

Expenditure Report

2014

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PART I EXPENDITURE STRATEGY

1. Introduction and Overview

For the first time since the onset of the global financial and economic crisis and our entry into the EU/IMF Programme, we are in a position to look beyond the era of fiscal consolidation. A focus on discipline has allowed us to meet all of the targets set in the EU/IMF Programme. Moreover, the disciplined approach has allowed for a significant refocusing of expenditure to meet increasing pressures and demands for public services. The scale of the unprecedented challenge we faced has been met by putting in place a series of reforms in how public services are managed and delivered, most recently through the Haddington Road Agreement, and establishing a robust framework to underpin decisions on expenditure allocations.

As we move beyond the Programme period, it is timely to question what represents a sustainable medium to long-term level of Government expenditure for Ireland. This must be considered in the context of the overall fiscal stance. Crucially, the medium to long-term planning of expenditure must also be firmly linked to sustainable economic growth. The Stability and Growth Pact and the *Fiscal Responsibility Act 2012 and 2013* make such a link a formal legal requirement of our Government. Fiscal policy in Ireland will be framed to ensure that fiscal rules established as part of the domestic and European budgetary reforms are respected, and any dialogue about the fiscal stance in general and the level and composition of expenditure in particular must be framed within the parameters of the new fiscal architecture.

Expenditure planning over the medium term must also ensure that available resources are used efficiently and effectively to address Government priorities. Ireland's new Medium-Term Expenditure Framework provides an integrated and adaptable multi-annual system for managing spending, and it will play a key role in ensuring resources are managed to good effect in a transparent and evidence based manner. The core components of the Expenditure Framework include the Public Spending Code, periodic Comprehensive Expenditure Reviews, on-going evaluations, fixed expenditure ceilings, performance budgeting and public accountability.

This Report sets the proposed allocation of financial resources over the period 2014 to 2016. Section I of the Report sets the scene by considering how public expenditure in Ireland has changed over time and examines how it may look in the future. Furthermore, it looks at the areas which present challenges for controlling public expenditure over the medium to long term and briefly discusses the reformed fiscal and expenditure framework within which they must be handled. Section II deals with Departmental allocations in 2014. It sets out the gross current and capital expenditure ceilings for each Department and details the measures to adhere to these ceilings in 2014. Allocations for 2015 and 2016 are set out and will be finalised as part of the forthcoming Comprehensive Review of Expenditure. Section III reviews the range of expenditure reforms undertaken over the past few

Expenditure. Section III reviews the range of expenditure reforms undertaken over the past few years, and explains their interlocking nature. It also compares our Public Expenditure Framework with best practice in OECD countries and considers possible future adjustments. The full details of the expenditure allocations for 2014 are set out in Section IV of this Report which presents the Budget estimates for Public Services in 2014.

2. The Size of the State

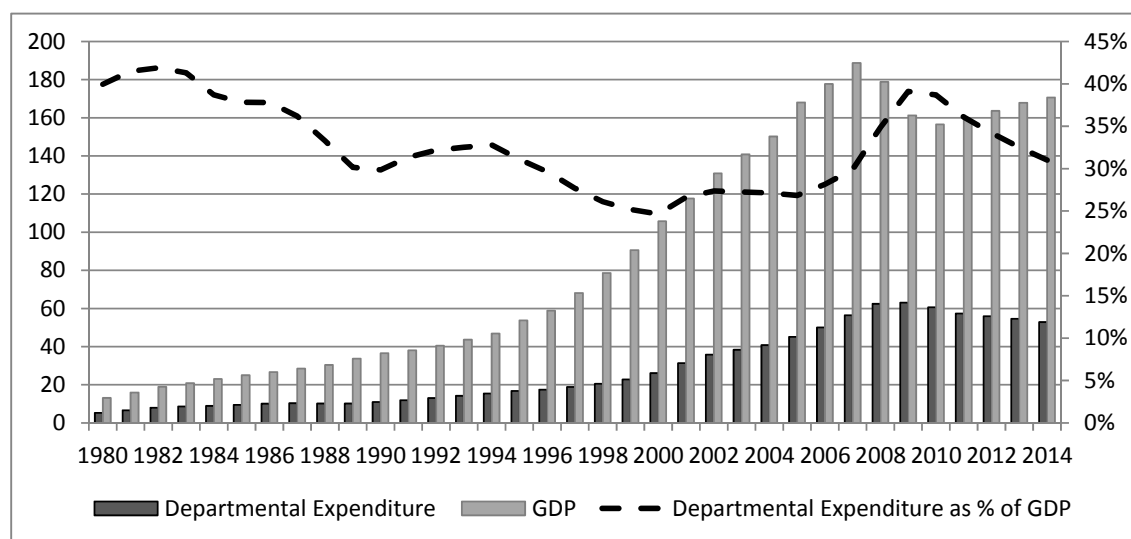
The size of the State refers to the resources it has available to it and the services it provides with those resources. In essence, Government voted expenditure is made up of current expenditure on day-to-day provision of services and capital investment. The overall expenditure allocated to Departments in 2014 is €52.9 billion, comprising of €49.6 billion current spend and €3.3 billion capital spend.

2.1 Trends over time

In nominal terms, overall expenditure increased from €5.0 billion in 1983 to €52.9 billion in 2014; in real terms the State's expenditure has tripled in size over that 30 year period. However, as a proportion of the overall size of the economy, Government expenditure has varied around a long term average of 30% of GDP (35% GNP). The variation is a consequence of differing levels of change in both the size of the economy and expenditure.

Figure 1 below sets out Government expenditure as a proportion of the size of the economy (measured in terms of either GDP or GNP) for the past 30 years.

Figure 1: Government expenditure as a proportion of economy size



Source: Dept. of Finance

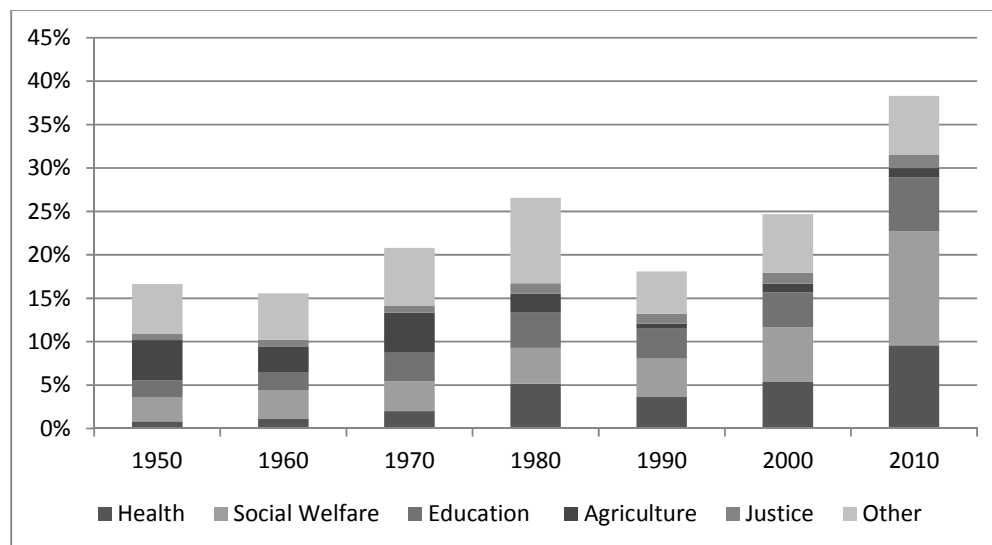
Figure 1 shows that there are five main phases; however the overall pattern is for expenditure to lag the broad economic trend:

- 1980-1990: This decade saw nominal growth in GDP, but expenditure relative to the size of the economy fell dramatically, driven by the consolidation in the second half of the decade.
- 1990-1994: This trend reversed at the beginning of the 1990s, when economic growth was less than half the growth seen in expenditure (GDP grew by 28% but expenditure grew by 66%)
- 1995-2000: Expenditure growth accelerated, but it didn't keep pace with economic growth (GDP over this period grew by 97% while expenditure grew by 56%)
- 2001-2007: After 2001 the trend reversed again – between 2001 and 2007 GDP grew by 60%, peaking at €188.7 billion and expenditure rose by 80%.
- 2008-2013: Finally, the graphs show the collapse in economic growth between 2008 and 2010 (GDP fell from its peak of €188.7 billion in 2007 to €156.4 billion in 2010) and the related impact on cyclical expenditure through the automatic stabilisers. The effect on gross expenditure of the significant fiscal consolidation undertaken from that point can be seen from 2009.

2.2 Composition of spend

There is a tendency to assume that the public services of today are also the public services of yesterday. However, over the last six decades or so there have been some notable changes in the composition of Government expenditure (see Figure 2).

Figure 2: Departmental Expenditure as a proportion of economy size 1950-2010¹



Source: Dept. of Public Expenditure & Reform

For instance, while expenditure on agriculture accounted for more than a quarter of total Government expenditure in 1950, today it accounts for about 2%. Conversely, combined expenditure on health, social welfare and education, which today account for about 80% of total Government spending, accounted for 33% in 1950. Expenditure in the Justice area has remained relatively constant over the years, accounting for 4.6% in 1950 and 4.1% in 2010.

3 Expenditure Consolidation: Scale and impact

Over the course of the economic crisis successive Irish Governments have sought to consolidate overall public expenditure. Since 2008 there has been a reduction in aggregate public expenditure of some €7.8 billion.

It should be noted that this overall reduction has been achieved against a backdrop of having to respond to increased needs for public services and supports. Over the period there were increases in the number of people on the live register (from 160,451 in September 2007 to 408,670 in September 2013), the number of medical cards (from 1.27 million in 2007 to 1.87 million in 2013) and the number of students at primary and secondary school (from 814,033 in 2007 to 889,269 in 2013). The economic crisis has meant that people are more likely to find themselves at risk of poverty. Almost a third (30%) of public expenditure is targeted at helping people and protecting families, and this safety net has been maintained throughout the consolidation period. Evidence published by the CSO shows

¹ As a percentage of nominal GDP.

that social transfers and pensions play a central role in reducing the risk of poverty. They alone bring the “at risk of poverty” rate down, from just over 50% to just over 15%. This 35 percentage point reduction in the rate going to social transfers and pensions is notably larger than the EU average of 27 percentage points.

Table 1: Change in Expenditure by category, 2007-2014

Government Expenditure, 2007-2014								
	2007	2008	2009	2010	2011	2012	2013	2014
Pay	16.6	17.2	17.5	16.0	15.6	15.3	15.1	14.5
Pensions	1.5	2.1	2.6	2.7	2.8	3.1	3.0	2.9
SW - Live Register	1.4	2.1	3.7	4.1	3.9	3.6	3.7	3.3
SW - Other	13.8	15.4	16.5	16.5	16.8	16.6	16.2	16.0
Other Programmes	15.3	16.6	15.5	14.9	13.8	13.3	13.2	12.9
<i>(of which) Health non-pay</i>	<i>6.4</i>	<i>6.9</i>	<i>7.1</i>	<i>6.9</i>	<i>6.9</i>	<i>6.7</i>	<i>6.6</i>	<i>6.6</i>
<i>Education non-pay</i>	<i>1.9</i>	<i>2.0</i>	<i>1.9</i>	<i>2.1</i>	<i>1.8</i>	<i>2.0</i>	<i>2.0</i>	<i>2.0</i>
<i>Other</i>	<i>7.0</i>	<i>7.7</i>	<i>6.5</i>	<i>5.9</i>	<i>5.1</i>	<i>4.6</i>	<i>4.6</i>	<i>4.3</i>
Gross Current Expenditure	48.6	53.4	55.8	54.2	52.9	51.9	51.2	49.6
Gross Capital Expenditure	7.8	9.0	7.3	6.4	4.5	4.0	3.4	3.3
Gross Total Expenditure	56.4	62.4	63.1	60.6	57.4	55.9	54.6	52.9

Source: Dept. Public Expenditure and Reform

As is evident from Table 1, the largest nominal reduction in expenditure has been on capital investment, which has decreased from a peak of €9 billion in 2008 to €3.3 billion in 2014. While expenditure on capital infrastructure has decreased considerably since the onset of the crisis it cannot be forgotten that over the course of the past two decades there had been significant infrastructural investment and upgrading throughout the country. Among the most visible and beneficial legacies of Ireland’s economic expansion is the national motorway network. The network now links Dublin to each of the main regional centres and the border with Northern Ireland. This investment, in the order of €6.6 billion, has significantly reduced journey times, accidents and vehicle maintenance costs. Substantial benefits have also accrued from the investment of €6.4 billion into water and wastewater infrastructure over the past decade, leading to better quality drinking and wastewater and improved environmental and habitat protection, as well as water conservation measures. Critical infrastructure to ensure on-going support for industrial, commercial and other development has also been put in place. A further €4.8 billion has been invested in primary, secondary and tertiary education infrastructure through the building of new schools to meet demographic pressures, updating to modern ICT equipment and broadband connections as well as upgrading and extending existing schools and universities.

The nominal change in headline expenditure between 2009 and 2013 however does not reveal how the additional upward pressures on day to day expenditure due to increased service demand from demographics and other factors, has been managed.

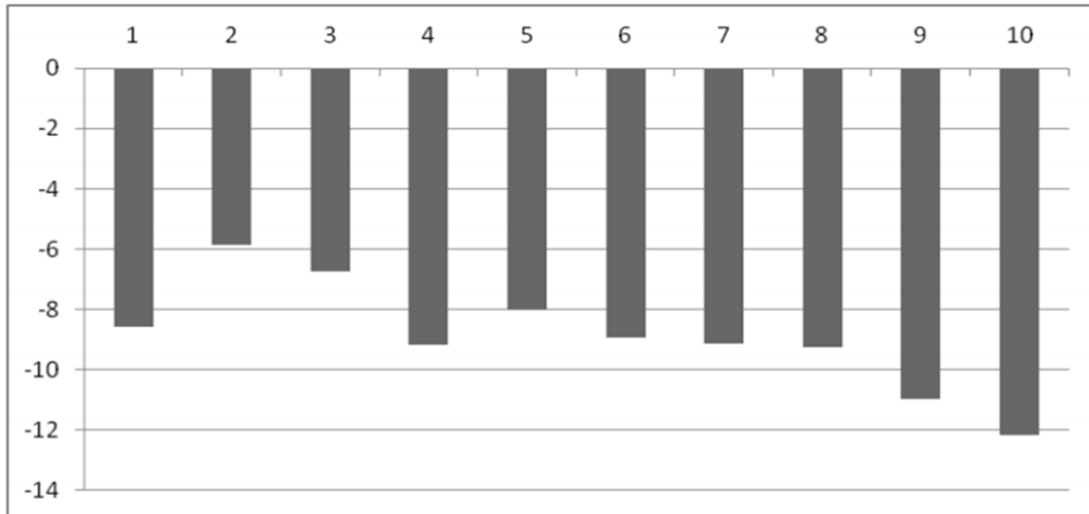
In essence this has been done by requiring the public service to be more cost efficient. While demand for public services has increased, the human and financial resources made available to it have been reduced in number and cost. There have been significant reductions in the public service pay bill and in the resources that have been made available to Departments and Agencies to deliver services. The gross pay bill has been reduced from a peak of €17.5 billion in 2009 to just over €14.5 billion in 2013 both through a series of reductions in pay rates and the numbers working in the public service. The net cost to the Exchequer was lowered by nearly a further billion per year from the introduction of the Pension Related Deduction in 2009. In overall terms, the number working in the public service has decreased from just over 320,000 in 2008 to just over 290,000 in mid-2013..

Numerous actions have been taken to balance the fiscal reality of consolidation with maintaining social cohesion. In terms of equality, Ireland has maintained a gini coefficient², (based on Household Budget Survey data) of 0.31. This compares favourably with international benchmarks and shows that consolidation measures have been based on ability to pay, with those in the top two income deciles facing the greatest reductions.

As illustrated in Figure 3, over the full 2008 to 2013 period, the largest percentage losses of equivalised disposable income were in the top two deciles (11 and 12 per cent for deciles 9 and 10 respectively).

² The Gini-coefficient is a measure of income dispersion which ranges from 0 to 100, with 0 representing maximum equality and 100 being complete inequality (i.e. one individual holding all income).

**Figure 3: Impact of income tax, welfare and public service pay policy changes, 2008-2013
(% change by decile of equalivalised disposable income)**



Source: ESRI 2013

The highest earning 20% in the State have seen the largest decreases in their disposable income. The lowest losses were in the 2nd and 3rd deciles (6 and 7 per cent). A key factor in the lower losses for deciles 2 and 3 is that this is where pensions are concentrated and payment rates for pensioners were held constant. The bottom decile, however, lost over 8 per cent of equalised disposable income, arising from a combination of indirect tax increases and reductions in welfare payment rates for those of working age, and significant cuts in Child Benefit.

Challenges

In the next decade Ireland will face a number of significant challenges which will affect how the State will prioritise its expenditure. The scale of the unemployment problem, climate change, and demographic pressures will put large demands on public resources.

Long Term Unemployment

Following the economic collapse, very many people lost their jobs, especially in construction, and large scale unemployment re-emerged as a key challenge for the Irish economy. The standardised unemployment rate peaked at just over 15%. Although it has stabilised over the last three years it remains at an unacceptably high level – 13.3% as of September 2013.

This level of unemployment has serious individual, social and economic consequences. Those who are unemployed for significant periods risk losing the workplace skills they have built up over time. Young people leaving training and education who are then unable to access employment represent a waste both of the investment made in them and of their individual potential. For those reasons

labour market policy places particular emphasis on the activation of the long term unemployed, and on the integration of young people into employment.

Unemployment represents a loss of potential, undermines consumption and imposes significant costs on the social protection budget. In particular, the effects of prolonged unemployment increase the risk of poverty and contribute to a negative cycle of inter-generational poverty. Activation, training and education policies can reduce unemployment by ensuring that skills are maintained, developed and aligned with the needs of the economy, so that the unemployed are successful in accessing job opportunities that will become available as the economy recovers.

Climate Change

Climate change may have several consequences for Ireland. First a warming climate is likely to alter Ireland's weather patterns, increasing the likelihood and frequency of extreme weather events such as flooding and droughts. Such weather events would put greater pressure on the national strategic infrastructure, requiring increased investment in the repair, replenishment and climate proofing of roads, railways and the electricity and water networks. In the agricultural sector, while a warmer average annual temperature is likely to benefit the growing season, more frequent extreme weather events could reduce output and increase the costs of farming.

Secondly, the costs of meeting Ireland's Greenhouse Gas Emissions targets for 2020 and 2050 will entail additional costs for both the public and private sectors, as Ireland shifts to a low/neutral emissions economy. Agriculture in particular faces a significant challenge because it contributes almost 30% of national GHG emissions.

Demographic Change

In the coming years the demographic profile is forecast to change with significant repercussions for the Exchequer. The European Commission forecasts that the population of Ireland will continue to grow, increasing to 6.5 million by 2050³. Today over 20% of Irish people are under the age of 14, and European Commission forecasts expect that this will remain the case at least until 2025. As this cohort age and enter the workforce they will increase the tax base and growth potential of the economy. However in the next few years population growth will put financial and service pressures on public services, particularly the education system.

In the longer term it is forecast that the demographic profile will increasingly get older. European Commission forecasts to 2060 project a decrease in the working age population of 7% from the 2010 base period, and an increase in the elderly population of 10% over the same period. This presents a

³ European Commission, (2012), 'The 2012 Ageing Report Economic and budgetary projections for the 27 EU Member States (2010-2060)', European Economy 2/2012.

significant challenge to the Exchequer in respect of its revenue base. As the proportion of the elderly increases and the working-age population shrinks, the revenue base of the State reduces just as demand for public services and pension income increases. A recent study for the Department of Social Protection highlighted major concerns about the long-term sustainability of current welfare policies.

The challenge of demographic change is not unique to Ireland; in fact it is more pronounced in many other European countries. While the recent increase in fertility rates along with inward migration may somewhat delay and mitigate the impact on the Exchequer of long term demographic trends, the aging profile of Ireland's population will nevertheless represent a major financial challenge as we approach the second half of this century.

Ireland's Public Expenditure Framework

The Government is on course to return Ireland's public finances to a sustainable path and is committed to ensuring that they remain on such a path. Over the last number of years, Ireland has introduced a number of changes to its budgetary architecture that establish the framework within which future challenges will be addressed. Some of these changes are a consequence of new EU rules, while others build on the Government's determination to ensure sustainable public expenditure by developing existing procedures and linking them with new mechanisms. Together these elements constitute a framework that concentrates attention on whether or not the limited public resources available to the Government are being used in an efficient manner to deliver effective public services. This overall framework is detailed in Part III.

PART II EXPENDITURE ALLOCATIONS 2014-2016

1. Introduction

Part I of this Report set out the broad background and context for *Budget 2014*. In preparing this Budget, the Government has been mindful that it strikes the right balance between minimising any negative economic and social impact of consolidation and ensuring a successful return to the markets later this year. The Government remains committed to protecting progress made in key social and economic areas while meeting the requirements of the fiscal consolidation path agreed under the EU/IMF Programme of Financial Assistance. Taking these considerations on board, the Government has decided that the most appropriate course of action for 2014 is to target a deficit of 4.8% of GDP. This is well within the 5.1% of GDP deficit limit recommended by the European Council under the Excessive Deficit Procedure.

The Government has also decided on some changes to the composition of the €3.1 billion adjustment previously indicated for 2014. The updated 2014 consolidation path for expenditure is set out in Table 1 below.

Table 1	2014 Expenditure Consolidation Path
	2014
	<i>€ billion</i>
Increase in Savings from Prior Year Measures	0.1
Savings from New Measures	1.4
Current consolidation	1.5
Capital consolidation	0.1
Total Expenditure Consolidation (Current + Capital)	1.6
Live Register savings	0.16
Expenditure Adjustment	1.76
Additional Pressures*	0.3
Total Consolidation Effort from Spending (incl. Pressures requiring additional measures)	2.06

* This represents the savings effort that Departments are adopting to achieve the current expenditure consolidation and meet additional service and demographic pressures while adhering to the Departmental ceilings.

The expenditure aggregates set out in this Report, and published in the *Budget 2014* document, are consistent with the requirements under the Stability and Growth Pact and the recommendations of

the European Council. Within this overall Government Expenditure Ceiling⁴, the individual Ministerial expenditure ceilings for 2014 set out in this Report have been determined largely on the basis of the allocations set out in last December's *Expenditure Report 2013*, adjusted for the impact of the Haddington Road Agreement and in certain cases in light of the updated consolidation path set out above and in light of other specific developments, including some technical changes.

The Medium-Term Expenditure Framework (MTEF), first introduced in the *Comprehensive Expenditure Report 2012-2014* in December 2011, was put on a legislative footing earlier this year. Part III of this Report discusses the MTEF in the context of the broader reforms of expenditure management. The reforms aim to improve the focus on medium-term, structural and strategic planning of expenditure within each area. The multi-annual allocations for both current and capital expenditure are set within this medium-term expenditure management framework.

Reducing the Cost of the Public Service

As signaled in the *Expenditure Report 2013*, the Government secured a comprehensive and far reaching pay and conditions agreement with Public Service unions during 2013. The Haddington Road Agreement contains a number of provisions that will form the basis for a €1 billion contribution by the Public Service pay and pensions bill to our fiscal recovery, through a series of equitable and sustainable measures, and will allow for the creation of a more streamlined and unified Public Service.

As a result of the Haddington Road Agreement and other measures, including the pay reductions and control of Public Service staffing numbers, the provision for the Public Service pay bill for 2014 is €14.5 billion, a significant reduction on the €15.1 billion estimate for 2013, with consequent reductions to follow in future years. That said, even with the full embrace of new work practices and the timely implementation of the benefits of Haddington Road and previously secured reforms, it is not possible to continue the pace of headcount reduction achieved in recent years far into the future. Other more sustainable responses need to be pursued such as the increased use of Shared Services, procurement reforms, property asset management, the use of alternative methods of service delivery and the harnessing of the potential of digitalisation. Of course these initiatives will reduce costs, but they will also enhance the quality and efficiency of public administration and service delivery. The next phase of Public Service Reform will be published before the end of the year and will build on the progress made to date. It will also set out an ambitious range of further reforms. The Government has always maintained that protecting frontline services as the overall system downsizes is one of its

⁴ As per the *Ministers and Secretaries (Amendment) Act, 2013* each year the Government is required to make a decision approving an upper limit on gross Departmental expenditure ("Government Expenditure Ceiling") for the following three year period.

key priorities. By securing savings in other areas of the system, the Government can use some of the additional Haddington Road savings to recruit in priority areas.

Capital Expenditure

The capital allocation for 2014 now stands at over €3.3 billion. This includes €110 million allocated to Departments for stimulus projects, some of which were announced earlier this year. A further provision of €200 million which is being funded from the proceeds of the National Lottery licence transaction will shortly be allocated to jobs intensive projects throughout the country, including on road maintenance and repair works, a new round of Sports Capital Grants, the Better Energy Programme and a range of other projects. A further part of the proceeds will be ring-fenced to ensure the construction of the National Children's Hospital.

2. Current Expenditure Allocations

The *Expenditure Report 2013* set out Departmental expenditure ceilings for 2014 and these ceilings have now been adjusted to take account of the Government's decision on an updated expenditure consolidation path and to reflect specific factors. Table 2 sets out an overall technical reconciliation between the 2014 current spending level set out last year, and the level on which the Government has now decided as part of Budget 2014.

Table 2 Technical Reconciliation of Gross Current Voted Expenditure 2014	
	<i>2014</i>
	<i>€ million</i>
Gross Current Voted Expenditure as per <i>Expenditure Report 2013</i>	49,232
<u>Adjustments to the Ceilings</u>	
Central Policy Developments	
Increase in ceiling arising from changed composition of consolidation	400
Increase in ceilings arising from expenditure decisions	45
Cyclical Adjustments	
Live Register	-164
Central Policy Developments	
Pay Policy Measures	-675
Savings measures to be allocated	-25
Technical Adjustments	
Allocation of Contingency to Departmental ceilings	-70
Allocation of previously unallocated savings measures	830
Other adjustments mainly arising from increased receipts	6
Other	
Activation	14
Expenditure neutral transfer of Capital to Current expenditure	12
Reconciled Gross Voted Current Expenditure post Adjustments	49,606
Rounding affects total	

Table 3 presents the revised current expenditure ceilings for each Department for 2014 on the basis of these aggregate adjustments. The following pages provide a reconciliation of the individual Departmental ceilings with the underlying *Expenditure Report 2013* expenditure ceilings.

Table 3 Departmental Current Expenditure Ceilings 2014-2016			
Ministerial Vote Group	<i>€ million</i>		
	2014	2015	2016
Agriculture, Food & the Marine	1,019	1,005	1,005
Arts, Heritage & the Gaeltacht	207	205	205
Children & Youth Affairs	416	410	410
Communications, Energy and Natural Resources Group	321	315	315
Defence Group	890	885	885
Education & Skills Group*	8,219	8,180	8,180
Environment, Community & Local Government	455	445	445
Finance	426	425	425
Foreign Affairs & Trade	687	675	675
Health	13,263	13,050	13,050
Jobs, Enterprise & Innovation	339	335	335
Justice & Equality	2,097	2,060	2,060
Public Expenditure & Reform	833	830	830
Social Protection**	19,631	19,365	19,365
Taoiseach	144	145	145
Transport, Tourism & Sport	684	670	670
<i>Unallocated Savings Requirement</i>	-25	-750	-400
Gross Current Expenditure	49,606	48,250	48,600

* includes expenditure from the National Training Fund

** includes expenditure from the Social Insurance Fund

The final determination of the 2015 and 2016 ceilings will be made by Government following a Comprehensive Review of Expenditure to begin in the coming months. Part III of this Report discusses the CRE process and how it feeds into final decisions underpinning the Medium-Term Expenditure Framework.

3 Capital Investment Allocations

A Government-wide review of the Public Capital Programme in 2011 set a re-focused capital envelope for the period 2012 -2016. In the context of tight fiscal constraints, the review sought to reprioritise public capital expenditure and as a result, expenditure was focused on Health, Education and Jobs.

While there have been some adjustments to the capital envelope since publication, the revised envelope remains firmly in line with Government priorities as identified in the capital review. Table 4 reconciles the changes in the revised capital envelope for 2014. It also now incorporates the

additional monies provided for stimulus related expenditure and the further investment package for 2014 which will be funded from part of the proceeds of the National Lottery licence transaction.

Table 4 Reconciliation of Gross Capital Voted Expenditure 2014	
	2014
	<i>€ million</i>
Gross Capital Voted Expenditure as per <i>Expenditure Report 2013</i>	3,230
<u>Adjustments to the Ceilings</u>	
Central policy Developments	
Provision for Stimulus	110
Additional Investment package (Lottery transaction)	200
Other	20
Technical	
Water investment to be provided from non-voted sources	-240
Exchequer neutral adjustments to expenditure arising from changed receipts	18
Expenditure neutral transfer between Capital and Current expenditure	-12
Reprofiling of projects	9
Reconciled Gross Voted Capital Expenditure post Adjustments	3,335

Table 5 sets out the revised capital envelope out to 2016.

Table 5 Vote Group Capital Expenditure Ceilings 2014-2016				
	2014	2015	2016	Total 2014-2016
	<i>€ million</i>			
Agriculture, Food & the Marine	184	168	168	520
Arts, Heritage & the Gaeltacht	38	36	36	110
Children & Youth Affairs*	35	8	8	52
Communications, Energy & Natural Resources	80	79	77	236
Defence	8	8	8	24
Education and Skills	540	475	415	1,430
Environment, Community & Local Government	311	331	334	976
Finance Group	5	5	5	15
Foreign Affairs and Trade Group	7	2	2	11
Health Group	397	390	390	1,177
Jobs, Enterprise, & Innovation	442	454	451	1,347
Justice Group*	62	62	62	185
Public Expenditure & Reform [Less OPW]*	10	1	1	11
OPW	100	100	100	300
Social Protection*	19	9	7	35
Transport, Tourism, & Sport	899	818	818	2,535
Investment funded by National Lottery Licence	200			200
<i>Unallocated Reserve</i>		307	374	680
<i>Gross Capital Expenditure</i>	3,335	3,252	3,255	9,842

*Rounding affects totals

The details of the expenditure allocations for each Department are set out in the following sections. Part A of each section discusses the broad policies being pursued in 2014 by each Department using their allocated resources. Part B reconciles the previously published Ministerial expenditure ceilings for 2014 with the new ceilings set out in this Report. Part C details the expenditure policy measures being undertaken by Departments to remain with the agreed ceilings.

Department of Social Protection

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Expenditure under the Department of Social Protection will be €19,650 million in 2014. This will consist of €19,631 million in current expenditure and €18.5 million in capital expenditure.

Key Public Service Activities

This level of funding will provide for social transfers and income supports in 2014. The Department of Social Protection will continue to carry out its key public service activities in 2014. These are to:

- Promote active participation in society through the provision of income supports, employment services and other services
- Ensure speedy access to decisions, payments and reviews for all schemes and services
- Focus on maximising employability by providing targeted income support, training referral, development and employment services, based on individual needs and circumstances
- Develop and implement a programme of reform to underpin the sustainability of the welfare system into the future and co-ordinating implementation of Government strategies for social inclusion.
- Improve cost-effectiveness in all areas of expenditure, including the minimisation of fraud and error in the welfare system. Exchange information with other agencies to minimise duplication and delay and to enhance control measures.
- Develop the appropriate capacity to deliver on the Department's mandate from Government. Engage staff in the transformation programme, developing a shared corporate culture.
- Fully implement the Haddington Road Agreement and the Department's Integrated Reform Delivery Plan to secure maximum service improvements and efficiencies. Enhance corporate governance and maintain robust financial management and reporting systems.

New Policy Measures

Current expenditure - The weekly primary rates of payment are being maintained in Budget 2014 along with the rate and seasonal duration of fuel allowance payments and the standard monthly rate of Child Benefit. There are a range of policy measures due to be implemented in 2014, which are listed in section C below. In addition to these measures, an additional €14 million has been allocated towards delivery of labour market initiatives for young people in 2014.

Capital expenditure - An increased capital allocation of €18.5 million in 2014 will facilitate the completion of the roll-out of the "one-stop shop" Intreo offices which provide enhanced services to jobseekers.

