |
| G.3 - LEONARDO PROGRAMME | 140 | - | 140 | 140 | - | 140 | - |
| G.4 - FÁS CAPITAL | - | 5,500 | 5,500 | - | 3,000 | 3,000 | -45% |
| G.5 - FÁS - PENSION PAYMENTS ARISING FROM THE FINANCIAL MEASURES (MISCELLANEOUS PROVISIONS) ACT | 30,500 | - | 30,500 | 30,800 | - | 30,800 | 1% |
| G.6 - EUROPEAN GLOBALISATION FUND | 1,000 | - | 1,000 | 1,000 | - | 1,000 | - |
| G.7 - OPERATIONAL PROGRAMME FOR HUMAN RESOURCES DEVELOPMENT - TECHNICAL ASSISTANCE | 1,300 | - | 1,300 | 1,300 | - | 1,300 | - |
| <i>Subtotal:-</i> | <i>158,698</i> | <i>5,500</i> | <i>164,198</i> | <i>139,798</i> | <i>3,000</i> | <i>142,798</i> | <i>-13%</i> |
| Gross Total :- | 8,387,352 | 501,000 | 8,888,352 | 8,241,506 | 430,000 | 8,671,506 | -2% |
| <i>Deduct:-</i> | | | | | | | |
| H. - APPROPRIATIONS-IN-AID | 604,432 | 4,501 | 608,933 | 604,432 | 4,501 | 608,933 | - |
| Net Total :- | 7,782,920 | 496,499 | 8,279,419 | 7,637,074 | 425,499 | 8,062,573 | -3% |
| | | | | Net Decrease (€000) | | | 216,846 |
| <i>Exchequer pay included in above net total</i> | | | 5,020,712 | | | 4,955,648 | -1% |
| <i>Associated Public Service employees</i> | | | 95,893 | | | 95,225 | -1% |
| <i>Exchequer pensions included in above net total</i> | | | 886,126 | | | 898,164 | 1% |
| <i>Associated Public Service pensioners</i> | | | 31,075 | | | 33,075 | 6% |

Estimate of Income and Expenditure of the National Training Fund (a)

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|---|---------------|---------------|--------------------------------|
| | Current | Current | |
| | €000 | €000 | % |
| Income : | | | |
| Income from contributions | 311,271 | 313,825 | 1% |
| Income from investments | 1,000 | 1,000 | - |
| ESF Receipts | 7,000 | 50,145 | - |
| Total Income :- | 319,271 | 364,970 | 14% |
| Expenditure : | | | |
| FÁS - Training people in employment | 63,000 | 48,000 | -24% |
| FÁS - Training people for employment | 250,460 | 251,060 | - |
| FÁS - Skills Analysis Unit | 370 | 370 | - |
| Workplace Education Fund | 2,800 | 2,800 | - |
| Skillnets Programmes | 14,500 | 14,500 | - |
| IDA Ireland - Training Grants to Industry | 3,000 | 3,000 | - |
| Enterprise Ireland - Training Grants to Industry | 2,600 | 2,600 | - |
| SFADCo. - Training Grants to Industry | 1,000 | 1,000 | - |
| Continuing Professional Development Pilot (IEI) | 75 | 75 | - |
| Expert Group on Future Skills Needs (Forfás) | 520 | 420 | -19% |
| European Globalisation Fund | 3,000 | 3,000 | - |
| Other Training Supports | 20,675 | 35,175 | 70% |
| Total Expenditure :- | 362,000 | 362,000 | - |
| Excess of Income over Expenditure | (42,729) | 2,970 | -107% |
| Amount of Fund Surplus as at 31 December 2010 (Projected) | 103,974 | - | |
| Amount of Fund Surplus as at 31 December 2011 (Projected) | - | 106,944 | |

(a) Expenditure under the National Training Fund is allocated to organisations that operate schemes to raise the skills of those in employment or to provide training to those who wish to acquire skills for the purpose of taking up employment, or to provide information in relation to existing, or likely future, requirements for skills in the economy. The NTF allocation to FÁS supplements activities funded by Exchequer subheads G1, G2, G4 and G5.

INTERNATIONAL CO-OPERATION

- I. Estimate of the amount required in the year ending 31 December 2012 for certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

Five hundred and twelve million, eight hundred and seventy-seven thousand euro

(€12,877,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs and Trade.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|----------------|---------------|---------|----------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - WORK ON POVERTY AND HUNGER REDUCTION | 523,730 | 300 | 524,030 | 513,765 | 265 | 514,030 | -2% |
| Gross Total :- | 523,730 | 300 | 524,030 | 513,765 | 265 | 514,030 | -2% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 1,153 | - | 1,153 | 1,153 | - | 1,153 | - |
| Net Total :- (a) | 522,577 | 300 | 522,877 | 512,612 | 265 | 512,877 | -2% |

Net Decrease (€000) 10,000

Exchequer pay included in above net total

15,486

15,509

Associated Public Service employees

190

190

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|---------------|---------------|---------|---------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 16,426 | - | 16,426 | 16,362 | - | 16,362 | - |
| (ii) TRAVEL AND SUBSISTENCE | 2,747 | - | 2,747 | 2,500 | - | 2,500 | -9% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 2,820 | 100 | 2,920 | 2,400 | 90 | 2,490 | -15% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 1,900 | 20 | 1,920 | 1,800 | 35 | 1,835 | -4% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 1,950 | 70 | 2,020 | 1,800 | 40 | 1,840 | -9% |
| (vi) OFFICE PREMISES EXPENSES | 3,800 | 110 | 3,910 | 3,500 | 100 | 3,600 | -8% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 1,400 | - | 1,400 | 1,400 | - | 1,400 | - |
| (viii) FOREIGN REPRESENTATION AND ACCOMMODATION EXPENSES | 2,200 | - | 2,200 | 2,200 | - | 2,200 | - |
| Gross Total :- | 33,243 | 300 | 33,543 | 31,962 | 265 | 32,227 | -4% |

(a) This allocation combined with expenditure of approximately €125 million from the EU Budget (Development Co-operation) and other Government Departments constitutes Ireland's total Official Development Assistance.

FOREIGN AFFAIRS AND TRADE

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants-in-aid and contributions to International Organisations.

(a) by way of current year provision

One hundred and seventy million, one hundred and thirty-three thousand euro

(€170,133,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Three hundred and seventy thousand euro

(€370,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs and Trade.

| PROGRAMME EXPENDITURE | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|--|---------------|---------|---------|---------------|---------|---------|-------------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - PROMOTE IRELAND'S ECONOMIC AND TRADE INTERESTS | 23,933 | 555 | 24,488 | 23,644 | 562 | 24,206 | -1% |
| B - CONSULAR AND PASSPORT SERVICES | 69,537 | 1,295 | 70,832 | 67,770 | 1,302 | 69,072 | -2% |
| C - PEACE AND RECONCILIATION | 18,570 | 440 | 19,010 | 18,285 | 447 | 18,732 | -1% |
| D - IRELAND AND EUROPEAN UNION | 22,756 | 670 | 23,426 | 23,880 | 677 | 24,557 | 5% |
| E - INTERNATIONAL PEACE, SECURITY AND CONFLICT RESOLUTION | 78,007 | 740 | 78,747 | 76,867 | 747 | 77,614 | -1% |
| Gross Total :- | 212,803 | 3,700 | 216,503 | 210,446 | 3,735 | 214,181 | -1% |
| Deduct :- | | | | | | | |
| F - APPROPRIATIONS-IN-AID | 43,997 | - | 43,997 | 44,048 | - | 44,048 | - |
| Net Total :- | 168,806 | 3,700 | 172,506 | 166,398 | 3,735 | 170,133 | -1% |

Net Decrease (€000)

2,373

Exchequer pay included in above net total
Associated Public Service employees

| | | |
|--------|--------|----|
| 73,826 | 78,322 | 6% |
| 1,248 | 1,280 | 3% |

| ADMINISTRATION * | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|---------------|---------|---------|---------------|---------|---------|-------------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| (i) SALARIES, WAGES AND ALLOWANCES | 77,523 | - | 77,523 | 79,620 | - | 79,620 | 3% |
| (ii) TRAVEL AND SUBSISTENCE | 6,080 | - | 6,080 | 5,930 | - | 5,930 | -2% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 4,588 | 100 | 4,688 | 4,388 | 100 | 4,488 | -4% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 7,408 | - | 7,408 | 7,208 | - | 7,208 | -3% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 13,996 | 1,390 | 15,386 | 13,596 | 1,390 | 14,986 | -3% |
| (vi) OFFICE PREMISES EXPENSES | 24,072 | 2,210 | 26,282 | 23,471 | 2,245 | 25,716 | -2% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 108 | - | 108 | 100 | - | 100 | -7% |
| (viii) FOREIGN REPRESENTATION AND ACCOMMODATION EXPENSES | 12,737 | - | 12,737 | 10,305 | - | 10,305 | -19% |
| (ix) EU PRESIDENCY | - | - | - | 2,449 | - | 2,449 | - |
| (x) CHAIRMANSHIP OF THE ORGANISATION FOR SECURITY AND CO-OPERATION IN EUROPE | - | - | - | 1 | - | 1 | - |
| Gross Total :- | 146,512 | 3,700 | 150,212 | 147,068 | 3,735 | 150,803 | - |

Programmes under which it is intended to apply the amount of €0.37 million in unspent 2011 appropriations to capital supply services.

| D - IRELAND AND EUROPEAN UNION | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 |
|-------------------------------------|---------------|---------------|-----------------------------|
| | €000 | €000 | |
| | - | 370 | - |
| | - | 370 | - |

* Includes carryforward of savings of €493,000 from 2011 under the terms of the Administrative Budget Agreement.

COMMUNICATIONS, ENERGY AND NATURAL RESOURCES

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid, and for the payment of certain grants under cash-limited schemes.

(a) by way of current year provision

One hundred and ninety-three million, five hundred and seventy-eight thousand euro

(€193,578,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Fifteen million, eight hundred thousand euro

(€15,800,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Communications, Energy and Natural Resources.

| PROGRAMME EXPENDITURE | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------------|---------|---------|---------------|---------|---------|-----------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - COMMUNICATIONS | 9,619 | 34,805 | 44,424 | 12,394 | 18,036 | 30,430 | -32% |
| B - BROADCASTING | 248,668 | 2,377 | 251,045 | 249,362 | 1,162 | 250,524 | - |
| C - ENERGY | 28,330 | 110,396 | 138,726 | 22,690 | 71,590 | 94,280 | -32% |
| D - NATURAL RESOURCES | 21,046 | 9,027 | 30,073 | 20,475 | 8,866 | 29,341 | -2% |
| E - INLAND FISHERIES | 29,053 | 1,395 | 30,448 | 28,333 | 4,346 | 32,679 | 7% |
| Gross Total :- | 336,716 | 158,000 | 494,716 | 333,254 | 104,000 | 437,254 | -12% |
| Deduct :- | | | | | | | |
| F - APPROPRIATIONS-IN-AID | 241,243 | - | 241,243 | 243,676 | - | 243,676 | 1% |
| Net Total :- | 95,473 | 158,000 | 253,473 | 89,578 | 104,000 | 193,578 | -24% |
| | Net Decrease (€000) | | | | | | 59,895 |
| Exchequer pay included in above net total | | | 35,231 | | | 32,903 | -7% |
| Associated Public Service employees | | | 1,253 | | | 1,202 | -4% |
| Exchequer pensions included in above net total | | | 2,826 | | | 2,806 | -1% |
| Associated Public Service pensioners | | | 335 | | | 342 | 2% |

| ADMINISTRATION * | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|--------|---------------|---------|--------|-----------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| (i) SALARIES, WAGES AND ALLOWANCES | 16,289 | - | 16,289 | 15,949 | - | 15,949 | -2% |
| (ii) TRAVEL AND SUBSISTENCE | 552 | - | 552 | 542 | - | 542 | -2% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 1,092 | - | 1,092 | 1,128 | - | 1,128 | 3% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 528 | - | 528 | 545 | - | 545 | 3% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 2,018 | 1,100 | 3,118 | 2,085 | 1,100 | 3,185 | 2% |
| (vi) OFFICE PREMISES EXPENSES | 920 | - | 920 | 950 | - | 950 | 3% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 1,980 | - | 1,980 | 2,045 | - | 2,045 | 3% |
| (viii) EQUIPMENT, STORES AND MAINTENANCE | 122 | 1 | 123 | 118 | 1 | 119 | -3% |
| Gross Total :- | 23,501 | 1,101 | 24,602 | 23,362 | 1,101 | 24,463 | -1% |

Programmes under which it is intended to apply the amount of €15.8 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | | 2012 Estimate | | Change 2012 over 2011 |
|-----------------------------------|---------------|------|---------------|------|-----------------------|
| | €000 | €000 | €000 | €000 | |
| Application of Deferred Surrender | | | | | |
| A - COMMUNICATIONS | - | - | 800 | - | - |
| C - ENERGY | - | - | 15,000 | - | - |
| | - | - | 15,800 | - | - |

* Includes carryforward of savings of €343,000 from 2011 under the terms of the Administrative Budget Agreement.

