

Comprehensive Expenditure Report

2015 - 2017

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax 01 - 6476843)

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN 2.
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)
or through any bookseller.

(€10.00)

<u>Table of Contents</u>	PAGE
Executive Summary	5
PART I Report of the 2014 Comprehensive Review of Expenditure	
I.1 Introduction	9
I.2 Public Expenditure Management: Constraints, Pressures and Reform	13
I.3 Government Expenditure in Ireland: Support, Services and Investment	23
PART II Expenditure Allocations 2015-17	
II.1 Expenditure Overview	31
II.2 Department of Agriculture, Food and the Marine	41
II.3 Department of Arts, Heritage and the Gaeltacht	45
II.4 Department of Children and Youth Affairs	49
II.5 Department of Communications, Energy and Natural Resources	53
II.6 Department of Defence	57
II.7 Department of Education and Skills	61
II.8 Department of the Environment, Community and Local Government	65
II.9 Finance Group of Votes (incl. Office of the Revenue Commissioners)	69
II.10 Department of Foreign Affairs and Trade	73
II.11 Department of Health	77
II.12 Department of Jobs, Enterprise and Innovation	81
II.13 Justice and Equality Group of Votes	85
II.14 Public Expenditure and Reform Group of Votes	91
II.15 Department of Social Protection	97
II.16 Department of an Taoiseach (incl. Law Offices)	107
II.17 Department of Transport, Tourism and Sport	111
PART III Evaluation and Reform	
III.1 Spending Better	117
III.2 Building Evaluation Capacity and Output	123
PART IV Estimates for Public Services 2015	129

Executive Summary

This document is the Comprehensive Expenditure Report 2015 – 2017, as presented to Dáil Éireann on 14 October 2014 by the Minister for Public Expenditure & Reform. It sets out the Government's expenditure allocations and measures for 2015, and the expenditure ceilings for 2016 and 2017.

The fiscal outlook for 2015 is better than in previous years. Ireland's economic recovery is well under way, which is strengthening our tax receipts and reducing the expenditure pressures of the Live Register as increasing numbers of people move into employment. The combined effect of these positive developments means that for the first time since 2009 the Budget no longer involves a cut to the overall level of spending. The Government has used the opportunity of this Budget to hold overall spending steady and make some targeted increases in areas of priority – particularly social housing and some welfare supports.

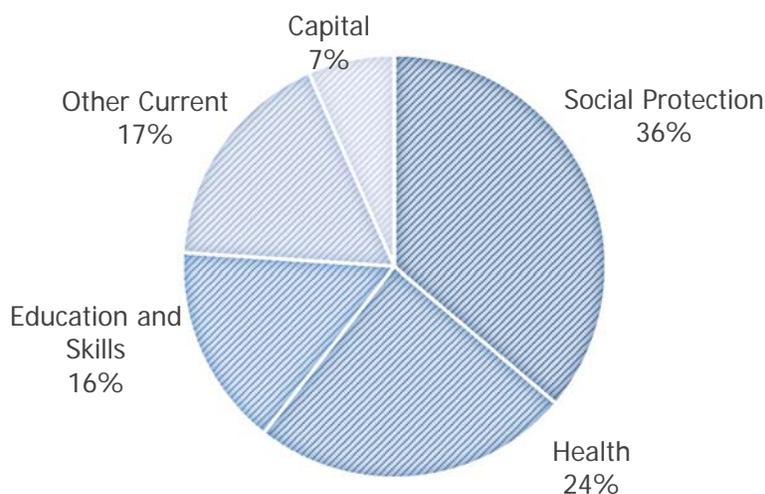
Gross Voted Expenditure			
	2014 Estimate*	2015 Estimate	Increase
	<i>€ million</i>	<i>€ million</i>	<i>€ million</i>
Current Expenditure	49,648	50,077	429
Capital Expenditure	3,339	3,549	210
Total	52,987	53,626	639

*In this Report the 2014 figures are as per *Revised Estimates Volume 2014*, published on 18 December 2013.

The table above provides an overview of spending for the year ahead. Current expenditure, which is directed towards meeting day-to-day needs, will increase by €429m. Capital spending, which comprises investment in social and economic infrastructure, will increase by €210m.