Changes to Expenditure Ceiling 2014

The expenditure ceiling as set out in the Expenditure Report 2013 was €19.6 billion. The ceiling has been adjusted, owing to anticipated reduced Live Register expenditure, additional funding to help reduce the burden of the expenditure adjustment on the Department of Social Protection and some technical issues.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Social Protection	2014
Current Expenditure	€ million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	19,633
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 31 (Transport, Tourism & Sport) in respect of the Rural Transport Scheme	-1.0
Transfer to Vote 13 (OPW) in respect of services provided	-2.7
Transfer to Vote 39 (HSE) in respect of Exceptional Needs Payments	-0.2
Transfer of funding for JobsPlus from the Exchequer and the Social Insurance Fund.	9.0
Transfer from Vote 26 (Education & Skills) in respect of ending double payments on certain training/education schemes	1.2
Cyclical Adjustments	
Live Register Fluctuations	-164.0
Sectoral Policy Developments	
Adjustment to reduce the burden of the expenditure reductions on the Department of Social Protection	150.0
Central Policy Developments	
Pay policy measures	-8.3
Other	
Additional funding for Youth Guarantee - labour market initiatives for young people	14.0
<i>Reconciled Expenditure Ceilings post Adjustments</i>	19,631
Savings measures introduced in 2014 to adhere to the ceiling	290
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	9.5
Adjustments	9
Capital Ceilings	18.5

C. Estimates 2014: Summary of Measures

The following table outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	€ million
<i>Recovery of social welfare payments</i> - Recover the value of certain social welfare payments from compensation awards made to persons in relation to loss of earnings. To be introduced in 2014.	21
<i>Illness Benefit</i> - Increase the number of waiting days for entitlement to Illness Benefit from 3 days to 6 days, from January 2014.	22
<i>Invalidity Pension</i> - In line with the abolition of the State Pension Transition from January 2014, discontinue the weekly rate of €230.30 for Invalidity Pension at age 65 and align with the weekly rate of €193.50 currently payable to Invalidity Pension recipients aged under 65. Analogous adjustments will also take place in the Invalidity Pension Qualified Adult weekly rate of payment. These measures will apply to Invalidity Pensioners reaching their 65 th birthday and to qualified adults reaching their 66 th birthday, both with effect from January 2014.	5
<i>Jobseeker's Allowance</i> – Extend the application of the €100 rate of Jobseeker's Allowance and SWA to persons without children who reach the age of 22, 23 and 24 and extend the application of the €144 rate of Jobseeker's Allowance and SWA to persons without children who reach the age of 25, from January 2014. (The Back to Education maximum rate for 25 year olds will be reduced to €160 per week for relevant new entrants).	32
<i>Maternity and Adoptive Benefit</i> - Standardise the minimum and maximum weekly rates (currently €217.80 and €262 respectively) of Maternity & Adoptive Benefit at €230 per week. Applies to new claimants only from January 2014.	30
<i>Mortgage Interest Supplement</i> - Discontinue the scheme for new applicants and allow a winding down of the current MIS recipient base over a four year period, from January 2014.	12
<i>Rent and Mortgage Interest Supplement</i> - Increase the minimum contribution for couples by €5 per week, from €35 to €40, thereby further aligning Rent and Mortgage Interest Supplement contributions with the Local Authority rents structure, for new and existing recipients, from January 2014.	6
<i>Household Benefits Package</i> - Reduce the annual payment to RTÉ for the Free TV Licence by €5 million from €59.17 million to €54.17 million.	5
<i>Household Benefits Package</i> - Discontinue the Telephone Allowance for all recipients, from January 2014.	44
<i>Bereavement Grant</i> - Discontinue payment of the €850 grant in respect of deaths on or after 1 January 2014.	17
<i>Supplementary Payments</i> - Reductions in expenditure on certain supplementary welfare payments.	5

Savings from increased Employment support efficiencies	12
Savings from increased labour market activation	10
Fraud and Control Measures – additional fraud and control initiatives.	30
Administrative Savings	5
Expenditure reductions arising from lower than anticipated estimate of expenditure for 2014.	34
Total	290

ANNEX - Social Protection Rates of Payment 2014

Table 1

Maximum Weekly Rates of Social Insurance from January 2014

	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 under 66	331.60	331.60
Person with qualified adult 66 or over	399.80	331.60
(i) Age 65:		
Personal rate	230.30	193.50
Person with qualified adult under 66	368.40	331.60
Person with qualified adult 66 or over	436.60	331.60
<u>Carer's Benefit</u>		
Personal rate	205.00	205.00
<u>Maternity Benefit</u>		
Maximum payment	262.00	230.00
Minimum payment	217.80	230.00
<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
<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
* The State Pension (Transition) Scheme will be discontinued from 1st January 2014		
**The personal rate change applies to those who turn 65 on or after 1st January 2014. The qualified adult change applies to those who turn 66 on or after 1st January 2014		

Table 2**Maximum Weekly Rates of Social Assistance from January 2014**

	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>Disability Allowance</u>		
Personal rate	188.00	188.00
Person with qualified adult	312.80	312.80
<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**Maximum Weekly Rates of Jobseeker's Allowance January 2014**

	Present Rate	New Rate
	€	€
<u>18 to 21 years of age</u>		
Personal rate	100.00	100.00
Person with qualified adult	200.00	200.00
<u>22 to 24 years of age*</u>		
Personal rate	144.00	100.00
Person with qualified adult	268.80	200.00
<u>25 years of age**</u>		
Basic 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
<p>Where a person has a dependent child and in certain other circumstances the basic rate (€188.00) applies to 18-25 year olds. * The reduced rate applies to existing recipients who reach age 22 and for new entrants aged between 22 and 24 on or after 1st January 2014 ** The reduced rate applies to existing recipients who reach age 25 and for new entrants aged 25 on or after 1st January 2014</p>		

Table 4

Maximum Weekly Rates of Supplementary Welfare Allowance January 2014

	Present Rate	New Rate
	€	€
<u>18 to 21 years of age</u>		
Personal rate	100.00	100.00
Person with qualified adult	200.00	200.00
<u>22 to 24 years of age*</u>		
Personal rate	144.00	100.00
Person with qualified adult	268.80	200.00
<u>25 years of age**</u>		
Basic Personal rate	186.00	144.00
Person with qualified adult	310.80	268.80
<u>Over 25 years of age</u>		
Basic Personal rate	186.00	186.00
Person with qualified adult	310.80	310.80
Where a person has a dependent child and in certain other circumstances the basic rate (€188.00) applies to 18-25 year olds.		
* The reduced rate applies to existing recipients who reach age 22 and for new entrants aged between 22 and 24 on or after 1st January 2014		
** The reduced rate applies to existing recipients who reach age 25 and for new entrants aged 25 on or after 1st January 2014		

Table 5

Changes in Monthly Rates of Child Benefit from January 2014

	Present Rate	New Rate
	€	€
<u>Child Benefit</u>		
(i) First and Second Children	130.00	130.00
(ii) Third Child	130.00	130.00
(iii) Fourth and Subsequent Children	140.00	130.00

Department of Health

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Gross Expenditure under the Health Group of Votes will be €13,660 million in 2014. This will consist of €13,263 million in current expenditure and €397 million in capital expenditure.

Public Services to be Delivered

The level of health services to be delivered within the available funding will be set out in the Health Service Executive's 2014 National Service Plan. The Plan will also set out the measures required to fund unavoidable pressures and commitments made under the Programme for Government.

New Policy Measures

In line with Programme for Government commitments, funding of €57 million has been allocated to fund the further development of community mental health services (€20 million) and to provide free GP care to those under 5 years of age (€37 million).

Changes to Expenditure Ceiling

An additional €187 million of Exchequer funding has been added to the Health ceiling to meet Programme for Government Commitments and health service pressures.

A total of €666 million of health savings measures are required to meet the overall health expenditure ceiling reduction of €361 million for 2014, Programme for Government Commitments of €57 million and health service pressures of €248 million.

Further detail is provided in Section B.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Health	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	13,420
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-0.2
Transfer from Vote 37 (Social Protection) in respect of Exceptional Needs Payments	0.2
Transfer from Vote 22 (Courts Service) in respect of medical treatment for Prisoners	0.4
Sectoral Policy Developments	
Adjustment to meet Programme for Government Commitments and Health Service Pressures	187
Central Policy Developments	
Pay related and other measures	-344
<i>Reconciled Expenditure Ceilings post Adjustments</i>	13,263
Savings measures introduced in 2014 to adhere to the ceiling	666
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	390
Adjustments	7
Capital Ceilings	397

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
<i>Primary Care Schemes</i>	
Generic Substitution and Reference Pricing	50
IPHA/APMI Agreement	28
Full year impact of FEMPI fee reductions	37
Full year impact of increase in prescription charges	4
Full year effect of income thresholds and probity	20
Reduce Income Thresholds for the over 70s Medical Card (€900 p.w. couple and €500 p.w. single)	25
Additional Delisting of Drugs from the GMS reimbursable drugs	10
Increase Prescription Charges to €2.50 per item with €25 cap	43
Medical Card Probity	113
Instead of retention of full medical card on return to work give GP Visit Card	11
<i>Other Areas</i>	
Charge all Private Patients in Public Hospitals	30
Fair Deal – Full year effect of enactment of the Health Amendment Act 2013 adjusting asset contribution	10
Increase in Charge for Licensing of Tobacco Retailers	5
Nurse Bank	12
<i>Pay Related Savings</i>	268
Total Net Savings	666

Department of Education and Skills

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Expenditure in the Department of Education and Skills will be €8,759m in 2014. This will consist of €8,219m in current expenditure (including €362m from the National Training Fund) and €540m in capital expenditure.

The 2014 current allocation incorporates the application of the Haddington Road Agreement.

Public Services to be Delivered

The Department of Education & Skills has sought to balance the requirement to remain within tight budgetary ceilings at a time of significant and continuing increases in student numbers, while at the same time progressing a reform agenda to provide and develop education at all levels. The Department will also ensure that the optimum focus is placed on further education and training investment, a task that will be assisted by the establishment of 16 new local Education and Training Boards and the transfer of FAS training centres to the ETBs. The soon to be established SOLAS will provide strategic governance and policy direction for the ETBs, in relation to further education and training.

While resources continue to be directed as effectively and efficiently as possible, it has nevertheless been necessary to implement a small number of further savings measures to take effect in 2014. These decisions 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. Key features include:

- The pupil teacher ratio in all schools remains unchanged.
- Sufficient funding is provided to accommodate increases in student numbers.
- DEIS schools in disadvantaged areas will continue to be provided with targeted supports over and above other schools.
- Liaising closely with Intreo, a comprehensive programme of training and further education will continue to be provided through the new further education and training authority, SOLAS, the new Education and Training Boards and other educational bodies; the long-term unemployed will be a particular priority.

- The National Training Fund will be maintained at the level provided for in 2013 of €362 million.
- There will be continuing provision of a comprehensive school transport service.
- A capital allocation which will be principally deployed in the provision of schools to meet demographic demands and commence work on the Grangegorman project, a key part of the 2012 Economic Stimulus package announced in July 2012.

Overall, the Government has sought as far as possible to ensure that the education allocation for 2014 will support continued provision of a quality primary and second level education system, continued provision of comprehensive further education and training and a high quality higher education sector that continues to make a full contribution to Ireland's development and recovery.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Education	2014
Current Expenditure	€ million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	8,453
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer of funds to Vote 13 (OPW) in respect of provision of services by OPW	-0.6
Transfer of funds to Vote 37 (Social Protection) in respect of the arrangements for the ending of concurrent payments to certain Further Education and Training recipients	-1.2
Transfer of funds to Vote 33 (Arts, Heritage & the Gaeltacht) in respect of Screen Training staff	-0.6
Transfer of funds to Vote 24 (Justice & Equality) in respect of probation workshops	-0.3
Reduction to gross current ceiling to offset reduction in A-in-As	-6.0
Central Policy Developments	
Pay policy measures	-226.0
<i>Reconciled Expenditure Ceilings post Adjustments</i>	8,219
Net Savings measures introduced in 2014 to adhere to the ceiling	44
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	475
Adjustments	65
Capital Ceilings	540

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Reduction in 2014 provision for third level education, taking account of cash balances held by higher education institutions	25
End concurrent payments to certain DSP recipients who take up FAS courses	5
Abolish long term unemployment bonus paid to FAS/VTOS/Youthreach recipients	2
Require FAS apprentices to pay pro rata student contribution	1
Net reductions and rectifications across the Vote	11
Total	44

Department of Justice Vote Group

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2013

Expenditure under the Justice Vote Group will be €2,158 million in 2014. This will consist of €2,097 million in current expenditure and €62 million in capital expenditure.

Public Services to be Delivered

Funding is being allocated within these expenditure ceilings to ensure continued delivery in 2014 across the range of Justice functions:

- €1,344 million under the Garda Síochána Vote will facilitate ongoing maintenance of national security, detection and prevention of crime, ensuring safe communities and effective delivery of the roads policing programme.
- €325 million will be spent to ensure the effective administration of the Prison Service and the provision of safe, secure, humane and rehabilitative custody for the Prison population.
- €103 million will be allocated to manage the Courts and support the Judiciary.
- €31 million will be spent by the Property Registration Authority to manage the Land Registry and Registry of Deeds.
- €357 million will be expended by the Department of Justice and Equality to deliver measures to support a range of programmes including the financing of organisations such as the Criminal Assets Bureau and the Forensic Science and State Pathology Laboratories involved in supporting An Garda Síochána, in particular in combating and detecting serious crime. The allocation will also be utilised for measures contributing to economic recovery, including the costs associated with Insolvency Service Ireland.

New Policy Measures

It is expected that the Legal Services Regulatory Authority will be established during 2014. This is a Troika commitment and will lead to modernisation of the existing structures and increased competition in the legal services area.

It is expected that the Court of Appeal will be established in autumn 2014. This will significantly reduce the backlog of appeals currently heard by the Supreme Court.

Work is progressing on the merger of the Property Registration Authority, Valuation Office and Ordnance Survey Ireland under the Government's Agency Rationalisation Programme. It is expected that the Transfer of Functions Orders will be put in place to transfer responsibility for the Valuation Office and Ordnance Survey Ireland to the Justice Vote Group as soon as possible.

The allocation for ex gratia payments to women who were admitted to and worked in the Magdalen Laundries will be finalised in the Revised Estimates later this year.

Haddington Road Agreement

Under the Haddington Road Agreement, sectoral agreements are in place for An Garda Síochána and the Prison Service. The Agreement provides that a review of An Garda Síochána will be undertaken. The review will encompass all aspects of the operation and administration of An Garda Síochána.

Other Changes to Expenditure Ceiling

The total expenditure ceiling for the Justice Group has been revised to take account of a number of factors, the key change being the reductions to the paybill associated with the Haddington Road Agreement. A number of technical adjustments have also taken place.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Justice Vote Group	2014
Current Expenditure	€ million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	2,065
<u>Adjustments to the Ceiling</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of maintenance	-7.0
Transfer to Vote 39 (HSE) for treatment of prisoners	-0.4
Transfer from Vote 9 (Revenue Commissioners) in respect of payroll staff	1.1
Transfer from Vote 26 (Education & Skills) in respect of Probation Workshops	0.3
Sectoral Policy Developments	
Increase staffing for Garda Vetting Service	2.0
Adjustment to reduce the extent of expenditure reductions on the Department of Justice & Equality	77.5
Central Policy Developments	
Pay policy measures	-42.2
<i>Reconciled Expenditure Ceilings post Adjustments</i>	2,097
Savings measures introduced in 2014 to adhere to the ceiling	56.5
Capital Expenditure	€ million
Capital Envelope as set out in the Expenditure Report 2013	61.6
Adjustments	-
Capital Ceiling	61.6

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Reductions in staff numbers The budgetary adjustment reflects anticipated staffing reductions across all areas of the sector.	31
Office of the Minister for Justice and Equality The reductions arise across a range of programme and administrative subheads including Direct Accommodation (€5.2m), Irish Naturalisation and Immigration Service (€1.3m), administrative subheads including ICT and Postal and Telecommunications (€1 million), Commissions and Special Inquiries (€1 million).	11
Prisons Service The savings are across operational and administrative subheads and arise due to efficiencies derived from central procurement initiatives and other administrative measures. They encompass measures such as reductions in office administrative costs arising from an outsourced print service, savings in fleet management expenses and savings in the healthcare area from the use of generic drugs.	1
Courts Service The savings are across a range of areas including efficiencies gained directly from initiatives taken under the Courts Services Reform Programme including greater use of technology and other resources.	1
Property Registration Authority The savings arise across administrative subhead and include savings arising from reduced reliance on external service providers.	0.5
Non-recurring costs 2014 There were a number of non-recurring events for which provisions needed to be made in 2013, which will not impact on expenditure in 2014.	12
Total	56.5

Department of Agriculture, Food & the Marine

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Expenditure under the Department of Agriculture, Food & the Marine will be €1,203 million in 2014. This will consist of €1,019 million in current expenditure and €184 million in capital expenditure.

Public Services to be Delivered

This level of funding will enable a significant level of public services to be delivered in 2014. The funding provided reflects the Exchequer commitment in support of the agri-food sector and is in recognition of the contribution which the sector can make to economic recovery and future growth in the Irish economy.

In addition to the 2013 Exchequer allocation for Irish agriculture, the Department will be administering over €1.2 billion of EU funding, the bulk of which will be for the Single Farm Payments to farmers.

New Policy Measures

Improving profitability at farm level is a key challenge for agricultural policy. A financial stimulus to encourage farmers to meet this challenge is a key focus for 2014 and will be provided for through the introduction of a new scheme to support the development of genomics in the beef sector. A programme of this nature will promote breed improvement and increase fertility, animal health and the level of technology transfer to primary producers. It would also increase overall efficiency and environmental sustainability, and improve profitability in the sector. In addition, the proposal would help to position Ireland as the global leader in genomics and genetic traceability in the beef sector, would be a flagship for Ireland's beef sector, underpin employment in the economy, and enhance the reputation of Ireland as a global leader in high quality food production.

The new measures will dovetail with other Food Harvest 2020 initiatives on competitiveness, sustainability, quality and marketing.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Agriculture, Food and the Marine	2014
Current Expenditure	€ million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	1,029
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-1.0
Central Policy Developments	
Pay Policy Measures	-8.8
<i>Reconciled Expenditure Ceilings post Adjustments</i>	1,019
Savings measures introduced in 2014 to adhere to the ceiling	29.5
Capital Expenditure	€ million
Capital Envelope as set out in the Expenditure Report 2013	<i>168</i>
Adjustments Forestry planting and Haulbowline remediation	<i>15.7</i>
Capital Ceilings	183.7

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Scheme closures-REPS Early Retirement and Suckler Cow	37.6
Reduction in animal health and market support areas	12.4
Additional pay savings will be achieved over and above the pay savings achieved through the Haddington Road Agreement.	2.9
<i>Sub-total</i>	<i>52.9</i>
Increased funding for new measures	(23.4)
Total	29.5

Department of Arts, Heritage and the Gaeltacht

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Expenditure under the Department of Arts, Heritage and the Gaeltacht vote group will be €246 million in 2014. This will consist of €207 million in current expenditure and €38 million in capital expenditure.

Public Services to be Delivered

This level of funding will enable a significant level of public services to be delivered in 2014. The Department oversees and has policy responsibility for the conservation, preservation, protection, development and presentation of Ireland's heritage and culture. The Department also seeks to promote the Irish language, to support the Gaeltacht and to assist the sustainable development of island communities.

High Level Programme Activities include:

- Ongoing financial support of the National Cultural Institutions, including the National Museum of Ireland, the National Library of Ireland, the Irish Museum of Modern Art, the Chester Beatty Library, the National Concert Hall and Crawford Gallery.
- Ongoing operation of the National Archives of Ireland.
- Continuing support for a range of programmes that are operated by the Department, including the Culture Ireland programme and the Structures at Risk Fund.
- Fostering the development of art in all its forms, including through the provision of support to the Arts Council, which in turn funds a large number of schemes, individual artists, arts organisations and festivals, including RAISE philanthropy programme, the Abbey Theatre, events such as the Wexford Opera Festival and the Dublin Theatre Festival, and a wide range of local festivals.
- Fostering the continued development and growth of the film and audiovisual sector in Ireland through the Irish Film Board.
- Ongoing support for the Heritage Council.
- Ongoing management and operation of 6 National Parks and 78 Nature Reserves.
- Actions, including the funding of conservation-related scientific surveys and reporting, to meet obligations under the EU Habitats and Birds Directives.
- Compensatory measures for landowners' costs and losses resulting from restrictions in managing their land in areas designated under the EU Habitats and Birds Directives, including the Cessation of Turf Cutting Compensation Scheme.
- Supporting jobs in the Gaeltacht through Údarás na Gaeltachta.
- Promotion of the Irish language and provision of support to the Gaeltacht.

- Assisting the sustainable development of island communities.
- Development of inland waterways within the context of the implementation of the Good Friday and St. Andrews Agreements.
- Redevelopment of the National Gallery Historic Wings.

New Policy Measures

National Gallery

An additional €10m in funding is being provided to fund the redevelopment of the National Gallery Historic Wings. A provision of €1m is to be provided in 2014 with the remainder in 2015/16. This project will ensure that the Gallery's important collections can be shown and protected in an appropriate forum. It will also enable the Gallery to host international exhibitions and, in the longer term, to increase its contribution towards the country's cultural tourism offering.

Specifically, the following major upgrades will be completed:

- The refurbishment of the historic core of the National Gallery, the Dargan and Milltown wings.
- The installation of 21st century climate, heating, fire suppression, electrical, lighting and security systems, including an energy centre.
- The reopening of Victorian features and spaces within the building previously unseen by the public.
- The conversion of spaces between the wings for public use as a sculpture court.
- The improvement of disabled access to bring the Gallery up to modern standards.
- The delivery of a world class visitor experience.

20-Year Strategy for Irish

In addition, a new dedicated fund of €0.5m – the first ever such fund - will be used to kick-start the implementation of the 20-Year Strategy for Irish with a range of concrete measures, including supportive actions to roll out the language planning process on the ground, in line with the Gaeltacht Act 2012. These actions will include direct support to community organisations to enable them to prepare and implement practical and deliverable Irish language plans – not only in the Gaeltacht itself but also in selected towns and areas in other parts of the country.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Arts, Heritage & Gaeltacht	2014
Current Expenditure	€ million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	207
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer of funds to Vote 13 (OPW) in respect of services provided	-0.2
Transfer of funds from Vote 26 (Education & Skills) in respect of Screen Training Ireland	0.6
Transfer of funds from Vote 25 (Environment, Community & Local Government) in respect of Heritage IT requirements	0.7
Transfer of funds from Vote 25 (Environment, Community & Local Government) in respect of Gaeltacht CDPs	0.3
Central Policy Developments	
Pay policy measures	-1.5
Sectoral Policy Developments	
Increased funding for 20 Year Strategy for the Irish Language	0.5
<i>Reconciled Expenditure Ceilings post Adjustments</i>	207
Savings measures introduced in 2014 to adhere to the ceiling	15.0
Capital Expenditure	€ million
Capital Envelope as set out in the Expenditure Report 2013	36
Adjustments	2.3
Capital Ceilings	38.3

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Arts, Culture and Film	
More efficient working, shared services, prioritisation of public and front of house services, deferral of projects, curtailment of some schemes, staffing economies and administrative costs reductions	9.2
Heritage	
Prioritise meeting the legal requirements of the EU Habitats and Birds Directives, maintenance of key archaeological and built heritage services and maintaining the visitor service attractions provided by National Parks and Reserves.	0.7
Gaeltacht	
Review of Irish language and Gaeltacht structures, schemes and organisations by the Department will result in savings.	1.3
North-South Co-operation	
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.	2.1
Administration	
The Department will examine the scope for achieving further efficiencies and savings in administration costs over the period to 2014.	1.7
Total	15.0

Department of Children and Youth Affairs

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Expenditure under the Department of Children & Youth Affairs will be €451 million in 2014. This will consist of €416 million in current expenditure and €35 million in capital expenditure.

Public Services to be delivered

This level of funding will enable a significant level of public services to be delivered in 2014:

- Continued preschool year for 68,000 children
- Continued subvention of some 35,000 other childcare places together with the implementation of the School Age Childcare Initiative that will target low-income families and support parents availing of an employment opportunity.
- Roll-out of the Area Based Child Poverty Initiative which aims to support better outcomes for disadvantaged children through more innovation, effective planning, integration and delivery of services.
- Delivery of Quality Agenda for Pre-School Services which will include strengthening the Pre-School Inspection system, supporting the implementation of the early education frameworks Siolta and Aistear, and assisting staff to meet new qualification requirements.
- A range of youth programmes and services will be provided to 400,000 young people.

New Policy Measures

Construction work on new Children Detention School facilities in Oberstown, Lusk, Co Dublin will continue in 2014. This development provides for the assignment of responsibility for all young people under the age of 18 years to the Oberstown campus by the third quarter of 2014, in line with the Programme for Government. At present, males aged 17 years on admission are detained by the Courts in St Patrick's Institution.

Changes to Expenditure Ceiling

The original 2014 current expenditure ceiling in the Expenditure Report was €409 million.

An extra €1m has been allocated to support youth programmes and services.

An extra €6.7 million has been allocated to support the reform of child welfare and protection services upon the establishment of the new Child and Family Agency.

An extra €4.6 million in capital is being allocated in 2014 to facilitate the ongoing construction project for expanded Children Detention School facilities in Oberstown, Lusk, Co. Dublin.

Further detail is provided in Section B.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Children and Youth Affairs	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	409
<u>Adjustments to the Ceilings</u>	
Central Policy Developments	
Pay policy measures	-0.4
Sectoral Policy Developments	
Increased funding to support the reform of child and welfare services	6.7
Increased funding to support youth programmes and services	1.0
<i>Reconciled Expenditure Ceilings post Adjustments</i>	416
Savings measures introduced in 2014 to adhere to the ceiling	8
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	30.3
Adjustments	4.6
Capital Ceilings	34.9

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Youth Programmes	
Reductions in funding of the various youth programmes	2.0
School Completion Programme	
6.5% savings per annum on previous year's level of funding	1.7
National Longitudinal Study	
Reduction in commitments under existing contracts	1.0
National Children's Strategy	
Reduction in commitments under existing contracts	0.4
Early Intervention Programme	
Reduction in commitments under existing contracts	0.8
Family Support Agency	
Savings in administration and programme costs	2.1
Total	8

Department of Communications, Energy and Natural Resources

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2013

Expenditure by the Department of Communications, Energy and Natural Resources will be €401 million in 2013. This will consist of €321 million in current expenditure and €80 million in capital expenditure.

Public Services to be Delivered

This level of funding will enable a significant level of important public services to be delivered in 2014.

- In the communications programme, this will ensure the roll out of 100 Mbps Broadband in 260 schools throughout 2014 and support for the on-going operations of the Digital Hub where there are over 70 digital enterprises employing some 900 high value jobs.
- Under the Broadcasting programme, expenditure will fund RTÉ with €181 million forecast licence fee receipts, allow TG4 to deliver 4.69 hours of Irish language programming per day and enable the Broadcasting Authority to provide grants for eligible Irish culture and heritage programmes - €10.5m supporting 260 projects.
- Under the Better Energy Programme, it is expected that 550GWh of energy savings (140kt CO₂) with an estimated monetary value of €37m will be achieved in conjunction with private sector measures under the Energy Efficiency Directive. Estimated energy savings of 24GWh (5.4kt CO₂) with a monetary value of €2m should be realised in low-income households.
- In natural resources, important regulation of licensing and leasing activities will be progressed along with rehabilitation works at the Avoca site and the INFOMAR mapping programme.
- Regarding inland fisheries, 3,150 environmental inspections will be completed and 125,339 man hours of patrol time funded.

New Policy Measures

In 2014, a number of important new policy initiatives will be initiated. The design, planning and procurement of the State-led intervention to deliver high speed broadband in areas where it is not commercial for the market to invest will be progressed with a view to launching the procurement process in 2014. The development of the proposed Public Service Broadcasting (PSB) Charge will continue in line with the Programme for Government commitment. The Department will also advance

the National Postcode project with a view to signing an agreement in 2014 and commencing the initial phases of roll-out. The Department will continue work on progressing the Pay-As-You-Save (PAYS) energy efficiency model. The Department will also proceed with the implementation of the National Energy Efficiency Action Plan (NEEAP) and the Affordable Energy Strategy (AES), and will deliver a new national Energy Performance Contracting (EPC) policy framework underpinned by the Energy Efficiency Fund which should address one of the predominant barriers to economic activity in the energy efficiency sector – the availability of credit that is structured properly and of appropriate term.

Changes to Expenditure Ceilings

The total expenditure ceiling has been revised to take account of central/sectoral policy measures and a technical transfer to Vote 13 (OPW) in respect of office premises.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Communications, Energy and Natural Resources	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	325
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-0.2
Sectoral Policy Developments	
Adjustment to meet Programme for Government Commitments and pressures	2.3
RTE licence reduction	-4.7
Broadcasting fund reduction	-0.4
Central Policy Developments	
Pay policy measures	-0.7
<i>Reconciled Expenditure Ceilings post Adjustments</i>	321
Savings measures introduced in 2014 to adhere to the ceiling	5
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	80
Adjustments	-
Capital Ceilings	80

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
The Department will achieve further efficiencies and savings in administration costs, Energy, Inland Fisheries and Communications Programme Areas	5
Total	5

Department of Defence

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Expenditure by the Department of Defence will be €898 million in 2014. This is made up of €890 million in current expenditure and €8 million in capital expenditure.

The 2014 current expenditure ceiling was reduced by €10.3 million from the allocation outlined in the 2013 Expenditure Report mainly as a consequence of the Haddington Road Agreement. The Army Pensions provision requires an increased allocation of €10 million for 2014 due to the increasing number of pensioners.

Public Services to be Delivered

This level of funding will enable a significant level of public services to be delivered in 2014:

- Defence policy will continue to be responsive to emerging changes in the domestic and international peace and security environment.
- In 2014 a new White Paper on Defence will be completed and published.
- The Permanent Defence Force will be maintained at a strength of 9,500 personnel. The Army Reserve and Naval Service Reserve will be maintained at a combined strength of 4,069.
- The Permanent Defence Force will continue to meet Government requirements for overseas peace support operations.
- The Permanent Defence Force will continue to deliver required operational outputs for all approved aid to the Civil Power and approved aid to the Civil Authority requests.
- Two new Naval Service vessels will be procured from within the Defence Allocation, without recourse to additional funding.

Further detail is provided in Section B

B. Reconciliation of 2014 Expenditure Ceiling

Department of Defence	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	890
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfers to Vote 13 (OPW) in respect of services provided	-0.2
Sectoral Policy Developments	
Increased provision for Army Pensions Vote	10.0
Central Policy Developments	
Pay policy measures	-10.3
<i>Reconciled Expenditure Ceilings post Adjustments</i>	890
Savings measures introduced in 2014 to adhere to the ceiling	2
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	8
Adjustments	-
Capital Ceilings	8

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Cost containment and control measures across the Vote Group	2
Total	2

Department of Environment, Community and Local Government

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Expenditure by the Department of Environment, Community and Local Government will be €766 million in 2014. This is made up of €455 million in current expenditure and €311 million in capital expenditure. In addition, the Government is to invest €240 million (by direct equity) in Irish Water, an independent state owned company within the Bord Gáis Group.

Public Services to be delivered

This level of funding will enable a significant level of public services to be delivered in 2014 in the key areas of housing and water, environmental protection, local government services, and the development of strong and vibrant local communities. Key outputs will include:

Housing

- In the housing sector, momentum will continue on the major regeneration programmes with significant commitment to Limerick Regeneration, and the Ballymun Regeneration Scheme to reach substantial completion in 2014.
- 185 new units will be delivered over the 2013/2014 period under the social housing investment programme. Up to 2,500 new transfers will take place under the Rental Accommodation Scheme and approximately 1,200 additional new leased housing units will come on line in 2014 bringing the overall operational number to 5,700 in 2014.
- 14,100 social houses will achieve improved energy efficiency through a retrofitting programme, of which 12,500 will be upgraded as part of the Government's capital stimulus package. This will result in warmer homes and lower energy costs for thousands of families.
- There will be a continuing focus on meeting the needs of the most vulnerable in society. 175 new housing units for people with special needs will be developed and up to 150 new leased units will be delivered to cater specifically for people with disabilities leaving institutional care. Some 5,700 housing adaptation grants will assist older people and people with disabilities to remain at home for longer.

Water

- Capital funding of Irish Water will be by way of direct Exchequer equity investment of €240 million. It will support projects set out in the Irish Water Capital investment Plan (including some 80 projects currently in progress) and will ensure that the new utility will be in a

position to take on the water services investment programmes of the current 34 water services authorities.