AGRICULTURE, FOOD AND THE MARINE

- I. Estimate of the amount required in the year ending 31 December 2012 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 of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes.

(a) by way of current year provision

Nine hundred and forty-two million, three hundred and two thousand euro

(€942,302,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Twenty-six million and nine hundred thousand euro

(€26,900,000)

- 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.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % | | |
|--|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-------------------------------------|---------|-----|
| | Current €000 | Capital €000 | Total €000 | Current €000 | Capital €000 | Total €000 | | | |
| PROGRAMME EXPENDITURE | | | | | | | | | |
| A. - AGRI-FOOD POLICY, DEVELOPMENT AND TRADE | 326,567 | 57,075 | 383,642 | 311,803 | 39,089 | 350,892 | -9% | | |
| B. - FOOD SAFETY, ANIMAL HEALTH AND WELFARE AND PLANT HEALTH | 312,752 | 4,378 | 317,130 | 250,914 | 2,146 | 253,060 | -20% | | |
| C. - RURAL ECONOMY, ENVIRONMENT AND STRUCTURAL CHANGES | 440,506 | 207,379 | 647,885 | 331,172 | 126,591 | 457,763 | -29% | | |
| D. - DIRECT PAYMENTS | 298,681 | 169 | 298,850 | 250,045 | 174 | 250,219 | -16% | | |
| Gross Total :- | 1,378,506 | 269,001 | 1,647,507 | 1,143,934 | 168,000 | 1,311,934 | -20% | | |
| Deduct :- | | | | | | | | | |
| E. - APPROPRIATIONS-IN-AID | 371,892 | 2,000 | 373,892 | 369,632 | - | 369,632 | -1% | | |
| Net Total :- | 1,006,614 | 267,001 | 1,273,615 | 774,302 | 168,000 | 942,302 | -26% | | |
| Net Decrease (€000) | | | | | | | 331,313 | | |
| Exchequer pay included in above net total | | | | | | | 254,565 | 245,974 | -3% |
| Associated Public Service employees | | | | | | | 5,235 | 5,000 | -4% |
| Exchequer pensions included in above net total | | | | | | | 43,518 | 49,711 | 14% |
| Associated Public Service pensioners | | | | | | | 1,746 | 1,817 | 4% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-------------------------------------|
| | Current €000 | Capital €000 | Total €000 | Current €000 | Capital €000 | Total €000 | |
| ADMINISTRATION * | | | | | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 188,675 | - | 188,675 | 184,551 | - | 184,551 | -2% |
| (ii) TRAVEL AND SUBSISTENCE | 8,994 | - | 8,994 | 7,501 | - | 7,501 | -17% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 9,086 | - | 9,086 | 5,601 | - | 5,601 | -38% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 6,142 | - | 6,142 | 5,154 | - | 5,154 | -16% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 19,052 | 1,161 | 20,213 | 19,075 | 1,160 | 20,235 | - |
| (vi) OFFICE PREMISES EXPENSES | 7,300 | - | 7,300 | 6,000 | - | 6,000 | -18% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 136 | - | 136 | 100 | - | 100 | -26% |
| (viii) SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU | 658 | - | 658 | 629 | - | 629 | -4% |
| (ix) LABORATORY EQUIPMENT | 4,000 | 2,230 | 6,230 | 4,100 | 1,500 | 5,600 | -10% |
| Gross Total :- | 244,043 | 3,391 | 247,434 | 232,711 | 2,660 | 235,371 | -5% |

Programmes under which it is intended to apply the amount of €26.9 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | | 2012 Estimate | | Change 2012 over 2011 |
|--|---------------|------|---------------|------|-----------------------------|
| | €000 | €000 | €000 | €000 | |
| <i>Application of Deferred Surrender</i> | | | | | |
| C. - RURAL ECONOMY, ENVIRONMENT AND STRUCTURAL CHANGES | - | - | 26,900 | - | - |
| | - | - | 26,900 | - | - |

* Includes carry forward of savings of €2,934,000 from 2011 under the terms of the Administrative Budget Agreement.

APPENDIX - PROGRAMME SUBHEADS - FOR ILLUSTRATIVE PURPOSES

BREAKDOWN OF PROGRAMMES BY SUBHEAD (NON-ADMINISTRATIVE EXPENDITURE)

| | 2011 Estimate | | | 2012 Estimate | | |
|---|---------------|---------|-----------|---------------|---------|-----------|
| | Current | Capital | Total | Current | Capital | Total |
| | €000 | €000 | €000 | €000 | €000 | €000 |
| A - AGRI-FOOD POLICY, DEVELOPMENT AND TRADE | | | | | | |
| A.3 RESEARCH AND TRAINING | 35,695 | - | 35,695 | 31,910 | - | 31,910 |
| A.4 DEVELOPMENT OF AGRICULTURE AND FOOD | 7,000 | 37,500 | 44,500 | 4,500 | 20,750 | 25,250 |
| A.5 TEAGASC GRANT-IN-AID | 120,156 | - | 120,156 | 116,310 | 750 | 117,060 |
| A.6 AN BORD BIA GRANT-IN-AID | 28,392 | - | 28,392 | 27,120 | - | 27,120 |
| A.7 MARINE INSTITUTE | 14,852 | 9,348 | 24,200 | 14,450 | 8,000 | 22,450 |
| A.8 BORD IASCAIGH MHARA | 12,604 | 4,134 | 16,738 | 13,000 | 4,000 | 17,000 |
| A.9 FOOD AID DONATIONS - WORLD FOOD PROGRAMME ... | 9,960 | - | 9,960 | 9,960 | - | 9,960 |
| A.10 OTHER | 27,301 | - | 27,301 | 22,096 | - | 22,096 |
| A.11 HORSE / GREYHOUND FUNDS | 51,290 | 6,000 | 57,290 | 50,790 | 5,500 | 56,290 |
| <i>Subtotal :-</i> | 307,250 | 56,982 | 364,232 | 290,136 | 39,000 | 329,136 |
| B - FOOD SAFETY, ANIMAL HEALTH AND WELFARE AND PLANT HEALTH | | | | | | |
| B.3 FOOD SAFETY (AND PUBLIC HEALTH) ANIMAL HEALTH AND WELFARE AND PLANT HEALTH | 174,230 | 1,500 | 175,730 | 118,973 | - | 118,973 |
| - OTHER | 185 | - | 185 | - | - | - |
| <i>Subtotal :-</i> | 174,415 | 1,500 | 175,915 | 118,973 | - | 118,973 |
| C - RURAL ECONOMY, ENVIRONMENT AND STRUCTURAL CHANGE | | | | | | |
| C.3 RURAL ENVIRONMENT | 337,000 | - | 337,000 | 243,000 | - | 243,000 |
| C.4 LAND MOBILITY (EARLY RETIREMENT / INSTALLATION AID) | 35,000 | 960 | 35,960 | 24,000 | 150 | 24,150 |
| C.5 DEVELOPMENT OF AGRICULTURE AND FOOD | 970 | 72,370 | 73,340 | 890 | 26,870 | 27,760 |
| C.6 FORESTRY AND BIOENERGY | 5,470 | 114,350 | 119,820 | 4,660 | 84,800 | 89,460 |
| C.7 FISHERIES | 410 | 17,428 | 17,838 | 310 | 12,750 | 13,060 |
| C.8 SEA FISHERIES PROTECTION AUTHORITY | 8,875 | 2,020 | 10,895 | 8,920 | 1,770 | 10,690 |
| C.9 OTHER | 1,114 | - | 1,114 | 1,070 | - | 1,070 |
| <i>Subtotal :-</i> | 388,839 | 207,128 | 595,967 | 282,850 | 126,340 | 409,190 |
| D - DIRECT PAYMENTS | | | | | | |
| D.3 INCOME AND MARKET SUPPORTS | 43,333 | - | 43,333 | 29,161 | - | 29,161 |
| D.4 INCOME SUPPORTS IN DISADVANTAGED AREAS | 220,000 | - | 220,000 | 190,000 | - | 190,000 |
| D.5 OTHER | 626 | - | 626 | 103 | - | 103 |
| <i>Subtotal :-</i> | 263,959 | - | 263,959 | 219,264 | - | 219,264 |
| Total :- | 1,134,463 | 265,610 | 1,400,073 | 911,223 | 165,340 | 1,076,563 |

31

TRANSPORT, TOURISM AND SPORT

- I. Estimate of the amount required in the year ending 31 December, 2012 for the salaries and expenses of the Office of the Minister for Transport, Tourism and Sport, including certain services administered by that Office, for payment of certain grants, grants-in-aid and certain other services.

(a) by way of current year provision

One thousand, five hundred and ninety-one million, seven hundred and seventy-three thousand euro
(€1,591,773,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Eight million and seven hundred thousand euro

(€8,700,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Transport, Tourism and Sport.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|-----------|-----------|---------------|-----------|-----------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - CIVIL AVIATION | 30,612 | 5,075 | 35,687 | 26,073 | 6,508 | 32,581 | -9% |
| B - LAND TRANSPORT | 595,670 | 1,417,643 | 2,013,313 | 533,032 | 1,151,510 | 1,684,542 | -16% |
| C - MARITIME TRANSPORT AND SAFETY | 55,200 | 15,315 | 70,515 | 61,811 | 18,515 | 80,326 | 14% |
| D - SPORTS AND RECREATION SERVICES | 50,551 | 38,195 | 88,746 | 48,177 | 32,445 | 80,622 | -9% |
| E - TOURISM SERVICES | 123,059 | 25,812 | 148,871 | 117,331 | 22,022 | 139,353 | -6% |
| Gross Total :- | 855,092 | 1,502,040 | 2,357,132 | 786,424 | 1,231,000 | 2,017,424 | -14% |
| Deduct :- | | | | | | | |
| F - APPROPRIATIONS-IN-AID | 161,575 | 271,500 | 433,075 | 155,651 | 270,000 | 425,651 | -2% |
| Net Total :- | 693,517 | 1,230,540 | 1,924,057 | 630,773 | 961,000 | 1,591,773 | -17% |

Net Decrease (€000) 332,284

| | | | |
|---|--------|--------|-----|
| Exchequer pay included in above net total | 82,782 | 80,144 | -3% |
| Associated Public Service employees | 1,558 | 1,477 | -5% |
| Exchequer pensions included in above net total | 9,999 | 9,352 | -6% |
| Associated Public Service pensioners | 384 | 399 | 4% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 30,646 | - | 30,646 | 29,804 | - | 29,804 | -3% |
| (ii) TRAVEL AND SUBSISTENCE | 1,014 | - | 1,014 | 1,003 | - | 1,003 | -1% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 2,208 | - | 2,208 | 2,360 | - | 2,360 | 7% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 750 | - | 750 | 949 | - | 949 | 27% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 932 | 735 | 1,667 | 933 | 735 | 1,668 | - |
| (vi) OFFICE PREMISES EXPENSES | 913 | - | 913 | 912 | - | 912 | - |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 599 | - | 599 | 599 | - | 599 | - |
| Gross Total :- | 37,062 | 735 | 37,797 | 36,560 | 735 | 37,295 | -1% |

Programmes under which it is intended to apply the amount of €8.7 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | | 2012 Estimate | | Change 2012 over 2011 |
|--|---------------|------|---------------|------|-----------------------------|
| | €000 | €000 | €000 | €000 | |
| <i>Application of Deferred Surrender</i> | | | | | |
| B - LAND TRANSPORT | - | - | 2,300 | - | % |
| D - SPORTS AND RECREATION SERVICES | 5,000 | - | 6,400 | - | 28% |
| | 5,000 | - | 8,700 | - | 74% |

* Includes carryforward of savings of €353,000 from 2011 under the terms of the Administrative Budget Agreement.

JOBS, ENTERPRISE AND INNOVATION

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for Jobs, Enterprise and Innovation, including certain services administered by that Office, for the payment of certain subsidies, grants and a grant-in-aid, and for the payment of certain grants under cash-limited schemes.