The chart below illustrates how total Government spending is shared between the main areas. It shows how current spending on Social Protection, Health and Education accounts for more than three-quarters of the total and that capital investment is also a significant slice, reflecting the Government's priorities.

Prioritisation of Public Spending 2015



Estimates of Gross Total Voted Expenditure for 2015

Continued modest increases to spending can be expected for the next few years, within the parameters of Ireland's fiscal policy which is to restore the public finances to structural balance so that we no longer need to borrow in order to fund our normal spending. This will require ongoing focus on prioritising spending needs and seeking efficiency and reform opportunities in the delivery of public services.

The 2015 allocations to Departments for current and capital expenditure are shown in the tables below. Further details about these allocations are in Parts II and IV of this Report.

Ministerial Vote Group Gross Current Expenditure Ceilings (Rounding affects totals)	2014 Estimate <i>€ million</i>	2015 Estimate <i>€ million</i>	Increase/ (Decrease) <i>€ million</i>
Agriculture, Food & the Marine	1,019	1,030	11
Arts, Heritage & the Gaeltacht	208	212	4
Children & Youth Affairs	955	975	20
Communications, Energy & Natural Resources	322	320	(2)
Defence Group	890	885	(5)
Education & Skills Group	8,219	8,279	60
Environment, Community & Local Government	457	579	122
Finance	433	432	(1)
Foreign Affairs & Trade	687	679	(8)
Health	12,774	13,079	305
Jobs, Enterprise & Innovation	339	335	(4)
Justice & Equality	2,121	2,156	35
Public Expenditure & Reform	831	875	44
Social Protection	19,585	19,406	(179)
Taoiseach	146	161	15
Transport, Tourism & Sport	688	672	(16)
Contingency	(25)	0	25
Total Gross Current Expenditure	49,648	50,077	429

Ministerial Vote Group Gross Capital Expenditure Ceilings (Rounding affects totals)	2014 Estimate <i>€ million</i>	2015 Estimate <i>€ million</i>	Increase/ (Decrease) <i>€ million</i>
Agriculture, Food & the Marine	184	197	13
Arts, Heritage & the Gaeltacht	66	62	(4)
Children & Youth Affairs	42	35	(7)
Communications, Energy & Natural Resources	110	89	(21)
Defence Group	8	12	4
Education & Skills Group	546	530	(16)
Environment, Community & Local Government	361	578	217
Finance	5	10	5
Foreign Affairs & Trade	5	5	0
Health	390	382	(8)
Jobs, Enterprise & Innovation	442	450	8
Justice & Equality	64	107	43
Public Expenditure & Reform	116	130	14
Social Protection	19	9	(10)
Transport, Tourism & Sport	983	954	(29)
Total Gross Capital Expenditure	3,339	3,549	210

**PART I Report of the 2014 Comprehensive
Review of Expenditure**

Introduction

Under the budgetary reform measures first introduced by the Government in 2011, current expenditure by the State on the provision of public services - which are funded primarily by the taxpayer through the Exchequer - is now subject to periodic comprehensive review. Comprehensive spending reviews are a growing feature of modern international good practice in managing public resources. They provide the Government with an opportunity to examine public expenditure in a way that enables it to meet overall budgetary objectives and to realign allocations with its priorities over the medium term. The first Comprehensive Review of Expenditure was carried out in 2011 and led to the publication of the first Comprehensive Expenditure Report 2012-14 on Budget Day in that year. That Report set multi-annual expenditure ceilings for current expenditure over the three years 2012 to 2014 and provided the analytical basis that informed each subsequent annual budget. This is the second Comprehensive Expenditure Report.