- The Rural Water Programme, which oversees the Private Group Water sector, will continue to be managed by the Department.
- At least 1,000 septic tank inspections will occur by July 2014.

Community

- Some 14,000 people who are distanced from the labour market will receive direct one-to-one labour market training and supports through the Local and Community Development Programme (LCDP). A revised LCDP, due to be implemented from July 2014, will take account of the new aligned local authority/local development structures.

New Policy Measures

Local Government Reform / Financing

- The *Action Programme for Effective Local Government* sets out a wide-ranging reform agenda across the key areas of local government to address weaknesses, enhance effectiveness and accountability, and improve performance across the entire local government system. Key features of the programme, to come into effect following the local elections in 2014, include the restructuring of local government at regional, county and sub-county levels and the strengthening and widening of the scope and role of local government.
- It is proposed to make a proportion of the proceeds of the local property tax available as a source of local funding from 2015 onwards, so as to ensure greater discretion in decision making and increased accountability at local level.

Irish Water

- The statutory responsibility for public water supply and waste water services, currently with local authorities, will pass to Irish Water from 1 January 2014. Irish Water will have a general duty to provide safe and efficient water services and infrastructure in a manner which takes full account of public policy in relation to proper planning and sustainable development.
- Economic regulation of water and wastewater services will commence following enactment of the Water Services (No. 2) Bill 2013, to be published in autumn 2013. The Commission for Energy Regulation (CER) will scrutinise and regulate Irish Water's operational and capital expenditure. CER will also ensure consumer interests are protected in the sector. Public consultation will form part of the Regulator's decision-making processes.
- Domestic water charging will be introduced in Quarter 4 2014 with first bills due in Quarter 1 2015. A free allowance will be allocated to each household, with supports provided to those with affordability issues and those with high water usage necessitated by medical needs.

Change to Expenditure Ceiling / Savings

The total expenditure ceilings under the Department's Vote have been revised to take account of a number of factors.

On the current side, savings have arisen as a result of rescheduling the recoupment of local authority loan charges. Savings have been generated on legal and administrative costs. There is also a transfer of expenditure between the capital and current budgets as well as other technical adjustments to the ceilings.

The key change to the Department's capital ceiling is a reduction of €240 million, in view of the funding of Irish Water by way of direct equity investment. Other changes include an increase of €25 million to the ceiling, as part of the Government's capital stimulus initiative to improve energy efficiency in local authority housing stock and an additional €16 million to support the Peace programme in the border counties and Northern Ireland.

Further detail is provided in Sections B and C.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Environment, Community and Local Government	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	428
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-0.3
Transfer to Vote 33 (Arts, Heritage & the Gaeltacht) in respect of IT requirements	-0.7
Transfer to Vote 33 (Arts, Heritage & the Gaeltacht) in respect of Gaeltacht CDPs	-0.3
Transfer from Vote 38 (Health) in respect of deinstitutionalisation (People with disabilities)	1.0
Increased spending (matched by Peace Programme A-in-As)	2.0
Sectoral Policy Developments	
Increased provision for Housing leasing	10.0
Central Policy Developments	
Pay policy measures	-2.2
Other	
Transfer from capital envelope	18
Transfer to Children & Youth Affairs	-1
<i>Reconciled Expenditure Ceilings post Adjustments</i>	455
Savings measures introduced in 2014 to adhere to the ceiling	21
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	528
Adjustments	-218
Capital Ceilings	310.5

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Housing Rescheduling of recoupment of local authority loan charges (Capital Loan and Subsidy Scheme)	15
Legal Costs Savings on Legal costs	4
Administrative Efficiencies The Department will achieve further efficiencies and savings in administration costs in 2014.	2
Total	21

Department of Finance Group of Votes

A. Overview of Departmental Expenditure in 2014

The Vote Group gross ceiling for 2014 was set at €429m (Current) and €5m (Capital). This ceiling was adjusted to reflect ongoing IT development costs for Revenue and full-year HRA downward adjustment on paybill to give an adjusted ceiling of €428m (Current) and €5m (Capital).

The actual allocation sought by the Vote Group this year is €431m, which is spread across the Vote Group as follows:

	€m
Vote 7 – Office of the Minister for Finance	€32.7
Vote 8 – Office of the C&AG	€11.8
Vote 9 – Revenue	€385.7
Vote 10 – Appeals Commissioner	€0.5
	€430.7

The Department of Finance's budget and staffing allocation reflects ongoing ambitious objectives and goals, across a broad spectrum of economic, fiscal, financial and international policies, set out in our Statement of Strategy. It is vitally important that we continue to build on the significant progress, made during 2013, in the areas of banking union and economic governance, the continued restructuring of the banking sector, and the exercise of budgetary discipline demonstrated in the delivery of commitments under the EU/IMF programme of support. Allied to the above, the focus throughout 2014 and beyond will be centered on the implementation of sound macroeconomic, fiscal and structural policy choices, through the framework of a Medium Term Economic Strategy, and through enhanced representation on systemically important EU Commission working groups, with a view to representing Ireland's interests in European and international decision making processes.

Expenditure pressures for the Department in 2014 are linked largely to:

- the Government's National Payments Plan (including SEPA compliance, Standard Bank Account, etc) in which the Department plays a lead role and is a co-sponsor. On completion, this plan is targeted, among other things, with improving the efficiency of Ireland's payment system, with significant consequent savings for the economy; and
- Legal fees associated with the ongoing restructuring of the banking system and legal actions connected to this programme of work.

Revenue's sole focus is to serve the community by fairly and efficiently administering and collecting taxes and duties, and by implementing Customs controls. As part of its 2014 strategy the office will:

- continue the implementation of systems related to the Local Property Tax
- increase the availability and usage of electronic channels of customer service to make it easier and less costly for taxpayers to comply
- maintain a strong focus on deterring smuggling and the shadow economy
- provide high quality advice and legislation, and advance Irelands tax and customs agenda in international fora

The role of the Office of the Comptroller and Auditor General is to provide independent assurance that public money is properly managed, and spent to good effect, and to contribute to improvements in public administration.

B. Reconciliation of 2014 Expenditure Ceiling

Finance Group of Votes	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	429.5
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-2.8
Transfer to Vote 24 (Justice & Equality) in respect of payroll staff	-1.1
Sectoral Policy Developments	
Increased provision for Vote 9 (Revenue Commissioners) to address general pressures	8.0
Central Policy Developments	
Pay policy measures	-8.1
<i>Reconciled Expenditure Ceilings post Adjustments</i>	426
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	5.0
Adjustments	-
Capital Ceilings	5.0

Department of Foreign Affairs and Trade

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

This Department is responsible for two Votes – International cooperation (V27) and Foreign Affairs and Trade (V28).

Gross total expenditure for the Department in 2014 is €693 million. This will consist of €687 million in current expenditure and €6.5 million in capital expenditure. Receipts classed as Appropriations in Aid will be €45 million.

Public Services to be Delivered

As part of its Strategy for 2011-14, the Department of Foreign Affairs and Trade has the following High-level goals:

- Promote Ireland's economic interests in Europe and internationally
- Deliver on Ireland's global development commitments, focusing on poverty and hunger
- Advance reconciliation and co-operation on this island
- Contribute to international peace, security and human rights
- Provide consular and passport services for Irish citizens and engage with Irish communities abroad

Recognising that trade and foreign investment are central to economic recovery, the Department will continue to prioritise these areas of its work, including by means of support for the relevant State agencies, with a view also to maximising employment at home.

This approach will see the Department and the diplomatic and consular missions abroad which are under its aegis continue to work to restore Ireland's standing as a respected member of the European Union and of the wider international community.

Ireland's membership of the UN Human Rights Council will continue as a major focus of activity in 2014. Ireland's election to the Council in the face of strong competition was a major achievement and has been availed of already to promote successfully a number of resolutions in the areas of child mortality and civil society.

Making Ireland's contribution to ending extreme poverty and hunger, and ensuring sustainable development, is at the core of the Irish Aid programme. The primary focus for 2014 will be to implement and deliver on the commitments in the new policy on International Development – 'One World One Future'.

The Department will continue to prioritise the full implementation of the Good Friday Agreement to support peace and reconciliation and North-South cooperation.

In 2014, the number of passport applications processed is expected to equal the 2013 figure of approximately 630,000. In addition to meeting the service level targets, significant developments in the service, including on-line renewal of adult passports will be completed.

Consular services to citizens will be maintained and relations with the diaspora will be strengthened, including through follow-up to the recent Global Irish Economic Forum in Dublin.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Foreign Affairs and Trade	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	692.3
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-0.5
Transfer to Vote 32 (Jobs, Enterprise & Innovation) in respect of subscription to World Trade Organisation	-1.9
Central Policy Developments	
Pay policy measures	-3.3
<i>Reconciled Expenditure Ceilings post Adjustments</i>	686.6
Savings measures introduced in 2014 to adhere to the ceiling	14.1
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	2.0
Adjustments	4.5
Capital Ceilings	6.5

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Overseas Development Assistance	14.1
Reduced funding for Irish Aid programme	14.1
Total	14.1

Department of Jobs, Enterprise and Innovation

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

Expenditure under the Department of Jobs, Enterprise and Innovation will be €781 million in 2014. This will consist of €339 million in current expenditure and €442 million in capital expenditure.

Public Services to be Delivered

This level of funding will enable a significant level of public services to be delivered in 2014. The Department of Jobs, Enterprise and Innovation plays a key role in ensuring delivery on the Government's continued commitment to enterprise development and innovation and to the objective of growing our way out of our difficulties.

It does this via its two-fold remit of (i) stimulating the productive capacity of the economy and creating an environment which makes Ireland the best small country in which to do business by 2016 and (ii) ensuring fair competition, protecting consumers and safeguarding workers via its 3 Key Programme Budget areas of (A) Jobs and Enterprise, (B) Innovation and (C) Regulation.

The 2014 Current and Capital allocations, while very challenging, will be utilised to maximum effect to ensure the effective and efficient delivery of the Department's remit.

New Policy Measures

Establishment of Central Transfer Technology Office

Provision has been made under the Science and Technology Programme, for a new Central Technology Transfer Office (CTTO) to further enhance the commercialisation agenda. The CTTO has been established on a collaborative basis between Enterprise Ireland (EI) and the Irish Universities Association (IUA). The CTTO will play a key role in the Irish innovation system as it becomes fully operational in 2014. It will provide a responsive interface between companies and the wealth of technology, skills and "know how" available in Ireland's higher education system. One of the many functions of the new office will be the provision of a central hub that will enable companies to explore, through a web interface, the research resources available to them right across the country.

Changes to Expenditure Ceiling

The *Comprehensive Expenditure Report 2012-2014 ("CER")* set Current and Capital ceilings of €337m and €457m respectively for the Department of Jobs, Enterprise and Innovation for 2014. The Current ceiling for 2014 is now set at €339m to take account of technical adjustments and transfer of activities, including Ireland's annual subscription to the World Trade Organisation into the Department's Vote from the Department of Foreign Affairs and Trade in 2013. The Capital ceiling has been reduced by a further €15m by the Department of Public Expenditure and Reform to €442m. This is to take account of pressures on the overall Exchequer Capital Budget. Further detail is provided in **Section B** below.

B. Reconciliation of 2014 Expenditure Ceiling

Department of Jobs, Enterprise and Innovation	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	339
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-0.4
Transfer from Vote 28 (Foreign Affairs & Trade) in respect of subscription to World Trade Organisation	1.9
Central Policy Developments	
Pay policy measures	-1.3
	339
<i>Reconciled Expenditure Ceilings post Adjustments</i>	
Savings measures introduced in 2014 to adhere to the ceiling	13.4
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	<i>457</i>
Adjustments	<i>-15</i>
Capital Ceilings	442

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments.

Measure	Savings in 2014
	<i>€ million</i>
Non-pay savings will be delivered through administrative efficiency measures and changes to business processes across the Department's 3 Programmes. These include the implementation of more online processing and application tools and the continued implementation of the Workplace Relations Commission project.	1.0
Further Non-pay savings will be delivered through administrative and operational efficiencies, rationalisation measures and reprioritisation of spending in respect of a number of projects being supported through the Programme for Research in Third Level Institutions (PRTLII).	6.4
Additional pay savings will be achieved over and above the pay savings achieved through the Haddington Road Agreement.	6.0
Total	13.4

Department of Public Expenditure and Reform Group of Votes

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

The Public Expenditure and Reform Group includes the Department of Public Expenditure and Reform, the Office of Public Works, the Superannuation Vote for civil service pensions, and a range of smaller votes. Expenditure for this Group will be €943 million in 2014. This will consist of €833 million in current expenditure and €110 million in capital expenditure.

Public Services to be Delivered

This level of funding will enable a significant level of public services to be delivered in 2014:

The *Department of Public Expenditure & Reform* will promote a stronger focus on Value-for-Money and performance information and will develop and implement policies to reduce public service numbers consistent with the delivery of Government objectives.

The *Shared Services* Vote has now been set up and considerable progress has been made to date in terms of consolidating a number of administrative functions across the Civil Service including areas such as finance, IT and Human Resources. This establishment of this new Vote reinforces the Government's commitment to the Public Service Reform Plan. The standardisation of processes allows for greater transparency and accessibility; reduced duplication; the elimination of waste and significant cost reductions in the medium term.

Considerable progress is being made with the delivery of procurement initiatives and the new *Office of Government Procurement* (OGP) has now been set up.

The *Office of Public Works* will continue to manage the development, upkeep and maintenance of State accommodation including the protection of cultural and heritage properties.

New Policy Measures

The new Office of Government Procurement will spearhead the reform of procurement in the public service. The reform of the public service procurement function will deliver sustainable savings for the tax payer and make a significant contribution to the deficit reduction programme. The new Vote will centralise the procurement of common goods and services, such as ICT, fleet, professional services, ICT, etc. This move is in line with best practice in the public and private sector and is part of the continuing reform programme being driven by the Department of Public Expenditure and Reform. Procurement has evolved into a professional business discipline over the last decade in particular and the move by the Government will concentrate, develop and leverage that expertise across the public service.

B. Expenditure Ceilings

PER Group of Votes	2014
Current Expenditure	€ million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	826
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 25 (Environment, Community and Local Government) capital allocation in respect of Peace programme funding	-5.8
Transfer to Vote 41 (OGP) capital allocation	-1.25
Transfers to Vote 13 (OPW) from all other Departments in respect of services provided	16.9
Sectoral Policy Developments	
Additional funding provided for reform initiatives	1.1
Additional funding provided to cover start-up costs of Shared Services	8.0
Central Policy Developments	
Pay policy measures	-12.3
<i>Reconciled Expenditure Ceilings post Adjustments</i>	833
Capital Expenditure	€ million
Capital Envelope as set out in the Expenditure Report 2013	100.5
Adjustments	9.5
Capital Ceilings	110

Department of the Taoiseach (including Law Offices)

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

In addition to the Department of the Taoiseach, this Group includes the Legal Offices, the Central Statistics Office (CSO) and the President's Establishment. Expenditure for this Group will be €144 million in 2014, all of which is current spending.

The *Department of the Taoiseach* continues to consolidate a range of major efficiencies and structural changes that will allow for a more focused leadership role in implementing the Government Programme. 2014 programme expenditure relates to NESDO, the Moriarty Tribunal of Inquiry, the Constitutional Convention and EU Engagement (which is as a result of transfer of functions from the Department of Foreign Affairs in 2012).

The main challenge being 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 arising from the Programme for Government and the EU/IMF programme. Additional resources will be allocated for the provision of legal services to the Office of Government Procurement.

The *CSO* maintains 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. Estimates reflect the cyclical nature of some statistical activities within the Vote. The 2014 allocation provides for preparatory work for the Household Budget Survey 2015/2016 and the 2016 Census of Population. The 2014 allocation also provides funding for a National Employment Survey (NES) and a European Health Information Survey (EHIS)

B. Reconciliation of 2014 Expenditure Ceiling

Department of Taoiseach Vote Group	2014
Current Expenditure	€ million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	142
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-0.6
Sectoral Policy Developments	
Additional funding provided to address general pressures arising on the Vote Group	6.5
Central Policy Developments	
Pay policy measures	-4.1
<i>Reconciled Expenditure Ceilings post Adjustments</i>	144
Savings measures introduced in 2014 to adhere to the ceiling	
Capital Expenditure	€ million
Capital Envelope as set out in the Expenditure Report 2013	-
Adjustments	-
Capital Ceilings	-

Department of Transport, Tourism and Sport

A. Overview of Departmental Expenditure in 2014

Total Voted Expenditure 2014

The Gross expenditure under the Department of Transport, Tourism and Sport will be €1,583 million in 2014. This will consist of €684 million in current expenditure and €899 million in capital expenditure.

Public Services to be Delivered

This level of funding will enable a significant level of public services to be delivered in 2014.

Key areas of activity include

- Maintenance and, where possible, expansion of capacity of transport networks
- Delivery of efficient public transport services
- Promotion of sustainable transport patterns
- Continued promotion of road and rail safety
- Provision of an effective Coastguard service
- Facilitation of the development of high quality sports infrastructure
- Support tourism development, innovation and sustainability

B. Reconciliation of 2014 Expenditure Ceiling

Department of Transport, Tourism and Sport	2014
Current Expenditure	€million
Ministerial Expenditure Ceilings as per <i>Expenditure Report 2013</i>	702
<u>Adjustments to the Ceilings</u>	
Technical Adjustments	
Transfer to Vote 13 (OPW) in respect of services provided	-0.3
Reduced current ceiling (offset by reduction in A-in-As)	-17.0
Transfer from Vote 37 (Social Protection) in respect of the Rural Transport Scheme	1.0
Central Policy Developments	
Pay policy measures	-1.5
<i>Reconciled Expenditure Ceilings post Adjustments</i>	684
Savings measures introduced in 2014 to adhere to the ceiling	75
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2013	879
Adjustments	20
Capital Ceilings	899

C. Estimates 2014: Summary of Measures

The table below outlines the summary of measures, excluding central pay policy developments, to be taken by the Department in order to adhere to the 2014 Expenditure Ceiling post adjustments. The table shows the amount of savings to be generated in 2014 following the implementation of each measure. This table shows an additional saving of €19m over and above the €56m identified in last year's Expenditure Report, resulting from a less than anticipated A-in-A contribution from the Local Government Fund towards Regional and Local Roads.

Measure	Savings in 2014
	€ million
Aviation Regional Airport Savings	1.0
Roads <ul style="list-style-type: none"> ▪ Reduce funding for surface dressing programme on regional and local roads ▪ NRA savings to be generated from efficiencies in the operational cost base ▪ PPP savings (savings based on contractual payments due to PPP operators in 2014) 	46.5
Public Transport Bulk of savings from cuts to Public Transport Contracts (PSO subventions)	18.0
Sport Reduced funding for Irish Sports Council	3.1
Tourism Reduce allocation for tourism programmes	12.9
Others Rural Transport Programme – implement recommendations of VFM Review and restructure the programme to negate the impact of reduced funding.	0.9
Maritime SAR Helicopter Contract – increased cost Search & Rescue	(-7.4)
Total	75

PART III IRELAND'S PUBLIC EXPENDITURE
FRAMEWORK IN COMPARATIVE PERSPECTIVE

Introduction

The Government is committed to returning Ireland's public finances to a sustainable path and to ensuring that they remain on such a course into the future. The reforms to the expenditure budgetary architecture, announced in the *Comprehensive Expenditure Report 2012-14*, are one element of this commitment. These reforms establish a framework for effective and efficient multi-annual expenditure management that will support better decision making and value for money.

This section of the *Expenditure Report 2014* sets Ireland's public expenditure framework in the context of international experience.⁵ It is vital to assess this system on an on-going basis against international experience to ensure any necessary changes are made in a timely and appropriate way.

International Experience of Key Elements of Effective Public Expenditure Management

An effective public expenditure framework has several key elements. First, there needs to be a clear statement of the overall volume of resources available and how these are to be allocated to individual spending areas over a number of years. Second, in order to be in a position to determine these allocations there is a need for regular reviews of expenditure programmes that take account of whether or not programmes are delivering against the targets set for them, changes in government priorities and proposals for new expenditure programmes. Third, reviews of expenditure programmes should be informed by relevant evaluations of the effectiveness and efficiency of programmes and agencies. Finally, evaluations should be based on information relating to how well programmes have been performing over a number of years.

Medium Term Expenditure Framework

The overall context of public expenditure is set by the amount of money a State is able to raise through taxation and borrowing. In order to live within these limits, many OECD countries have put in place medium term expenditure frameworks that set out expenditure ceilings for government-as-a-whole and individual Departments; typically for a period of between three and five years. Finland, the Netherlands and Sweden have been at the forefront in Europe in terms of developing multi-annual budgeting approaches.

⁵ In particular, this section draws on OECD (2011) *Government at a Glance 2011*; OECD (2013) Spending Reviews, Paper for the Annual Meeting of OECD Senior Budget Officials, Paris, 3-4 June 2013, OECD GOV/PGC/SBO(2013)6 [Paper prepared by Marc Robinson]; and Marc Robinson (2013) "Aggregate expenditure ceilings and allocative flexibility", OECD Journal on Budgeting, Vol. 12/3. It also draws on Department of Finance (2011) *Reforming Ireland's Budgetary Framework: A Discussion Document*.

New rules introduced by the European Union over the past few years impact on the wider context in which Ireland's resource allocation decisions are made (i.e. a 'balanced budget rule', a 'debt brake', an automatic correction mechanism, stronger surveillance by the EU, more robust sanctions for non-compliance and a common budgetary timetable). These rules also constrain public expenditure because each Government in the Eurozone is now bound by the 'expenditure benchmark' which means that growth in General Government Expenditure is linked to the potential real growth of the economy and is fixed for three years. Expenditure will not be allowed to grow by a rate that is faster than economic growth unless offsetting permanent tax increases are introduced. In Ireland, following on from its expenditure benchmark, the Government must set a 'Government Expenditure Ceiling' which is the maximum volume of financial resources that it can use in each of three years. The Government then decides upon the share of the overall expenditure ceiling across Government Departments. These Ministerial Expenditure Ceilings will also be set for three years.

This top-down approach to setting Departmental spending ceilings ensures the allocations decided in the budgetary process are consistent with aggregate fiscal objectives. The multi-annual approach provides clarity about the resources Departments will have available over a number of years and reinforces fiscal discipline, as decision makers and the public are aware of the budgetary parameters. Such an approach should also facilitate a more strategic approach to resource allocation by emphasising prioritisation of key services over reaction to day-to-day pressures.

The credibility of any medium term expenditure framework rests on how it balances the need to be firm and yet responsive. An overly mechanistic framework could be unresponsive to needs, changing priorities or unexpected challenges, whereas an overly flexible system will be seen as a paper exercise rather than real expenditure control. There is also a need to be cognisant of 'demand led' schemes that are sensitive to variation in economic performance (e.g. social protection payments).

Spending Review

Spending reviews are used to examine all areas of public expenditure in order to give the Government improved information to inform its decisions on the level of aggregate expenditure and the relative priority of expenditure programmes.

Since the beginning of the economic crisis, spending reviews across OECD member countries have become associated with identifying large numbers of specific savings proposals. The UK's 2010 *Comprehensive Spending Review* covered nearly all government expenditure as well as tax expenditures. Some spending reviews set savings targets. For instance, the Canadian *Strategic and Operating Review* process required agencies to present options for a 10% cut from their lowest-priority, lowest performing programme spending. The Dutch *Comprehensive Expenditure Review* of

2010 required the development of options capable of delivering at least a 20% reduction in expenditure over a four-year period.

However, spending reviews should not be regarded only as a tool of reducing budgets. Instead, the OECD (2013: 31) suggests that they should be a permanent feature of the budget preparation process as a core instrument for ensuring good expenditure prioritisation. In the years prior to the economic crisis, three OECD countries already carried out spending reviews on an on-going basis: *Interdepartmental Policy Reviews* in the Netherlands, *Special Studies* in Denmark and *Productivity Program* in Finland. (OECD, 2013: 9) Spending reviews have been used to examine how to accommodate new spending proposals. The primary budgetary objective of the Canadian *Strategic Reviews* was to create additional fiscal room for new spending initiatives and, consistent with this, spending ministries were permitted to present options for new spending that could be financed by savings (“reinvestment proposals”). In Denmark, typically between 10-15 special studies were carried out each year and, up until the recent crisis, these focused on increasing the space for new expenditure priorities. (OECD, 2013: 10, 13)

On-Going Evaluation

Many countries have guidance and rules in place to ensure that policy decisions are underpinned by a solid evidence base and that the effectiveness and efficiency of resource allocation is maximised (e.g. the *Green Book* in the UK and the *Guidance and Instructions on Public Sector Performance and Financial Management System* in New Zealand). From the 1970s to the 1990s, many OECD governments undertook efforts to build government-wide evaluation systems but the use of evaluation for budgeting purposes proved disappointing as these tended to focus upon management / policy improvement objectives rather than budget decisions and failed to provide timely or conclusive information to managers (Robinson, 2013).

To be fully optimised, spending reviews require relevant, timely and high-quality evaluations of expenditure programmes. The absence of such evaluations has meant that spending reviews have had to rely upon quite informal expenditure analysis. There is also a growing acceptance that the evaluation groundwork should be undertaken over the longer period outside the formal spending review process as tight timetables of the latter mean that it is often very difficult to deliver high quality evaluations. For example, in Australia, the Expenditure Review Committee of Cabinet commissions *Strategic Reviews* of programmes and processes and, while generally not required to recommend options for budget decisions, the better quality information that they provide is used to inform the Government's options. (OECD: 26-27)

Performance Budgeting and Performance Information

The most widespread form of performance budgeting classifies expenditure by “programmes” based on objectives and types of services and include performance information in budgetary documentation. While the main objective of this approach is to improve expenditure prioritisation, the OECD (2013: 29) notes that the reality internationally has been one where decision makers have shown limited desire to become fully engaged in expenditure reallocation, resulting in performance budgeting systems that are “all dressed up with nowhere to go”. Furthermore, it has been seen more as a matter of “filling” budget documents with performance indicators than of ensuring the relevance of those indicators for budgetary decisions.

The OECD suggests that the economic crisis provides an opportunity for performance budgeting to demonstrate its true worth as a tool for expenditure prioritisation. Performance information will not by itself provide clear and conclusive decisions. Instead, it is the evidence that informs relevant, timely and high-quality evaluations of the effectiveness and efficiency of the ways in which public resources are allocated.

Ireland’s Public Expenditure Framework

Over the last number of years, Ireland has introduced a number of changes to its budgetary architecture. Some of these changes are a consequence of new EU rules while others build on the Government’s determination to ensure sustainable public expenditure by developing and linking existing procedures with new mechanisms that taken together will enhance overall public expenditure management. Together, these developments will mean that public services in Ireland will be delivered efficiently and effectively while ensuring a sustainable medium term fiscal path.

Medium Term Expenditure Management

The reformed Stability and Growth Pact (SGP), including the so-called ‘six-pack’ and ‘two-pack’ of EU Regulations and one Directive, have introduced significant changes to the way in which EU Member States manage public resources. This was complemented by the *Treaty on Stability Coordination and Governance in the EMU* (“Fiscal Compact”), which was ratified by referendum in 2012. In Ireland, these changes have been placed on a statutory footing by means of the *Fiscal Responsibility Act 2012 and 2013* and the *Ministers and Secretaries (Amendment) Act 2013*.

Ireland’s Medium-Term Expenditure Framework and the Ministerial Expenditure Ceilings operate within the broader expenditure control context arising from the reforms of the Stability and Growth Pact (SGP).

The *Fiscal Responsibility Act 2012 and 2013* imposes a duty on the Government to ensure compliance with the budgetary rule and the debt rule, which are provided for in the Act. The budgetary rule requires that the budgetary position of general government must be either:

- In balance or in surplus and this will be satisfied if the annual structural balance is at the medium-term budgetary objective (MTO); or
- If it is not at the MTO target, on the adjustment path towards adhering to the MTO as set in accordance with the Stability and Growth Pact.

In the event of exceptional circumstances, as defined under the SGP, this rule may not apply.

If there is a failure to comply with the budgetary rule and there is a significant deviation from the MTO or the adjustment path, then the Government will be required to implement the correction mechanism and introduce a plan to restore compliance.

Reforms to the SGP also introduced a complementary expenditure measure known as the Expenditure Benchmark that aims to link the changes in expenditure with growth in the economy. Through application of the Expenditure Benchmark, which takes into account decisions in relation to discretionary revenue measures, a multi-annual upper limit on General Government expenditure is determined,⁶ which is the basis in Ireland for setting the Government Expenditure Ceiling. Essentially, the Government Expenditure Ceiling is equivalent to total gross voted expenditure. The *Ministers and Secretaries (Amendment) Act 2013* provides that, upon a proposal of the Minister for Public Expenditure & Reform, the overall Government Expenditure Ceiling shall be apportioned into individual Ministerial expenditure ceilings for both current and capital expenditure for the next three financial years.

An overview of Ireland's obligations under the reformed SGP and the new domestic fiscal framework are set out in a Circular issued by the Department of Public Expenditure and Reform⁷. This Circular also details the rules and arrangements for the management of Government Expenditure Ceilings and Ministerial Expenditure Ceilings, including the carryover of savings from one year to the next and also sanction mechanisms to ensure compliance with the ceilings.

The challenge over the next few years will be to ensure that there is a robust system in place to best inform the allocation of the available resources across the various Departments so that the full

⁶ For more details on the expenditure benchmark, please see the *Vade Mecum on the Stability and Growth Pact*, available at http://ec.europa.eu/economy_finance/publications/occasional_paper/2013/op151_en.htm

⁷ <http://circulars.gov.ie/pdf/circular/per/2013/15.pdf>

benefits of this multi-annual approach to budgeting can be realised. Robinson (2013) examined the implementation of expenditure ceilings in OECD countries and noted that developing a strong spending review capacity should be seen as a prerequisite for moving to multi-year expenditure planning.

Spending Reviews

Since the onset of the economic crisis, Ireland has had spending reviews of both current and capital expenditure.

In the area of current expenditure there have been two large-scale exercises resulting in the *Special Group on Public Service Numbers and Expenditure Report (2009)* and the *Comprehensive Expenditure Report 2012-2014*. Both Reports set out recommendations for making savings that informed subsequent Budgets and involved line Departments producing their own papers. In the case of the *Special Group* these papers were considered by the Group before making its recommendation while the *Comprehensive Review of Expenditure* was more akin to the process which takes place in Canada.

In support of both spending reviews, the Central Expenditure Evaluation Unit in the Department of Public Expenditure & Reform provided evaluations of cross-cutting issues that were relevant to a number of Departments (e.g. labour market activation, enterprise supports, science and innovation funding).

In relation to Government capital expenditure, there have been a number of reviews of in Ireland, the most recent of which was carried out in parallel with the *Comprehensive Review of Expenditure*. This review was led by the Department of Public Expenditure & Reform and involved a Government-wide review of the Exchequer Capital Programme in 2011. It contributed to a reprioritisation of capital investment and the publication of *Infrastructure and Capital Investment 2012-2016: Medium Term Exchequer Framework* in November 2011.

The next *Comprehensive Review of Expenditure* will begin in the coming months. Again this will be a line-by-line examination of current expenditure across all expenditure programmes. This *Comprehensive Review of Expenditure* will build on the experience of conducting the previous spending reviews. It will inform Government decisions on future budgetary matters and allow for the Government's reviews and recalibration of ministerial expenditure ceilings in light of changing priorities and evaluations of expenditure. In parallel with this process a review of the medium term capital investment programme will also take place over this period.

On-Going Evaluation

For many years, Ireland has had processes, procedures and guidance to ensure public money is well spent. These arrangements were put in place to promote evidence-based rigorous evaluation and scrutiny of how public resources are used to maximise public welfare and eliminate waste and inefficiency. The *Public Spending Code*⁸ has brought together and updated all of the guidance, instructions and Value for money requirements for public expenditure. Departments and agencies must now adhere to these reformed standards across the appraisal, implementation and review activities involved in the different stages of the expenditure life cycle.

It is important to have in place methods for examining expenditure both before and after the allocation of public resources. While appropriate methods have been developed and long used for capital expenditure, evaluations of current expenditure have tended to focus more on how well or otherwise these resources have been utilised rather than on *ex-ante* analysis of new spending proposals. The implementation of the *Public Spending Code* means that current expenditure proposals are now required to set out relevant evidence and develop business cases. Proper completion of economic analysis at the appraisal stage of expenditure will ensure that there is a clear focus on the intended benefits of a proposed programme. It should also facilitate the integration of appropriate data collection procedures to support cost effective evaluation activities at later stages.