(a) by way of current year provision

Eight hundred and twenty-seven million and forty-six thousand euro

(€827,046,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Eighteen million, one hundred and twenty-five thousand euro

(€18,125,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Jobs, Enterprise and Innovation.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|---------|---------------|---------|---------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - JOBS AND ENTERPRISE DEVELOPMENT | 225,847 | 185,601 | 411,448 | 203,973 | 196,000 | 399,973 | -3% |
| B - INNOVATION | 79,797 | 322,400 | 402,197 | 77,417 | 318,000 | 395,417 | -2% |
| C - REGULATION | 86,825 | - | 86,825 | 84,707 | - | 84,707 | -2% |
| Gross Total :- | 392,469 | 508,001 | 900,470 | 366,097 | 514,000 | 880,097 | -2% |
| Deduct :- | | | | | | | |
| D - APPROPRIATIONS-IN-AID | 55,579 | 50 | 55,629 | 53,001 | 50 | 53,051 | -5% |
| Net Total :- | 336,890 | 507,951 | 844,841 | 313,096 | 513,950 | 827,046 | -2% |

Net Decrease (€000)

17,795

Exchequer pay included in above net total

170,595

164,655

-3%

Associated Public Service employees

2,851

2,668

-6%

Exchequer pensions included in above net total

44,080

36,260

-18%

Associated Public Service pensioners

1,328

1,400

5%

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 27,564 | - | 27,564 | 26,764 | - | 26,764 | -3% |
| (ii) TRAVEL AND SUBSISTENCE | 1,033 | - | 1,033 | 801 | - | 801 | -22% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 846 | - | 846 | 696 | - | 696 | -18% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 863 | - | 863 | 763 | - | 763 | -12% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 4,256 | - | 4,256 | 4,065 | - | 4,065 | -4% |
| (vi) OFFICE PREMISES EXPENSES | 1,169 | - | 1,169 | 979 | - | 979 | -16% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 210 | - | 210 | 147 | - | 147 | -30% |
| (viii) ADVERTISING AND INFORMATION RESOURCES | 282 | - | 282 | 263 | - | 263 | -7% |
| (ix) EU PRESIDENCY | - | - | - | 500 | - | 500 | - |
| Gross Total :- | 36,223 | - | 36,223 | 34,978 | - | 34,978 | -3% |

Programmes under which it is intended to apply the amount of €18.125 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | | 2012 Estimate | | Change 2012 over 2011 |
|--|-----------------------------------|---|---------------|---|-----------------------------|
| | Application of Deferred Surrender | | | | |
| | €000 | | €000 | | |
| A - JOBS AND ENTERPRISE DEVELOPMENT | - | - | 18,125 | - | - |
| | - | - | 18,125 | - | - |

* Includes carryforward of savings of €579,000 from 2011 under the terms of the Administrative Budget Agreement.

ARTS, HERITAGE AND THE GAELTACHT

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for Arts, Heritage and the Gaeltacht, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Two hundred and sixty-two million, six hundred and ninety-three thousand euro

(€262,693,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Arts, Heritage and the Gaeltacht.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------------|---------|---------|---------------|---------|---------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - ARTS, CULTURE AND FILM | 115,923 | 29,612 | 145,535 | 109,450 | 20,102 | 129,552 | -11% |
| B - HERITAGE | 41,249 | 10,847 | 52,096 | 38,952 | 9,469 | 48,421 | -7% |
| C - IRISH LANGUAGE, GAELTACHT AND ISLANDS | 38,926 | 12,354 | 51,280 | 37,379 | 8,927 | 46,306 | -10% |
| D - NORTH-SOUTH CO-OPERATION (a) | 41,076 | 6,002 | 47,078 | 38,216 | 4,502 | 42,718 | -9% |
| Gross Total :- | 237,174 | 58,815 | 295,989 | 223,997 | 43,000 | 266,997 | -10% |
| Deduct :- | | | | | | | |
| E - APPROPRIATIONS-IN-AID | 5,558 | 89 | 5,647 | 4,304 | - | 4,304 | -24% |
| Net Total :- | 231,616 | 58,726 | 290,342 | 219,693 | 43,000 | 262,693 | -10% |
| | Net Decrease (€000) | | | | | | 27,649 |
| Exchequer pay included in above net total | | | 72,921 | | | 67,921 | -7% |
| Associated Public Service employees | | | 1,662 | | | 1,574 | -5% |
| Exchequer pensions included in above net total | | | 5,061 | | | 7,090 | 40% |
| Associated Public Service pensioners | | | 256 | | | 277 | 8% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 32,188 | - | 32,188 | 30,452 | - | 30,452 | -5% |
| (ii) TRAVEL AND SUBSISTENCE | 1,616 | - | 1,616 | 1,521 | - | 1,521 | -6% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 1,148 | - | 1,148 | 1,087 | - | 1,087 | -5% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 731 | - | 731 | 715 | - | 715 | -2% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 1,111 | 426 | 1,537 | 1,001 | 422 | 1,423 | -7% |
| (vi) OFFICE PREMISES EXPENSES | 921 | - | 921 | 909 | - | 909 | -1% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 219 | - | 219 | 138 | - | 138 | -37% |
| Gross Total :- | 37,934 | 426 | 38,360 | 35,823 | 422 | 36,245 | -6% |

(a) Allocation is subject to the approval of the North-South Ministerial Council.

NATIONAL GALLERY

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the National Gallery, including grants-in-aid.

Eight million, three hundred and thirty-five thousand euro

(€8,335,000)

- II. Programmes under which the Subheads for this Vote will be accounted for by the National Gallery.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--------------------------------|---------------|---------|--------|---------------|---------|-------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - NATIONAL GALLERY | 8,100 | 2,000 | 10,100 | 7,588 | 1,000 | 8,588 | -15% |
| Gross Total :- | 8,100 | 2,000 | 10,100 | 7,588 | 1,000 | 8,588 | -15% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 253 | - | 253 | 253 | - | 253 | - |
| Net Total :- | 7,847 | 2,000 | 9,847 | 7,335 | 1,000 | 8,335 | -15% |

Net Decrease (€000) 1,512

Exchequer pay included in above net total

5,538

5,193

-6%

Associated Public Service employees

116

112

-3%

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|-------|---------------|---------|-------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 5,790 | - | 5,790 | 5,445 | - | 5,445 | -6% |
| (ii) TRAVEL AND SUBSISTENCE | 42 | - | 42 | 39 | - | 39 | -7% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 895 | - | 895 | 831 | - | 831 | -7% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 160 | - | 160 | 148 | - | 148 | -8% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 277 | - | 277 | 257 | - | 257 | -7% |
| (vi) OFFICE PREMISES EXPENSES | 710 | - | 710 | 658 | - | 658 | -7% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 185 | - | 185 | 172 | - | 172 | -7% |
| Gross Total :- | 8,059 | - | 8,059 | 7,550 | - | 7,550 | -6% |

ARMY PENSIONS

- I. Estimate of the amount required in the year ending 31 December 2012 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 seven million, nine hundred and fourteen thousand euro

(€207,914,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|---------|---------------|---------|---------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - PROVISION FOR DEFENCE FORCES' PENSION BENEFITS | 223,388 | - | 223,388 | 214,414 | - | 214,414 | -4% |
| Gross Total :- | 223,388 | - | 223,388 | 214,414 | - | 214,414 | -4% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 5,921 | - | 5,921 | 6,500 | - | 6,500 | 10% |
| Net Total :- | 217,467 | - | 217,467 | 207,914 | - | 207,914 | -4% |

Net Decrease (€000) 9,553

| | | | |
|---|---------|---------|----|
| Exchequer pay included in above net total | 98 | 98 | - |
| Associated Public Service employees | 2 | 2 | - |
| Exchequer pensions included in above net total | 201,719 | 207,716 | 3% |
| Associated Public Service pensioners | 11,550 | 11,700 | 1% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|-------|---------------|---------|-------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 103 | - | 103 | 103 | - | 103 | - |
| Gross Total :- | 103 | - | 103 | 103 | - | 103 | - |

DEFENCE

I. Estimate of the amount required in the year ending 31 December 2012 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-in-aid.

(a) by way of current year provision

Six hundred and forty-six million, nine hundred and seventy-one thousand euro

(€646,971,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Five hundred thousand euro

(€500,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|---------|---------------|---------|---------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS | 713,479 | 12,000 | 725,479 | 678,896 | 9,000 | 687,896 | -5% |
| Gross Total :- | 713,479 | 12,000 | 725,479 | 678,896 | 9,000 | 687,896 | -5% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 40,749 | 6,000 | 46,749 | 40,425 | 500 | 40,925 | -12% |
| Net Total :- | 672,730 | 6,000 | 678,730 | 638,471 | 8,500 | 646,971 | -5% |

Net Decrease (€000) 31,759

Exchequer pay included in above net total

500,834

485,739 -3%

Associated Public Service employees

10,867

10,558 -3%

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 17,485 | - | 17,485 | 17,000 | - | 17,000 | -3% |
| (ii) TRAVEL AND SUBSISTENCE | 369 | - | 369 | 450 | - | 450 | 22% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 280 | - | 280 | 280 | - | 280 | - |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 900 | - | 900 | 800 | - | 800 | -11% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 800 | 1,600 | 2,400 | 820 | 1,350 | 2,170 | -10% |
| (vi) OFFICE PREMISES EXPENSES | 1,716 | - | 1,716 | 1,610 | - | 1,610 | -6% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 50 | - | 50 | 50 | - | 50 | - |
| Gross Total :- | 21,600 | 1,600 | 23,200 | 21,010 | 1,350 | 22,360 | -4% |

Programmes under which it is intended to apply the amount of €0.5m in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | | 2012 Estimate | | Change 2012 over 2011 |
|--|--|------|---------------|------|-----------------------------|
| | €000 | €000 | €000 | €000 | |
| | <i>Application of Deferred Surrender</i> | | | | % |
| A - DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS | 1,500 | | 500 | | -67% |
| | 1,500 | | 500 | | -67% |

* Includes carryforward of savings of €310,000 from 2011 under the terms of the Administrative Budget Agreement.

SOCIAL PROTECTION

- I. Estimate of the amount required in the year ending 31 December 2012 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.

(a) by way of current year provision

Thirteen thousand, one hundred and twelve million, five hundred and thirty-two thousand euro
(€13,112,532,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

Eight hundred and five thousand euro

(€805,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|------------|---------------|---------|------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| PROGRAMME EXPENDITURE | | | | | | | |
| A - SOCIAL ASSISTANCE SCHEMES, SERVICES, ADMINISTRATION AND PAYMENT TO SOCIAL INSURANCE FUND: | | | | | | | |
| - Administration | 482,641 | 8,055 | 490,696 | 489,145 | 10,500 | 499,645 | 2% |
| - Pensions | 951,150 | - | 951,150 | 967,100 | - | 967,100 | 2% |
| - Working Age - Income Supports | 4,226,417 | - | 4,226,417 | 4,268,684 | - | 4,268,684 | 1% |
| - Working Age - Employment Supports | 882,489 | - | 882,489 | 964,358 | - | 964,358 | 9% |
| - Illness, Disability and Carers | 1,815,995 | - | 1,815,995 | 1,849,353 | - | 1,849,353 | 2% |
| - Children | 2,388,670 | - | 2,388,670 | 2,378,658 | - | 2,378,658 | - |
| - Supplementary Payments | 988,121 | - | 988,121 | 884,784 | - | 884,784 | -10% |
| - Subvention to the Social Insurance Fund | 1,906,168 | - | 1,906,168 | 1,534,164 | - | 1,534,164 | -20% |
| Gross Total :- | 13,641,651 | 8,055 | 13,649,706 | 13,336,246 | 10,500 | 13,346,746 | -2% |
| Deduct :- | | | | | | | |
| B - APPROPRIATIONS-IN-AID | 221,731 | - | 221,731 | 234,214 | - | 234,214 | 6% |
| Net Total :- | 13,419,920 | 8,055 | 13,427,975 | 13,102,032 | 10,500 | 13,112,532 | -2% |

Net Decrease (€000) 315,443

| | | | |
|--|---------|---------|-----|
| Exchequer pay included in above net total (a) | 247,426 | 300,859 | 22% |
| Associated Public Service employees | 6,294 | 6,116 | -3% |
| Associated Public Service pensioners | 31 | 34 | 10% |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|---------|---------------|---------|---------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| ADMINISTRATION * (b) | | | | | | | |
| <i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i> | | | | | | | |
| (i) SALARIES, WAGES AND ALLOWANCES | 235,734 | - | 235,734 | 236,866 | - | 236,866 | - |
| (ii) TRAVEL AND SUBSISTENCE | 3,212 | - | 3,212 | 2,926 | - | 2,926 | -9% |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 11,187 | - | 11,187 | 10,847 | - | 10,847 | -3% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 21,098 | - | 21,098 | 19,299 | - | 19,299 | -9% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 23,427 | 3,655 | 27,082 | 23,279 | 4,425 | 27,704 | 2% |
| (vi) OFFICE PREMISES EXPENSES | 9,492 | 2,500 | 11,992 | 9,694 | 5,000 | 14,694 | 23% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 1,371 | - | 1,371 | 1,314 | - | 1,314 | -4% |
| (viii) PAYMENTS FOR AGENCY SERVICES | 61,527 | - | 61,527 | 63,500 | - | 63,500 | 3% |
| (ix) eGOVERNMENT RELATED PROJECTS | 6,600 | 900 | 7,500 | 7,425 | 75 | 7,500 | - |
| Gross Total :- | 373,648 | 7,055 | 380,703 | 375,150 | 9,500 | 384,650 | 1% |

Programmes under which it is intended to apply the amount of €0.805 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | | 2012 Estimate | | Change 2012 over 2011 |
|---|---------------|--|---------------|--|-----------------------------|
| | €000 | | €000 | | |
| <i>Application of Deferred Surrender</i> | | | | | |
| A - SOCIAL ASSISTANCE SCHEMES, SERVICES, ADMINISTRATION AND PAYMENT TO SOCIAL INSURANCE FUND | - | | 805 | | - |
| | - | | 805 | | - |

* Includes carryforward of savings of €2,073,000 from 2011 under the terms of the Administrative Budget Agreement.

(a) The increase in pay reflects the integration of the Community Welfare Service into the Department of Social Protection.

(b) The split of Administrative Budgets shown above does not include administration costs relating to FÁS and Community Welfare Service.

Total Expenditure on Social Protection

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|------------|---------------|---------|------------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| (1) VOTE 37: SOCIAL PROTECTION | | | | | | | |
| Gross Total :- | 13,641,651 | 8,055 | 13,649,706 | 13,336,246 | 10,500 | 13,346,746 | -2% |
| Less: Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005 ... | 1,906,168 | - | 1,906,168 | 1,534,164 | - | 1,534,164 | -20% |
| Administration expenses recovered by Vote 38 from the Social Insurance Fund | 177,280 | - | 177,280 | 177,280 | - | 177,280 | - |
| Subtotal:- | 11,558,203 | 8,055 | 11,566,258 | 11,624,802 | 10,500 | 11,635,302 | 1% |
| (2) SOCIAL INSURANCE FUND | 9,054,539 | - | 9,054,539 | 8,908,269 | - | 8,908,269 | -2% |
| (3) TOTAL EXPENDITURE - VOTE 37 and SIF (1) + (2) ... | 20,612,742 | 8,055 | 20,620,797 | 20,533,071 | 10,500 | 20,543,571 | - |

PROGRAMME SUBHEADS

| | 2011 Estimate | | | 2012 Estimate | | |
|---|---------------|---------|------------|---------------|---------|------------|
| | Current | Capital | Total | Current | Capital | Total |
| | €000 | €000 | €000 | €000 | €000 | €000 |
| ADMINISTRATION | | | | | | |
| A.1 - Administration - Pay | 219,234 | - | 219,234 | 219,366 | - | 219,366 |
| A.2 - Administration - Non-Pay | 154,414 | 7,055 | 161,469 | 155,784 | 9,500 | 165,284 |
| A.3 - Community Welfare Service | 66,000 | - | 66,000 | 66,000 | - | 66,000 |
| A.4 - FÁS | 42,993 | 1,000 | 43,993 | 47,995 | 1,000 | 48,995 |
| <i>Subtotal :-</i> | 482,641 | 8,055 | 490,696 | 489,145 | 10,500 | 499,645 |
| PENSIONS | | | | | | |
| A.5 - State Pension (Non-Contributory) | 951,150 | - | 951,150 | 967,100 | - | 967,100 |
| <i>Subtotal :-</i> | 951,150 | - | 951,150 | 967,100 | - | 967,100 |
| WORKING AGE - INCOME SUPPORTS | | | | | | |
| A.6 - Jobseeker's Allowance | 2,644,620 | - | 2,644,620 | 2,796,782 | - | 2,796,782 |
| A.7 - One-Parent Family Payment | 1,111,710 | - | 1,111,710 | 1,062,990 | - | 1,062,990 |
| A.8 - Widows/ Widowers' / Surviving Civil Partner's and Guardian's related Payments (Non-Contributory) | 20,930 | - | 20,930 | 17,710 | - | 17,710 |
| A.9 - Deserted Wife's Allowance | 4,470 | - | 4,470 | 3,650 | - | 3,650 |
| A.10 - Basic Supplementary Welfare Allowances Payments | 172,686 | - | 172,686 | 159,758 | - | 159,758 |
| A.11 - Farm Assist | 122,620 | - | 122,620 | 115,070 | - | 115,070 |
| A.12 - Pre-Retirement Allowance | 62,350 | - | 62,350 | 47,610 | - | 47,610 |
| A.13 - Other Working Age Income Supports | 87,031 | - | 87,031 | 65,114 | - | 65,114 |
| <i>Subtotal :-</i> | 4,226,417 | - | 4,226,417 | 4,268,684 | - | 4,268,684 |
| WORKING AGE - EMPLOYMENT SUPPORTS | | | | | | |
| A.14 - Community Employment Programme | 356,692 | - | 356,692 | 315,194 | - | 315,194 |
| A.15 - Rural Social Scheme | 46,140 | - | 46,140 | 45,660 | - | 45,660 |
| A.16 - Tús - Community Work Placement Scheme | 30,000 | - | 30,000 | 84,000 | - | 84,000 |
| A.17 - Job Initiative | 28,504 | - | 28,504 | 27,156 | - | 27,156 |
| A.18 - Community Services Programme | 47,415 | - | 47,415 | 45,400 | - | 45,400 |
| A.19 - Back to Work Allowance | 91,520 | - | 91,520 | 137,940 | - | 137,940 |
| A.20 - National Internship Scheme - JobBridge | 20,000 | - | 20,000 | 65,780 | - | 65,780 |
| A.21 - Back to Education Allowance | 198,830 | - | 198,830 | 183,021 | - | 183,021 |
| A.22 - Other Employment Supports | 63,388 | - | 63,388 | 60,207 | - | 60,207 |
| <i>Subtotal :-</i> | 882,489 | - | 882,489 | 964,358 | - | 964,358 |
| ILLNESS, DISABILITY AND CARERS | | | | | | |
| A.23 - Disability Allowance | 1,066,220 | - | 1,066,220 | 1,077,963 | - | 1,077,963 |
| A.24 - Blind Pension | 15,360 | - | 15,360 | 15,540 | - | 15,540 |
| A.25 - Carer's Allowance | 499,020 | - | 499,020 | 519,470 | - | 519,470 |
| A.26 - Domiciliary Care Allowance | 104,235 | - | 104,235 | 104,190 | - | 104,190 |
| A.27 - Respite Care Grant | 131,160 | - | 131,160 | 132,190 | - | 132,190 |
| <i>Subtotal :-</i> | 1,815,995 | - | 1,815,995 | 1,849,353 | - | 1,849,353 |
| CHILDREN | | | | | | |
| A.28 - Child Benefit | 2,066,780 | - | 2,066,780 | 2,075,448 | - | 2,075,448 |
| A.29 - Family Income Supplement | 199,260 | - | 199,260 | 199,460 | - | 199,460 |
| A.30 - Back-to-School Clothing and Footwear Scheme | 82,830 | - | 82,830 | 63,700 | - | 63,700 |
| A.31 - School Meals Schemes | 35,000 | - | 35,000 | 35,000 | - | 35,000 |
| A.32 - Other Child Related Payments | 4,800 | - | 4,800 | 5,050 | - | 5,050 |
| <i>Subtotal :-</i> | 2,388,670 | - | 2,388,670 | 2,378,658 | - | 2,378,658 |
| SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES | | | | | | |
| A.33 - Rent Supplement | 465,540 | - | 465,540 | 436,001 | - | 436,001 |
| A.34 - Mortgage Interest Supplement | 77,246 | - | 77,246 | 50,880 | - | 50,880 |
| A.35 - Household Benefits Package | 166,008 | - | 166,008 | 126,396 | - | 126,396 |
| A.36 - Free Travel | 77,000 | - | 77,000 | 77,000 | - | 77,000 |
| A.37 - Fuel Allowance | 152,020 | - | 152,020 | 144,297 | - | 144,297 |
| A.38 - Grant to the Citizens Information Board | 46,640 | - | 46,640 | 46,843 | - | 46,843 |
| A.39 - Office of the Pensions Ombudsman | 1,009 | - | 1,009 | 1,025 | - | 1,025 |
| A.40 - Miscellaneous Services | 2,658 | - | 2,658 | 2,342 | - | 2,342 |
| <i>Subtotal :-</i> | 988,121 | - | 988,121 | 884,784 | - | 884,784 |
| SUBVENTION TO THE SOCIAL INSURANCE FUND | | | | | | |
| A.41 - Payment to the Social Insurance Fund under section 9(9)(A) of the Social Welfare Consolidation Act 2005 | 1,906,168 | - | 1,906,168 | 1,534,164 | - | 1,534,164 |
| <i>Subtotal :-</i> | 1,906,168 | - | 1,906,168 | 1,534,164 | - | 1,534,164 |
| Programme Total:- | 13,641,651 | 8,055 | 13,649,706 | 13,336,246 | 10,500 | 13,346,746 |

APPENDIX

Estimate of Income and Expenditure of the Social Insurance Fund

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|------------------|-----------------|------------------|------------------|-----------------|------------------|-------------------------------------|
| | Current €000 | Capital €000 | Total €000 | Current €000 | Capital €000 | Total €000 | |
| Income: | | | | | | | |
| Income from Contributions | 7,148,303 | - | 7,148,303 | 7,374,037 | - | 7,374,037 | 3% |
| Income from Investments | - | - | - | - | - | - | - |
| Rent | 19 | - | 19 | 19 | - | 19 | - |
| Receipts (net) under Reciprocal Arrangements | 49 | - | 49 | 49 | - | 49 | - |
| Total Income:- | 7,148,371 | - | 7,148,371 | 7,374,105 | - | 7,374,105 | 3% |
| Expenditure (current): | | | | | | | |
| Administration - Non-Pay | 277,418 | - | 277,418 | 279,043 | - | 279,043 | 1% |
| Subtotal :- | 277,418 | - | 277,418 | 279,043 | - | 279,043 | 1% |
| Schemes and Services: | | | | | | | |
| PENSIONS | | | | | | | |
| State Pension (Contributory) | 3,567,870 | - | 3,567,870 | 3,759,164 | - | 3,759,164 | 5% |
| State Pension (Transition) | 113,210 | - | 113,210 | 153,897 | - | 153,897 | 36% |
| Widows', Widowers' / Surviving Civil Partners' Pension (Contributory) | 1,304,210 | - | 1,304,210 | 1,348,680 | - | 1,348,680 | 3% |
| Widows', Widowers' / Surviving Civil Partners' (Death Benefit) | 7,660 | - | 7,660 | 7,440 | - | 7,440 | -3% |
| Bereavement Grant | 18,700 | - | 18,700 | 18,700 | - | 18,700 | - |
| Subtotal :- | 5,011,650 | - | 5,011,650 | 5,287,881 | - | 5,287,881 | 6% |
| WORKING AGE - INCOME SUPPORTS | | | | | | | |
| Jobseeker's Benefit | 1,027,060 | - | 1,027,060 | 773,480 | - | 773,480 | -25% |
| Deserted Wife's Benefit | 88,650 | - | 88,650 | 82,500 | - | 82,500 | -7% |
| Maternity Benefit | 303,520 | - | 303,520 | 311,910 | - | 311,910 | 3% |
| Adoptive Benefit | 920 | - | 920 | 1,230 | - | 1,230 | 34% |
| Health and Safety Benefit | 660 | - | 660 | 690 | - | 690 | 5% |
| Redundancy and Insolvency Payments | 402,000 | - | 402,000 | 247,250 | - | 247,250 | -38% |
| Treatment Benefits | 23,430 | - | 23,430 | 21,309 | - | 21,309 | -9% |
| Subtotal :- | 1,846,240 | - | 1,846,240 | 1,438,369 | - | 1,438,369 | -22% |
| WORKING AGE - EMPLOYMENT SUPPORTS | | | | | | | |
| Partial Capacity Benefit | 1 | - | 1 | 13,104 | - | 13,104 | - |
| Subtotal :- | 1 | - | 1 | 13,104 | - | 13,104 | - |
| ILLNESS, DISABILITY AND CARERS | | | | | | | |
| Illness Benefit | 854,730 | - | 854,730 | 846,510 | - | 846,510 | -1% |
| Injury Benefit | 16,250 | - | 16,250 | 15,640 | - | 15,640 | -4% |
| Invalidity Pension | 628,149 | - | 628,149 | 627,680 | - | 627,680 | - |
| Disablement Benefit | 81,230 | - | 81,230 | 80,240 | - | 80,240 | -1% |
| Medical Care Scheme | 300 | - | 300 | 300 | - | 300 | - |
| Carer's Benefit | 28,200 | - | 28,200 | 23,320 | - | 23,320 | -17% |
| Subtotal :- | 1,608,859 | - | 1,608,859 | 1,593,690 | - | 1,593,690 | -1% |
| CHILDREN | | | | | | | |
| Child Related Payments | 16,190 | - | 16,190 | 16,410 | - | 16,410 | 1% |
| Subtotal :- | 16,190 | - | 16,190 | 16,410 | - | 16,410 | 1% |
| SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES | | | | | | | |
| Household Benefits Package | 215,961 | - | 215,961 | 209,709 | - | 209,709 | -3% |
| Fuel allowance | 78,220 | - | 78,220 | 70,063 | - | 70,063 | -10% |
| Subtotal :- | 294,181 | - | 294,181 | 279,772 | - | 279,772 | -5% |
| Total Schemes and Services:- | 8,777,121 | - | 8,777,121 | 8,629,226 | - | 8,629,226 | -2% |
| Total Expenditure:- | 9,054,539 | - | 9,054,539 | 8,908,269 | - | 8,908,269 | -2% |
| Excess of Expenditure over Income | 1,906,168 | - | 1,906,168 | 1,534,164 | - | 1,534,164 | -20% |
| Subvention required from Vote 37 | 1,906,168 | - | 1,906,168 | 1,534,164 | - | 1,534,164 | -20% |

38

HEALTH

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including miscellaneous grants.