The experience of the two spending reviews, as well as the wish to address limitations of the *Value for Money & Policy Review* process, has informed the development of the *Public Spending Code*, which now includes a further new approach to evaluation via Focused Policy Assessments (FPAs). The FPAs provide shorter, more focused analysis of public expenditure programmes and are particularly useful in addressing issues that cut across a number of Departments or as preliminary assessment that can lead to more complex analysis.

The Irish Government Economic Evaluation Service (IGEES) has been established to enhance the capacity of the Civil Service to undertake evaluations of public expenditure, to provide economic analysis, and to improve the analytical resources available in the design and formulation of policy.

Performance Information

The performance budgeting initiative has involved a significant reformulation of the Estimates documentation. It has also allowed for the development, on a pilot basis, of the *Ireland Stat*⁹ website,

⁸ <http://publicspendingcode.per.gov.ie/>

⁹ <http://www.irelandstat.gov.ie/>

which the Government has decided to extend to all Government Departments. Work is currently ongoing to gather relevant and appropriate data.

The aim of the performance budgeting initiative is to strengthen the focus upon what is being delivered with public resources and to build this information into the policy-making process. The inclusion of performance information in the Estimates documentation is intended to support the Oireachtas' examination of the Estimates by providing members of Select Committees with key relevant information about what services are being purchased with public money and the impacts of these services for Irish citizens and for Irish society in general. This information is also intended to contribute to Select Committees *ex ante* discussions of resource allocations as part of the 'whole of year' budgetary process. The development of the *Ireland Stat* website will support the more efficient delivery of evaluation work as it locates, on a single platform, key information that can otherwise only be sourced from a diverse range of publications.

In terms of developing this initiative, the Institute of Public Administration (2013) notes that while significant progress has been made, there are still data gaps and shortcomings, and work will be needed to enhance the quality and relevance of the data. For instance, there is an over reliance on general statements of intent rather than specific, measurable or assessable output targets. Other countries do not include discrete targets in their performance budgeting initiatives (e.g. restructuring of functions or delivery of heads of bill) as these do not allow any monitoring of trends over time. As noted earlier, the experience of other countries is that there is a challenge with ensuring that this type of information is used in arriving at budgetary decisions.

Conclusion

It is clear now that Ireland has in place the key elements of a system that will provide for the examination of public expenditure effectively. The Medium Term Expenditure Framework is now supported by legislation and will set the overall context of expenditure decisions. Spending reviews have proven themselves to be a useful means of identifying specific savings options for Government. They also have the potential to be developed in a way that informs expenditure prioritisation and decision making through the years ahead. There has also been significant progress in putting in place a systematic way of collecting and presenting performance information to inform not only those responsible for resource allocation decisions but also Irish citizens; though there is a need to improve the quality and usefulness of the information. The various elements of the public expenditure framework mean that decisions around Irish public expenditure are no longer simply concerned with competing demands for additional resources, but are also focused on the use to which these resources are being put and the impact they are having on people's lives.

Part IV Estimates for Public Services 2014

Incorporating Summary Capital Programme

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Arts, Heritage and the Gaeltacht	33	160
National Gallery	34	161
Children and Youth Affairs	40	172
Communications, Energy and Natural Resources	29	156
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Army Pensions	35	162
Education and Skills	26	152
Environment, Community and Local Government	25	150
Finance	7	132
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Comptroller and Auditor General	8	133
Revenue Commissioners	9	134
Foreign Affairs and Trade	28	155
International Co-operation	27	154
Health	38	168
Health Service Executive	39	170
Jobs, Enterprise and Innovation	32	159
Justice and Equality	24	149
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Garda Síochána	20	145
Prisons	21	146
Property Registration Authority	23	148
Public Expenditure and Reform	11	136
Shared Services	18	143
Office of Public Works	13	138
Ombudsman	19	144
Public Appointments Service	17	142
Secret Service	15	140
State Laboratory	14	139
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GENERAL NOTE

The 2014 Estimates shown in Part IV of the Expenditure Report reflect in full the expenditure adjustments announced by the Minister of Public Expenditure & Reform on 15 October, 2013, and detailed elsewhere in this Report.

The figures shown in the 2013 Estimates column throughout this Part are those published in the *Revised Estimates for Public Services 2013* on 17 April, 2013 as adjusted for certain functional transfers between Departments during the year.

A new Vote for the Office of Government Procurement is set out at Vote 41 and reflects the transfer of certain functions from Vote 11 (Public Expenditure and Reform) and Vote 13 (Office of Public Works), which will come into effect from 1 January, 2014.

Owing to the earlier Budget date this year, the Forecast Outturn for 2013 and figures for the level of capital available for spending in 2014 under the multi-annual capital envelope carryover facility are not provided in the Budget Estimates. Instead, these figures will be published in the Revised Estimates for Public Services 2014 later this year.

Capital Investment funded by proceeds from the National Lottery Licence

Additional capital of €200 million is being made available for investment in 2014. This will be funded from part of the proceeds from the new licencing arrangement for the National Lottery. The additional investment is included in the 2014 overall capital allocation and will be allocated to relevant Votes in the Revised Estimates Volume 2014 which will be published in December.

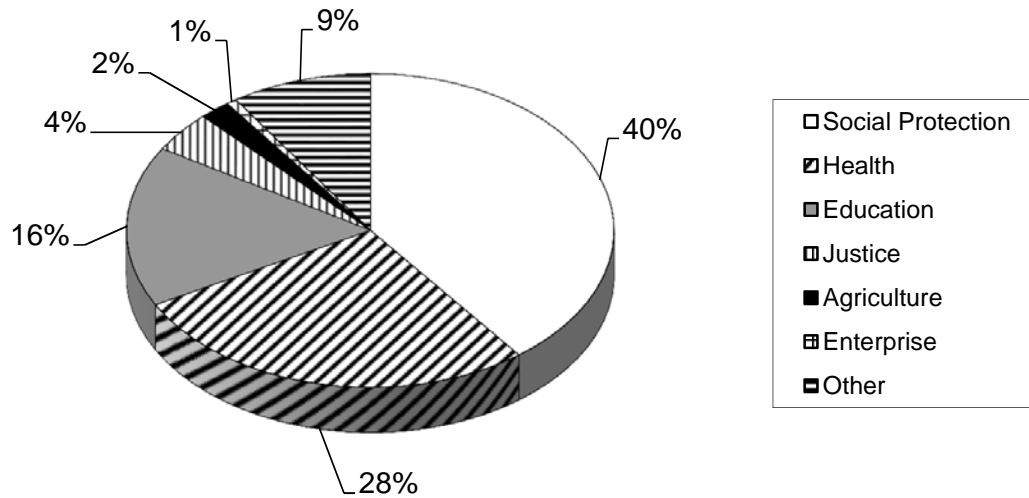
15 October, 2013.

TOTAL OF ESTIMATES FOR SUPPLY SERVICES

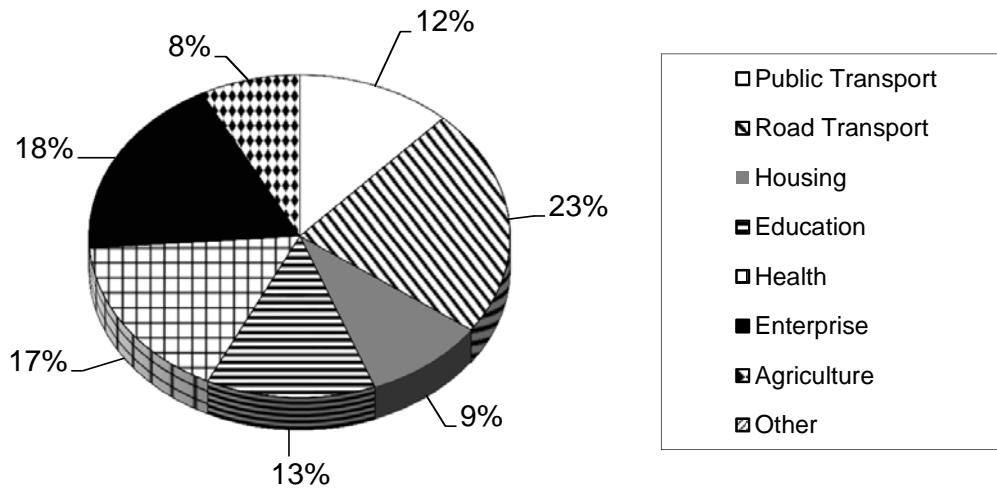
	<u>2013</u>	<u>2014</u>	
<i>Gross Estimates</i> *	€000	€000	%
Total	54,576,918	52,941,442	-3.0%
Current Services	51,145,626	49,606,603	-3.0%
Capital Services	3,431,292	3,334,839	-2.8%
<i>Net Estimates</i>			
Total	43,422,439	41,417,158	-4.6%
Current Services	40,325,972	38,418,185	-4.7%
Capital Services	3,096,467	2,998,973	-3.1%

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

Gross Voted Current Spending
where the overall €49.6 billion is going in 2014



Gross Voted Capital Expenditure
where the overall €3.3 billion is going in 2014



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

by Ministerial Vote Group

Ministerial Vote Group	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
	€000	€000	€000	%
Taoiseach's Group (including Central Statistics Office)	154,045	144,286	(9,759)	-6.3%
Current	154,045	144,286	(9,759)	-6.3%
Capital	-	-	-	-
Finance Group	441,180	430,735	(10,445)	-2.4%
Current	436,180	425,735	(10,445)	-2.4%
Capital	5,000	5,000	-	-
Public Expenditure and Reform Group	965,168	942,697	(22,471)	-2.3%
Current	854,622	832,879	(21,743)	-2.5%
Capital	110,546	109,818	(728)	-0.7%
Justice Group	2,223,901	2,158,345	(65,556)	-2.9%
Current	2,163,251	2,096,695	(66,556)	-3.1%
Capital	60,650	61,650	1,000	1.6%
Environment, Community and Local Government	1,208,052	765,880	(442,172)	-36.6%
Current	481,716	455,380	(26,336)	-5.5%
Capital	726,336	310,500	(415,836)	-57.3%
Education and Skills	8,869,333	8,758,577	(110,756)	-1.2%
Current	8,455,583	8,218,577	(237,006)	-2.8%
Capital	413,750	540,000	126,250	30.5%
Foreign Affairs and Trade Group	714,970	693,100	(21,870)	-3.1%
Current	709,020	686,600	(22,420)	-3.2%
Capital	5,950	6,500	550	9.2%
Communications, Energy and Natural Resources	415,996	401,430	(14,566)	-3.5%
Current	330,996	321,430	(9,566)	-2.9%
Capital	85,000	80,000	(5,000)	-5.9%
Agriculture, Food and the Marine	1,235,740	1,202,900	(32,840)	-2.7%
Current	1,048,740	1,019,200	(29,540)	-2.8%
Capital	187,000	183,700	(3,300)	-1.8%
Transport, Tourism and Sport	1,659,149	1,583,196	(75,953)	-4.6%
Current	759,149	684,196	(74,953)	-9.9%
Capital	900,000	899,000	(1,000)	-0.1%
Jobs, Enterprise and Innovation	812,616	781,022	(31,594)	-3.9%
Current	358,116	339,022	(19,094)	-5.3%
Capital	454,500	442,000	(12,500)	-2.8%
Arts, Heritage and the Gaeltacht Group	262,690	245,700	(16,990)	-6.5%
Current	222,390	207,400	(14,990)	-6.7%
Capital	40,300	38,300	(2,000)	-5.0%
Defence Group	895,244	897,642	2,398	0.3%
Current	886,244	889,642	3,398	0.4%
Capital	9,000	8,000	(1,000)	-11.1%
Social Protection	20,243,447	19,649,500	(593,947)	-2.9%
Current	20,232,947	19,631,000	(601,947)	-3.0%
Capital	10,500	18,500	8,000	76.2%
Health Group	14,021,281	13,660,278	(361,003)	-2.6%
Current	13,624,281	13,263,278	(361,003)	-2.6%
Capital	397,000	397,000	-	-
Children and Youth Affairs	439,106	451,154	12,048	2.7%
Current	413,346	416,283	2,937	0.7%
Capital	25,760	34,871	9,111	35.4%
Contingency	15,000	(25,000)	(40,000)	-
Investment funded by National Lottery licence	-	200,000	200,000	-
Total:-	54,576,918	52,941,442	(1,635,476)	-3.0%
Total:-	54,576,918	52,941,442	(1,635,476)	-3.0%
Current:-	51,145,626	49,606,603	(1,539,023)	-3.0%
Capital:-	3,431,292	3,334,839	(96,453)	-2.8%

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

TABLE 1

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

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,162	3,387	225	7.1%
2	Department of the Taoiseach	23,018	18,801	(4,217)	-18.3%
3	Office of the Attorney General	15,105	15,096	(9)	-0.1%
4	Central Statistics Office	42,595	41,520	(1,075)	-2.5%
5	Office of the Director of Public Prosecutions	38,389	37,313	(1,076)	-2.8%
6	Chief State Solicitor's Office	31,776	28,169	(3,607)	-11.4%
7	Office of the Minister for Finance	34,862	32,700	(2,162)	-6.2%
8	Office of the Comptroller and Auditor General	11,852	11,797	(55)	-0.5%
9	Office of the Revenue Commissioners	393,992	385,729	(8,263)	-2.1%
10	Office of the Appeal Commissioners	474	509	35	7.4%
11	Public Expenditure and Reform (b)	40,926	39,270	(1,656)	-4.0%
12	Superannuation and Retired Allowances	466,600	450,000	(16,600)	-3.6%
13	Office of Public Works (b)	394,939	376,672	(18,267)	-4.6%
14	State Laboratory	8,824	8,647	(177)	-2.0%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	10,521	10,195	(326)	-3.1%
17	Public Appointments Service	6,531	7,002	471	7.2%
18	Shared Services	21,319	34,497	13,178	61.8%
19	Office of the Ombudsman	7,845	7,790	(55)	-0.7%
20	Garda Síochána	1,386,723	1,343,618	(43,105)	-3.1%
21	Prisons	328,538	324,538	(4,000)	-1.2%
22	Courts Service	104,959	102,565	(2,394)	-2.3%
23	Property Registration Authority	32,246	31,087	(1,159)	-3.6%
24	Justice and Equality	371,435	356,537	(14,898)	-4.0%
25	Environment, Community and Local Government	1,208,052	765,880	(442,172)	-36.6%
26	Education and Skills	8,507,333	8,396,577	(110,756)	-1.3%
26	National Training Fund (a)	362,000	362,000	-	-
27	International Co-operation	497,079	482,663	(14,416)	-2.9%
28	Foreign Affairs and Trade	217,891	210,437	(7,454)	-3.4%
29	Communications, Energy and Natural Resources	415,996	401,430	(14,566)	-3.5%
30	Agriculture, Food and the Marine	1,235,740	1,202,900	(32,840)	-2.7%
31	Transport, Tourism and Sport	1,659,149	1,583,196	(75,953)	-4.6%
32	Jobs, Enterprise and Innovation	812,616	781,022	(31,594)	-3.9%
33	Arts, Heritage and the Gaeltacht	254,760	238,173	(16,587)	-6.5%
34	National Gallery	7,930	7,527	(403)	-5.1%
35	Army Pensions	214,812	220,990	6,178	2.9%
36	Defence	680,432	676,652	(3,780)	-0.6%
37	Social Protection	13,320,887	12,144,920	(1,175,967)	-8.8%
37	Social Insurance Fund (a)	6,922,560	7,504,580	582,020	8.4%
38	Health	247,658	227,658	(20,000)	-8.1%
39	Health Service Executive	13,773,623	13,432,620	(341,003)	-2.5%
40	Children and Youth Affairs	439,106	451,154	12,048	2.7%
41	Office of Government Procurement (b)	6,663	7,624	961	14.4%
	Contingency	15,000	(25,000)	(40,000)	-
	Investment funded by National Lottery licence	-	200,000	200,000	-
	Total:-	54,576,918	52,941,442	(1,635,476)	-3.0%

- (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) Expenditure of €6.66 million on Office of Government Procurement was borne by Votes 11 (Public Expenditure & Reform) and 13 (Office of Public Works) in 2013; the functions of the NPPPU and NPS will transfer to Vote 41 with effect from 1 January, 2014 and are shown here for comparative purposes.

TABLE 2

SUMMARY OF CURRENT SUPPLY SERVICES - GROSS ESTIMATES (a)

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,162	3,387	225	7.1%
2	Department of the Taoiseach	23,018	18,801	(4,217)	-18.3%
3	Office of the Attorney General	15,105	15,096	(9)	-0.1%
4	Central Statistics Office	42,595	41,520	(1,075)	-2.5%
5	Office of the Director of Public Prosecutions	38,389	37,313	(1,076)	-2.8%
6	Chief State Solicitor's Office	31,776	28,169	(3,607)	-11.4%
7	Office of the Minister for Finance	34,712	32,550	(2,162)	-6.2%
8	Office of the Comptroller and Auditor General	11,852	11,797	(55)	-0.5%
9	Office of the Revenue Commissioners	389,142	380,879	(8,263)	-2.1%
10	Office of the Appeal Commissioners	474	509	35	7.4%
11	Public Expenditure and Reform (b)	40,426	38,770	(1,656)	-4.1%
12	Superannuation and Retired Allowances	466,600	450,000	(16,600)	-3.6%
13	Office of Public Works (b)	290,293	276,672	(13,621)	-4.7%
14	State Laboratory	8,824	8,647	(177)	-2.0%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	10,521	10,195	(326)	-3.1%
17	Public Appointments Service	6,531	7,002	471	7.2%
18	Shared Services	15,919	26,429	10,510	66.0%
19	Office of the Ombudsman	7,845	7,790	(55)	-0.7%
20	Garda Síochána	1,361,283	1,319,178	(42,105)	-3.1%
21	Prisons	304,458	297,458	(7,000)	-2.3%
22	Courts Service	97,259	94,865	(2,394)	-2.5%
23	Property Registration Authority	31,686	30,527	(1,159)	-3.7%
24	Justice and Equality	368,565	354,667	(13,898)	-3.8%
25	Environment, Community and Local Government	481,716	455,380	(26,336)	-5.5%
26	Education and Skills	8,093,583	7,856,577	(237,006)	-2.9%
26	National Training Fund	362,000	362,000	-	-
27	International Co-operation	496,824	482,413	(14,411)	-2.9%
28	Foreign Affairs and Trade	212,196	204,187	(8,009)	-3.8%
29	Communications, Energy and Natural Resources	330,996	321,430	(9,566)	-2.9%
30	Agriculture, Food and the Marine	1,048,740	1,019,200	(29,540)	-2.8%
31	Transport, Tourism and Sport	759,149	684,196	(74,953)	-9.9%
32	Jobs, Enterprise and Innovation	358,116	339,022	(19,094)	-5.3%
33	Arts, Heritage and the Gaeltacht	215,365	200,731	(14,634)	-6.8%
34	National Gallery	7,025	6,669	(356)	-5.1%
35	Army Pensions	214,812	220,990	6,178	2.9%
36	Defence	671,432	668,652	(2,780)	-0.4%
37	Social Protection	13,310,387	12,126,420	(1,183,967)	-8.9%
37	Social Insurance Fund	6,922,560	7,504,580	582,020	8.4%
38	Health	231,658	211,658	(20,000)	-8.6%
39	Health Service Executive	13,392,623	13,051,620	(341,003)	-2.5%
40	Children and Youth Affairs	413,346	416,283	2,937	0.7%
41	Office Of Government Procurement (b)	6,663	6,374	(289)	-4.3%
	Contingency	15,000	(25,000)	(40,000)	-
	Total:-	51,145,626	49,606,603	(1,539,023)	-3.0%

(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) Expenditure of €6.66 million on Office of Government Procurement was borne by Votes 11 (Public Expenditure & Reform) and 13 (Office of Public Works) in 2013; the functions of the NPPPU and NPS will transfer to Vote 41 with effect from 1 January, 2014 and are shown here for comparative purposes.

TABLE 3

SUMMARY OF VOTED CAPITAL - GROSS ESTIMATES BASED ON EXCHEQUER ISSUES

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	%
7	Office of the Minister for Finance	150	150	-	-
9	Office of the Revenue Commissioners	4,850	4,850	-	-
11	Public Expenditure and Reform	500	500	-	-
13	Office of Public Works	104,646	100,000	(4,646)	-4.4%
18	Shared Services	5,400	8,068	2,668	49.4%
20	Garda Síochána	25,440	24,440	(1,000)	-3.9%
21	Prisons	24,080	27,080	3,000	12.5%
22	Courts Service	7,700	7,700	-	-
23	Property Registration Authority	560	560	-	-
24	Justice and Equality	2,870	1,870	(1,000)	-34.8%
25	Environment, Community and Local Government	726,336	310,500	(415,836)	-57.3%
26	Education and Skills	413,750	540,000	126,250	30.5%
27	International Co-operation	255	250	(5)	-2.0%
28	Foreign Affairs and Trade	5,695	6,250	555	9.7%
29	Communications, Energy and Natural Resources	85,000	80,000	(5,000)	-5.9%
30	Agriculture, Food and the Marine	187,000	183,700	(3,300)	-1.8%
31	Transport, Tourism and Sport	900,000	899,000	(1,000)	-0.1%
32	Jobs, Enterprise and Innovation	454,500	442,000	(12,500)	-2.8%
33	Arts, Heritage and the Gaeltacht	39,395	37,442	(1,953)	-5.0%
34	National Gallery	905	858	(47)	-5.2%
36	Defence	9,000	8,000	(1,000)	-11.1%
37	Social Protection	10,500	18,500	8,000	76.2%
38	Health	16,000	16,000	-	-
39	Health Service Executive	381,000	381,000	-	-
40	Children and Youth Affairs	25,760	34,871	9,111	35.4%
41	Office of Government Procurement	-	1,250	1,250	-
	Investment funded by National Lottery licence	-	200,000	200,000	-
	Total:-	3,431,292	3,334,839	(96,453)	-2.8%

TABLE 4
EXCHEQUER PAY BILL – GROSS (a)

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	%
1	President's Establishment	1,731	1,751	20	1.2%
2	Department of the Taoiseach	14,002	13,480	(522)	-3.7%
3	Office of the Attorney General	11,495	11,968	473	4.1%
4	Central Statistics Office	32,020	31,276	(744)	-2.3%
5	Office of the Director of Public Prosecutions	12,831	13,007	176	1.4%
6	Chief State Solicitor's Office	14,397	14,800	403	2.8%
7	Office of the Minister for Finance	20,405	19,225	(1,180)	-5.8%
8	Office of the Comptroller and Auditor General	9,473	9,568	95	1.0%
9	Office of the Revenue Commissioners	287,927	283,103	(4,824)	-1.7%
10	Office of the Appeal Commissioners	405	440	35	8.6%
11	Public Expenditure and Reform (c)	22,241	22,285	44	0.2%
13	Office of Public Works (c)	87,983	83,461	(4,522)	-5.1%
14	State Laboratory	5,099	5,047	(52)	-1.0%
16	Valuation Office	7,379	7,153	(226)	-3.1%
17	Public Appointments Service	4,319	4,540	221	5.1%
18	Shared Services	8,325	19,567	11,242	135.0%
19	Office of the Ombudsman	6,240	6,240	-	-
20	Garda Síochána	902,302	863,784	(38,518)	-4.3%
21	Prisons	235,600	230,100	(5,500)	-2.3%
22	Courts Service	49,064	47,572	(1,492)	-3.0%
23	Property Registration Authority	24,452	23,773	(679)	-2.8%
24	Justice and Equality	132,899	129,036	(3,863)	-2.9%
25	Environment, Community and Local Government (b)	74,044	71,268	(2,776)	-3.7%
26	Education and Skills	5,275,159	5,072,649	(202,510)	-3.8%
26	National Training Fund	11,660	12,335	675	5.8%
27	International Co-operation	15,821	14,398	(1,423)	-9.0%
28	Foreign Affairs and Trade	79,041	70,111	(8,930)	-11.3%
29	Communications, Energy and Natural Resources	37,146	34,269	(2,877)	-7.7%
30	Agriculture, Food and the Marine	247,696	236,001	(11,695)	-4.7%
31	Transport, Tourism and Sport	81,145	78,043	(3,102)	-3.8%
32	Jobs, Enterprise and Innovation	166,318	159,000	(7,318)	-4.4%
33	Arts, Heritage and the Gaeltacht	70,465	67,022	(3,443)	-4.9%
34	National Gallery	4,918	4,678	(240)	-4.9%
35	Army Pensions	103	70	(33)	-32.0%
36	Defence	506,548	501,507	(5,041)	-1.0%
37	Social Protection	305,771	296,051	(9,720)	-3.2%
38	Health	54,373	54,103	(270)	-0.5%
39	Health Service Executive	6,214,403	5,966,400	(248,003)	-4.0%
40	Children and Youth Affairs	30,119	36,382	6,263	20.8%
41	Office of Government Procurement (c)	3,428	3,503	75	2.2%
	Total :-	15,068,747	14,518,966	(549,781)	-3.6%

(a) *The Gross Exchequer pay figures included in this table are not fully compatible with the public service numbers shown in Table 6, which include some NCSA employees that are not paid from the Exchequer. Therefore data in Tables 4 and 6 should not be used to derive average public service pay costs.*

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

(c) *Paybill expenditure of €3.428 million on the Office of Government Procurement was borne by Votes 11 (Public Expenditure & Reform) and 13 (Office of Public Works) in 2013 and is shown in Vote 41 for comparative purposes. The estimates for Votes 11 and 13 were reduced accordingly.*

TABLE 5

EXCHEQUER PENSIONS BILL – GROSS (a)

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
				€000	%
3	Office of the Attorney General	67	67	-	-
11	Public Expenditure and Reform	4	4	-	-
12	Superannuation and Retired Allowances	466,540	449,940	(16,600)	-3.6%
20	Garda Síochána	310,173	309,173	(1,000)	-0.3%
22	Courts Service	109	107	(2)	-1.8%
24	Justice and Equality	587	597	10	1.7%
25	Environment, Community and Local Government	4,529	4,668	139	3.1%
26	Education and Skills	1,128,082	1,127,043	(1,039)	-0.1%
29	Communications, Energy and Natural Resources	2,871	2,774	(97)	-3.4%
30	Agriculture, Food and the Marine	47,665	47,519	(146)	-0.3%
31	Transport, Tourism and Sport	9,766	9,762	(4)	-
32	Jobs, Enterprise and Innovation	49,539	47,522	(2,017)	-4.1%
33	Arts, Heritage and the Gaeltacht	6,989	6,980	(9)	-0.1%
35	Army Pensions	214,609	220,820	6,211	2.9%
37	Social Protection	395	460	65	16.5%
38	Health	648	648	-	0.0%
39	Health Service Executive	762,800	637,300	(125,500)	-16.5%
40	Children and Youth Affairs	1,889	2,108	219	11.6%
	Total :-	3,007,262	2,867,492	(139,770)	-4.6%

(a) The Gross Exchequer pensions figures included in this table are not fully compatible with the numbers shown in Table 7, which includes Local Authorities and some NCSA pensioners whose pensions are not paid from the Exchequer. Therefore Tables 5 and 7 should not be used to derive average public service pensions costs.

TABLE 6
PUBLIC SERVICE STAFF NUMBERS
(WHOLE TIME EQUIVALENTS)

Vote No.	Service	End 2013 Estimate (a)	End 2014 Estimate (a)	Increase/Decrease 2014 over 2013	
					%
1	President's Establishment	26	26	-	-
2	Department of the Taoiseach	200	199	(1)	-0.5%
3	Office of the Attorney General	149	149	-	-
4	Central Statistics Office	660	660	-	-
5	Office of the Director of Public Prosecutions	192	189	(3)	-1.6%
6	Chief State Solicitor's Office	227	243	16	7.0%
7	Office of the Minister for Finance	328	328	-	-
8	Office of the Comptroller and Auditor General	150	149	(1)	-0.7%
9	Office of the Revenue Commissioners	5,874	5,748	(126)	-2.1%
10	Office of the Appeal Commissioners	4	5	1	25.0%
11	Public Expenditure and Reform (f)	374	373	(1)	-0.3%
13	Office of Public Works (f)	1,663	1,620	(43)	-2.6%
14	State Laboratory	88	87	(1)	-1.1%
16	Valuation Office	135	127	(8)	-5.9%
17	Public Appointments Service	87	93	6	6.9%
18	Shared Services	235	596	361	153.6%
19	Office of the Ombudsman	102	102	-	-
20	Garda Síochána	15,021	14,982	(39)	-0.3%
21	Prisons	3,416	3,265	(151)	-4.4%
22	Courts Service	924	900	(24)	-2.6%
23	Property Registration Authority	531	521	(10)	-1.9%
24	Justice and Equality	2,206	2,222	16	0.7%
25	Environment, Community and Local Government (c)	1,495	1,460	(35)	-2.3%
	- Local Authorities (d)	27,408	27,714	306	1.1%
26	Education and Skills	94,490	95,745	1,255	1.3%
27	International Co-operation	185	185	-	-
28	Foreign Affairs and Trade	1,239	1,160	(79)	-6.4%
29	Communications, Energy and Natural Resources (c)	1,140	1,099	(41)	-3.6%
30	Agriculture, Food and the Marine	4,711	4,445	(266)	-5.6%
31	Transport, Tourism and Sport (c)	1,471	1,450	(21)	-1.4%
32	Jobs, Enterprise and Innovation (c)	2,472	2,420	(52)	-2.1%
33	Arts, Heritage and the Gaeltacht	1,467	1,460	(7)	-0.5%
34	National Gallery	108	108	-	-
35	Army Pensions	2	1	(1)	-50.0%
36	Defence	10,539	10,510	(29)	-0.3%
37	Social Protection	6,503	6,344	(159)	-2.4%
38	Health (c)	1,700	1,640	(60)	-3.5%
39	Health Services Executive	98,955	97,955	(1,000)	-1.0%
40	Children and Youth Affairs	480	480	-	-
41	Office of Government Procurement (f)	43	53	10	23.3%
	Reserve (b)	-	187	187	-
	Total Including Local Authority Staff (e)	287,000	287,000	-	-

(a) The end 2013 and 2014 estimates are the staffing ceilings agreed under the Departmental Employment Control Framework.

(b) This reserve is available to offset pressures.

(c) 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.

(d) Staff serving in Local Authorities are not paid by the Exchequer.

(e) The total figure does not include Civil Servants who work for the Oireachtas, which is funded directly from the Central Fund.

(f) Staff allocated from Votes 11 (Public Expenditure & Reform) and 13 (Office of Public Works) in 2013 are shown in Vote 41 for comparative purposes. Votes 11 and 13 were reduced accordingly by 43 WTE.