(a) by way of current year provision

Three hundred and thirty-nine million, four hundred and ninety-seven thousand euro
(€339,497,000)

(b) by way of the application for capital supply services of unspent appropriations, the surrender of which may be deferred under Section 91 of the Finance Act 2004.

One million and five hundred thousand euro

(€1,500,000)

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

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|--|---------------|---------|--------|---------------|---------|--------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| ADMINISTRATION * | | | | | | | |
| A.1 - SALARIES, WAGES AND ALLOWANCES (a) | 25,875 | - | 25,875 | 25,492 | - | 25,492 | -1% |
| A.2 - TRAVEL AND SUBSISTENCE | 655 | - | 655 | 654 | - | 654 | - |
| A.3 - TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 895 | - | 895 | 1,003 | - | 1,003 | 12% |
| A.4 - POSTAL AND TELECOMMUNICATIONS SERVICES | 786 | - | 786 | 828 | - | 828 | 5% |
| A.5 - OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 1,109 | 475 | 1,584 | 1,351 | 473 | 1,824 | 15% |
| A.6 - OFFICE PREMISES EXPENSES | 930 | - | 930 | 925 | - | 925 | -1% |
| A.7 - CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 2,195 | - | 2,195 | 1,194 | - | 1,194 | -46% |
| <i>Subtotal :-</i> | 32,445 | 475 | 32,920 | 31,447 | 473 | 31,920 | -3% |
| GRANTS | | | | | | | |
| B.1 - GRANTS TO RESEARCH BODIES AND OTHER RESEARCH GRANTS | 36,797 | - | 36,797 | 36,797 | - | 36,797 | - |
| B.2 - GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY) | 3,286 | - | 3,286 | 3,286 | - | 3,286 | - |
| B.3 - DRUGS INITIATIVE (b) | 33,044 | 623 | 33,667 | 30,475 | 1,000 | 31,475 | -7% |
| <i>Subtotal:-</i> | 73,127 | 623 | 73,750 | 70,558 | 1,000 | 71,558 | -3% |
| OTHER SERVICES | | | | | | | |
| C. - EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES | 2,600 | - | 2,600 | 2,600 | - | 2,600 | - |
| D. - STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS | 22,593 | - | 22,593 | 19,593 | - | 19,593 | -13% |
| E.1 - DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY, REGULATORY AND ADVISORY BODIES | 61,569 | - | 61,569 | 59,294 | - | 59,294 | -4% |
| E.2 - THE FOOD SAFETY PROMOTION BOARD | 5,950 | - | 5,950 | 5,950 | - | 5,950 | - |
| E.3 - NATIONAL TREATMENT PURCHASE FUND AND SPECIAL DELIVERY UNIT | 85,587 | - | 85,587 | 85,587 | - | 85,587 | - |
| E.4 - IRELAND /NORTHERN IRELAND INTERREG | 2,190 | - | 2,190 | 2,190 | - | 2,190 | - |
| E.5 - OFFICE OF THE OMBUDSMAN FOR CHILDREN | - | - | - | - | - | - | - |
| F.1 - PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE | 745 | - | 745 | 745 | - | 745 | - |
| F.2 - PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION | 1 | - | 1 | 1 | - | 1 | - |

* Includes carryforward of savings of €435,000 from 2011 under the terms of the Administrative Budget Agreement.

(a) Includes €0.717m Administrative Pay and €0.068m Administrative Non-Pay transferred from Vote 27 (Community, Equality and Gaeltacht Affairs).

(b) Transferred from Vote 27 (Community, Equality and Gaeltacht Affairs).

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|--|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-------------------------------------|
| | Current €000 | Capital €000 | Total €000 | Current €000 | Capital €000 | Total €000 | |
| OTHER SERVICES - continued | | | | | | | |
| F.3 - PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002 | 50,786 | - | 50,786 | 42,786 | - | 42,786 | -16% |
| F.4 - PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002 | 8,849 | - | 8,849 | 5,849 | - | 5,849 | -34% |
| G. - DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES | 813 | - | 813 | 813 | - | 813 | - |
| CAPITAL SERVICES | | | | | | | |
| H. - GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I.C.T.) OF AGENCIES FUNDED BY DEPARTMENT (a) | - | 15,000 | 15,000 | - | 14,527 | 14,527 | -3% |
| <i>Subtotal :-</i> | 241,683 | 15,000 | 256,683 | 225,408 | 14,527 | 239,935 | -7% |
| <i>Gross Total :-</i> | 347,255 | 16,098 | 363,353 | 327,413 | 16,000 | 343,413 | -5% |
| <i>Deduct :-</i> | | | | | | | |
| I. - APPROPRIATIONS-IN-AID | 3,938 | - | 3,938 | 3,916 | - | 3,916 | -1% |
| <i>Net Total :-</i> | 343,317 | 16,098 | 359,415 | 323,497 | 16,000 | 339,497 | -6% |

Net Decrease (€000) 19,918

Exchequer pay included in above net total

| |
|--------|
| 55,759 |
|--------|

| | |
|--------|-----|
| 54,309 | -3% |
|--------|-----|

Associated public service employees

| |
|-------|
| 1,836 |
|-------|

| | |
|-------|-----|
| 1,744 | -5% |
|-------|-----|

Exchequer pensions included in above net total

| |
|-------|
| 1,007 |
|-------|

| | |
|-------|---|
| 1,007 | - |
|-------|---|

Associated public service pensioners

| |
|-----|
| 169 |
|-----|

| | |
|-----|---|
| 169 | - |
|-----|---|

Subheads under which it is intended to apply the amount of €1.5 million in unspent 2011 appropriations to capital supply services.

| | 2011 Estimate | 2012 Estimate | Change 2012 over 2011 % |
|---|---------------|---------------|----------------------------------|
| | €000 | €000 | |
| <i>Application of Deferred Surrender</i> | | | |
| H. - GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I.C.T.) OF AGENCIES FUNDED BY DEPARTMENT | - | 1,500 | - |
| | - | 1,500 | - |

(a) Includes €0.023m transferred from Vote 27 (Community, Equality and Gaeltacht Affairs).

39

HEALTH SERVICE EXECUTIVE

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants.

Twelve thousand, one hundred and forty-five million, five hundred and sixteen thousand euro

(€12,145,516,000)

- II. Subheads under which this Vote will be accounted for by the Health Service Executive.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|-----------|---------------|---------|-----------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| | €000 | €000 | €000 | €000 | €000 | €000 | % |
| HSE ADMINISTRATION | | | | | | | |
| A.1 - SALARIES, WAGES AND ALLOWANCES AND OTHER ADMINISTRATION EXPENSES OF CORPORATE HSE | 63,993 | - | 63,993 | 62,660 | - | 62,660 | -2% |
| A.2 - VALUE FOR MONEY AND POLICY REVIEWS | 389 | - | 389 | 389 | - | 389 | - |
| A.3 - PENSION LUMP SUM PAYMENTS (a) | - | - | - | 207,000 | - | 207,000 | - |
| Subtotal :- | 64,382 | - | 64,382 | 270,049 | - | 270,049 | 319% |
| HSE REGIONS AND OTHER HEALTH AGENCIES | | | | | | | |
| B.1 - HSE - DUBLIN MID LEINSTER REGION | 1,518,727 | - | 1,518,727 | 1,337,519 | - | 1,337,519 | -12% |
| B.2 - HSE - DUBLIN NORTH EAST REGION | 1,380,763 | - | 1,380,763 | 1,216,892 | - | 1,216,892 | -12% |
| B.3 - HSE - SOUTH REGION | 2,148,534 | - | 2,148,534 | 1,908,499 | - | 1,908,499 | -11% |
| B.4 - HSE - WEST REGION | 2,362,724 | - | 2,362,724 | 2,101,794 | - | 2,101,794 | -11% |
| B.5 - GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT BOARD HOSPITALS | 2,240,587 | - | 2,240,587 | 2,140,565 | - | 2,140,565 | -4% |
| Subtotal :- | 9,651,335 | - | 9,651,335 | 8,705,269 | - | 8,705,269 | -10% |
| OTHER SERVICES | | | | | | | |
| B.6 - HSE - MEDICAL CARD SERVICES AND COMMUNITY SCHEMES | 2,519,539 | - | 2,519,539 | 2,468,539 | - | 2,468,539 | -2% |
| B.7 - HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY) | 7,513 | - | 7,513 | 7,513 | - | 7,513 | - |
| B.8 - HOSPITAL, IN-PATIENT, OUT-PATIENT AND COUNSELLING SERVICES FOR PERSONS WHO HAVE CONTRACTED HEPATITIS C FROM THE USE OF IMMUNOGLOBULIN ANTI-D AND THE PROVISION OF SERVICES UNDER THE HEALTH (AMENDMENT) ACT 1996 | 14,458 | - | 14,458 | 14,458 | - | 14,458 | - |
| B.9 - ECONOMIC AND SOCIAL DISADVANTAGED AND DISABILITY (DORMANT ACCOUNTS FUNDED) | 959 | 541 | 1,500 | - | - | - | - |
| B.10 - PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 13 OF THE HEALTH (REPAYMENT SCHEME) ACT 2006 | 12,000 | - | 12,000 | 1,000 | - | 1,000 | -92% |
| B.11 - PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 4 OF THE HEPATITIS C COMPENSATION TRIBUNAL (AMENDMENT) ACT 2006 - INSURANCE SCHEME | 1,500 | - | 1,500 | 1,500 | - | 1,500 | - |
| B.12 - LONG TERM RESIDENTIAL CARE (b) | 1,026,000 | - | 1,026,000 | 1,049,710 | - | 1,049,710 | 2% |
| B.13 - SERVICE DEVELOPMENTS AND INNOVATIVE SERVICE DELIVERY PROJECTS | 71,010 | - | 71,010 | 35,000 | - | 35,000 | -51% |
| B.14 - PAYMENTS TO THE STATE CLAIMS AGENCY | 96,000 | - | 96,000 | 96,000 | - | 96,000 | - |
| B.15 - CHILDREN AND FAMILY SERVICES (c) | - | - | - | 568,000 | 974 | 568,974 | - |
| Subtotal :- | 3,748,979 | 541 | 3,749,520 | 4,241,720 | 974 | 4,242,694 | 13% |
| CAPITAL SERVICES | | | | | | | |
| C.1 - BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES AND OF HIGHER EDUCATION FACILITIES IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME, INCLUDING PAYMENTS IN RESPECT OF PROPERTY RENTAL, LEASE COSTS, ETC | - | 334,711 | 334,711 | - | 321,855 | 321,855 | -4% |
| C.2 - BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (PART FUNDED BY NATIONAL LOTTERY) | - | 2,539 | 2,539 | - | 2,473 | 2,473 | -3% |

(a) Subhead A3 is a new subhead to reflect the payment of lump sums. These costs were previously reflected in Subheads B.1 - B.4.

(b) Subhead B12 includes ancillary costs associated with care of older persons in residential care, and is not solely the cost of care as defined under the Nursing Home Support Scheme.

(c) Subhead B15 is a new subhead and therefore there is no corresponding Estimate figure for 2011. An amount of €587m was provided in the 2011 HSE National Service Plan for Children and Family Services. These costs were reflected in the regional expenditure (B.1 - B.4) for 2011 and therefore, the percentage reduction on these subheads is overstated.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 % |
|---|-------------------|----------------|--------------------------|---------------------|----------------|--------------------------|-------------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| CAPITAL SERVICES - continued | €000 | €000 | €000 | €000 | €000 | €000 | |
| C.3 - INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES | 100,000 | 25,000 | 125,000 | 100,000 | 38,958 | 138,958 | 11% |
| C.4 - BUILDING AND EQUIPPING MENTAL HEALTH AND OTHER HEALTH FACILITIES | - | 15,000 | 15,000 | - | 9,740 | 9,740 | -35% |
| <i>Subtotal :-</i> | <i>100,000</i> | <i>377,250</i> | <i>477,250</i> | <i>100,000</i> | <i>373,026</i> | <i>473,026</i> | <i>-1%</i> |
| <i>Gross Total :-</i> | <i>13,564,696</i> | <i>377,791</i> | <i>13,942,487</i> | <i>13,317,038</i> | <i>374,000</i> | <i>13,691,038</i> | <i>-2%</i> |
| <i>Deduct :-</i> | | | | | | | |
| D. - APPROPRIATIONS-IN-AID | 1,466,506 | 15,541 | 1,482,047 | 1,545,522 | - | 1,545,522 | 4% |
| <i>Net Total :-</i> | <i>12,098,190</i> | <i>362,250</i> | <i>12,460,440</i> | <i>11,771,516</i> | <i>374,000</i> | <i>12,145,516</i> | <i>-3%</i> |
| | | | | Net Decrease (€000) | | | 314,924 |
| <i>Exchequer pay included in above net total</i> | | | <i>6,215,573</i> | | | <i>5,980,793</i> | <i>-4%</i> |
| <i>Associated public service employees</i> | | | <i>105,300</i> | | | <i>102,100</i> | <i>-3%</i> |
| <i>Exchequer pensions included in above net total</i> | | | <i>490,151</i> | | | <i>587,151</i> | <i>20%</i> |
| <i>Associated public service pensioners</i> | | | <i>30,961</i> | | | <i>36,138</i> | <i>17%</i> |

CHILDREN AND YOUTH AFFAIRS

- I. Estimate of the amount required in the year ending 31 December 2012 for the salaries and expenses of the Office of the Minister for Children and Youth Affairs, for certain services administered by that Office, and for the payment of certain grants and grants-in-aid.

**Four hundred and one million, six hundred and sixty-four thousand euro
(€401,664,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Children and Youth Affairs.

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|---------|---------------|---------|---------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| PROGRAMME EXPENDITURE | €000 | €000 | €000 | €000 | €000 | €000 | % |
| A - CHILDREN AND FAMILY SUPPORT PROGRAMME | 69,945 | - | 69,945 | 67,509 | - | 67,509 | -3% |
| B - SECTORAL PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE | 310,504 | 10,800 | 321,304 | 311,896 | 8,000 | 319,896 | - |
| C - POLICY AND LEGISLATION PROGRAMME | 25,896 | 31 | 25,927 | 20,697 | - | 20,697 | -20% |
| Gross Total :- | 406,345 | 10,831 | 417,176 | 400,102 | 8,000 | 408,102 | -2% |
| Deduct :- | | | | | | | |
| D - APPROPRIATIONS-IN-AID | 7,860 | - | 7,860 | 6,438 | - | 6,438 | -18% |
| Net Total :- | 398,485 | 10,831 | 409,316 | 393,664 | 8,000 | 401,664 | -2% |

Net Decrease (€000) 7,652

| | | | |
|---|--------|--------|-----|
| Exchequer pay included in above net total | 16,437 | 16,147 | -2% |
| Associated Public Service employees | 275 | 265 | -4% |
| Exchequer pensions included in above net total | 209 | 212 | 1% |
| Associated Public Service pensioners | 18 | 18 | - |

| | 2011 Estimate | | | 2012 Estimate | | | Change 2012 over 2011 |
|---|---------------|---------|-------|---------------|---------|-------|--------------------------------|
| | Current | Capital | Total | Current | Capital | Total | |
| ADMINISTRATION * | €000 | €000 | €000 | €000 | €000 | €000 | % |
| (i) SALARIES, WAGES AND ALLOWANCES | 6,761 | - | 6,761 | 6,574 | - | 6,574 | -3% |
| (ii) TRAVEL AND SUBSISTENCE | 138 | - | 138 | 138 | - | 138 | - |
| (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES | 468 | - | 468 | 449 | - | 449 | -4% |
| (iv) POSTAL AND TELECOMMUNICATIONS SERVICES | 122 | - | 122 | 109 | - | 109 | -11% |
| (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES | 101 | 31 | 132 | 102 | - | 102 | -23% |
| (vi) OFFICE PREMISES EXPENSES | 240 | - | 240 | 233 | - | 233 | -3% |
| (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS | 119 | - | 119 | 116 | - | 116 | -3% |
| Gross Total :- | 7,949 | 31 | 7,980 | 7,721 | - | 7,721 | -3% |

* Includes carryforward of savings of €200,000 from 2011 under the terms of the Administrative Budget Agreement.

SUMMARY

PUBLIC CAPITAL PROGRAMME

2012

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GENERAL NOTE

The 2012 Summary Public Capital Programme sets out the public capital investment from 2012 to 2016 by Ministerial Group. This investment is set out in terms of the gross exchequer allocation by Vote Group for each of the years from 2012 to 2016 (Table 1), the framework of estimates for gross exchequer investment together with PPP investment funded by unitary payments (Table 2) and other public investment outside of this framework (Table 3).

Estimated exchequer non-voted capital expenditure for 2012 is €30 million. Non-Exchequer expenditure estimates amount to €2,733.954 million for 2012.

Table 3 and 3A of the 2012 Budget Estimates (see pages 132 and 141 respectively) show the overall Gross and Net capital allocations for each Vote.

TABLE 1.

Multi-Annual Capital Investment Framework 2012 to 2016

| Capital Envelope (€millions) | 2012 | 2013 | 2014 | 2015 | 2016 | €million Total Capital Investment 2012 to 2016 |
|--|---|---|---|---|---|---|
| | Direct Exchequer Capital Funding | Direct Exchequer Capital Funding | Direct Exchequer Capital Funding | Direct Exchequer Capital Funding | Direct Exchequer Capital Funding | |
| Ministerial Vote Group | | | | | | |
| Agriculture, Food & the Marine | 168 | 168 | 168 | 168 | 168 | 840 |
| Arts, Heritage & the Gaeltacht | 44 | 38 | 36 | 36 | 36 | 190 |
| Children & Youth Affairs | 8 | 8 | 8 | 8 | 8 | 40 |
| Communications, Energy & Natural Resources | 104 | 85 | 80 | 79 | 77 | 425 |
| Defence | 9 | 9 | 8 | 8 | 8 | 42 |
| Education and Skills | 430 | 415 | 475 | 475 | 415 | 2,210 |
| Environment, Community & Local Government | 861 | 726 | 575 | 574 | 574 | 3,310 |
| Finance Group | 5 | 5 | 5 | 5 | 5 | 25 |
| Foreign Affairs and Trade Group | 4 | 4 | 2 | 2 | 2 | 14 |
| Health Group | 390 | 390 | 390 | 390 | 390 | 1,950 |
| Jobs, Enterprise, & Innovation | 514 | 458 | 457 | 454 | 451 | 2,334 |
| Justice Group | 56 | 56 | 60 | 60 | 60 | 292 |
| Public Expenditure & Reform [Less OPW]* | 1 | 1 | 1 | 1 | 1 | 3 |
| OPW | 100 | 100 | 100 | 100 | 100 | 500 |
| Social Protection* | 11 | 11 | 10 | 9 | 7 | 47 |
| Transport, Tourism, & Sport | 1,231 | 900 | 879 | 818 | 818 | 4,646 |
| Unallocated Reserve* | | | | 67 | 134 | 200 |
| Total * | 3,935 | 3,373 | 3,253 | 3,253 | 3,253 | 17,067 |
| Total Investment as a % of GNP | 3.1% | 2.6% | 2.4% | 2.3% | | |

* Rounding affects totals

TABLE 2

BREAKDOWN OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK FOR 2011/2012

Voted and non-Voted, by Ministerial Group [All Voted provisions are gross - Appropriations-in-Aid are not deducted]

Figures in the 2011 Estimates column are from the 2011 Revised Estimates Volume and do not include changes arising from any 2011 Supplementary Estimates or Further Revised Estimates

| Ministerial Group | €000s | | | | €000s | | | |
|---|-------------------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Revised Estimates Volume | | | | 2012 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 & THE MARINE | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| A. Administration (Non-Pay) | 93 | - | - | 93 | 89 | - | - | 89 |
| Development of Agriculture & Food | 37,500 | - | - | 37,500 | 20,750 | - | - | 20,750 |
| Teagasc (Grant-in-Aid) | - | - | - | - | 750 | - | - | 750 |
| Marine Institute (Grant-in-Aid) | 9,348 | - | - | 9,348 | 8,000 | - | - | 8,000 |
| Bord Iascaigh Mhara (Grant-in-Aid) | 4,134 | - | - | 4,134 | 4,000 | - | - | 4,000 |
| Horse & Greyhound Racing Fund | 6,000 | - | - | 6,000 | 5,500 | - | - | 5,500 |
| B. Administration (Non-Pay) | 2,878 | - | - | 2,878 | 2,146 | - | - | 2,146 |
| Development of Agriculture & Food | 1,500 | - | - | 1,500 | - | - | - | - |
| C. Administration (Non-Pay) | 251 | - | - | 251 | 251 | - | - | 251 |
| Land Mobility | 960 | - | - | 960 | 150 | - | - | 150 |
| Development of Agriculture & Food | 72,370 | - | - | 72,370 | 26,870 | - | - | 26,870 |
| Forestry & Bio-Energy | 114,350 | - | - | 114,350 | 84,800 | - | - | 84,800 |
| Fisheries | 17,428 | - | - | 17,428 | 12,750 | - | - | 12,750 |
| Sea Fisheries Protection Authority | 2,020 | - | - | 2,020 | 1,770 | - | - | 1,770 |
| D. Administration (Non-Pay) | 169 | - | - | 169 | 174 | - | - | 174 |
| Total | 269,001 | - | - | 269,001 | 168,000 | - | - | 168,000 |

| Ministerial Group | €000s | | | | €000s | | | |
|---|-------------------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Revised Estimates Volume | | | | 2012 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) | |
| ARTS, HERITAGE & GAELTACHT AFFAIRS | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Art, Culture & Film - Administration | 404 | - | - | 404 | 62 | - | - | 62 |
| General Expenses of the National Archives & National Archives Advisory | 400 | - | - | 400 | 409 | - | - | 409 |
| General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall & the Crawford Gallery (Grant-in-Aid) | 1,500 | - | - | 1,500 | 920 | - | - | 920 |
| Cultural Infrastructure & Development | 7,800 | - | - | 7,800 | 3,920 | - | - | 3,920 |
| An Chomhairle Ealaíón (part funded by the National Lottery) (Grant-in-Aid) | 850 | - | - | 850 | 141 | - | - | 141 |
| General Expenses of the National Museum of Ireland (Grant-in-Aid) | 2,000 | - | - | 2,000 | 1,000 | - | - | 1,000 |
| General Expenses of the National Library of Ireland (Grant-in-Aid) | 1,000 | - | - | 1,000 | 500 | - | - | 500 |
| Irish Film Board (Grant-in-Aid) | 16,000 | - | - | 16,000 | 13,150 | - | - | 13,150 |
| Heritage - Administration | - | - | - | - | 305 | - | - | 305 |
| Heritage Council (Grant-in-Aid) | 3,000 | - | - | 3,000 | 1,969 | - | - | 1,969 |
| Built Heritage | 2,005 | - | - | 2,005 | 1,252 | - | - | 1,252 |
| Natural Heritage National Parks & Wildlife Service | 5,534 | - | - | 5,534 | 5,943 | - | - | 5,943 |
| Irish Language, Gaeltacht & Islands - Administration | 22 | - | - | 22 | 53 | - | - | 53 |
| Gaeltacht Capital | 2,500 | - | - | 2,500 | 1,773 | - | - | 1,773 |
| Irish Language Support Schemes (part funded by National Lottery) | 100 | - | - | 100 | 200 | - | - | 200 |
| Údaras na Gaeltachta - Grants for Projects & Capital Expenditure on Premises | 6,000 | - | - | 6,000 | 5,938 | - | - | 5,938 |
| Islands Infrastructure | 3,700 | - | - | 3,700 | 963 | - | - | 963 |
| North-South Co-operation - Administration | - | - | - | - | 2 | - | - | 2 |
| Waterways Ireland | 6,000 | - | - | 6,000 | 4,500 | - | - | 4,500 |
| National Gallery | | | | | | | | |
| National Gallery - Acquisitions & Conservation | 2,000 | - | - | 2,000 | 1,000 | - | - | 1,000 |
| Total | 60,815 | - | - | 60,815 | 44,000 | - | - | 44,000 |

| Ministerial Group | €000s | | | | €000s | | | |
|---|-------------------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Revised Estimates Volume | | | | 2012 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) | |
| CHILDREN & YOUTH AFFAIRS | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Administration | 31 | - | - | 31 | - | - | - | - |
| National Childcare Investment Programme | 10,000 | - | - | 10,000 | 6,500 | - | - | 6,500 |
| Expenses of Youth Organisations (Grant-in-Aid) | 800 | - | - | 800 | 1,500 | - | - | 1,500 |
| Total | 10,831 | - | - | 10,831 | 8,000 | - | - | 8,000 |
| COMMUNICATIONS, ENERGY & NATURAL RESOURCES | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Communications - Administration | 1,101 | - | - | 1,101 | 220 | - | - | 220 |
| Information & Communications Technology Programme | 29,530 | - | - | 29,530 | 12,366 | - | - | 12,366 |
| Multimedia Developments | 4,556 | - | - | 4,556 | 4,950 | - | - | 4,950 |
| Other Services | 500 | - | - | 500 | 500 | - | - | 500 |
| Broadcasting - Administration | - | - | - | - | 77 | - | - | 77 |
| Teilifís na Gaeilge (Grant-in-Aid) | 800 | - | - | 800 | 835 | - | - | 835 |
| Grants for Digital Terrestrial Television | 1,500 | - | - | 1,500 | 250 | - | - | 250 |
| Energy - Administration | - | - | - | - | 243 | - | - | 243 |
| Sustainable Energy Programmes (Cash Limited) | 99,252 | - | - | 99,252 | 64,646 | - | - | 64,646 |
| Energy Research Programmes (Cash Limited) | 10,900 | - | - | 10,900 | 6,700 | - | - | 6,700 |
| Strategic Energy Infrastructure | 1 | - | - | 1 | 1 | - | - | 1 |
| Natural Resources - Administration | - | - | - | - | 473 | - | - | 473 |
| Mining Services | 2,460 | - | - | 2,460 | 1,805 | - | - | 1,805 |
| Geoscience Initiatives | 2,208 | - | - | 2,208 | 2,138 | - | - | 2,138 |
| National Seabed Survey | 2,900 | - | - | 2,900 | 3,000 | - | - | 3,000 |
| Ordnance Survey Ireland (Grant-in-Aid) | 985 | - | - | 985 | 1,450 | - | - | 1,450 |
| Fisheries - Administration | - | - | - | - | 88 | - | - | 88 |
| Inland Fisheries | 1,307 | - | - | 1,307 | 4,258 | - | - | 4,258 |
| Total | 158,000 | - | - | 158,000 | 104,000 | - | - | 104,000 |