**TABLE 7
PUBLIC SERVICE PENSIONERS**

Vote No.	Service	2013 Estimate	End 2014 Estimate	Increase/Decrease 2014 over 2013	
					%
3	Office of the Attorney General	3	3	-	-
11	Public Expenditure and Reform	3	4	1	33.3%
12	Superannuation and Retired Allowances	20,256	20,900	644	3.2%
20	Garda Síochána	9,835	10,035	200	2.0%
22	Courts Service	1	1	-	-
24	Justice and Equality	44	46	2	4.5%
25	Environment, Community and Local Government (a)	251	264	13	5.2%
	<i>Local Authorities</i>	18,998	19,205	207	1.1%
26	Education and Skills	41,125	43,982	2,857	6.9%
29	Communications, Energy and Natural Resources (a)	235	241	6	2.6%
30	Agriculture, Food and the Marine	1,834	1,871	37	2.0%
31	Transport, Tourism and Sport (a)	397	395	(2)	-0.5%
32	Jobs, Enterprise and Innovation (a)	1,446	1,563	117	8.1%
33	Arts, Heritage and the Gaeltacht	311	338	27	8.7%
35	Army Pensions	12,681	12,800	119	0.9%
37	Social Protection	38	40	2	5.3%
38	Health (a)	211	233	22	10.4%
39	Health Services Executive	37,260	38,696	1,436	3.9%
40	Children and Youth Affairs	144	157	13	9.0%
	Total	145,073	150,774	5,701	3.9%

(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 8
FUNCTIONAL CLASSIFICATION OF GROSS CURRENT EXPENDITURE (a)
2010 - 2014

	2010	2011	2012 Provisional Outturn	2013 Estimate	2014 Estimate	Change 2014 over 2013
	€m	€m	€m	€m		%
<i>Economic Services</i>						
Industry and Labour	1,500	837	765	731	704	-3.7%
Agriculture	1,014	964	898	816	794	-2.8%
Fisheries and Forestry	133	124	129	151	156	3.3%
Tourism	250	270	128	125	111	-11.5%
<i>Subtotal</i>	2,897	2,195	1,920	1,824	1,765	-3.2%
<i>Social Services</i>						
Education	8,164	8,178	8,114	8,070	7,845	-2.8%
Health	14,726	14,168	14,214	13,940	13,574	-2.6%
Housing	312	322	334	363	343	-5.6%
Social Protection	20,888	20,841	20,625	20,113	19,592	-2.6%
Subsidies	289	278	290	238	221	-7.1%
<i>Subtotal</i>	44,379	43,786	43,577	42,725	41,574	-2.7%
<i>Security</i>						
Defence	947	914	893	886	890	-0.7%
Garda	1,497	1,546	1,446	1,353	1,321	-6.4%
Prisons	481	455	364	358	409	-1.5%
Legal, etc.	356	350	413	421	350	2.0%
<i>Subtotal</i>	3,281	3,265	3,115	3,019	2,970	-1.6%
<i>Other</i>	3,348	3,365	3,526	3,578	3,297	1.5%
Gross Voted Current Expenditure	53,904	52,611	52,138	51,146	49,607	-3.0%
<i>Exchequer pay and pensions included above</i>	18,665	18,553	18,430	18,076	17,386	-3.8%

(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)

by Ministerial Vote Group

Ministerial Vote Group	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
			€000	%
Taoiseach's Group (including Legal Votes)	146,615	137,740	(8,875)	-6.1%
Current	146,615	137,740	(8,875)	-6.1%
Capital	-	-	-	-
Finance Group	362,311	350,366	(11,945)	-3.3%
Current	357,311	345,366	(11,945)	-3.3%
Capital	5,000	5,000	-	-
Public Expenditure and Reform Group	847,987	825,042	(22,945)	-2.7%
Current	737,441	715,224	(22,217)	-3.0%
Capital	110,546	109,818	(728)	-0.7%
Justice Group	1,993,096	1,934,768	(58,328)	-2.9%
Current	1,932,446	1,873,118	(59,328)	-3.1%
Capital	60,650	61,650	1,000	1.6%
Environment, Community and Local Government	1,130,116	687,538	(442,578)	-39.2%
Current	455,104	430,403	(24,701)	-5.4%
Capital	675,012	257,135	(417,877)	-61.9%
Education and Skills	7,926,906	7,842,244	(84,662)	-1.1%
Current	7,514,407	7,304,745	(209,662)	-2.8%
Capital	412,499	537,499	125,000	30.3%
Foreign Affairs and Trade Group	669,772	646,902	(22,870)	-3.4%
Current	663,822	640,402	(23,420)	-3.5%
Capital	5,950	6,500	550	9.2%
Communications, Energy and Natural Resources	173,395	164,430	(8,965)	-5.2%
Current	88,395	84,430	(3,965)	-4.5%
Capital	85,000	80,000	(5,000)	-5.9%
Agriculture, Food and the Marine	995,068	958,103	(36,965)	-3.7%
Current	808,068	774,403	(33,665)	-4.2%
Capital	187,000	183,700	(3,300)	-1.8%
Transport, Tourism and Sport	1,220,582	1,188,765	(31,817)	-2.6%
Current	590,582	559,765	(30,817)	-5.2%
Capital	630,000	629,000	(1,000)	-0.2%
Jobs, Enterprise and Innovation	760,589	732,074	(28,515)	-3.7%
Current	309,089	291,574	(17,515)	-5.7%
Capital	451,500	440,500	(11,000)	-2.4%
Arts, Heritage and the Gaeltacht Group	257,912	241,018	(16,894)	-6.6%
Current	217,612	202,718	(14,894)	-6.8%
Capital	40,300	38,300	(2,000)	-5.0%
Defence Group	847,569	855,404	7,835	0.9%
Current	839,819	847,904	8,085	1.0%
Capital	7,750	7,500	(250)	-3.2%
Social Protection	13,085,236	11,903,090	(1,182,146)	-9.0%
Current	13,074,736	11,884,590	(1,190,146)	-9.1%
Capital	10,500	18,500	8,000	76.2%
Health Group	12,556,213	12,230,810	(325,403)	-2.6%
Current	12,167,213	11,841,810	(325,403)	-2.7%
Capital	389,000	389,000	-	-
Children and Youth Affairs	434,072	448,864	14,792	3.4%
Current	408,312	413,993	5,681	1.4%
Capital	25,760	34,871	9,111	35.4%
Contingency	15,000	70,000	55,000	-
Investment funded by National Lottery licence	-	200,000	200,000	-
Total:-	43,422,439	41,417,158	(2,005,281)	-4.6%
Total :-	43,422,439	41,417,158	(2,005,281)	-4.6%
Current:-	40,325,972	38,418,185	(1,907,787)	-4.7%
Capital:-	3,096,467	2,998,973	(97,494)	-3.1%

TABLE 1A

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

Vote No	Service	2013	Estimate	2014	Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	€000	%	
1	President's Establishment		3,062		3,277	215	7.0%
2	Department of the Taoiseach		22,148		17,931	(4,217)	-19.0%
3	Office of the Attorney General		14,317		14,308	(9)	-0.1%
4	Central Statistics Office		39,758		39,577	(181)	-0.5%
5	Office of the Director of Public Prosecutions		37,414		36,338	(1,076)	-2.9%
6	Chief State Solicitor's Office		29,916		26,309	(3,607)	-12.1%
7	Office of the Minister for Finance		33,187		31,200	(1,987)	-6.0%
8	Office of the Comptroller and Auditor General		5,977		5,922	(55)	-0.9%
9	Office of the Revenue Commissioners		322,705		312,767	(9,938)	-3.1%
10	Office of the Appeal Commissioners		442		477	35	7.9%
11	Public Expenditure and Reform (a)		35,737		35,270	(467)	-1.3%
12	Superannuation and Retired Allowances		384,600		367,750	(16,850)	-4.4%
13	Office of Public Works (a)		368,008		352,146	(15,862)	-4.3%
14	State Laboratory		8,119		7,797	(322)	-4.0%
15	Secret Service		1,000		1,000	-	-
16	Valuation Office		9,121		8,904	(217)	-2.4%
17	Public Appointments Service		6,283		6,757	474	7.5%
18	Shared Services		21,019		30,581	9,562	45.5%
19	Office of the Ombudsman		7,437		7,393	(44)	-0.6%
20	Garda Síochána		1,272,077		1,239,488	(32,589)	-2.6%
21	Prisons		311,391		308,545	(2,846)	-0.9%
22	Courts Service		58,324		56,030	(2,294)	-3.9%
23	Property Registration Authority		31,232		30,108	(1,124)	-3.6%
24	Justice and Equality		320,072		300,597	(19,475)	-6.1%
25	Environment, Community and Local Government		1,130,116		687,538	(442,578)	-39.2%
26	Education and Skills		7,926,906		7,842,244	(84,662)	-1.1%
27	International Co-operation		495,929		481,513	(14,416)	-2.9%
28	Foreign Affairs and Trade		173,843		165,389	(8,454)	-4.9%
29	Communications, Energy and Natural Resources		173,395		164,430	(8,965)	-5.2%
30	Agriculture, Food and the Marine		995,068		958,103	(36,965)	-3.7%
31	Transport, Tourism and Sport		1,220,582		1,188,765	(31,817)	-2.6%
32	Jobs, Enterprise and Innovation		760,589		732,074	(28,515)	-3.7%
33	Arts, Heritage and the Gaeltacht		250,235		233,744	(16,491)	-6.6%
34	National Gallery		7,677		7,274	(403)	-5.2%
35	Army Pensions		208,812		215,390	6,578	3.2%
36	Defence		638,757		640,014	1,257	0.2%
37	Social Protection		13,085,236		11,903,090	(1,182,146)	-9.0%
38	Health		243,742		223,742	(20,000)	-8.2%
39	Health Service Executive		12,312,471		12,007,068	(305,403)	-2.5%
40	Children and Youth Affairs		434,072		448,864	14,792	3.4%
41	Office of Government Procurement (a)		6,663		7,444	781	11.7%
	Contingency		15,000		70,000	55,000	-
	Investment funded by National Lottery licence		-		200,000	200,000	-
	Total:-		43,422,439		41,417,158	(2,005,281)	-4.6%

- (a) Expenditure of €6.66 million on Office of Government Procurement was borne by Votes 11 (Public Expenditure & Reform) and 13 (Office of Public Works) in 2013; the functions of the NPPPU and NPS will transfer to Vote 41 with effect from 1 January, 2014 and are shown here for comparative purposes.

TABLE 2A

SUMMARY OF VOTED CURRENT - NET ESTIMATES

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,062	3,277	215	7.0%
2	Department of the Taoiseach	22,148	17,931	(4,217)	-19.0%
3	Office of the Attorney General	14,317	14,308	(9)	-0.1%
4	Central Statistics Office	39,758	39,577	(181)	-0.5%
5	Office of the Director of Public Prosecutions	37,414	36,338	(1,076)	-2.9%
6	Chief State Solicitor's Office	29,916	26,309	(3,607)	-12.1%
7	Office of the Minister for Finance	33,037	31,050	(1,987)	-6.0%
8	Office of the Comptroller and Auditor General	5,977	5,922	(55)	-0.9%
9	Office of the Revenue Commissioners	317,855	307,917	(9,938)	-3.1%
10	Office of the Appeal Commissioners	442	477	35	7.9%
11	Public Expenditure and Reform (a)	35,237	34,770	(467)	-1.3%
12	Superannuation and Retired Allowances	384,600	367,750	(16,850)	-4.4%
13	Office of Public Works (a)	263,362	252,146	(11,216)	-4.3%
14	State Laboratory	8,119	7,797	(322)	-4.0%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	9,121	8,904	(217)	-2.4%
17	Public Appointments Service	6,283	6,757	474	7.5%
18	Shared Services	15,619	22,513	6,894	44.1%
19	Office of the Ombudsman	7,437	7,393	(44)	-0.6%
20	Garda Síochána	1,246,637	1,215,048	(31,589)	-2.5%
21	Prisons	287,311	281,465	(5,846)	-2.0%
22	Courts Service	50,624	48,330	(2,294)	-4.5%
23	Property Registration Authority	30,672	29,548	(1,124)	-3.7%
24	Justice and Equality	317,202	298,727	(18,475)	-5.8%
25	Environment, Community and Local Government	455,104	430,403	(24,701)	-5.4%
26	Education and Skills	7,514,407	7,304,745	(209,662)	-2.8%
27	International Co-operation	495,674	481,263	(14,411)	-2.9%
28	Foreign Affairs and Trade	168,148	159,139	(9,009)	-5.4%
29	Communications, Energy and Natural Resources	88,395	84,430	(3,965)	-4.5%
30	Agriculture, Food and the Marine	808,068	774,403	(33,665)	-4.2%
31	Transport, Tourism and Sport	590,582	559,765	(30,817)	-5.2%
32	Jobs, Enterprise and Innovation	309,089	291,574	(17,515)	-5.7%
33	Arts, Heritage and the Gaeltacht	210,840	196,302	(14,538)	-6.9%
34	National Gallery	6,772	6,416	(356)	-5.3%
35	Army Pensions	208,812	215,390	6,578	3.2%
36	Defence	631,007	632,514	1,507	0.2%
37	Social Protection	13,074,736	11,884,590	(1,190,146)	-9.1%
38	Health	227,742	207,742	(20,000)	-8.8%
39	Health Service Executive	11,939,471	11,634,068	(305,403)	-2.6%
40	Children and Youth Affairs	408,312	413,993	5,681	1.4%
41	Office of Government Procurement (a)	6,663	6,194	(469)	-7.0%
	Contingency	15,000	70,000	55,000	-
	Total:-	40,325,972	38,418,185	(1,907,787)	-4.7%

Expenditure of €6.66 million on Office of Government Procurement was borne by Votes 11 (Public Expenditure & Reform) and 13 (Office of Public Works) in 2013; the functions of the NPPPU and NPS will transfer to Vote 41 with effect from 1 January, 2014 and are shown here for comparative purposes.

TABLE 3A

SUMMARY OF VOTED CAPITAL - NET ESTIMATES

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	%
7	Office of the Minister for Finance	150	150	-	-
9	Office of the Revenue Commissioners	4,850	4,850	-	-
11	Public Expenditure and Reform	500	500	-	-
13	Office of Public Works	104,646	100,000	(4,646)	-4.4%
18	Shared Services	5,400	8,068	2,668	49.4%
20	Garda Síochána	25,440	24,440	(1,000)	-3.9%
21	Prisons	24,080	27,080	3,000	12.5%
22	Courts Service	7,700	7,700	-	-
23	Property Registration Authority	560	560	-	-
24	Justice and Equality	2,870	1,870	(1,000)	-34.8%
25	Environment, Community and Local Government	675,012	257,135	(417,877)	-61.9%
26	Education and Skills	412,499	537,499	125,000	30.3%
27	International Co-operation	255	250	(5)	-2.0%
28	Foreign Affairs and Trade	5,695	6,250	555	9.7%
29	Communications, Energy and Natural Resources	85,000	80,000	(5,000)	-5.9%
30	Agriculture, Food and the Marine	187,000	183,700	(3,300)	-1.8%
31	Transport, Tourism and Sport	630,000	629,000	(1,000)	-0.2%
32	Jobs, Enterprise and Innovation	451,500	440,500	(11,000)	-2.4%
33	Arts, Heritage and the Gaeltacht	39,395	37,442	(1,953)	-5.0%
34	National Gallery	905	858	(47)	-5.2%
36	Defence	7,750	7,500	(250)	-3.2%
37	Social Protection	10,500	18,500	8,000	76.2%
38	Health	16,000	16,000	-	-
39	Health Service Executive	373,000	373,000	-	-
40	Children and Youth Affairs	25,760	34,871	9,111	35.4%
41	Office of Government Procurement	-	1,250	1,250	-
	Investment funded by National Lottery licence	-	200,000	200,000	-
	Total:-	3,096,467	2,998,973	(97,494)	-3.1%

TABLE 4A
EXCHEQUER PAY BILL – NET

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	%
1	President's Establishment	1,641	1,661	20	1.2%
2	Department of the Taoiseach	13,190	12,668	(522)	-4.0%
3	Office of the Attorney General	10,715	11,188	473	4.4%
4	Central Statistics Office	30,039	29,533	(506)	-1.7%
5	Office of the Director of Public Prosecutions	11,936	12,112	176	1.5%
6	Chief State Solicitor's Office	13,537	13,940	403	3.0%
7	Office of the Minister for Finance	19,280	18,275	(1,005)	-5.2%
8	Office of the Comptroller and Auditor General	8,873	8,968	95	1.1%
9	Office of the Revenue Commissioners	244,098	239,519	(4,579)	-1.9%
10	Office of the Appeal Commissioners	373	408	35	9.4%
11	Public Expenditure and Reform (a)	19,882	20,235	353	1.8%
13	Office of Public Works (a)	83,368	79,396	(3,972)	-4.8%
14	State Laboratory	4,794	4,747	(47)	-1.0%
16	Valuation Office	6,947	6,745	(202)	-2.9%
17	Public Appointments Service	4,096	4,320	224	5.5%
18	Shared Services	8,035	18,810	10,775	134.1%
19	Office of the Ombudsman	5,837	5,848	11	0.2%
20	Garda Síochána	841,907	806,889	(35,018)	-4.2%
21	Prisons	219,912	214,762	(5,150)	-2.3%
22	Courts Service	46,464	45,072	(1,392)	-3.0%
23	Property Registration Authority	23,438	22,794	(644)	-2.7%
24	Justice and Equality	126,535	122,897	(3,638)	-2.9%
25	Environment, Community and Local Government	66,244	63,568	(2,676)	-4.0%
26	Education and Skills	4,898,178	4,714,196	(183,982)	-3.8%
27	International Co-operation	15,041	13,548	(1,493)	-9.9%
28	Foreign Affairs and Trade	75,293	66,363	(8,930)	-11.9%
29	Communications, Energy and Natural Resources	32,086	29,128	(2,958)	-9.2%
30	Agriculture, Food and the Marine	230,988	218,771	(12,217)	-5.3%
31	Transport, Tourism and Sport	76,514	73,412	(3,102)	-4.1%
32	Jobs, Enterprise and Innovation	154,402	147,433	(6,969)	-4.5%
33	Arts, Heritage and the Gaeltacht	66,838	63,577	(3,261)	-4.9%
34	National Gallery	4,666	4,426	(240)	-5.1%
35	Army Pensions	100	67	(33)	-33.0%
36	Defence	479,468	475,978	(3,490)	-0.7%
37	Social Protection	288,606	279,571	(9,035)	-3.1%
38	Health	50,458	50,188	(270)	-0.5%
39	Health Service Executive	5,871,247	5,623,244	(248,003)	-4.2%
40	Children and Youth Affairs	28,491	34,821	6,330	22.2%
41	Office of Government Procurement (a)	3,428	3,328	(100)	-2.9%
	Total:-	14,086,945	13,562,406	(524,539)	-3.7%

(a) Paybill expenditure of €3.428 million on the Office of Government Procurement was borne by Votes 11 (Public Expenditure & Reform) and 13 (Office of Public Works) in 2013 and is shown in Vote 41 for comparative purposes. The estimates for Votes 11 and 13 were reduced accordingly.

TABLE 5A

EXCHEQUER PENSIONS BILL – NET

Vote No	Service	2013 Estimate	2014 Estimate	Increase/Decrease 2014 Estimate over 2013 Estimate	
		€000	€000	€000	%
3	Office of the Attorney General	67	67	-	-
11	Public Expenditure and Reform	4	4	-	-
12	Superannuation and Retired Allowances	384,540	367,690	(16,850)	-4.4%
20	Garda Síochána	276,022	274,038	(1,984)	-0.7%
22	Courts Service	109	107	(2)	-1.8%
24	Justice and Equality	587	597	10	1.7%
25	Environment, Community and Local Government	4,529	4,618	89	2.0%
26	Education and Skills	934,307	943,244	8,937	1.0%
29	Communications, Energy and Natural Resources	2,871	2,774	(97)	-3.4%
30	Agriculture, Food and the Marine	47,665	47,519	(146)	-0.3%
31	Transport, Tourism and Sport	9,508	9,504	(4)	-
32	Jobs, Enterprise and Innovation	44,851	43,767	(1,084)	-2.4%
33	Arts, Heritage and the Gaeltacht	6,649	6,515	(134)	-2.0%
35	Army Pensions	208,612	215,223	6,611	3.2%
37	Social Protection	-255	-330	(75)	29.4%
38	Health	648	648	-	-
39	Health Service Executive	581,714	456,214	(125,500)	-21.6%
40	Children and Youth Affairs	1,137	1,380	243	21.4%
	Total:-	2,503,565	2,373,579	(129,986)	-5.2%

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1

PRESIDENT'S ESTABLISHMENT

- I. Estimate of the amount required in the year ending 31 December 2014 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, two hundred and seventy-seven thousand euro

(€3,277,000)

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

		2013 Estimate	2014 Estimate	Change
		Current	Current	2014 over 2013
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	PRESIDENT'S ESTABLISHMENT	2,137	2,187	2%
B -	CENTENARIANS' BOUNTY	1,025	1,200	17%
Gross Total :-		3,162	3,387	7%
Deduct :-				
C -	APPROPRIATIONS-IN-AID	100	110	10%
Net Total :-		3,062	3,277	7%
Net Increase (€000)				215
Exchequer pay included in above net total		1,641	1,661	1%
Associated Public Service employees		26	26	-
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	1,731	1,751	1%
(ii)	TRAVEL AND SUBSISTENCE	125	140	12%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	125	140	12%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	90	90	-
(v)	OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	121	121	-
Gross Total :-		2,192	2,242	2%

DEPARTMENT OF THE TAOISEACH

- I. Estimate of the amount required in the year ending 31 December 2014 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.

Seventeen million, nine hundred and thirty-one thousand euro

(€17,931,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013	
	Current	Capital	Total	Current	Capital	Total		
PROGRAMME EXPENDITURE								
	€000	€000	€000	€000	€000	€000	%	
A - SUPPORTING THE WORK OF THE TAOISEACH AND GOVERNMENT	23,018	-	23,018	18,801	-	18,801	-18%	
Gross Total :-	23,018	-	23,018	18,801	-	18,801	-18%	
<i>Deduct :-</i>								
B - APPROPRIATIONS-IN-AID	870	-	870	870	-	870	-	
Net Total :-	22,148	-	22,148	17,931	-	17,931	-19%	
Net Decrease (€000)							-4,217	
<i>Exchequer pay included in above net total</i>							13,190	4%
<i>Associated Public Service employees</i>							200	1%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	11,122	-	11,122	11,422	-	11,422	3%
(ii) TRAVEL AND SUBSISTENCE	390	-	390	385	-	385	-1%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	775	-	775	772	-	772	-0%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	360	-	360	360	-	360	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	960	-	960	960	-	960	-
(vi) OFFICE PREMISES EXPENSES	264	-	264	264	-	264	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	18	-	18	18	-	18	-
(viii) EU PRESIDENCY	2,485	-	2,485	-	-	-	-
Gross Total :-	16,374	-	16,374	14,181	-	14,181	-13%

OFFICE OF THE ATTORNEY GENERAL

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Fourteen million, three hundred and eight thousand euro
(€14,308,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
PROGRAMME EXPENDITURE							
A - DELIVERY OF PROFESSIONAL LEGAL SERVICES TO GOVERNMENT, DEPARTMENTS AND OFFICES	15,105	-	15,105	15,096	-	15,096	-
Gross Total :-	15,105	-	15,105	15,096	-	15,096	-
Deduct :-							
B - APPROPRIATIONS-IN-AID	788	-	788	788	-	788	-
Net Total :-	14,317	-	14,317	14,308	-	14,308	-

Net Decrease (€000)

-9

Exchequer pay included in above net total

10,715
149

11,188	4%
149	-

Exchequer pensions included in above net total

67
3

67	-
3	-

ADMINISTRATION
Functional split of Administrative Budgets, which are included in above Programme allocations.

(i) SALARIES, WAGES AND ALLOWANCES	9,856	-	9,856	10,834	-	10,834	10%
(ii) TRAVEL AND SUBSISTENCE	175	-	175	150	-	150	-14%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	560	-	560	540	-	540	-4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	110	-	110	90	-	90	-18%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	590	-	590	550	-	550	-7%
(vi) OFFICE PREMISES EXPENSES	166	-	166	160	-	160	-4%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	30	-	30	10	-	10	-67%
(viii) CONTRACT LEGAL EXPERTISE	901	-	901	576	-	576	-36%
(ix) EU PRESIDENCY	526	-	526	-	-	-	-
Gross Total :-	12,914	-	12,914	12,910	-	12,910	-

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
(i) SALARIES, WAGES AND ALLOWANCES	9,856	-	9,856	10,834	-	10,834	10%
(ii) TRAVEL AND SUBSISTENCE	175	-	175	150	-	150	-14%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	560	-	560	540	-	540	-4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	110	-	110	90	-	90	-18%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	590	-	590	550	-	550	-7%
(vi) OFFICE PREMISES EXPENSES	166	-	166	160	-	160	-4%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	30	-	30	10	-	10	-67%
(viii) CONTRACT LEGAL EXPERTISE	901	-	901	576	-	576	-36%
(ix) EU PRESIDENCY	526	-	526	-	-	-	-
Gross Total :-	12,914	-	12,914	12,910	-	12,910	-

CENTRAL STATISTICS OFFICE

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Central Statistics Office.

Thirty-nine million, five hundred and seventy-seven thousand euro

(€39,577,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - DELIVERY OF ANNUAL STATISTICAL PROGRAMME	42,595	-	42,595	41,520	-	41,520	-3%
Gross Total :-	42,595	-	42,595	41,520	-	41,520	-3%
Deduct :-							
B - APPROPRIATIONS-IN-AID	2,837	-	2,837	1,943	-	1,943	-32%
Net Total :-	39,758	-	39,758	39,577	-	39,577	-

Net Decrease (€000)

-181

Exchequer pay included in above net total

Associated Public Service employees

30,039	29,533	-2%
660	660	-

ADMINISTRATION

Functional split of Administrative Budgets, which are included in above Programme allocations.

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	32,020	-	32,020	31,276	-	31,276	-2%
(ii) TRAVEL AND SUBSISTENCE	895	-	895	829	-	829	-7%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,780	-	1,780	1,831	-	1,831	3%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,240	-	1,240	1,143	-	1,143	-8%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,129	-	3,129	3,558	-	3,558	14%
(vi) OFFICE PREMISES EXPENSES	1,189	-	1,189	1,192	-	1,192	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	136	-	136	111	-	111	-18%
(viii) COLLECTION OF STATISTICS	2,206	-	2,206	1,580	-	1,580	-28%
Gross Total :-	42,595	-	42,595	41,520	-	41,520	-3%

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office of the Director of Public Prosecutions.

Thirty-six million, three hundred and thirty-eight thousand euro
(€36,338,000)

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

		2013 Estimate			2014 Estimate			Change 2014 over 2013
		Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE		€000	€000	€000	€000	€000	€000	%
A -	PROVISION OF PROSECUTION SERVICE	38,389	-	38,389	37,313	-	37,313	-3%
	Gross Total :-	38,389	-	38,389	37,313	-	37,313	-3%
	<i>Deduct :-</i>							
B -	APPROPRIATIONS-IN-AID	975	-	975	975	-	975	-
	Net Total :-	37,414	-	37,414	36,338	-	36,338	-3%

Net Decrease (€000) -1,076

Exchequer pay included in above net total
Associated Public Service employees

11,936	12,112	1%
192	189	-2%

ADMINISTRATION
Functional split of Administrative Budgets, which are included in above Programme allocations.

- (i) SALARIES, WAGES AND ALLOWANCES
- (ii) TRAVEL AND SUBSISTENCE
- (iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES
- (iv) POSTAL AND TELECOMMUNICATIONS SERVICES
- (v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES
- (vi) OFFICE PREMISES EXPENSES
- (vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS

Gross Total :-

		2013 Estimate			2014 Estimate			Change 2014 over 2013
		Current	Capital	Total	Current	Capital	Total	
		€000	€000	€000	€000	€000	€000	%
	(i)	12,831		12,831	13,007		13,007	1%
	(ii)	109		109	109		109	-
	(iii)	1,096		1,096	991		991	-10%
	(iv)	270		270	270		270	-
	(v)	841		841	831		831	-1%
	(vi)	716		716	792		792	11%
	(vii)	37		37	37		37	-
	Gross Total :-	15,900		15,900	16,037		16,037	1%

OFFICE OF THE CHIEF STATE SOLICITOR

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office of the Chief State Solicitor.

Twenty-six million, three hundred and nine thousand euro
(€26,309,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
A - PROVISION OF LEGAL SERVICES	€000	€000	€000	€000	€000	€000	%
	31,776	-	31,776	28,169	-	28,169	-11%
Gross Total :-	31,776	-	31,776	28,169	-	28,169	-11%
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	1,860	-	1,860	1,860	-	1,860	-
Net Total :-	29,916	-	29,916	26,309	-	26,309	-12%
Net Decrease (€000)							-3,607
<i>Exchequer pay included in above net total</i>							13,537
<i>Associated Public Service employees</i>							227
							13,940
							243
							3%
							7%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	€000	€000	€000	€000	€000	€000	%
	14,397	-	14,397	14,800	-	14,800	3%
(ii) TRAVEL AND SUBSISTENCE	61	-	61	61	-	61	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,105	-	1,105	839	-	839	-24%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	350	-	350	350	-	350	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	850	-	850	600	-	600	-29%
(vi) OFFICE PREMISES EXPENSES	370	-	370	290	-	290	-22%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	29	-	29	29	-	29	-
Gross Total :-	17,162	-	17,162	16,969	-	16,969	-1%

OFFICE OF THE MINISTER FOR FINANCE

- I. Estimate of the amount required in the year ending 31 December 2014 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-one million and two hundred thousand euro

(€31,200,000)

II.

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE *	€000	€000	€000	€000	€000	€000	
A - EUROPEAN UNION AND INTERNATIONAL POLICY	4,627	-	4,627	3,532	-	3,532	-24%
B - FINANCIAL SERVICES POLICY	14,667	-	14,667	12,807	-	12,807	-13%
C - FISCAL POLICY	4,084	-	4,084	4,028	-	4,028	-1%
D - ECONOMIC POLICY	2,257	-	2,257	2,367	-	2,367	5%
E - PROVISION OF SHARED SERVICES	9,077	150	9,227	9,816	150	9,966	8%
Gross Total :-	34,712	150	34,862	32,550	150	32,700	-6%
Deduct :-							
F - APPROPRIATIONS-IN-AID	1,675	-	1,675	1,500	-	1,500	-10%
Net Total :-	33,037	150	33,187	31,050	150	31,200	-6%
	Net Decrease (€000)						-1,987
<i>Exchequer pay included in above net total</i>			19,280			18,275	-5%
<i>Associated Public Service employees</i>			328			328	-

ADMINISTRATION

Functional split of Administrative Budgets, which are included in the above Programme allocations

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
(i) SALARIES, WAGES AND ALLOWANCES	19,405	-	19,405	19,225	-	19,225	-1%
(ii) TRAVEL AND SUBSISTENCE	455	-	455	520	-	520	14%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	880	-	880	771	-	771	-12%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	405	-	405	539	-	539	33%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,650	50	1,700	1,467	150	1,617	-5%
(vi) OFFICE PREMISES EXPENSES	685	100	785	564	-	564	-28%
(vii) CONSULTANCY AND OTHER SERVICES	25	-	25	112	-	112	-
(viii) EU PRESIDENCY	2,957	-	2,957	-	-	-	-
Gross Total :-	26,462	150	26,612	23,198	150	23,348	-12%

8

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office of the Comptroller and Auditor General.

Five million, nine hundred and twenty-two thousand euro

(€5,922,000)

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

PROGRAMME EXPENDITURE	2013 Estimate	2014 Estimate	Change
	Current	Current	2014 over 2013
	€000	€000	%
A - AUDIT AND REPORTING	11,852	11,797	-
Gross Total :-	11,852	11,797	-
Deduct :-			
B - APPROPRIATIONS-IN-AID	5,875	5,875	-
Net Total :-	5,977	5,922	-1%
Net Decrease (€000)			-55
Exchequer pay included in above net total	8,873	8,968	1%
Associated Public Service employees	150	149	-1%

ADMINISTRATION	2013 Estimate	2014 Estimate	Change
	Current	Current	2014 over 2013
	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>			
(i) SALARIES, WAGES AND ALLOWANCES	9,473	9,568	1%
(ii) TRAVEL AND SUBSISTENCE	546	546	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	328	328	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	100	100	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	443	443	-
(vi) OFFICE PREMISES EXPENSES	217	217	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	350	350	-
(viii) LEGAL FEES	45	45	-
(ix) CONTRACT AUDIT SERVICES	350	200	-43%
Gross Total :-	11,852	11,797	-

9

OFFICE OF THE REVENUE COMMISSIONERS

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Three hundred and twelve million, seven hundred and sixty-seven thousand euro

(€312,767,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - ADMINISTRATION AND COLLECTION OF TAXES AND DUTIES, AND FRONTIER MANAGEMENT	389,142	4,850	393,992	380,879	4,850	385,729	-2%
Gross Total :-	389,142	4,850	393,992	380,879	4,850	385,729	-2%
Deduct :-							
B - APPROPRIATIONS-IN-AID	71,287	-	71,287	72,962	-	72,962	2%
Net Total:-	317,855	4,850	322,705	307,917	4,850	312,767	-3%
	Net Decrease (€000)						-9,938
Exchequer pay included in above net total			244,098			239,519	-2%
Associated Public Service employees			5,874			5,748	-2%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	287,902	-	287,902	283,103	-	283,103	-2%
(ii) TRAVEL AND SUBSISTENCE	3,500	-	3,500	3,500	-	3,500	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	14,466	-	14,466	16,000	-	16,000	11%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	11,950	-	11,950	11,100	-	11,100	-7%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	47,735	4,850	52,585	45,100	4,850	49,950	-5%
(vi) OFFICE PREMISES EXPENSES	5,843	-	5,843	5,950	-	5,950	2%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	45	-	45	45	-	45	-
(viii) MOTOR VEHICLES AND EQUIPMENT MAINTENANCE	3,400	-	3,400	2,000	-	2,000	-41%
(ix) LAW CHARGES, FEES AND REWARDS	13,460	-	13,460	13,600	-	13,600	1%
(x) COMPENSATION AND LOSSES	466	-	466	481	-	481	3%
(xi) EU PRESIDENCY	375	-	375	-	-	-	-
Gross Total :-	389,142	4,850	393,992	380,879	4,850	385,729	-2%

10

OFFICE OF THE APPEAL COMMISSIONERS

- I. Estimate of the amount required in the year ending 31 December 2014 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.

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	
PROGRAMME EXPENDITURE		€000	€000	%
A -	FACILITATION OF HEARING OF TAX APPEALS	474	509	7%
Gross Total :-		474	509	7%
<i>Deduct :-</i>				
B -	APPROPRIATIONS-IN-AID	32	32	-
Net Total :-		442	477	8%
Net Increase (€000)				35
<i>Exchequer pay included in above net total</i>		373	408	9%
<i>Associated Public Service employees</i>		4	5	25%

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	
ADMINISTRATION		€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	405	440	9%
(ii)	TRAVEL AND SUBSISTENCE	19	19	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	28	28	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	10	10	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	10	10	-
(vi)	OFFICE PREMISES EXPENSES	2	2	-
Gross Total :-		474	509	7%

11

OFFICE OF THE MINISTER FOR PUBLIC EXPENDITURE AND REFORM

- I. Estimate of the amount required in the year ending 31 December 2014 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.

Thirty-five million, two hundred and seventy thousand euro

(€35,270,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - PUBLIC EXPENDITURE & SECTORAL POLICY	20,375	-	20,375	17,986	-	17,986	-12%
B - PUBLIC SERVICE MANAGEMENT AND REFORM	20,051	500	20,551	20,784	500	21,284	4%
Gross Total :-	40,426	500	40,926	38,770	500	39,270	-4%
Deduct :-							
C - APPROPRIATIONS-IN-AID	5,189	-	5,189	4,000	-	4,000	-23%
Net Total :-	35,237	500	35,737	34,770	500	35,270	-1%
	Net Decrease (€000)						-467

Exchequer pay included in above net total

Associated Public Service employees

19,882

374

20,235

373

2%

-

Exchequer pensions included in above net total

Associated Public Service pensioners

4

3

4

4

-

33%

ADMINISTRATION

Functional split of Administrative Budgets, which are included in the above Programme allocations

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	19,220	-	19,220	18,810	-	18,810	-2%
(ii) TRAVEL AND SUBSISTENCE	157	-	157	163	-	163	4%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	512	-	512	516	-	516	1%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	314	-	314	340	-	340	8%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	669	100	769	485	100	585	-24%
(vi) OFFICE PREMISES EXPENSES	400	-	400	368	-	368	-8%
(vii) CONSULTANCY AND OTHER SERVICES	20	-	20	50	-	50	150%
(viii) EU PRESIDENCY	396	-	396	-	-	-	-
Gross Total :-	21,688	100	21,788	20,732	100	20,832	-4%

12

SUPERANNUATION AND RETIRED ALLOWANCES

- I. Estimate of the amount required in the year ending 31 December 2014 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; miscellaneous payments, etc.

Three hundred and sixty-seven million, seven hundred and fifty thousand euro
(€367,750,000)

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

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A. -	SUPERANNUATION AND RETIRED ALLOWANCES	466,600	450,000	-4%
	<i>Gross Total :-</i>	466,600	450,000	-4%
	<i>Deduct :-</i>			
B. -	APPROPRIATIONS-IN-AID	82,000	82,250	-
	<i>Net Total :-</i>	384,600	367,750	-4%
				Net Decrease (€000) -16,850
<i>Exchequer pensions included in above net total</i>		384,540	367,690	-4%
<i>Associated Public Service pensioners</i>		20,256	20,900	3%

13

OFFICE OF PUBLIC WORKS

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office of Public Works, for services administered by that Office and for payment of certain grants and for the recoupment of certain expenditure.

**Three hundred and fifty-two million, one hundred and forty-six thousand euro
(€352,146,000)**

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE (a)							
A - FLOOD RISK MANAGEMENT	24,517	45,000	69,517	24,120	45,000	69,120	-1%
B - ESTATE PORTFOLIO MANAGEMENT	265,776	59,646	325,422	252,552	55,000	307,552	-5%
Gross total :- *	290,293	104,646	394,939	276,672	100,000	376,672	-5%
<i>Deduct :-</i>							
C - APPROPRIATIONS-IN-AID....	26,931	-	26,931	24,526	-	24,526	-9%
Net total :- *	263,362	104,646	368,008	252,146	100,000	352,146	-4%
Net Decrease (€000)							-15,862
Exchequer pay included in above net total			83,368			79,396	-5%
Associated Public Service employees			1,663			1,620	-3%

(a) The 2014 Estimate figures reflect the transfer of the National Procurement Service to Vote 41 Office of Government Procurement with effect from 2014. The 2013 Estimate for the National Procurement Service is shown on Vote 41 for comparison purposes.

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
ADMINISTRATION (a)							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	32,062	-	32,062	30,742	-	30,742	-4%
(ii) TRAVEL AND SUBSISTENCE	1,314	-	1,314	1,311	-	1,311	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	647	-	647	637	-	637	-2%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,598	-	1,598	1,532	-	1,532	-4%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,357	-	2,357	2,231	-	2,231	-5%
(vi) OFFICE PREMISES EXPENSES	1,299	-	1,299	1,253	-	1,253	-4%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	49	-	49	47	-	47	-4%
Gross Total :-	39,326	-	39,326	37,753	-	37,753	-4%

(a) The 2014 Estimate figures reflect the transfer of the National Procurement Service to Vote 41 Office of Government Procurement with effect from 2014. The 2013 Estimate for the National Procurement Service is shown on Vote 41 for comparison purposes.

14

STATE LABORATORY

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the State Laboratory.

Seven million, seven hundred and ninety-seven thousand euro

(€7,797,000)

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

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	GOVERNMENT ANALYTICAL LABORATORY AND ADVISORY SERVICE	8,824	8,647	-2%
Gross Total :-		8,824	8,647	-2%
<i>Deduct :-</i>				
B -	APPROPRIATIONS-IN-AID	705	850	21%
Net Total :-		8,119	7,797	-4%
Net Decrease (€000)				-322
<i>Exchequer pay included in above net total</i>		4,794	4,747	-1%
<i>Associated Public Service employees</i>		88	87	-1%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	5,099	5,047	-1%
(ii)	TRAVEL AND SUBSISTENCE	35	35	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	229	229	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	70	75	7%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,987	1,665	-16%
(vi)	OFFICE PREMISES EXPENSES	1,390	1,582	14%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	14	14	-
Gross Total :-		8,824	8,647	-2%

15

SECRET SERVICE

I. Estimate of the amount required in the year ending 31 December 2014 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.

	2013 Estimate	2014 Estimate	Change 2014 over 2013
	Current	Current	
	€000	€000	%
SECRET SERVICE	1,000	1,000	-
	Increase (€000)		-

16

VALUATION OFFICE

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Valuation Office and certain minor services.

Eight million, nine hundred and four thousand euro

(€8,904,000)

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

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	PROVISION OF A STATE VALUATION SERVICE ...	9,828	9,345	-5%
B -	ADMINISTRATION SERVICES FOR THE VALUATION TRIBUNAL ...	693	850	23%
Gross Total :-		10,521	10,195	-3%
<i>Deduct :-</i>				
C -	APPROPRIATIONS-IN-AID	1,400	1,291	-8%
Net Total :-		9,121	8,904	-2%
Net Decrease (€000)				-217
<i>Exchequer pay included in above net total</i>		6,947	6,745	-3%
<i>Associated Public Service employees</i>		135	127	-6%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES ...	7,379	7,153	-3%
(ii)	TRAVEL AND SUBSISTENCE ...	340	340	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	320	303	-5%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES ...	155	155	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	661	561	-15%
(vi)	OFFICE PREMISES EXPENSES	140	140	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	70	70	-
Gross Total :-		9,065	8,722	-4%

17

PUBLIC APPOINTMENTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Public Appointments Service.

Six million, seven hundred and fifty-seven thousand euro

(€6,757,000)

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

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	%
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	CIVIL AND PUBLIC SERVICE - REDEPLOYMENT / RECRUITMENT / SELECTION	6,531	7,002	7%
Gross Total :-		6,531	7,002	7%
Deduct :-				
B -	APPROPRIATIONS-IN-AID	248	245	-1%
Net Total :-		6,283	6,757	8%

Net Increase (€000) 474

Exchequer pay included in above net total

Associated Public Service employees

4,096	4,320	5%
87	93	7%

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	%
		€000	€000	%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	4,319	4,540	5%
(ii)	TRAVEL AND SUBSISTENCE	58	58	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	112	112	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	121	121	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	858	816	-5%
(vi)	OFFICE PREMISES EXPENSES	245	250	2%
(vii)	RECRUITMENT COSTS - RESEARCH AND CORPORATE GOVERNANCE	14	45	-
(viii)	RECRUITMENT COSTS - ADVERTISING AND TESTING	415	670	61%
(ix)	RECRUITMENT COSTS - INTERVIEW BOARDS	389	390	-
Gross Total :-		6,531	7,002	7%

18

SHARED SERVICES

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of Shared Services.

Thirty million, five hundred and eighty-one thousand euro
(€30,581,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - NATIONAL SHARED SERVICE OFFICE	-	-	-	1,299	-	1,299	-
B - PEOPLEPOINT	7,275	4,700	11,975	12,316	3,883	16,199	35%
C - PAYROLL SHARED SERVICES CENTRE	3,645	700	4,345	10,787	1,230	12,017	177%
D - OTHER SHARED SERVICES PROJECTS	4,999	-	4,999	2,027	2,955	4,982	-
Gross Total :-	15,919	5,400	21,319	26,429	8,068	34,497	62%
Deduct :-							
C - APPROPRIATIONS-IN-AID	300	-	300	3,916	-	3,916	-
Net Total :-	15,619	5,400	21,019	22,513	8,068	30,581	45%

Net Increase (€000) 9,562

Exchequer pay included in above net total

8,035
235

18,810	134%
596	154%

Associated Public Service employees

ADMINISTRATION *
Functional split of Administrative Budgets, which are included in the above Programme allocations

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES(a)	6,504	-	6,504	16,097	-	16,097	147%
(ii) TRAVEL AND SUBSISTENCE	10	-	10	35	-	35	250%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	10	-	10	273	-	273	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	54	-	54	441	-	441	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	81	-	81	1,785	-	1,785	-
(vi) OFFICE PREMISES EXPENSES	105	-	105	244	-	244	132%
(vii) CONSULTANCY AND OTHER SERVICES	-	-	-	2	-	2	-
Gross Total :-	6,764	-	6,764	18,877	-	18,877	179%

(a) There will be offsetting adjustments in the Revised Estimates of some €2.85 million on the Votes of Departments from which staff are transferring.

19

OFFICE OF THE OMBUDSMAN

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

Seven million, three hundred and ninety-three thousand euro

(€7,393,000)

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

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	OMBUDSMAN FUNCTION / OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS (a)	5,200	5,141	-1%
B -	STANDARDS IN PUBLIC OFFICE COMMISSION	980	967	-1%
C -	OFFICE OF THE INFORMATION COMMISSIONER / OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION	1,665	1,682	1%
Gross Total :-		7,845	7,790	-1%
Deduct :-				
D -	APPROPRIATIONS-IN-AID	408	397	-3%
Net Total :-		7,437	7,393	-1%
Net Decrease (€000)				-44
Exchequer pay included in above net total		5,837	5,848	-
Associated Public Service employees		102	102	-

		2013 Estimate	2014 Estimate	Change 2014 over 2013
		Current	Current	
		€000	€000	%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	6,240	6,240	-
(ii)	TRAVEL AND SUBSISTENCE	48	48	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	480	425	-11%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	81	81	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	222	222	-
(vi)	OFFICE PREMISES EXPENSES	184	184	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	146	146	-
(viii)	LEGAL FEES	444	444	-
Gross Total :-		7,845	7,790	-1%

20

GARDA SÍOCHÁNA

- I. Estimate of the amount required in the year ending 31 December 2014, 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, two hundred and thirty-nine million, four hundred and eighty-eight thousand euro
(€1,239,488,000)**

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	
A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE	1,361,283	25,440	1,386,723	1,319,178	24,440	1,343,618	-3%
Gross Total :-	1,361,283	25,440	1,386,723	1,319,178	24,440	1,343,618	-3%
Deduct :-							
B - APPROPRIATIONS-IN-AID	114,646		114,646	104,130		104,130	-9%
Net Total :-	1,246,637	25,440	1,272,077	1,215,048	24,440	1,239,488	-3%
	Net Decrease (€000)						-32,589
Exchequer pay included in above net total			841,907			806,889	-4%
Associated Public Service employees			15,021			14,982	-
Exchequer pensions included in above net total			276,022			274,038	-1%
Associated Public Service pensioners			9,835			10,035	2%

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	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	894,889	-	894,889	863,784	-	863,784	-3%
(ii) TRAVEL AND SUBSISTENCE	16,483	-	16,483	14,483	-	14,483	-12%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	12,706	-	12,706	12,706	-	12,706	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	37,647	-	37,647	39,647	-	39,647	5%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,272	16,940	19,212	2,272	16,940	19,212	-
(vi) MAINTENANCE OF GARDA PREMISES	721	-	721	721	-	721	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	261	-	261	261	-	261	-
(viii) STATION SERVICES	18,700	-	18,700	18,700	-	18,700	-
(ix) GARDA RESERVE	895	-	895	895	-	895	-
(x) EU PRESIDENCY / OSCE	10,000	-	10,000	-	-	-	-
Gross Total :-	994,574	16,940	1,011,514	953,469	16,940	970,409	-4%

21

PRISONS

- I. Estimate of the amount required in the year ending 31 December 2014 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 eight million, five hundred and forty-five thousand euro
(€308,545,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	304,458	24,080	328,538	297,458	27,080	324,538	-1%
Gross Total :-	304,458	24,080	328,538	297,458	27,080	324,538	-1%
Deduct :-							
B - APPROPRIATIONS-IN-AID	17,147	-	17,147	15,993	-	15,993	-7%
Net Total :-	287,311	24,080	311,391	281,465	27,080	308,545	-1%
	Net Decrease (€000)						-2,846
Exchequer pay included in above net total			219,912			214,762	-2%
Associated Public Service employees			3,416			3,265	-4%

ADMINISTRATION
Functional split of Administrative Budgets, which are included in above Programme allocations.

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	235,600	-	235,600	230,100	-	230,100	-2%
(ii) TRAVEL AND SUBSISTENCE	1,816	-	1,816	1,816	-	1,816	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	4,060	-	4,060	3,860	-	3,860	-5%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	2,900	-	2,900	2,900	-	2,900	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,800	980	4,780	3,500	980	4,480	-6%
(vi) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	100	-	100	100	-	100	-
Gross Total :-	248,276	980	249,256	242,276	980	243,256	-2%

COURTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2014 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-six million and thirty thousand euro

(€6,030,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY	97,259	7,700	104,959	94,865	7,700	102,565	-2%
Gross Total :-	97,259	7,700	104,959	94,865	7,700	102,565	-2%
Deduct :-							
B - APPROPRIATIONS-IN-AID	46,635	-	46,635	46,535	-	46,535	-
Net Total :-	50,624	7,700	58,324	48,330	7,700	56,030	-4%

Net Decrease (€000)

-2,294

Exchequer pay included in above net total

Associated Public Service employees

46,464
924

45,072	-3%
900	-3%

Exchequer pensions included in above net total

Associated Public Service pensioners

109
1

107	-2%
1	-

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	49,173	-	49,173	47,679	-	47,679	-3%
(ii) TRAVEL AND SUBSISTENCE	2,663	-	2,663	2,663	-	2,663	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	7,736	-	7,736	7,286	-	7,286	-6%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	2,003	288	2,291	2,003	288	2,291	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	849	3,532	4,381	849	3,532	4,381	-
(vi) OFFICE PREMISES EXPENSES	13,572	-	13,572	13,122	-	13,122	-3%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	100	-	100	100	-	100	-
Gross Total :-	76,096	3,820	79,916	73,702	3,820	77,522	-3%

23

PROPERTY REGISTRATION AUTHORITY

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Property Registration Authority.

Thirty million, one hundred and eight thousand euro
(€30,108,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - MANAGE THE LAND REGISTRY AND THE REGISTRY OF DEEDS	31,686	560	32,246	30,527	560	31,087	-4%
Gross Total :-	31,686	560	32,246	30,527	560	31,087	-4%
Deduct :-							
B - APPROPRIATIONS-IN-AID	1,014	-	1,014	979	-	979	-3%
Net Total :-	30,672	560	31,232	29,548	560	30,108	-4%

Net Decrease (€000)

-1,124

Exchequer pay included in above net total

23,438

22,794

-3%

Associated Public Service employees

531

521

-2%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	24,452	-	24,452	23,773	-	23,773	-3%
(ii) TRAVEL AND SUBSISTENCE	110	-	110	110	-	110	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	4,180	-	4,180	4,100	-	4,100	-2%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	950	-	950	800	-	800	-16%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,507	560	2,067	1,257	560	1,817	-12%
(vi) OFFICE PREMISES EXPENSES	462	-	462	462	-	462	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	25	-	25	25	-	25	-
Gross Total :-	31,686	560	32,246	30,527	560	31,087	-4%

JUSTICE AND EQUALITY

- I. Estimate of the amount required in the year ending 31 December 2014 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.

Three hundred million, five hundred and ninety-seven thousand euro
(€300,597,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - MAINTAIN A SECURE IRELAND	151,089	68	151,157	143,786	68	143,854	-5%
B - WORK FOR SAFE COMMUNITIES	52,593	39	52,632	51,191	39	51,230	-3%
C - FACILITATE THE PROVISION AND ADMINISTRATION OF JUSTICE	115,524	2,555	118,079	113,899	1,555	115,454	-2%
D - PROMOTE EQUALITY AND INTEGRATION	22,532	16	22,548	20,471	16	20,487	-9%
E - REPRESENT IRELAND'S JUSTICE INTERESTS IN INTERNATIONAL FORA	5,021	12	5,033	3,098	12	3,110	-38%
F - CONTRIBUTE TO ECONOMIC RECOVERY	21,806	180	21,986	22,222	180	22,402	2%
Gross Total :-	368,565	2,870	371,435	354,667	1,870	356,537	-4%
Deduct :-							
G - APPROPRIATIONS-IN-AID	51,363	-	51,363	55,940	-	55,940	9%
Net Total :-	317,202	2,870	320,072	298,727	1,870	300,597	-6%

Net Decrease (€000) -19,475

Exchequer pay included in above net total	126,535	122,897	-3%
Associated Public Service employees	2,206	2,222	1%
Exchequer pensions included in above net total	587	597	2%
Associated Public Service pensioners	44	46	5%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	20,484	-	20,484	19,872	-	19,872	-3%
(ii) TRAVEL AND SUBSISTENCE	490	-	490	440	-	440	-10%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	3,967	-	3,967	3,717	-	3,717	-6%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	934	-	934	734	-	734	-21%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	5,245	191	5,436	5,045	191	5,236	-4%
(vi) OFFICE PREMISES EXPENSES	1,733	-	1,733	1,733	-	1,733	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	73	-	73	73	-	73	-
(viii) RESEARCH	132	-	132	82	-	82	-38%
(ix) FINANCIAL SHARED SERVICES	10,758	159	10,917	11,620	159	11,779	8%
(x) EU PRESIDENCY	2,020	-	2,020	-	-	-	-
Gross Total :-	45,836	350	46,186	43,316	350	43,666	-5%

	2013 Estimate	2014 Estimate	Change 2014 over 2013
	€000	€000	
C - FACILITATE THE PROVISION AND ADMINISTRATION OF JUSTICE	460	-	-
	460	-	-

ENVIRONMENT, COMMUNITY AND LOCAL GOVERNMENT

- I. Estimate of the amount required in the year ending 31 December 2014 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.

Six hundred and eighty-seven million, five hundred and thirty-eight thousand euro
(€687,538,000)

- 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.

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - HOUSING	318,660	265,176	583,836	302,762	223,071	525,833	-10%
B - WATER SERVICES	11,397	326,050	337,447	10,045	33,869	43,914	-87%
C - ENVIRONMENT AND WASTE MANAGEMENT	25,318	3,934	29,252	24,165	10,510	34,675	19%
D - LOCAL GOVERNMENT	13,533	10,182	23,715	13,126	11,255	24,381	3%
E - COMMUNITY AND RURAL DEVELOPMENT	79,491	119,986	199,477	74,259	28,183	102,442	-49%
F - PLANNING	17,077	8	17,085	15,773	512	16,285	-5%
G - MET ÉIREANN	16,240	1,000	17,240	15,250	3,100	18,350	6%
Gross Total :-	481,716	726,336	1,208,052	455,380	310,500	765,880	-37%
Deduct :-							
H - APPROPRIATIONS-IN-AID	26,612	51,324	77,936	24,977	53,365	78,342	1%
Net Total :-	455,104	675,012	1,130,116	430,403	257,135	687,538	-39%

Net Decrease (€000) -442,578

Exchequer pay included in above net total	66,244	63,568	-4%
Associated Public Service employees *	1,495	1,460	-2%
Exchequer pensions included in above net total	4,529	4,618	2%
Associated Public Service pensioners *	251	264	5%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	49,339	-	49,339	48,300	-	48,300	-2%
(ii) TRAVEL AND SUBSISTENCE	1,525	-	1,525	1,374	-	1,374	-10%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,641	-	1,641	1,623	-	1,623	-1%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,471	-	1,471	1,410	-	1,410	-4%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,466	1,700	5,166	3,219	4,081	7,300	41%
(vi) OFFICE PREMISES EXPENSES	1,244	-	1,244	1,081	-	1,081	-13%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	134	-	134	140	-	140	4%
(viii) EU PRESIDENCY	1,695	-	1,695	-	-	-	-
Gross Total :-	60,515	1,700	62,215	57,147	4,081	61,228	-2%

	2013 Estimate		2014 Estimate		Change 2014 over 2013
	€000	€000	€000	€000	
<i>Application of Deferred Surrender</i>					
A - HOUSING		22,000		-	-
C - ENVIRONMENT AND WASTE MANAGEMENT		10,000		-	-
D - LOCAL GOVERNMENT		2,000		-	-
E - COMMUNITY AND RURAL DEVELOPMENT		9,000		-	-
		43,000		-	-

* These figures include a number of Non-Commercial State Agencies (NCSAs) that are not in direct receipt of Exchequer funding but whose staff are included here.

APPENDIX

Estimate of Income and Expenditure of the Environment Fund

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
Income:							
Plastic Bag Levy	12,800	-	12,800	13,300	-	13,300	4%
Landfill Levy	50,800	-	50,800	39,900	-	39,900	-21%
Interest	25	-	25	0	-	-	-100%
Total Income :-	63,625	-	63,625	53,200	-	53,200	-16%
Expenditure:							
Costs incurred by the Revenue Commissioners	400	-	400	500	-	500	25%
Capital Schemes	-	2,850	2,850	-	3,000	3,000	5%
Current Schemes	56,901	-	56,901	49,500	-	49,500	-13%
Total Expenditure :-	57,301	2,850	60,151	50,000	3,000	53,000	-12%
Excess of Income over Expenditure	-	-	3,474	-	-	200	-94%
Balance of Fund at 31 December 2012	-	-	16,106	-	-	-	-
Balance of Fund at 31 December 2013 (projected)	-	-	19,580	-	-	-	-
Balance of Fund at 31 December 2014 (projected)	-	-	-	-	-	19,780	-

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EDUCATION AND SKILLS

- I. Estimate of the amount required in the year ending 31 December 2014 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.

**Seven thousand, eight hundred and forty-two million, two hundred and forty-four thousand euro
(€7,842,244,000)**

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - FIRST, SECOND AND EARLY YEARS' EDUCATION	6,128,719	2,734	6,131,453	5,976,578	1,872	5,978,450	-2%
B - SKILLS DEVELOPMENT	368,231	3,113	371,344	350,490	2,528	353,018	-5%
C - HIGHER EDUCATION	1,511,704	130	1,511,834	1,449,873	32	1,449,905	-4%
D - CAPITAL SERVICES	84,929	407,773	492,702	79,636	535,568	615,204	25%
Gross Total :-	8,093,583	413,750	8,507,333	7,856,577	540,000	8,396,577	-1%
<i>Deduct :-</i>							
E - APPROPRIATIONS-IN-AID	579,176	1,251	580,427	551,832	2,501	554,333	-4%
Net Total :-	7,514,407	412,499	7,926,906	7,304,745	537,499	7,842,244	-1%

Net Decrease (€000) -84,662

Exchequer pay included in above net total

4,898,178

4,714,196 -

Associated Public Service employees

94,490

95,745 1%

Exchequer pensions included in above net total

934,307

943,244 1%

Associated Public Service pensioners

41,125

43,982 7%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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 (a)</i>							
(i) SALARIES, WAGES AND ALLOWANCES	58,352	-	58,352	56,588	-	56,588	-3%
(ii) TRAVEL AND SUBSISTENCE	1,520	-	1,520	1,520	-	1,520	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,095	-	1,095	995	-	995	-9%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,820	-	1,820	1,800	-	1,800	-1%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,444	2,000	5,444	3,435	500	3,935	-28%
(vi) OFFICE PREMISES EXPENSES	1,939	-	1,939	1,529	-	1,529	-21%
(vii) CONSULTANCY AND OTHER SERVICES	101	-	101	100	-	100	-1%
(viii) NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE	18,368	-	18,368	18,124	-	18,124	-1%
(ix) EU PRESIDENCY	752	-	752	-	-	-	-
Gross Total :-	87,391	2,000	89,391	84,091	500	84,591	-5%

	2013 Estimate	2014 Estimate	Change 2014 over 2013
	€000	€000	
	<i>Application of Deferred Surrender</i>		
D - CAPITAL SERVICES	19,000	-	-
	19,000	-	-

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

	2013 Estimate	2014 Estimate	Change 2014 over 2013
	Current	Current	
	€000	€000	
INCOME :			
National Training Fund Levy	291,251	340,539	17%
European Social Fund	32,126	3,300	-90%
European Globalisation Adjustment Fund	30	450	-
Investment Account Income	539	120	-78%
Bank Interest Received	26	26	-
Total Income :-	323,972	344,435	6%
EXPENDITURE			
Training Programmes for those in Employment			
Training People in employment	39,600	39,600	-
Training Networks Programme	11,020	11,924	8%
Training Grants to Industry	6,600	6,500	-2%
Workplace Basic Education Fund	2,800	2,800	-
Community & Voluntary Organisations	375	375	-
Continuing Professional Development	75	75	-
Total	60,470	61,274	1%
Training Programmes for Employment			
Training People for Employment	237,960	228,125	-4%
Labour Market Education and Training Fund - Momentum	20,000	23,881	19%
Springboard	21,875	23,688	8%
ICT Skills Conversions Course	5,000	5,000	-
Training Networks Programme	3,480	3,766	8%
Vocational Training Opportunities Scheme (VTOS)	1,523	6,000	-
European Globalisation Adjustment Fund (EGF)	3,000	2,000	-33%
Technical Employment Support Grant	3,200	3,200	-
Community Employment Training	4,200	4,200	-
Total	300,238	299,860	-
Provision of Information on Skills Requirements			
Provision of Information on Skills Requirements	1,290	860	-33%
Total	1,290	860	-33%
Bank Charges			
	2	6	-
Total Expenditure :-	362,000	362,000	-
Surplus/ (Deficit) for the year	(38,028)	(17,565)	-54%
Balance brought forward at 1st January 2013	115,003		
Surplus Carried Forward as at 31 December 2013 (Projected)	116,975		
Surplus Carried Forward as at 31 December 2014 (Projected)	-	99,410	

(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 subhead B3.

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INTERNATIONAL CO-OPERATION

- I. Estimate of the amount required in the year ending 31 December 2014 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.

Four hundred and eighty-one million, five hundred and thirteen thousand euro
(€481,513,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - WORK ON POVERTY AND HUNGER REDUCTION	496,824	255	497,079	482,413	250	482,663	-3%
Gross Total :-	496,824	255	497,079	482,413	250	482,663	-3%
Deduct :-							
B - APPROPRIATIONS-IN-AID	1,150	-	1,150	1,150	-	1,150	-
Net Total :- (a)	495,674	255	495,929	481,263	250	481,513	-3%

Net Decrease (€000) -14,416

Exchequer pay included in above net total
Associated Public Service employees

15,041	13,548	-10%
185	185	-

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	15,821	-	15,821	14,398	-	14,398	-9%
(ii) TRAVEL AND SUBSISTENCE	2,200	-	2,200	2,200	-	2,200	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	2,375	75	2,450	2,000	100	2,100	-14%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,700	20	1,720	1,700	20	1,720	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,600	30	1,630	1,425	30	1,455	-11%
(vi) OFFICE PREMISES EXPENSES	3,075	130	3,205	3,075	100	3,175	-1%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	1,000	-	1,000	1,000	-	1,000	-
(viii) FOREIGN REPRESENTATION AND ACCOMMODATION EXPENSES	1,600	-	1,600	1,600	-	1,600	-
Gross Total :-	29,371	255	29,626	27,398	250	27,648	-7%

- (a) This allocation combined with expenditure of approximately €120 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 2014 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.

**One hundred and sixty-five million, three hundred and eighty-nine thousand euro
(€165,389,000)**

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE							
A - PROMOTE IRELAND'S ECONOMIC AND TRADE INTERESTS IN EUROPE AND INTERNATIONALLY	56,478	1,253	57,731	46,222	597	46,819	-19%
B - CONSULAR, PASSPORT AND IRISH ABROAD SERVICES	68,746	3,222	71,968	67,288	5,041	72,329	1%
C - RECONCILIATION AND COOPERATION ON THIS ISLAND	16,972	469	17,441	16,930	252	17,182	-1%
D - INTERNATIONAL PEACE, SECURITY AND HUMAN RIGHTS	70,000	751	70,751	73,747	360	74,107	5%
Gross Total :-	212,196	5,695	217,891	204,187	6,250	210,437	-3%
<i>Deduct :-</i>							
E - APPROPRIATIONS-IN-AID	44,048	-	44,048	45,048	-	45,048	2%
Net Total :-	168,148	5,695	173,843	159,139	6,250	165,389	-5%

Net Decrease (€000) -8,454

Exchequer pay included in above net total

75,293
1,239

66,363	-12%
1,160	-6%

Associated Public Service employees

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	77,041	-	77,041	70,111	-	70,111	-9%
(ii) TRAVEL AND SUBSISTENCE	5,880	-	5,880	5,880	-	5,880	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	4,311	100	4,411	5,313	99	5,412	23%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	6,810	-	6,810	7,594	-	7,594	12%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	14,726	3,385	18,111	15,226	5,520	20,746	15%
(vi) OFFICE PREMISES EXPENSES	22,427	2,210	24,637	23,427	631	24,058	-2%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	20	-	20	100	-	100	-
(viii) FOREIGN REPRESENTATION AND ACCOMMODATION EXPENSES	10,484	-	10,484	11,232	-	11,232	7%
(ix) EU PRESIDENCY	9,539	-	9,539	-	-	-	-
(x) CHAIRMANSHIP OF THE ORGANISATION FOR SECURITY AND CO-OPERATION IN EUROPE	250	-	250	-	-	-	-
Gross Total :-	151,488	5,695	157,183	138,883	6,250	145,133	-8%

	2013 Estimate		2014 Estimate		Change 2014 over 2013
	<i>Application of Deferred Surrender</i>				
	€000		€000		
A - PROMOTE IRELAND'S ECONOMIC AND TRADE INTERESTS IN EUROPE AND INTERNATIONALLY	-		-		-
B - CONSULAR, PASSPORT AND IRISH ABROAD SERVICES	400		-		-
	400		-		-

COMMUNICATIONS, ENERGY AND NATURAL RESOURCES

- I. Estimate of the amount required in the year ending 31 December 2014 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.

One hundred and sixty-four million, four hundred and thirty thousand euro

(€164,430,000)

- 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.