| Ministerial Group | €000s | | | | €000s | | | |
|---|-------------------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Revised Estimates Volume | | | | 2012 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) | |
| DEFENCE | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Office Equipment & External IT Services | 1,600 | - | - | 1,600 | 1,350 | - | - | 1,350 |
| Buildings & L&S - Purchase, New Works & Alterations | 8,640 | - | - | 8,640 | 6,240 | - | - | 6,240 |
| Computerisation / Telecommunications | 1,750 | - | - | 1,750 | 1,400 | - | - | 1,400 |
| Lands | 10 | - | - | 10 | 10 | - | - | 10 |
| Total | 12,000 | - | - | 12,000 | 9,000 | - | - | 9,000 |
| EDUCATION & SKILLS | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Office Equipment & External IT Services | 2,000 | - | - | 2,000 | 1,500 | - | - | 1,500 |
| Educational Disadvantage (Dormant Accounts Funding) | 500 | - | - | 500 | 500 | - | - | 500 |
| Residential Institutions Redress | - | - | - | - | 500 | - | - | 500 |
| Schools Information & Communication Technologies Activities | 1,500 | - | - | 1,500 | 500 | - | - | 500 |
| National Qualifications Framework | 500 | - | - | 500 | - | - | - | - |
| National & Second-Level Schools Schools Programme | 418,000 | - | - | 418,000 | 362,000 | - | - | 362,000 |
| Public Private Partnership Costs | 15,500 | - | - | 15,500 | 2,000 | - | - | 2,000 |
| Higher Education Authority Funded Institutions Programme - Building, Equipment, Research & Development Grants | 57,335 | - | - | 57,335 | 59,835 | - | - | 59,835 |
| Building Grants & Capital Costs of Other Third Level Institutions | 165 | - | - | 165 | 165 | - | - | 165 |
| FÁS Capital | 5,500 | - | - | 5,500 | 3,000 | - | - | 3,000 |
| PPP Estimate (Funded by Unitary Payments) | - | - | 62,000 | 62,000 | - | - | 37,200 | 37,200 |
| Total | 501,000 | - | 62,000 | 563,000 | 430,000 | - | 37,200 | 467,200 |
| JOBS, ENTERPRISE & INNOVATION | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| InterTradeIreland | 6,000 | - | - | 6,000 | 6,000 | - | - | 6,000 |
| IDA Ireland | 86,000 | - | - | 86,000 | 86,000 | - | - | 86,000 |
| Shannon Free Area Development Company - Grants to Industry | 3,600 | - | - | 3,600 | 5,000 | - | - | 5,000 |
| Enterprise Ireland | 72,500 | - | - | 72,500 | 80,500 | - | - | 80,500 |
| County Enterprise Development | 15,000 | - | - | 15,000 | 15,000 | - | - | 15,000 |
| INTERREG Enterprise Development | 2,000 | - | - | 2,000 | 3,000 | - | - | 3,000 |
| National Standards Authority of Ireland | 500 | - | - | 500 | 500 | - | - | 500 |
| Science & Technology & Innovation Programmes | 295,393 | - | - | 295,393 | 291,000 | - | - | 291,000 |
| Higher Education Authority Funded Institutions Programme - Building, Equipment, Research & Development Grants | 27,007 | - | - | 27,007 | 27,000 | - | - | 27,000 |
| Total | 508,000 | - | - | 508,000 | 514,000 | - | - | 514,000 |

| Ministerial Group | €000s | | | | €000s | | | |
|---|-------------------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Revised Estimates Volume | | | | 2012 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, COMMUNITY & LOCAL GOVERNMENT | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Administration - Housing Services | 807 | - | - | 807 | 245 | - | - | 245 |
| Local Authority Housing | 140,000 | - | - | 140,000 | 112,000 | - | - | 112,000 |
| Voluntary & Co-operative Housing | 92,000 | - | - | 92,000 | 70,700 | - | - | 70,700 |
| Social Inclusion | 15,000 | - | - | 15,000 | 6,000 | - | - | 6,000 |
| Local Authority Estate Regeneration & Remedial Works | 203,000 | - | - | 203,000 | 145,000 | - | - | 145,000 |
| Private Housing Adaptation - Grants& other Supports | 64,500 | - | - | 64,500 | 55,000 | - | - | 55,000 |
| Subsidies & Allowances | 4,000 | - | - | 4,000 | 1,600 | - | - | 1,600 |
| Administration - Water Services | - | - | - | - | 156 | - | - | 156 |
| Water & Sewerage Services Programmes | 350,000 | - | - | 350,000 | 331,000 | - | - | 331,000 |
| Rural Water Programme | 85,000 | - | - | 85,000 | 40,000 | - | - | 40,000 |
| Administration - Environmental Services | - | - | - | - | 170 | - | - | 170 |
| Environmental Protection Agency | 1,000 | - | - | 1,000 | 1,000 | - | - | 1,000 |
| Environmental Radiation Policy | 242 | - | - | 242 | 200 | - | - | 200 |
| Carbon Fund | 4,200 | - | - | 4,200 | 1,900 | - | - | 1,900 |
| Landfill Remediation | 1,000 | - | - | 1,000 | 1,300 | - | - | 1,300 |
| Administration - Local Government Services | - | - | - | - | 250 | - | - | 250 |
| Fire & Emergency Services | 11,250 | - | - | 11,250 | 6,000 | - | - | 6,000 |
| Local Authority Library, Archive Service & Community Services | 6,300 | - | - | 6,300 | 5,000 | - | - | 5,000 |
| Franchise | 6 | - | - | 6 | 6 | - | - | 6 |
| Other Services | 5,806 | - | - | 5,806 | 6,000 | - | - | 6,000 |
| Administration - Community Services | 16 | - | - | 16 | 134 | - | - | 134 |
| RAPID | 2,500 | - | - | 2,500 | 2,000 | - | - | 2,000 |
| Initiatives Tackling Economic & Social Disadvantage (Dormant Accounts Funded) | 500 | - | - | 500 | 2,100 | - | - | 2,100 |
| Rural Recreation & Rural Development Schemes | 599 | - | - | 599 | 400 | - | - | 400 |
| LEADER Rural Economy Sub-Programme 2007 - 2013 | 62,000 | - | - | 62,000 | 62,794 | - | - | 62,794 |
| Programme for Peace & Reconciliation | 5,000 | - | - | 5,000 | 6,500 | - | - | 6,500 |
| INTERREG | 1,454 | - | - | 1,454 | 2,500 | - | - | 2,500 |
| Other Services | 702 | - | - | 702 | - | - | - | - |
| Administration - Planning | - | - | - | - | 45 | - | - | 45 |
| Administration - Met Eireann | 940 | - | - | 940 | 1,000 | - | - | 1,000 |
| Total | 1,057,822 | - | - | 1,057,822 | 861,000 | - | - | 861,000 |
| FINANCE | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Consultancy & Other Services | 74 | - | - | 74 | - | - | - | - |
| Administration | - | - | - | - | 150 | - | - | 150 |
| Revenue Computer System | 5,425 | - | - | 5,425 | 4,850 | - | - | 4,850 |
| Total | 5,499 | - | - | 5,499 | 5,000 | - | - | 5,000 |

| Ministerial Group | €000s | | | | €000s | | | |
|--|-------------------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Revised Estimates Volume | | | | 2012 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 & TRADE | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Promote Ireland's Economic & Trade Interests - Administration | 3,700 | - | - | 3,700 | 562 | - | - | 562 |
| Consular & Passport Services - Administration | - | - | - | - | 1,302 | - | - | 1,302 |
| Peace & Reconciliation - Administration | - | - | - | - | 447 | - | - | 447 |
| Ireland & the European Union - Administration | - | - | - | - | 677 | - | - | 677 |
| International Peace & Conflict resolution - Administration | - | - | - | - | 747 | - | - | 747 |
| <i>International Co-operation</i> | | | | | | | | |
| Work on Poverty & Hunger Reduction - Administration | 300 | - | - | 300 | 265 | - | - | 265 |
| Total | 4,000 | - | - | 4,000 | 4,000 | - | - | 4,000 |
| HEALTH | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Department of Health Office Machinery etc. | 475 | - | - | 475 | 473 | - | - | 473 |
| Drugs Initiative | 623 | - | - | 623 | 1,000 | - | - | 1,000 |
| Grants in respect of Building, Equipping (Including ICT) of Agencies Funded by Department | 15,000 | - | - | 15,000 | 14,527 | - | - | 14,527 |
| <i>Health Services Executive</i> | | | | | | | | |
| Economic & Social Disadvantaged & Disability (Dormant Accounts Fund) | 541 | - | - | 541 | - | - | - | - |
| Children & Family Services | - | - | - | - | 974 | - | - | 974 |
| Building, Equipping & Furnishing of Hospitals & Health Facilities including the Nursing Degree Programme | 334,711 | - | - | 334,711 | 321,855 | - | - | 321,855 |
| Building, Equipping & Furnishing of Hospitals & other Health Facilities (National Lottery Funded) | 2,539 | - | - | 2,539 | 2,473 | - | - | 2,473 |
| Information Systems etc. for Health Agencies | 25,000 | - | - | 25,000 | 38,958 | - | - | 38,958 |
| Building, Equipping & Furnishing of Mental Health & Other Health Facilities (a) | 15,000 | - | - | 15,000 | 9,740 | - | - | 9,740 |
| Total | 393,889 | - | - | 393,889 | 390,000 | - | - | 390,000 |

| Ministerial Group | €000s | | | | €000s | | | |
|---|-------------------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Revised Estimates Volume | | | | 2012 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 & EQUALITY | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Garda Administration | 24,200 | - | - | 24,200 | 16,940 | - | - | 16,940 |
| Garda Computerisation | 5,000 | - | - | 5,000 | 3,500 | - | - | 3,500 |
| Prisons Office Administration | 1,000 | - | - | 1,000 | 980 | - | - | 980 |
| Prisons Building & Equipment | 33,400 | - | - | 33,400 | 23,100 | - | - | 23,100 |
| Courts Administration | 5,457 | - | - | 5,457 | 3,820 | - | - | 3,820 |
| Courthouses | 5,543 | - | - | 5,543 | 3,880 | - | - | 3,880 |
| Property Registration Authority Administration | 800 | - | - | 800 | 560 | - | - | 560 |
| Department of Justice & Equality - Office Equipment & IT Services | 273 | - | - | 273 | 191 | - | - | 191 |
| Financial Shared Services | 227 | - | - | 227 | 159 | - | - | 159 |
| Forensic Science Laboratory | 100 | - | - | 100 | 70 | - | - | 70 |
| State Pathology Laboratory | 3,500 | - | - | 3,500 | 2,450 | - | - | 2,450 |
| Youth Justice Service | 500 | - | - | 500 | 350 | - | - | 350 |
| PPP Estimate (Funded by Unitary Payments) | - | - | 10,000 | 10,000 | - | - | - | - |
| Total | 80,000 | - | 10,000 | 90,000 | 56,000 | - | - | 56,000 |
| PUBLIC EXPENDITURE & REFORM | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Peace Programme/ Northern Ireland Interreg | 264 | - | - | 264 | - | - | - | - |
| Special EU Programmes Body | 37 | - | - | 37 | - | - | - | - |
| Centre of Management & Organisation Development | 200 | - | - | 200 | 500 | - | - | 500 |
| <i>Office of Public Works</i> | | | | | | | | |
| Purchase of Plant & Machinery | 800 | - | - | 800 | 500 | - | - | 500 |
| Drainage & Localised Flood Relief | 41,000 | - | - | 41,000 | 44,500 | - | - | 44,500 |
| Grant to Zoological Society | 500 | - | - | 500 | 250 | - | - | 250 |
| Grants for Refurbishment Works | 1,000 | - | - | 1,000 | 250 | - | - | 250 |
| Purchase of Sites & Buildings | 1,000 | - | - | 1,000 | 500 | - | - | 500 |
| New Works, Alterations & Additions | 54,500 | - | - | 54,500 | 33,700 | - | - | 33,700 |
| Unitary Payments | 20,200 | - | - | 20,200 | 20,300 | - | - | 20,300 |
| Total | 119,501 | - | - | 119,501 | 100,500 | - | - | 100,500 |