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - COMMUNICATIONS	15,105	21,730	36,835	13,123	34,258	47,381	29%
B - BROADCASTING	246,914	985	247,899	241,887	905	242,792	-2%
C - ENERGY	23,508	49,225	72,733	21,200	34,810	56,010	-23%
D - NATURAL RESOURCES	17,815	8,747	26,562	18,306	8,816	27,122	2%
E - INLAND FISHERIES	27,654	4,313	31,967	26,914	1,211	28,125	-12%
Gross Total :-	330,996	85,000	415,996	321,430	80,000	401,430	-4%
Deduct :-							
F - APPROPRIATIONS-IN-AID	242,601	-	242,601	237,000	-	237,000	-2%
Net Total :-	88,395	85,000	173,395	84,430	80,000	164,430	-5%

Net Decrease (€000) -8,965

Exchequer pay included in above net total	32,086	29,128	-9%
Associated Public Service employees (a)	1,140	1,099	-4%
Exchequer pensions included in above net total	2,871	2,774	-3%
Associated Public Service pensioners	235	241	3%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	15,749	-	15,749	15,275	-	15,275	-3%
(ii) TRAVEL AND SUBSISTENCE	582	-	582	583	-	583	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,058	-	1,058	1,057	-	1,057	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	529	-	529	529	-	529	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,000	1,100	3,100	2,000	1,100	3,100	-
(vi) OFFICE PREMISES EXPENSES	732	-	732	732	-	732	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	1,901	-	1,901	1,895	-	1,895	-
(viii) EQUIPMENT, STORES AND MAINTENANCE	116	1	117	590	1	591	-
(ix) EU PRESIDENCY	1,000	-	1,000	-	-	-	-
Gross Total :-	23,667	1,101	24,768	22,661	1,101	23,762	-4%

	2013 Estimate		2014 Estimate		Change 2014 over 2013
	€000	€000	€000	€000	
C - ENERGY	10,400	-	-	-	-
	10,400	-	-	-	-

(a) Included in this amount are 422 non-Exchequer funded employees and 53 co-funded North-South agency employees. In 2013 the figures were 449 and 53 respectively.

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AGRICULTURE, FOOD AND THE MARINE

- I. Estimate of the amount required in the year ending 31 December 2014 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 and the remediation of Haulbowline Island.

Nine hundred and fifty-eight million, one hundred and three thousand euro
(€58,103,000)

- 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.

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A. - AGRI-FOOD POLICY, DEVELOPMENT AND TRADE	305,918	35,435	341,353	320,477	35,967	356,444	4%
B. - FOOD SAFETY, ANIMAL HEALTH AND WELFARE AND PLANT HEALTH	219,941	2,143	222,084	202,644	2,428	205,072	-8%
C. - RURAL ECONOMY, ENVIRONMENT AND STRUCTURAL CHANGES	275,155	149,251	424,406	251,845	145,056	396,901	-6%
D. - DIRECT PAYMENTS	247,726	171	247,897	244,234	249	244,483	-1%
Gross Total :-	1,048,740	187,000	1,235,740	1,019,200	183,700	1,202,900	-3%
Deduct :-							
E. - APPROPRIATIONS-IN-AID	240,672	-	240,672	244,797	-	244,797	2%
Net Total :-	808,068	187,000	995,068	774,403	183,700	958,103	-4%

Net Decrease (€000) -36,965

Exchequer pay included in above net total

230,988

218,771

-5%

Associated Public Service employees

4,711

4,445

-6%

Exchequer pensions included in above net total

47,665

47,519

-

Associated Public Service pensioners

1,834

1,871

2%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%

Functional split of Administrative Budgets, which are included in above Programme allocations.

(i) SALARIES, WAGES AND ALLOWANCES

171,449

-

171,449

163,967

-

163,967

-4%

(ii) TRAVEL AND SUBSISTENCE

7,225

-

7,225

7,050

-

7,050

-2%

(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES

3,500

-

3,500

3,500

-

3,500

-

(iv) POSTAL AND TELECOMMUNICATIONS SERVICES

4,715

-

4,715

4,717

-

4,717

-

(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES

19,002

1,160

20,162

22,699

1,160

23,859

18%

(vi) OFFICE PREMISES EXPENSES

5,800

-

5,800

5,799

-

5,799

-

(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS

149

-

149

41

-

41

-72%

(viii) SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU

1,000

-

1,000

1,554

-

1,554

55%

(ix) LABORATORY SERVICES

4,460

1,500

5,960

4,000

1,800

5,800

-3%

(x) EU PRESIDENCY

1,300

-

1,300

-

-

-

-

Gross Total :-

218,600

2,660

221,260

213,327

2,960

216,287

-2%

	2013 Estimate		2014 Estimate		Change 2014 over 2013
	€000		€000		
C. - RURAL ECONOMY, ENVIRONMENT AND STRUCTURAL CHANGES	6,000		-		-
	6,000		-		-

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TRANSPORT, TOURISM AND SPORT

- I. Estimate of the amount required in the year ending 31 December, 2014 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.

**One thousand, one hundred and eighty-eight million, seven hundred and sixty-five thousand euro
(€1,188,765,000)**

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - CIVIL AVIATION	26,030	4,075	30,105	24,934	3,071	28,005	-7%
B - LAND TRANSPORT	488,345	824,613	1,312,958	423,265	846,585	1,269,850	-3%
C - MARITIME TRANSPORT AND SAFETY	77,661	24,180	101,841	85,116	7,580	92,696	-9%
D - SPORTS AND RECREATION SERVICES	47,512	27,110	74,622	44,230	24,743	68,973	-8%
E - TOURISM SERVICES	119,601	20,022	139,623	106,651	17,021	123,672	-11%
Gross Total :-	759,149	900,000	1,659,149	684,196	899,000	1,583,196	-5%
Deduct :-							
F - APPROPRIATIONS-IN-AID	168,567	270,000	438,567	124,431	270,000	394,431	-10%
Net Total :-	590,582	630,000	1,220,582	559,765	629,000	1,188,765	-3%

Net Decrease (€000) -31,817

Exchequer pay included in above net total

Associated Public Service employees

76,514
1,471

73,412	-4%
1,450	-1%

Exchequer pensions included in above net total

Associated Public Service pensioners

9,508
397

9,504	-
395	-1%

ADMINISTRATION

Functional split of Administrative Budgets, which are included in above Programme allocations.

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	27,014	-	27,014	26,745	-	26,745	-1%
(ii) TRAVEL AND SUBSISTENCE	1,911	-	1,911	1,753	-	1,753	-8%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,700	-	1,700	1,698	-	1,698	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	550	-	550	550	-	550	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	933	735	1,668	933	700	1,633	-2%
(vi) OFFICE PREMISES EXPENSES	592	-	592	592	-	592	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	799	-	799	599	-	599	-25%
(viii) EU PRESIDENCY	220	-	220	-	-	-	-
Gross Total :-	33,719	735	34,454	32,870	700	33,570	-3%

JOBS, ENTERPRISE AND INNOVATION

- I. Estimate of the amount required in the year ending 31 December 2014 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.

Seven hundred and thirty-two million and seventy-four thousand euro
(€32,074,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - JOBS AND ENTERPRISE DEVELOPMENT	203,478	162,600	366,078	195,832	167,500	363,332	-1%
B - INNOVATION	71,960	291,900	363,860	63,471	274,500	337,971	-7%
C - REGULATION	82,678	-	82,678	79,719	-	79,719	-4%
Gross Total :-	358,116	454,500	812,616	339,022	442,000	781,022	-4%
Deduct :-							
D - APPROPRIATIONS-IN-AID	49,027	3,000	52,027	47,448	1,500	48,948	-6%
Net Total :-	309,089	451,500	760,589	291,574	440,500	732,074	-4%

Net Decrease (€000) -28,515

Exchequer pay included in above net total	154,402	147,433	-5%
Associated Public Service employees	2,472	2,420	-2%
Exchequer pensions included in above net total	44,851	43,767	-2%
Associated Public Service pensioners	1,446	1,563	8%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	20,824	-	20,824	19,900	-	19,900	-4%
(ii) TRAVEL AND SUBSISTENCE	603	-	603	553	-	553	-8%
(iii) LEARNING AND DEVELOPMENT AND INCIDENTAL EXPENSES	475	-	475	515	-	515	8%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	587	-	587	587	-	587	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,840	-	3,840	3,765	-	3,765	-2%
(vi) OFFICE PREMISES EXPENSES	700	-	700	650	-	650	-7%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	166	-	166	136	-	136	-18%
(viii) ADVERTISING AND INFORMATION RESOURCES	261	-	261	211	-	211	-19%
(ix) EU PRESIDENCY	2,238	-	2,238	-	-	-	-
Gross Total :-	29,694	-	29,694	26,317	-	26,317	-11%

	2013 Estimate		2014 Estimate		Change 2014 over 2013
	€000		€000		
<i>Application of Deferred Surrender</i>					
A - JOBS AND ENTERPRISE DEVELOPMENT	18,000		-		-
B - INNOVATION	7,000		-		-
	25,000		-		-

ARTS, HERITAGE AND THE GAELTACHT

- I. Estimate of the amount required in the year ending 31 December 2014 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 thirty-three million, seven hundred and forty-four thousand euro
(€33,744,000)

- 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.

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
	€000	€000	€000	€000	€000	€000	%
A - ARTS, CULTURE AND FILM	107,387	18,092	125,479	97,026	18,083	115,109	-8%
B - HERITAGE	38,249	8,782	47,031	37,398	7,428	44,826	-5%
C - IRISH LANGUAGE, GAELTACHT AND ISLANDS ...	33,519	8,441	41,960	31,882	7,973	39,855	-5%
D - NORTH-SOUTH CO-OPERATION (a)	36,210	4,080	40,290	34,425	3,958	38,383	-5%
Gross Total :-	215,365	39,395	254,760	200,731	37,442	238,173	-7%
Deduct :-							
E - APPROPRIATIONS-IN-AID	4,525	-	4,525	4,429	-	4,429	-2%
Net Total :-	210,840	39,395	250,235	196,302	37,442	233,744	-7%

Net Decrease (€000) -16,491

Exchequer pay included in above net total	66,838	63,577	-5%
Associated Public Service employees	1,467	1,460	-
Exchequer pensions included in above net total	6,649	6,515	-2%
Associated Public Service pensioners	311	338	9%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	29,599	-	29,599	28,440	-	28,440	-4%
(ii) TRAVEL AND SUBSISTENCE	1,414	-	1,414	1,463	-	1,463	3%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	955	-	955	1,007	-	1,007	5%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	639	-	639	626	-	626	-2%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,573	682	2,255	1,362	644	2,006	-11%
(vi) OFFICE PREMISES EXPENSES	693	-	693	795	-	795	15%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	124	-	124	100	-	100	-19%
(viii) EU PRESIDENCY	510	-	510	-	-	-	-
Gross Total :-	35,507	682	36,189	33,793	644	34,437	-5%

	2013 Estimate		2014 Estimate		Change 2014 over 2013
	<i>Application of Deferred Surrender</i>				
	€000		€000		%
B - HERITAGE	1,200		-		-
	1,200		-		-

(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 2014 for the salaries and expenses of the National Gallery, including grants-in-aid.

Seven million, two hundred and seventy-four thousand euro

(€1,274,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - NATIONAL GALLERY	7,025	905	7,930	6,669	858	7,527	-5%
Gross Total :-	7,025	905	7,930	6,669	858	7,527	-5%
Deduct :-							
B - APPROPRIATIONS-IN-AID	253	-	253	253	-	253	-
Net Total :-	6,772	905	7,677	6,416	858	7,274	-5%

Net Decrease (€000)

-403

Exchequer pay included in above net total

Associated Public Service employees

4,666	4,426	-5%
108	108	-

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	4,918	-	4,918	4,678	-	4,678	-5%
(ii) TRAVEL AND SUBSISTENCE	32	-	32	28	-	28	-13%
(iii) SECURITY AND INCIDENTAL EXPENSES	657	-	657	599	-	599	-9%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	108	-	108	110	-	110	2%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	284	-	284	263	-	263	-7%
(vi) OFFICE PREMISES EXPENSES	694	-	694	801	-	801	15%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	331	-	331	189	-	189	-43%
Gross Total :-	7,024	-	7,024	6,668	-	6,668	-5%

ARMY PENSIONS

- I. Estimate of the amount required in the year ending 31 December 2014 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 fifteen million, three hundred and ninety thousand euro
(€215,390,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
A - PROVISION FOR DEFENCE FORCES' PENSION BENEFITS	€000	€000	€000	€000	€000	€000	%
	214,812	-	214,812	220,990	-	220,990	3%
Gross Total :-	214,812	-	214,812	220,990	-	220,990	3%
Deduct :-							
B - APPROPRIATIONS-IN-AID	6,000	-	6,000	5,600	-	5,600	-7%
Net Total :-	208,812	-	208,812	215,390	-	215,390	3%
Net Increase (€000)							6,578
Exchequer pay included in above net total			100			67	-33%
Associated Public Service employees			2			1	-50%
Exchequer pensions included in above net total			208,612			215,223	3%
Associated Public Service pensioners			12,681			12,800	1%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	€000	€000	€000	€000	€000	€000	%
	103	-	103	70	-	70	-32%
Gross Total :-	103	-	103	70	-	70	-32%

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DEFENCE

- I. Estimate of the amount required in the year ending 31 December 2014 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.

Six hundred and forty million and fourteen thousand euro

(€640,014,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS	671,432	9,000	680,432	668,652	8,000	676,652	-1%
Gross Total :-	671,432	9,000	680,432	668,652	8,000	676,652	-1%
Deduct :-							
B - APPROPRIATIONS-IN-AID	40,425	1,250	41,675	36,138	500	36,638	-12%
Net Total :-	631,007	7,750	638,757	632,514	7,500	640,014	-

Net Increase (€000) 1,257

Exchequer pay included in above net total

479,468
10,539

475,978	-1%
10,510	-

Associated Public Service employees

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	18,078	-	18,078	17,951	-	17,951	-1%
(ii) TRAVEL AND SUBSISTENCE	523	-	523	500	-	500	-4%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	205	-	205	210	-	210	2%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	784	-	784	700	-	700	-11%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	845	1,350	2,195	1,045	1,350	2,395	9%
(vi) OFFICE PREMISES EXPENSES	1,370	-	1,370	1,272	-	1,272	-7%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	25	-	25	25	-	25	-
(viii) EU PRESIDENCY	269	-	269	-	-	-	-
Gross Total :-	22,099	1,350	23,449	21,703	1,350	23,053	-2%

	2013 Estimate		2014 Estimate		Change 2014 over 2013
	€000		€000		
	<i>Application of Deferred Surrender</i>				
A - DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS	900		-		-
	900		-		-

Total Expenditure on Social Protection

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
(1) VOTE 37: SOCIAL PROTECTION							
Gross Total :-	13,310,387	10,500	13,320,887	12,126,420	18,500	12,144,920	-9%
Less: Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005 ...	1,486,177	-	1,486,177	735,570	-	735,570	-51%
Administration expenses recovered by Vote 37 from the Social Insurance Fund	177,280	-	177,280	177,280	-	177,280	-
Subtotal:-	11,646,930	10,500	11,657,430	11,213,570	18,500	11,232,070	-4%
(2) SOCIAL INSURANCE FUND	8,586,017	-	8,586,017	8,417,430	-	8,417,430	-2%
(3) TOTAL EXPENDITURE - VOTE 37 and SIF (1) + (2)	20,232,947	10,500	20,243,447	19,631,000	18,500	19,649,500	-3%
TOTAL EXPENDITURE BROKEN DOWN BY ADMINISTRATION AND PROGRAMME							
ADMINISTRATION *	569,368	10,500	579,868	556,280	18,500	574,780	-1%
PENSIONS	6,469,270	-	6,469,270	6,540,760	-	6,540,760	1%
WORKING AGE - INCOME SUPPORTS	5,492,597	-	5,492,597	4,880,060	-	4,880,060	-11%
WORKING AGE - EMPLOYMENT SUPPORTS	1,056,350	-	1,056,350	1,078,050	-	1,078,050	2%
ILLNESS, DISABILITY AND CARERS	3,327,650	-	3,327,650	3,334,210	-	3,334,210	0%
CHILDREN	2,250,630	-	2,250,630	2,311,060	-	2,311,060	3%
SUPPLEMENTARY PAYMENTS	1,067,082	-	1,067,082	930,580	-	930,580	-13%
Total Expenditure :-	20,232,947	10,500	20,243,447	19,631,000	18,500	19,649,500	-3%

* Total Expenditure on Social Protection Administration includes payments to other Votes and payment for An Post Agency Services from the Social Insurance Fund.

PROGRAMME SUBHEADS

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
- ADMINISTRATION:							
A.1 - ADMINISTRATION - PAY	299,896	-	299,896	290,611	-	290,611	-3%
A.2 - ADMINISTRATION - NON-PAY	174,217	10,500	184,717	170,029	18,500	188,529	2%
<i>Subtotal:-</i>	<i>474,113</i>	<i>10,500</i>	<i>484,613</i>	<i>460,640</i>	<i>18,500</i>	<i>479,140</i>	<i>-1%</i>
- PENSIONS:							
A.3 - STATE PENSION (NON-CONTRIBUTORY)	957,300	-	957,300	943,300	-	943,300	-1%
<i>Subtotal:-</i>	<i>957,300</i>	<i>-</i>	<i>957,300</i>	<i>943,300</i>	<i>-</i>	<i>943,300</i>	<i>-1%</i>
- WORKING AGE - INCOME SUPPORTS:							
A.4 - JOBSEEKER'S ALLOWANCE	3,098,210	-	3,098,210	2,787,600	-	2,787,600	-10%
A.5 - ONE-PARENT FAMILY PAYMENT	934,700	-	934,700	873,000	-	873,000	-7%
A.6 - WIDOWS/ WIDOWERS/ SURVIVING CIVIL PARTNER'S (NON-CONTRIBUTORY) PENSION	16,400	-	16,400	16,350	-	16,350	-
A.7 - DESERTED WIFE'S ALLOWANCE	2,960	-	2,960	2,300	-	2,300	-22%
A.8 - BASIC SUPPLEMENTARY WELFARE ALLOWANCE PAYMENTS	161,400	-	161,400	109,600	-	109,600	-32%
A.9 - FARM ASSIST	99,450	-	99,450	91,600	-	91,600	-8%
A.10 - PRE-RETIREMENT ALLOWANCE	33,100	-	33,100	24,000	-	24,000	-27%
A.11 - OTHER WORKING AGE - INCOME SUPPORTS ..	62,350	-	62,350	43,320	-	43,320	-31%
<i>Subtotal:-</i>	<i>4,408,570</i>	<i>-</i>	<i>4,408,570</i>	<i>3,947,770</i>	<i>-</i>	<i>3,947,770</i>	<i>-10%</i>
- WORKING AGE - EMPLOYMENT SUPPORTS:							
A.12 - COMMUNITY EMPLOYMENT PROGRAMME ...	351,550	-	351,550	357,000	-	357,000	2%
A.13 - RURAL SOCIAL SCHEME	45,000	-	45,000	45,000	-	45,000	-
A.14 - TÚS - COMMUNITY WORK PLACEMENT SCHEME	96,200	-	96,200	119,600	-	119,600	24%
A.15 - JOBS INITIATIVE	25,100	-	25,100	22,500	-	22,500	-10%
A.16 - COMMUNITY SERVICES PROGRAMME	46,060	-	46,060	45,110	-	45,110	-2%
A.17 - BACK TO WORK ALLOWANCE	126,400	-	126,400	112,600	-	112,600	-11%
A.18 - NATIONAL INTERNSHIP SCHEME - JOBBRIDGE	81,760	-	81,760	75,250	-	75,250	-8%
A.19 - BACK TO EDUCATION ALLOWANCE	189,300	-	189,300	182,900	-	182,900	-3%
A.20 - OTHER WORKING AGE - EMPLOYMENT SUPPORTS	86,480	-	86,480	105,420	-	105,420	22%
<i>Subtotal:-</i>	<i>1,047,850</i>	<i>-</i>	<i>1,047,850</i>	<i>1,065,380</i>	<i>-</i>	<i>1,065,380</i>	<i>2%</i>
- ILLNESS, DISABILITY AND CARERS:							
A.21 - DISABILITY ALLOWANCE	1,115,200	-	1,115,200	1,163,040	-	1,163,040	4%
A.22 - BLIND PENSION	15,300	-	15,300	14,500	-	14,500	-5%
A.23 - CARER'S ALLOWANCE	534,200	-	534,200	557,200	-	557,200	4%
A.24 - DOMICILIARY CARE ALLOWANCE	106,800	-	106,800	105,100	-	105,100	-2%
A.25 - RESPITE CARE GRANT	110,650	-	110,650	122,000	-	122,000	10%
<i>Subtotal:-</i>	<i>1,882,150</i>	<i>-</i>	<i>1,882,150</i>	<i>1,961,840</i>	<i>-</i>	<i>1,961,840</i>	<i>4%</i>
- CHILDREN:							
A.26 - CHILD BENEFIT	1,911,720	-	1,911,720	1,923,300	-	1,923,300	1%
A.27 - FAMILY INCOME SUPPLEMENT	229,600	-	229,600	281,700	-	281,700	23%
A.28 - BACK-TO-SCHOOL CLOTHING AND FOOTWEAR ALLOWANCE	48,800	-	48,800	46,300	-	46,300	-5%
A.29 - SCHOOL MEALS SCHEMES	37,000	-	37,000	37,000	-	37,000	-
A.30 - CHILD RELATED PAYMENTS	5,310	-	5,310	5,560	-	5,560	5%
<i>Subtotal:-</i>	<i>2,232,430</i>	<i>-</i>	<i>2,232,430</i>	<i>2,293,860</i>	<i>-</i>	<i>2,293,860</i>	<i>3%</i>
- SUPPLEMENTARY PAYMENTS:							
A.31 - RENT SUPPLEMENT	403,400	-	403,400	349,100	-	349,100	-13%
A.32 - MORTGAGE INTEREST SUPPLEMENT	41,820	-	41,820	17,920	-	17,920	-57%
A.33 - HOUSEHOLD BENEFITS PACKAGE	107,485	-	107,485	88,460	-	88,460	-18%
A.34 - FREE TRAVEL	77,000	-	77,000	77,000	-	77,000	-
A.35 - FUEL ALLOWANCE	142,000	-	142,000	136,900	-	136,900	-4%
A.36 - GRANT TO THE CITIZENS INFORMATION BOARD	47,310	-	47,310	46,000	-	46,000	-3%
A.37 - OFFICE OF THE PENSIONS OMBUDSMAN	1,005	-	1,005	1,080	-	1,080	7%
A.38 - MISCELLANEOUS SERVICES	1,777	-	1,777	1,600	-	1,600	-10%
<i>Subtotal:-</i>	<i>821,797</i>	<i>-</i>	<i>821,797</i>	<i>718,060</i>	<i>-</i>	<i>718,060</i>	<i>-13%</i>
- SUBVENTION TO THE SOCIAL INSURANCE FUND:							
A.39 - PAYMENT TO THE SOCIAL INSURANCE FUND UNDER SECTION 9(9) (a) OF THE SOCIAL WELFARE CONSOLIDATION ACT 2005	1,486,177	-	1,486,177	735,570	-	735,570	-51%
<i>Subtotal:-</i>	<i>1,486,177</i>	<i>-</i>	<i>1,486,177</i>	<i>735,570</i>	<i>-</i>	<i>735,570</i>	<i>-51%</i>
Programme Total:-	13,310,387	10,500	13,320,887	12,126,420	18,500	12,144,920	-9%

III. Estimate of Income and Expenditure of the Social Insurance Fund

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
Income:							
Income from Contributions	7,099,772	-	7,099,772	7,681,800	-	7,681,800	8%
Income from Investments	-	-	-	-	-	-	-
Rent	19	-	19	19	-	19	-
Receipts (net) under Reciprocal Arrangements	49	-	49	41	-	41	-16%
Total Income:-	7,099,840	-	7,099,840	7,681,860	-	7,681,860	8%
Expenditure (current):							
Administration - Non-Pay	272,535	-	272,535	272,920	-	272,920	-
<i>Subtotal :-</i>	<i>272,535</i>	<i>-</i>	<i>272,535</i>	<i>272,920</i>	<i>-</i>	<i>272,920</i>	<i>-</i>
Schemes and Services:							
PENSIONS							
State Pension (Contributory)	3,985,700	-	3,985,700	4,162,200	-	4,162,200	4%
State Pension (Transition)	156,100	-	156,100	68,000	-	68,000	-56%
Widowers' / Surviving Civil Partners' Pension (Contributory)	1,340,100	-	1,340,100	1,354,400	-	1,354,400	1%
Widowers' / Surviving Civil Partners' (Death Benefit)	7,970	-	7,970	7,860	-	7,860	-1%
Bereavement Grant	22,100	-	22,100	5,000	-	5,000	-77%
<i>Subtotal :-</i>	<i>5,511,970</i>	<i>-</i>	<i>5,511,970</i>	<i>5,597,460</i>	<i>-</i>	<i>5,597,460</i>	<i>2%</i>
WORKING AGE - INCOME SUPPORTS							
Jobseeker's Benefit	564,200	-	564,200	478,000	-	478,000	-15%
Deserted Wife's Benefit	80,300	-	80,300	77,800	-	77,800	-3%
Maternity Benefit	297,000	-	297,000	258,530	-	258,530	-13%
Adoptive Benefit	420	-	420	330	-	330	-21%
Health and Safety Benefit	460	-	460	500	-	500	9%
Redundancy and Insolvency Payments	122,347	-	122,347	91,330	-	91,330	-25%
Treatment Benefits	19,300	-	19,300	25,800	-	25,800	34%
<i>Subtotal :-</i>	<i>1,084,027</i>	<i>-</i>	<i>1,084,027</i>	<i>932,290</i>	<i>-</i>	<i>932,290</i>	<i>-14%</i>
WORKING AGE - EMPLOYMENT SUPPORTS							
Partial Capacity Benefit	8,500	-	8,500	12,670	-	12,670	49%
<i>Subtotal :-</i>	<i>8,500</i>	<i>-</i>	<i>8,500</i>	<i>12,670</i>	<i>-</i>	<i>12,670</i>	<i>49%</i>
ILLNESS, DISABILITY AND CARERS							
Illness Benefit	731,500	-	731,500	580,500	-	580,500	-21%
Injury Benefit	14,400	-	14,400	15,500	-	15,500	8%
Invalidity Pension	600,800	-	600,800	678,010	-	678,010	13%
Disablement Benefit	74,100	-	74,100	76,620	-	76,620	3%
Medical Care Scheme	400	-	400	240	-	240	-40%
Carer's Benefit	24,300	-	24,300	21,500	-	21,500	-12%
<i>Subtotal :-</i>	<i>1,445,500</i>	<i>-</i>	<i>1,445,500</i>	<i>1,372,370</i>	<i>-</i>	<i>1,372,370</i>	<i>-5%</i>
CHILDREN							
Child Related Payments	18,200	-	18,200	17,200	-	17,200	-5%
<i>Subtotal :-</i>	<i>18,200</i>	<i>-</i>	<i>18,200</i>	<i>17,200</i>	<i>-</i>	<i>17,200</i>	<i>-5%</i>
SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES							
Household Benefits Package	176,185	-	176,185	141,420	-	141,420	-20%
Fuel Allowance	69,100	-	69,100	71,100	-	71,100	3%
<i>Subtotal :-</i>	<i>245,285</i>	<i>-</i>	<i>245,285</i>	<i>212,520</i>	<i>-</i>	<i>212,520</i>	<i>-13%</i>
Total Schemes and Services:-	8,313,482	-	8,313,482	8,144,510	-	8,144,510	-2%
Total Expenditure:-	8,586,017	-	8,586,017	8,417,430	-	8,417,430	-2%
Excess of Expenditure over Income	1,486,177	-	1,486,177	735,570	-	735,570	-51%
Subvention required from Vote 37	1,486,177	-	1,486,177	735,570	-	735,570	-51%

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HEALTH

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including miscellaneous grants.

Two hundred and twenty-three million, seven hundred and forty-two thousand euro
(€223,742,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	
A.1 - SALARIES, WAGES AND ALLOWANCES	24,742	-	24,742	24,692	-	24,692	-
A.2 - TRAVEL AND SUBSISTENCE	654	-	654	654	-	654	-
A.3 - TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	947	-	947	1,003	-	1,003	6%
A.4 - POSTAL AND TELECOMMUNICATIONS SERVICES	628	-	628	628	-	628	-
A.5 - OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,351	473	1,824	1,351	473	1,824	-
A.6 - OFFICE PREMISES EXPENSES	625	-	625	725	-	725	16%
A.7 - CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	2,000	-	2,000	1,594	-	1,594	-20%
A.8 - EU PRESIDENCY	650	-	650	-	-	-	-
<i>Subtotal :-</i>	31,597	473	32,070	30,647	473	31,120	-3%
GRANTS							
B.1 - GRANTS TO RESEARCH BODIES AND OTHER RESEARCH GRANTS	36,016	-	36,016	35,830	-	35,830	-1%
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	28,951	1,000	29,951	27,951	-	27,951	-7%
<i>Subtotal:-</i>	68,253	1,000	69,253	67,067	-	67,067	-3%
OTHER SERVICES							
C. - EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	2,725	-	2,725	2,600	-	2,600	-5%
D. - STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	19,468	-	19,468	9,593	-	9,593	-51%
E.1 - DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY, REGULATORY AND ADVISORY BODIES	57,294	-	57,294	58,317	-	58,317	2%
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	13,987	-	13,987	5,100	-	5,100	-64%
E.4 - IRELAND /NORTHERN IRELAND INTERREG	2,190	-	2,190	2,190	-	2,190	-
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	-

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€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	24,786	-	24,786	24,786	-	24,786	-
F.4 - PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	3,849	-	3,849	3,849	-	3,849	-
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	-	14,527	14,527	-	15,527	15,527	7%
<i>Subtotal :-</i>	<i>131,808</i>	<i>14,527</i>	<i>146,335</i>	<i>113,944</i>	<i>15,527</i>	<i>129,471</i>	<i>-12%</i>
<i>Gross Total :-</i>	<i>231,658</i>	<i>16,000</i>	<i>247,658</i>	<i>211,658</i>	<i>16,000</i>	<i>227,658</i>	<i>-8%</i>
<i>Deduct :-</i>							
I. - APPROPRIATIONS-IN-AID	3,916	-	3,916	3,916	-	3,916	-
<i>Net Total :-</i>	<i>227,742</i>	<i>16,000</i>	<i>243,742</i>	<i>207,742</i>	<i>16,000</i>	<i>223,742</i>	<i>-8%</i>
Net Decrease (€000)							-20,000
<i>Exchequer pay included in above net total</i>			50,458			50,188	-1%
<i>Associated public service employees *</i>			1,700			1,640	-4%
<i>Exchequer pensions included in above net total</i>			648			648	-
<i>Associated public service pensioners *</i>			211			233	10%

* The vote includes, under its aegis, a number of Non-Commercial State Agencies (NCSA's) which are not in receipt of exchequer funding but whose staff are included in the numbers.

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HEALTH SERVICE EXECUTIVE

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants.

Twelve thousand, seven million and sixty-eight thousand euro

(€12,007,068,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013 %
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
HSE ADMINISTRATION							
A.1 - SALARIES, WAGES AND ALLOWANCES AND OTHER ADMINISTRATION EXPENSES OF CORPORATE HSE	61,831	-	61,831	61,354	-	61,354	-1%
A.2 - VALUE FOR MONEY AND POLICY REVIEWS	389	-	389	386	-	386	-1%
A.3 - PENSION LUMP SUM PAYMENTS	154,000	-	154,000	48,500	-	48,500	-69%
<i>Subtotal :-</i>	<i>216,220</i>	<i>-</i>	<i>216,220</i>	<i>110,240</i>	<i>-</i>	<i>110,240</i>	<i>-49%</i>
HSE REGIONS AND OTHER HEALTH AGENCIES							
B.1 - HSE - DUBLIN MID LEINSTER REGION	1,359,558	-	1,359,558	1,343,823	-	1,343,823	-1%
B.2 - HSE - DUBLIN NORTH EAST REGION	1,239,277	-	1,239,277	1,225,256	-	1,225,256	-1%
B.3 - HSE - SOUTH REGION	1,930,883	-	1,930,883	1,906,172	-	1,906,172	-1%
B.4 - HSE - WEST REGION	2,146,958	-	2,146,958	2,118,900	-	2,118,900	-1%
B.5 - GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT BOARD HOSPITALS	2,170,306	-	2,170,306	2,142,131	-	2,142,131	-1%
<i>Subtotal :-</i>	<i>8,846,982</i>	<i>-</i>	<i>8,846,982</i>	<i>8,736,282</i>	<i>-</i>	<i>8,736,282</i>	<i>-1%</i>
OTHER SERVICES							
B.6 - HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	7,513	-	7,513	7,513	-	7,513	-
B.7 - 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	14,244	-	14,244	-1%
B.8 - PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 13 OF THE HEALTH (REPAYMENT SCHEME) ACT 2006	8,000	-	8,000	8,000	-	8,000	-
B.9 - 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.10 - SERVICE DEVELOPMENTS AND INNOVATIVE SERVICE DELIVERY PROJECTS	66,600	-	66,600	57,000	-	57,000	-14%
B.11 - PAYMENTS TO THE STATE CLAIMS AGENCY	96,000	-	96,000	96,000	-	96,000	-
<i>Subtotal :-</i>	<i>194,071</i>	<i>-</i>	<i>194,071</i>	<i>184,257</i>	<i>-</i>	<i>184,257</i>	<i>-5%</i>
CARE PROGRAMME							
C.1 - PRIMARY CARE REIMBURSEMENT SERVICES AND COMMUNITY DEMAND LED SCHEMES	2,520,756	-	2,520,756	2,420,756	-	2,420,756	-4%
C.2 - LONG TERM RESIDENTIAL CARE	974,273	-	974,273	966,274	-	966,274	-1%
C.3 - CHILDREN AND FAMILY SERVICES*	540,321	1,000	541,321	533,811	1,000	534,811	-1%
<i>Subtotal :-</i>	<i>4,035,350</i>	<i>1,000</i>	<i>4,036,350</i>	<i>3,920,841</i>	<i>1,000</i>	<i>3,921,841</i>	<i>-3%</i>
CAPITAL SERVICES							
D.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	-	329,461	329,461	-	329,461	329,461	-
D.2 - BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (PART FUNDED BY NATIONAL LOTTERY)	-	2,539	2,539	-	2,539	2,539	-

* The transfer of funding for the HSE Children and Family Services relating to the establishment of the Child and Family Agency will be reflected in the 2014 Revised Estimates Volume.

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
CAPITAL SERVICES - continued							
D.3 - INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES	100,000	40,000	140,000	100,000	40,000	140,000	-
D.4 - BUILDING AND EQUIPPING MENTAL HEALTH AND OTHER HEALTH FACILITIES (FUNDED FROM THE DISPOSAL OF SURPLUS ASSETS)	-	8,000	8,000	-	8,000	8,000	-
<i>Subtotal :-</i>	100,000	380,000	480,000	100,000	380,000	480,000	-
<i>Gross Total :-</i>	13,392,623	381,000	13,773,623	13,051,620	381,000	13,432,620	-2%
<i>Deduct :-</i>							
E. - APPROPRIATIONS-IN-AID	1,453,152	8,000	1,461,152	1,417,552	8,000	1,425,552	-2%
<i>Net Total :-</i>	11,939,471	373,000	12,312,471	11,634,068	373,000	12,007,068	-2%
Net Decrease (€000)							-305,403
<i>Exchequer pay included in above net total</i>			5,871,247			5,623,244	-4%
<i>Associated public service employees</i>			98,955			97,955	-1%
<i>Exchequer pensions included in above net total</i>			581,714			456,214	-22%
<i>Associated public service pensioners</i>			37,260			38,696	4%

CHILDREN AND YOUTH AFFAIRS

- I. Estimate of the amount required in the year ending 31 December 2014 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 grants including certain grants under cash-limited schemes.

**Four hundred and forty-eight million, eight hundred and sixty-four thousand euro
(€448,864,000)**

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - CHILDREN AND FAMILY SUPPORT PROGRAMME (a)	81,907	20,760	102,667	84,404	30,871	115,275	12%
B - SECTORAL PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE	315,264	5,000	320,264	316,788	4,000	320,788	-
C - POLICY AND LEGISLATION PROGRAMME	16,175	-	16,175	15,091	-	15,091	-7%
Gross Total :-	413,346	25,760	439,106	416,283	34,871	451,154	3%
Deduct :-							
D - APPROPRIATIONS-IN-AID	5,034	-	5,034	2,290	-	2,290	-55%
Net Total :-	408,312	25,760	434,072	413,993	34,871	448,864	3%

Net Increase (€000) 14,792

Exchequer pay included in above net total	28,491	34,821	22%
Associated Public Service employees	480	480	-
Exchequer pensions included in above net total	1,137	1,380	21%
Associated Public Service pensioners	144	157	9%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	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	8,500	-	8,500	8,800	-	8,800	4%
(ii) TRAVEL AND SUBSISTENCE	180	-	180	138	-	138	-23%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	191	-	191	348	-	348	82%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	115	-	115	106	-	106	-8%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	265	-	265	101	-	101	-62%
(vi) OFFICE PREMISES EXPENSES	363	-	363	249	-	249	-31%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	123	-	123	115	-	115	-7%
(viii) EU PRESIDENCY	200	-	200	-	-	-	-
Gross Total :-	9,937	-	9,937	9,857	-	9,857	-1%

- (a) The transfer of funding for the HSE Children and Family Services relating to the establishment of the Child and Family Agency will be reflected in the 2014 Revised Estimates Volume.

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OFFICE OF GOVERNMENT PROCUREMENT

- I. Estimate of the amount required in the year ending 31 December 2014 for the salaries and expenses of the Office for the provision of shared procurement services.

Seven million, four hundred and forty-four thousand euro

(€7,444,000)

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

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - DELIVERY OF CENTRAL PROCUREMENT SERVICE	6,663	-	6,663	6,374	1,250	7,624	14%
Gross Total :-	6,663	-	6,663	6,374	1,250	7,624	14%
Deduct :-							
B - APPROPRIATIONS-IN-AID	-	-	-	180	-	180	-
Net Total :-	6,663	-	6,663	6,194	1,250	7,444	12%
	Net Increase (€000)						781
Exchequer pay included in above net total			3,428			3,328	-3%
Associated Public Service employees			43			53	23%

	2013 Estimate			2014 Estimate			Change 2014 over 2013
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION (a)							%
<i>Functional split of Administrative Budgets, which are included in the above Programme allocations</i>							
(i) SALARIES, WAGES AND ALLOWANCES	3,428	-	3,428	3,503	-	3,503	2%
(ii) TRAVEL AND SUBSISTENCE	84	-	84	62	-	62	-26%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	20	-	20	364	-	364	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	356	-	356	350	-	350	-2%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	368	-	368	512	250	762	107%
(vi) OFFICE PREMISES EXPENSES	20	-	20	196	-	196	-
(vii) CONSULTANCY AND OTHER SERVICES	-	-	-	-	-	-	-
Gross Total :-	4,276	-	4,276	4,987	250	5,237	22%

(a) Certain functions of the NPS (Vote 13) and the NPPPU (Vote 11) will transfer to this Vote with effect from 1 January 2014 – 2013 figures from these Votes have been included for comparison purposes.

SUMMARY

PUBLIC CAPITAL PROGRAMME

2014

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GENERAL NOTE

The 2014 Summary Public Capital Programme sets out the public capital investment from 2014 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 2014 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 2014 is €10 million. Non-Exchequer expenditure estimates amount to €2,528.899 million for 2014.

Table 3 of the 2014 Budget Estimates (see page 112) shows the overall Gross capital allocations for each Vote.

Capital Investment funded by proceeds from the National Lottery Licence

Additional capital of €200 million will be available for investment in 2014. This will be funded from part of the proceeds from the new licencing arrangement for the National Lottery. The additional investment is included in the 2014 overall capital allocation and will be allocated to relevant Votes in the Revised Estimates Volume 2014 which will be published in December.

Capital Carryover

As it is too early in the year to accurately estimate what capital underspends may arise at the end of 2013, figures for the level of capital available for spending in 2014 under the multi-annual capital envelope carryover facility are not provided in the Budget Estimates. These figures will be provided in the Revised Estimates Volume 2014, when Forecast Outturns will also be published.

Details regarding capital carryover available for spend in 2013 are provided under Part II of the relevant Votes.

TABLE 1.

Multi-Annual Capital Investment Framework 2014 to 2016

Capital Envelope (€millions)	2014	2015	2016	€million Total Capital Investment 2014 to 2016
	Direct Exchequer Capital Funding	Direct Exchequer Capital Funding	Direct Exchequer Capital Funding	
Ministerial Vote Group				
Agriculture, Food & the Marine	184	168	168	520
Arts, Heritage & the Gaeltacht	38	36	36	110
Children & Youth Affairs*	35	8	8	52
Communications, Energy & Natural Resources	80	79	77	236
Defence	8	8	8	24
Education and Skills	540	475	415	1,430
Environment, Community & Local Government	311	331	334	976
Finance Group	5	5	5	15
Foreign Affairs and Trade Group	7	2	2	11
Health Group	397	390	390	1,177
Jobs, Enterprise, & Innovation	442	454	451	1,347
Justice Group*	62	62	62	185
Public Expenditure & Reform [Less OPW]*	10	1	1	11
OPW	100	100	100	300
Social Protection	19	9	7	35
Transport, Tourism, & Sport	899	818	818	2,535
Investment Funded by National Lottery Licence	200			200
Unallocated Reserve*		307	374	680
Total *	3335	3,252	3,255	9,842
Total Investment as a % of GNP	2.4%	2.3%	2.2%	

* Rounding affects totals

TABLE 2

BREAKDOWN OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK FOR 2013/2014

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

Ministerial Group	€000s				€000s			
	2013 Revised Estimates Volume			Total Expenditure in PCP	2014 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>Voted:</i>								
Agri-Food Policy, Development and Trade - Administration	95	-	-	95	97	-	-	97
Research and Training	250	-	-	250	250	-	-	250
Development of Agriculture & Food	16,440	-	-	16,440	12,120	-	-	12,120
Teagasc (Grant-in-Aid)	750	-	-	750	1,500	-	-	1,500
Marine Institute (Grant-in-Aid)	8,400	-	-	8,400	10,000	-	-	10,000
Bord Iascaigh Mhara (Grant-in-Aid)	4,000	-	-	4,000	7,000	-	-	7,000
Horse & Greyhound Racing Fund	5,500	-	-	5,500	5,000	-	-	5,000
Food Safety, Animal Health & Welfare and Plant Health - Administration	2,143	-	-	2,143	2,428	-	-	2,428
Rural Economy, Environment and Structural Changes - Administration	251	-	-	251	186	-	-	186
Land Mobility	80	-	-	80	10	-	-	10
Development of Agriculture & Food	26,560	-	-	26,560	21,460	-	-	21,460
Forestry & Bio-Energy	105,925	-	-	105,925	100,800	-	-	100,800
Fisheries	13,945	-	-	13,945	15,450	-	-	15,450
Sea Fisheries Protection Authority	1,490	-	-	1,490	1,450	-	-	1,450
Haulbowline Remediation Project	1,000	-	-	1,000	5,700	-	-	5,700
Direct Payments - Administration	171	-	-	171	249	-	-	249
Total	187,000	-	-	187,000	183,700	-	-	183,700

€000s

€000s

Ministerial Group	2013 Revised Estimates Volume				2014 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 & THE GAELTACHT								
<i>Voted:</i>								
Art, Culture & Film - Administration	210	-	-	210	134	-	-	134
General Expenses of the National Archives & National Archives Advisory Council	370	-	-	370	351	-	-	351
General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall & the Crawford Gallery (Grant-in-Aid)	862	-	-	862	817	-	-	817
Cultural Infrastructure & Development	3,297	-	-	3,297	4,125	-	-	4,125
An Chomhairle Ealaíon (part funded by the National Lottery) (Grant-in-Aid)	98	-	-	98	93	-	-	93
General Expenses of the National Museum of Ireland (Grant-in-Aid)	905	-	-	905	858	-	-	858
General Expenses of the National Library of Ireland (Grant-in-Aid)	452	-	-	452	428	-	-	428
Irish Film Board (Grant-in-Aid)	11,898	-	-	11,898	11,277	-	-	11,277
Heritage - Administration	301	-	-	301	285	-	-	285
Heritage Council (Grant-in-Aid)	1,781	-	-	1,781	1,688	-	-	1,688
Built Heritage	1,133	-	-	1,133	1,074	-	-	1,074
Natural Heritage (National Parks & Wildlife Service)	5,567	-	-	5,567	4,381	-	-	4,381
Irish Language, Gaeltacht & Islands - Administration	162	-	-	162	125	-	-	125
Gaeltacht Capital	1,500	-	-	1,500	1,422	-	-	1,422
Irish Language Support Schemes (part funded by National Lottery)	100	-	-	100	95	-	-	95
Údaras na Gaeltachta - Grants for Projects & Capital Expenditure on Premises	6,000	-	-	6,000	5,687	-	-	5,687
Islands Infrastructure	679	-	-	679	644	-	-	644
North-South Co-operation - Administration	9	-	-	9	100	-	-	100
Waterways Ireland	4,071	-	-	4,071	3,858	-	-	3,858
National Gallery								
National Gallery - Acquisitions & Conservation	905	-	-	905	858	-	-	858
Total	40,300	-	-	40,300	38,300	-	-	38,300

€000s

€000s

Ministerial Group	2013 Revised Estimates Volume				2014 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>								
Youth Justice - Children's Detention Centres	20,760	-	-	20,760	30,871	-	-	30,871
General Childcare Programmes	3,250	-	-	3,250	3,250	-	-	3,250
Youth Organisations and Services (part funded by National Lottery)	1,750	-	-	1,750	750	-	-	750
Total	25,760	-	-	25,760	34,871	-	-	34,871
COMMUNICATIONS, ENERGY & NATURAL RESOURCES								
<i>Voted:</i>								
Communications - Administration	364	-	-	364	364	-	-	364
Information & Communications Technology Programme	17,016	-	-	17,016	29,544	-	-	29,544
Multi-media Developments	3,850	-	-	3,850	3,850	-	-	3,850
Other Services	500	-	-	500	500	-	-	500
Broadcasting - Administration	65	-	-	65	65	-	-	65
Deontas 1 Leith TG4 (Deontas-1-gCabhair)	920	-	-	920	840	-	-	840
Energy - Administration	255	-	-	255	255	-	-	255
Sustainable Energy Programmes (Cash Limited)	39,069	-	-	39,069	24,655	-	-	24,655
Energy Research Programmes (Cash Limited)	9,900	-	-	9,900	9,900	-	-	9,900
Strategic Energy Infrastructure	1	-	-	1	-	-	-	-
Natural Resources - Administration	362	-	-	362	362	-	-	362
Mining Services	1,500	-	-	1,500	1,485	-	-	1,485
Geoscience Initiatives	2,400	-	-	2,400	2,984	-	-	2,984
National Seabed Survey	3,000	-	-	3,000	3,000	-	-	3,000
Ordnance Survey Ireland (Grant-in-Aid)	1,485	-	-	1,485	985	-	-	985
Fisheries - Administration	55	-	-	55	55	-	-	55
Inland Fisheries	4,258	-	-	4,258	1,156	-	-	1,156
Total	85,000	-	-	85,000	80,000	-	-	80,000

Ministerial Group	€000s				€000s			
	2013 Revised Estimates Volume			Total Expenditure in PCP	2014 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)	
DEFENCE								
<i>Voted:</i>								
Administration - Non-Pay	1,350	-	-	1,350	1,350	-	-	1,350
Buildings	6,240	-	-	6,240	5,240	-	-	5,240
Communications & Information Technology	1,400	-	-	1,400	1,400	-	-	1,400
Lands	10	-	-	10	10	-	-	10
Total	9,000	-	-	9,000	8,000	-	-	8,000
EDUCATION & SKILLS								
<i>Voted:</i>								
First, Second and Early Years Education - Administration	1,484	-	-	1,484	372	-	-	372
Redress and Child Abuse Commission	500	-	-	500	500	-	-	500
Miscellaneous Grants and Services	750	-	-	750	1,000	-	-	1,000
Skills Development - Administration	113	-	-	113	28	-	-	28
FÁS/Solas Administration and Training Costs	3,000	-	-	3,000	2,500	-	-	2,500
Higher Education - Administration	130	-	-	130	32	-	-	32
Capital Services - Administration	273	-	-	273	68	-	-	68
Primary and Post-Primary Infrastructure	357,000	-	-	357,000	470,000	-	-	470,000
Third Level Infrastructure	48,500	-	-	48,500	34,500	-	-	34,500
Public Private Partnership Costs	2,000	-	-	2,000	31,000	-	-	31,000
PPP Estimate (Funded by Unitary Payments)	-	-	70,280	70,280	-	-	35,000	35,000
Total	413,750	-	70,280	484,030	540,000	-	35,000	575,000
JOBS, ENTERPRISE & INNOVATION								
<i>Voted:</i>								
InterTradeIreland	6,000	-	-	6,000	6,000	-	-	6,000
IDA Ireland	79,000	-	-	79,000	89,000	-	-	89,000
Shannon Free Area Development Company - Grants to Industry	3,600	-	-	3,600	-	-	-	-
Enterprise Ireland	55,000	-	-	55,000	49,000	-	-	49,000
County Enterprise Development	15,000	-	-	15,000	18,500	-	-	18,500
INTERREG Enterprise Development	3,000	-	-	3,000	3,000	-	-	3,000
National Standards Authority of Ireland	500	-	-	500	500	-	-	500
Temporary Loan Guarantee Scheme	500	-	-	500	1,500	-	-	1,500
Science & Technology Development Programme	275,200	-	-	275,200	257,800	-	-	257,800
Programme for Research in Third Level Institutions	16,700	-	-	16,700	16,700	-	-	16,700
Total	454,500	-	-	454,500	442,000	-	-	442,000

€000s

€000s

Ministerial Group	2013 Revised Estimates Volume				2014 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>								
Housing Services - Administration	176	-	-	176	246	-	-	246
Local Authority Housing	55,336	-	-	55,336	40,000	-	-	40,000
Voluntary & Co-operative Housing	55,500	-	-	55,500	40,925	-	-	40,925
Social Inclusion	4,000	-	-	4,000	3,000	-	-	3,000
Estate Regeneration - Social Housing Improvements	111,400	-	-	111,400	109,400	-	-	109,400
Private Housing Grants	35,000	-	-	35,000	28,600	-	-	28,600
Subsidies & Allowances	1,100	-	-	1,100	900	-	-	900
Housing - Other Services	2,664	-	-	2,664	-	-	-	-
Water Services - Administration	106	-	-	106	149	-	-	149
Water Services Investment Programmes	286,344	-	-	286,344	6,007	-	-	6,007
Rural Water Programme	39,600	-	-	39,600	27,713	-	-	27,713
Environment & Waste Management - Administration	168	-	-	168	235	-	-	235
Environmental Protection Agency	1,300	-	-	1,300	1,375	-	-	1,375
Environmental Radiation Policy	200	-	-	200	400	-	-	400
Carbon Fund	400	-	-	400	-	-	-	-
Landfill Remediation	1,866	-	-	1,866	8,500	-	-	8,500
Local Government - Administration	182	-	-	182	255	-	-	255
Fire & Emergency Services	5,000	-	-	5,000	8,000	-	-	8,000
Local Authority Library & Archive Service	5,000	-	-	5,000	1,000	-	-	1,000
Local Government - Other Services	-	-	-	-	2,000	-	-	2,000
Community and Rural Development - Administration	60	-	-	60	84	-	-	84
RAPID	2,000	-	-	2,000	1,900	-	-	1,900
Dormant Accounts Measures	2,100	-	-	2,100	2,006	-	-	2,006
National Rural Development Schemes	400	-	-	400	383	-	-	383
LEADER Rural Economy Sub-Programme 2007 - 2013	96,000	-	-	96,000	1	-	-	1
Programme for Peace & Reconciliation	16,925	-	-	16,925	21,516	-	-	21,516
INTERREG	2,500	-	-	2,500	2,293	-	-	2,293
Community and Rural Development - Other Services	1	-	-	1	-	-	-	-
Planning - Administration	8	-	-	8	12	-	-	12
An Bord Pleanála	-	-	-	-	500	-	-	500
Met Eireann - Administration	1,000	-	-	1,000	3,100	-	-	3,100
Total	726,336	-	-	726,336	310,500	-	-	310,500
FINANCE								
<i>Voted:</i>								
Shared Services - Administration	150	-	-	150	150	-	-	150
Office of the Revenue Commissioners								
Revenue Computer System	4,850	-	-	4,850	4,850	-	-	4,850
Total	5,000	-	-	5,000	5,000	-	-	5,000

Ministerial Group	€000s				€000s			
	2013 Revised Estimates Volume			Total Expenditure in PCP	2014 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)	
FOREIGN AFFAIRS & TRADE								
<i>Voted:</i>								
Promote Ireland's Economic & Trade Interests - Administration	1,253	-	-	1,253	597	-	-	597
Consular, Passport and Irish Abroad Services - Administration	3,222	-	-	3,222	5,041	-	-	5,041
Reconciliation & Co-operation on this Island - Administration	469	-	-	469	252	-	-	252
International Peace, Security and Human Rights - Administration	751	-	-	751	360	-	-	360
<i>International Co-operation</i>								
Work on Poverty & Hunger Reduction - Administration	255	-	-	255	250	-	-	250
Total	5,950	-	-	5,950	6,500	-	-	6,500
HEALTH								
<i>Voted:</i>								
Office Equipment and External IT Services	473	-	-	473	473	-	-	473
Drugs Initiative	1,000	-	-	1,000	-	-	-	-
Grants in respect of Building, Equipping (Including ICT) of Agencies Funded by Department	14,527	-	-	14,527	15,527	-	-	15,527
<i>Health Services Executive</i>								
Children & Family Services	1,000	-	-	1,000	1,000	-	-	1,000
Building, Equipping & Furnishing of Hospitals & Health Facilities including the Nursing Degree Programme	329,461	-	-	329,461	329,461	-	-	329,461
Building, Equipping & Furnishing of Health Facilities (National Lottery Funded)	2,539	-	-	2,539	2,539	-	-	2,539
Information Systems and Related Services for Health Agencies	40,000	-	-	40,000	40,000	-	-	40,000
Building and Equipping Mental Health and Other Facilities (Funded from the Disposal of Surplus Assets)	8,000	-	-	8,000	8,000	-	-	8,000
Total	397,000	-	-	397,000	397,000	-	-	397,000

€000s

€000s

Ministerial Group	2013 Revised Estimates Volume			Total Expenditure in PCP	2014 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)	
JUSTICE & EQUALITY								
<i>Voted:</i>								
Garda - Administration	16,940	-	-	16,940	16,940	-	-	16,940
Garda Transport	5,000	-	-	5,000	4,000	-	-	4,000
Garda Communications	3,500	-	-	3,500	3,500	-	-	3,500
Prison Service - Administration	980	-	-	980	980	-	-	980
Prison Service - Building & Equipment	23,100	-	-	23,100	26,100	-	-	26,100
Courts Service - Administration	3,820	-	-	3,820	3,820	-	-	3,820
Courthouses	3,880	-	-	3,880	3,880	-	-	3,880
Property Registration Authority - Administration	560	-	-	560	560	-	-	560
Department of Justice & Equality - Maintain a Secure Ireland - Administration	68	-	-	68	68	-	-	68
Work For Safe Communities - Administration	39	-	-	39	39	-	-	39
Provision and Administration of Justice - Administration	35	-	-	35	35	-	-	35
Forensic Science Laboratory	70	-	-	70	70	-	-	70
State Pathology	2,450	-	-	2,450	1,450	-	-	1,450
Promote Equality and Integration - Administration	16	-	-	16	16	-	-	16
Represent Ireland's Justice Interests Abroad - Administration	12	-	-	12	12	-	-	12
Contribute to Economic Recovery - Administration	180	-	-	180	180	-	-	180
Total	60,650	-	-	60,650	61,650	-	-	61,650
PUBLIC EXPENDITURE & REFORM								
<i>Voted:</i>								
Administration	100	-	-	100	100	-	-	100
Office of the Government Chief Information Officer	400	-	-	400	400	-	-	400
<i>Office of Public Works</i>								
Purchase of Engineering Plant & Machinery	500	-	-	500	800	-	-	800
Flood Risk Management	44,500	-	-	44,500	44,200	-	-	44,200
Grants for Refurbishment Works	250	-	-	250	250	-	-	250
Purchase of Sites & Buildings	570	-	-	570	500	-	-	500
New Works, Alterations & Additions	37,650	-	-	37,650	33,950	-	-	33,950
Unitary Payments	20,300	-	-	20,300	20,300	-	-	20,300
EU Presidency	876	-	-	876	-	-	-	-
<i>Shared Services</i>								
Peoplepoint Project	4,700	-	-	4,700	3,883	-	-	3,883
Paypoint Project	700	-	-	700	1,230	-	-	1,230
Financial Management Project Set-up	-	-	-	-	2,955	-	-	2,955
<i>Office of Government Procurement</i>								
Administration	-	-	-	-	250	-	-	250
Procurement Consultancy and Other Costs	-	-	-	-	1,000	-	-	1,000
Total	110,546	-	-	110,546	109,818	-	-	109,818

Ministerial Group	€000s				€000s			
	2013 Revised Estimates Volume			Total Expenditure in PCP	2014 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)	
SOCIAL PROTECTION								
<i>Voted:</i>								
Administration	10,500	-	-	10,500	18,500	-	-	18,500
Total	10,500	-	-	10,500	18,500	-	-	18,500
TRANSPORT, TOURISM & SPORT								
<i>Voted:</i>								
Civil Aviation - Administration	75	-	-	75	71	-	-	71
Regional Airports	4,000	-	-	4,000	3,000	-	-	3,000
Land Transport - Administration	278	-	-	278	265	-	-	265
Road Improvement / Maintenance [National/Non-National Roads]	543,500	-	-	543,500	548,000	-	-	548,000
Road Safety Agencies	100	-	-	100	500	-	-	500
Vehicle & Driver Licensing Expenses	1,500	-	-	1,500	1,500	-	-	1,500
Smarter Travel & Carbon Reduction Measures	17,400	-	-	17,400	11,100	-	-	11,100
Public Transport Investment Programme	261,835	-	-	261,835	285,220	-	-	285,220
Maritime Transport & Safety - Administration	315	-	-	315	300	-	-	300
Maritime Administration & Irish Coast Guard	23,865	-	-	23,865	7,280	-	-	7,280
Sports & Recreation Services - Administration	45	-	-	45	43	-	-	43
Grants for Sporting Bodies & the Provision of Sports & Recreational Facilities (National Lottery Funded)	13,500	-	-	13,500	11,500	-	-	11,500
Grants for Provision & Renovation of Swimming Pools	5,600	-	-	5,600	10,300	-	-	10,300
National Sports Campus	7,965	-	-	7,965	2,900	-	-	2,900
Tourism Services - Administration	22	-	-	22	21	-	-	21
Fáilte Ireland (Grant-in-Aid)	1,000	-	-	1,000	800	-	-	800
Tourism Product Development (Grant-in-Aid)	19,000	-	-	19,000	16,200	-	-	16,200
PPP Estimate (Funded by Unitary Payments)	-	-	55,000	55,000	-	-	55,000	55,000
Total	900,000	-	55,000	955,000	899,000	-	55,000	954,000
Capital Investment Funded by National Lottery Licence	-	-	-	-	200,000	-	-	200,000
Overall Total Investment Framework	3,431,292	-	125,280	3,556,572	3,334,839	-	90,000	3,424,839
TOTAL PUBLIC CAPITAL PROGRAMME EXPENDITURE ALL GROUPS	3,441,292	1,327,480	902,417	5,671,189	3,344,839	1,334,760	1,284,139	5,963,738
Of which								
VOTED	3,431,292	-	125,280	3,556,572	3,334,839	-	90,000	3,424,839
NON-VOTED	10,000	1,327,480	777,137	2,114,617	10,000	1,334,760	1,194,139	2,538,899
GRAND TOTAL	3,441,292	1,327,480	902,417	5,671,189	3,344,839	1,334,760	1,284,139	5,963,738

TABLE 3

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

Ministerial Group	€000s				€000s			
	2013 Estimate			Total Expenditure in PCP	2014 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	-	34,000	52,000	86,000	-	35,019	54,406	89,425
National Stud	-	400	-	400	-	770	-	770
Teagasc	-	2,250	-	2,250	-	2,500	-	2,500
Horse Racing Ireland	-	-	3,137	3,137	-	-	3,100	3,100
Bord na gCon	-	1,057	-	1,057	-	100	-	100
Total	-	37,707	55,137	92,844	-	38,389	57,506	95,895

Ministerial Group	€000s				€000s			
	2013 Estimate			Total Expenditure in PCP	2014 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	-	500	-	500	-	500	-	500
Údarás na Gaeltachta	-	1,600	2,000	3,600	-	1,600	1,500	3,100
Total	-	2,100	2,000	4,100	-	2,100	1,500	3,600

Ministerial Group	€000s				€000s			
	2013 Estimate				2014 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)	
COMMUNICATIONS, ENERGY & NATURAL RESOURCES								
<i>Non - Voted</i>								
An Post	-	20,000	-	20,000	-	18,000	-	18,000
E.S.B.	-	740,000	124,000	864,000	-	849,000	162,000	1,011,000
EirGrid	-	57,300	33,000	90,300	-	40,300	-	40,300
Bord na Móna	-	113,866	-	113,866	-	87,625	-	87,625
Bord Gáis Eireann	-	100,000	148,000	248,000	-	60,000	73,000	133,000
R.T.E.	-	10,000	-	10,000	-	7,000	-	7,000
Broadcasting Authority of Ireland	-	50	-	50	-	42	-	42
Ordnance Survey Ireland	-	2,015	-	2,015	-	1,000	-	1,000
Commission for Communications Regulation	-	986	-	986	-	1,248	-	1,248
Commission for Energy Regulation	-	65	-	65	-	40	-	40
Inland Fisheries Ireland	-	3,000	-	3,000	-	3,000	-	3,000
Total	-	1,047,282	305,000	1,352,282	-	1,067,255	235,000	1,302,255

Ministerial Group	€000s				€000s			
	2013 Estimate				2014 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)	
JOBS, ENTERPRISE & INNOVATION								
<i>Non - Voted</i>								
SFADCo	-	1,885	-	1,885	-	5,000	-	5,000
Enterprise Ireland	-	39,950	-	39,950	-	30,000	-	30,000
IDA Ireland Grants	-	4,000	-	4,000	-	4,000	-	4,000
IDA Ireland Buildings	-	10,000	-	10,000	-	12,000	-	12,000
Total	-	55,835	-	55,835	-	51,000	-	51,000

Ministerial Group	€000s				€000s			
	2013 Estimate			Total Expenditure in PCP	2014 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	-	40,000	-	40,000	-	30,000	-	30,000
House Purchase and Improvement Loans etc. (including H.F.A.)	-	7,000	183,000	190,000	-	5,720	200,000	205,720
Water and Sewerage Services Programme	-	-	82,000	82,000	-	-	635,000	635,000
Environmental Services	-	10,605	-	10,605	-	6,296	-	6,296
Total	-	57,605	265,000	322,605	-	42,016	835,000	877,016

Ministerial Group	€000s				€000s			
	2013 Estimate			Total Expenditure in PCP	2014 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 the Acts	10,000	-	-	10,000	10,000	-	-	10,000
Total	10,000	-	-	10,000	10,000	-	-	10,000

Ministerial Group	€000s				€000s			
	2013 Estimate			Total Expenditure in PCP	2014 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)		
TRANSPORT, TOURISM & SPORT								
<i>Non - Voted</i>								
State Airports (formerly Aer Rianta)	-	66,963	-	66,963	-	76,000	-	76,000
C.I.E.	-	55,500	-	55,500	-	54,500	-	54,500
Railway Procurement Agency	-	3,500	-	3,500	-	3,500	-	3,500
Irish Aviation Authority	-	-	150,000	150,000	-	-	65,133	65,133
SFADCo (Tourism)	-	988	-	988	-	-	-	-
Total	-	126,951	150,000	276,951	-	134,000	65,133	199,133
Grand Total	10,000	1,327,480	777,137	2,114,617	10,000	1,334,760	1,194,139	2,538,899

Ministerial Group	€000s				€000s			
	2013 Estimate			Total Expenditure in PCP	2014 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)		
TOTAL CAPITAL INVESTMENT ALL MINISTERIAL GROUPS	3,441,292	1,327,480	902,417	5,671,189	3,344,839	1,334,760	1,284,139	5,963,738
<i>OF WHICH</i>								
MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK	3,431,292	-	125,280	3,556,572	3,334,839	-	90,000	3,424,839
OTHER PUBLIC CAPITAL INVESTMENT OUTSIDE OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK	10,000	1,327,480	777,137	2,114,617	10,000	1,334,760	1,194,139	2,538,899
OVERALL TOTAL	3,441,292	1,327,480	902,417	5,671,189	3,344,839	1,334,760	1,284,139	5,963,738