| Ministerial Group | €000s | | | | €000s | | | |
|--|-------------------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Revised Estimates Volume | | | | 2012 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) | |
| SOCIAL PROTECTION | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Administration | 7,055 | - | - | 7,055 | 9,500 | - | - | 9,500 |
| FÁS Capital | 1,000 | - | - | 1,000 | 1,000 | - | - | 1,000 |
| Total | 8,055 | - | - | 8,055 | 10,500 | - | - | 10,500 |
| TRANSPORT, TOURISM & SPORT | | | | | | | | |
| <i>Voted:</i> | | | | | | | | |
| Civil Aviation - Administration | 735 | - | - | 735 | 75 | - | - | 75 |
| Regional Airports | 4,000 | - | - | 4,000 | 6,100 | - | - | 6,100 |
| Civil Aviation - Miscellaneous Services | 1,000 | - | - | 1,000 | 333 | - | - | 333 |
| Land Transport - Administration | - | - | - | - | 278 | - | - | 278 |
| Road Improvement / Maintenance [National/Non-National Roads] | 1,010,000 | - | - | 1,010,000 | 885,000 | - | - | 885,000 |
| Road Safety Agencies | 1,000 | - | - | 1,000 | 500 | - | - | 500 |
| Vehicle & Driver Licensing Expenses | 1,500 | - | - | 1,500 | 1,500 | - | - | 1,500 |
| Smarter Travel & Carbon Reduction Measures | 21,865 | - | - | 21,865 | 17,400 | - | - | 17,400 |
| Public Transport Investment Programme | 370,000 | - | - | 370,000 | 243,165 | - | - | 243,165 |
| Land Transport - Miscellaneous Services | 13,000 | - | - | 13,000 | 3,667 | - | - | 3,667 |
| Maritime Transport & Safety - Administration | - | - | - | - | 315 | - | - | 315 |
| Maritime Safety & Irish Coast Guard | 15,000 | - | - | 15,000 | 18,200 | - | - | 18,200 |
| Sports & Recreation Services - Administration | - | - | - | - | 45 | - | - | 45 |
| Grants for Sporting Bodies & the Provision of Sports & Recreational Facilities (National Lottery Funded) | 28,000 | - | - | 28,000 | 21,200 | - | - | 21,200 |
| Grants for Provision & Renovation of Swimming Pools | 6,650 | - | - | 6,650 | 6,900 | - | - | 6,900 |
| National Sports Campus | 3,500 | - | - | 3,500 | 4,300 | - | - | 4,300 |
| Tourism Services - Administration | - | - | - | - | 22 | - | - | 22 |
| Fáilte Ireland (Grant-in-Aid) | 1,000 | - | - | 1,000 | 800 | - | - | 800 |
| Tourism Product Development (Grant-in-Aid) | 24,790 | - | - | 24,790 | 21,200 | - | - | 21,200 |
| PPP Estimate (Funded by Unitary Payments) | - | - | 30,000 | 30,000 | - | - | 30,000 | 30,000 |
| Total | 1,502,040 | - | 30,000 | 1,532,040 | 1,231,000 | - | 30,000 | 1,261,000 |
| Overall Total Investment Framework | 4,690,453 | - | 102,000 | 4,792,453 | 3,935,000 | - | 67,200 | 4,002,200 |
| TOTAL PUBLIC CAPITAL PROGRAMME EXPENDITURE ALL GROUPS | 4,700,453 | 1,528,588 | 1,715,188 | 7,944,229 | 3,965,000 | 1,701,053 | 1,100,101 | 6,766,154 |
| Of which | | | | | | | | |
| VOTED | 4,690,453 | - | 102,000 | 4,792,453 | 3,935,000 | - | 67,200 | 4,002,200 |
| NON-VOTED | 10,000 | 1,528,588 | 1,613,188 | 3,151,776 | 30,000 | 1,701,053 | 1,032,901 | 2,763,954 |
| GRAND TOTAL | 4,700,453 | 1,528,588 | 1,715,188 | 7,944,229 | 3,965,000 | 1,701,053 | 1,100,101 | 6,766,154 |

TABLE 3

OTHER PUBLIC CAPITAL INVESTMENT OUTSIDE OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK

| Ministerial Group | €000s | | | | €000s | | | |
|--|--------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Estimate | | | Total Expenditure in PCP | 2012 Estimate | | | Total Expenditure in PCP |
| | Sources of Finance | | | | Sources of Finance | | | |
| | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | |
| AGRICULTURE FOOD & THE MARINE | | | | | | | | |
| <i>Non - Voted</i> | | | | | | | | |
| Coillte Teo | - | 20,000 | 30,000 | 50,000 | - | 32,100 | 53,000 | 85,100 |
| National Stud | - | 150 | - | 150 | - | 600 | - | 600 |
| Teagasc | - | 7,800 | - | 7,800 | - | 4,700 | - | 4,700 |
| Horse Racing Ireland | - | - | 600 | 600 | - | - | 3,076 | 3,076 |
| Bord na gCon | - | 3,002 | 800 | 3,802 | - | 1,085 | 1,000 | 2,085 |
| Total | - | 30,952 | 31,400 | 62,352 | - | 38,485 | 57,076 | 95,561 |

| Ministerial Group | €000s | | | | €000s | | | |
|---|--------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Estimate | | | Total Expenditure in PCP | 2012 Estimate | | | Total Expenditure in PCP |
| | Sources of Finance | | | | Sources of Finance | | | |
| | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | |
| ARTS, HERITAGE & THE GAELTACHT | | | | | | | | |
| <i>Non - Voted</i> | | | | | | | | |
| Irish Film Board | - | 300 | - | 300 | - | 500 | - | 500 |
| Údarás na Gaeltachta | - | 5,200 | 1,000 | 6,200 | - | 4,000 | 1,000 | 5,000 |
| Total | - | 5,500 | 1,000 | 6,500 | - | 4,500 | 1,000 | 5,500 |

| Ministerial Group | €000s | | | | €000s | | | |
|---|---------------------------------------|--|---------|--------------------------|---------------------------------------|--|---------|--------------------------|
| | 2011 Estimate | | | Total Expenditure in PCP | 2012 Estimate | | | Total Expenditure in PCP |
| | Sources of Finance | | | | Sources of Finance | | | |
| Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | | |
| COMMUNICATIONS, ENERGY & NATURAL RESOURCES | | | | | | | | |
| <i>Non - Voted</i> | | | | | | | | |
| An Post | - | 49,400 | - | 49,400 | - | 30,000 | - | 30,000 |
| E.S.B. | - | 659,000 | 599,000 | 1,258,000 | - | 730,000 | 145,000 | 875,000 |
| EirGrid | - | 168,400 | 33,000 | 201,400 | - | 193,000 | 44,000 | 237,000 |
| Bord na Móna | - | 42,769 | - | 42,769 | - | 75,560 | - | 75,560 |
| Bord Gáis Éireann | - | 190,000 | 120,000 | 310,000 | - | 244,000 | 108,000 | 352,000 |
| R.T.E. | - | 40,824 | - | 40,824 | - | 25,822 | - | 25,822 |
| Broadcasting Authority of Ireland | - | 270 | - | 270 | - | 225 | - | 225 |
| Ordnance Survey Ireland | - | 2,500 | - | 2,500 | - | 2,515 | - | 2,515 |
| Digital Hub Development Agency | - | 100 | - | 100 | - | - | - | - |
| Commission for Communications Regulation | - | 743 | - | 743 | - | 897 | - | 897 |
| Commission for Energy Regulation | - | 73 | - | 73 | - | 73 | - | 73 |
| Sustainable Energy Authority of Ireland | - | - | 5,153 | 5,153 | - | - | - | - |
| Inland Fisheries Ireland | - | 433 | - | 433 | - | 3,000 | - | 3,000 |
| Total | - | 1,154,512 | 757,153 | 1,911,665 | - | 1,305,092 | 297,000 | 1,602,092 |

| Ministerial Group | €000s | | | | €000s | | | |
|--|---------------------------------------|--|---|--------------------------|---------------------------------------|--|---|--------------------------|
| | 2011 Estimate | | | Total Expenditure in PCP | 2012 Estimate | | | Total Expenditure in PCP |
| | Sources of Finance | | | | Sources of Finance | | | |
| Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | | |
| JOBS, ENTERPRISE & INNOVATION | | | | | | | | |
| <i>Non - Voted</i> | | | | | | | | |
| SFADCo | - | 1,212 | - | 1,212 | - | 1,669 | - | 1,669 |
| Enterprise Ireland | - | 19,200 | - | 19,200 | - | 18,200 | - | 18,200 |
| IDA Ireland Grants | - | 8,000 | - | 8,000 | - | 8,000 | - | 8,000 |
| IDA Ireland Buildings | - | 18,700 | - | 18,700 | - | 24,360 | - | 24,360 |
| Total | - | 47,112 | - | 47,112 | - | 52,229 | - | 52,229 |

| Ministerial Group | €000s | | | | €000s | | | |
|--|--------------------|---------------------------------------|--|--------------------------|---------------------------------------|--|---------|--------------------------|
| | 2011 Estimate | | | Total Expenditure in PCP | 2012 Estimate | | | Total Expenditure in PCP |
| | Sources of Finance | | | | Sources of Finance | | | |
| | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | | |
| ENVIRONMENT, COMMUNITY & LOCAL GOVERNMENT | | | | | | | | |
| <i>Non - Voted</i> | | | | | | | | |
| Local Authority and Social Housing | - | 45,000 | - | 45,000 | - | 40,000 | - | 40,000 |
| House Purchase and Improvement Loans etc. (including H.F.A.) | - | 16,500 | 629,000 | 645,500 | - | 16,500 | 566,000 | 582,500 |
| Water and Sewerage Services Programme | - | - | 120,000 | 120,000 | - | - | 105,000 | 105,000 |
| Environmental Services | - | 25,000 | 1,000 | 26,000 | - | 18,000 | 1,000 | 19,000 |
| Total | - | 86,500 | 750,000 | 836,500 | - | 74,500 | 672,000 | 746,500 |

| Ministerial Group | €000s | | | | €000s | | | |
|---------------------------|--------------------|---------------------------------------|--|--------------------------|---------------------------------------|--|---|--------------------------|
| | 2011 Estimate | | | Total Expenditure in PCP | 2012 Estimate | | | Total Expenditure in PCP |
| | Sources of Finance | | | | Sources of Finance | | | |
| | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | Exchequer | Internal (income / own resources) | External (borrowings / EU Receipts) | | |
| FINANCE | | | | | | | | |
| <i>Non - Voted</i> | | | | | | | | |
| Issues under various Acts | 10,000 | - | - | 10,000 | 30,000 | - | - | 30,000 |
| Total | 10,000 | - | - | 10,000 | 30,000 | - | - | 30,000 |

| Ministerial Group | €000s | | | | €000s | | | |
|---|--------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Estimate | | | | 2012 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, TOURISM & SPORT | | | | | | | | |
| <i>Non - Voted</i> | | | | | | | | |
| Road Improvement / Maintenance [National Roads - Toll Financed PPP's] | - | 95,500 | - | 95,500 | - | 99,500 | - | 99,500 |
| State Airports (formerly Aer Rianta) | - | 57,000 | 59,000 | 116,000 | - | 65,000 | - | 65,000 |
| C.I.E. | - | 51,000 | - | 51,000 | - | 60,600 | - | 60,600 |
| Railway Procurement Agency | - | - | 14,000 | 14,000 | - | - | 5,600 | 5,600 |
| Irish Aviation Authority | - | - | 635 | 635 | - | - | 225 | 225 |
| SFADCo (Tourism) | - | 512 | - | 512 | - | 1,147 | - | 1,147 |
| Total | - | 204,012 | 73,635 | 277,647 | - | 226,247 | 5,825 | 232,072 |
| Grand Total | 10,000 | 1,528,588 | 1,613,188 | 3,151,776 | 30,000 | 1,701,053 | 1,032,901 | 2,763,954 |

| Ministerial Group | €000s | | | | €000s | | | |
|--|--------------------|---------------------------------------|--|--------------------------|--------------------|---------------------------------------|--|--------------------------|
| | 2011 Estimate | | | | 2012 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) | |
| TOTAL CAPITAL INVESTMENT ALL MINISTERIAL GROUPS | 4,700,453 | 1,528,588 | 1,715,188 | 7,944,229 | 3,965,000 | 1,701,053 | 1,100,101 | 6,766,154 |
| <i>OF WHICH</i> | | | | | | | | |
| MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK | 4,690,453 | - | 102,000 | 4,792,453 | 3,935,000 | - | 67,200 | 4,002,200 |
| OTHER PUBLIC CAPITAL INVESTMENT OUTSIDE OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK | 10,000 | 1,528,588 | 1,613,188 | 3,151,776 | 30,000 | 1,701,053 | 1,032,901 | 2,763,954 |
| OVERALL TOTAL | 4,700,453 | 1,528,588 | 1,715,188 | 7,944,229 | 3,965,000 | 1,701,053 | 1,100,101 | 6,766,154 |