At Budget time last year, the Minister for Public Expenditure and Reform announced that there would be a Comprehensive Review of Expenditure of current expenditure in 2014 that would examine all of Government spending and inform decisions on public expenditure allocations for the following three years. The Review got under way in early April of this year. Each Government Department carried out a review of its existing expenditure across its main spending programmes and submitted the outcome of that process to the Department of Public Expenditure and Reform. The Government was presented with an overarching assessment of this which formed the basis of the Budget discussions that followed and informed the decisions on the allocations of expenditure for 2015 to 2017 presented in this Report. The public was also invited to contribute to the Review process by way of a formal public consultation, coordinated by the Department of Public Expenditure and Reform. More than 60 submissions were received from a mixture of individual citizens and representative groups, and these submissions were forwarded to the relevant Government Departments for consideration.¹

This Report sets out multi-annual expenditure ceilings for public expenditure for the period 2015 to 2017, broken down on a Departmental basis. The breakdown of the overall expenditure ceilings is informed by the Comprehensive Review process, which has allowed Government to consider and set expenditure priorities for the period 2015 to 2017. The

¹ The Department of Public Expenditure and Reform will make the analysis papers produced as part of the Comprehensive Review of Expenditure available on its web site shortly after Budget Day.

allocations reflect what the Government has agreed is the overall amount of public expenditure in each of the next three years, with regard to its commitment to reduce the Budget deficit to below 3% of GDP in 2015 and to progress towards a balanced budget thereafter. These medium term fiscal targets are as prescribed by the new fiscal rules that apply to all EU Member States, and which are explained in more detail in Chapter II.1. The final determination of the 2016 and 2017 ceilings will be made by Government in line with the fiscal rules under the Stability and Growth Pact (SGP) with specific reference to the Expenditure Benchmark. At that time, the full amount of additional fiscal space available to Government to meet expenditure requirements and other policy priorities can be more accurately assessed.

In parallel with the Comprehensive Review of Expenditure, the Department of Public Expenditure and Reform has undertaken a review of the Exchequer Capital Programme. The purpose of the review is to refresh the existing Programme – which is set out to 2016 – review the key determinants and infrastructure deficits and set out key priority areas that require Exchequer investment out to 2020. A report of the review will be published in the coming weeks along with a new Capital Investment Framework for 2015 to 2020. The multi-annual allocations for the period 2015 to 2017 are contained in this Comprehensive Expenditure Report.

Over the last number of years, as part of its response to Ireland's fiscal crisis, the Government introduced a variety of expenditure measures - informed by the first Comprehensive Review of Expenditure 2012-14 and implemented by Government Departments - which helped re-set public expenditure onto a more sustainable path. These expenditure measures, in tandem with tax and other measures, were key to the progress that has been made in terms of the successful exit of the EU/IMF programme and the year-to-year reduction of the General Government Deficit. The impact of these decisions, and the economic recovery that they have helped to take hold, means that the general backdrop to this second Comprehensive Review is better than was the case in 2011.

There is a much more positive outlook, which means that Ireland's future progress towards achieving a balanced budget in the next few years can be made without recourse to further annual reductions in the overall aggregate level of Government spending. Nonetheless, expenditure increases in the future will have to fit within available resources which means that Government Departments need to oversee continued strict financial and operational management of expenditure to ensure that service level pressures and other emerging

spending demands are managed and addressed within the budgetary parameters. For that reason, the efficiency and productivity improvements made by Government Departments since the last Comprehensive Expenditure Review in 2011 need to be secured and expanded into other areas. The Public Service Reform Plan 2014-2016 and the Haddington Road Agreement provide the blueprint for achieving this.

Over the next three years, therefore, public expenditure policy and management will continue to focus on how to best use limited available public resources. It will be important to ensure that the choices and prioritisation support sustainable economic and social progress and that resources are utilised in an efficient manner to deliver effective services to citizens.

This Report is set out in four parts.

Part I sets out an overview of the services and schemes that are supported by Government expenditure and also explains in some more detail the medium term fiscal parameters within which Ireland's public expenditure must be managed.

Part II provides details of the multiannual expenditure ceilings agreed for each area of Government activity, including an explanation of the main expenditure programmes that will receive funding from the relevant Government Departments and Offices.

Part III discusses expenditure reform opportunities and presents some high level summaries of expenditure analysis papers prepared by the Irish Government Economic and Evaluation Service.

Part IV presents the Estimates for Public Expenditure 2015 for each Vote

Public Expenditure Management: Constraints, Pressures and Reform

Introduction

Much progress has been made in the last few years in returning Ireland's public expenditure to a sustainable and affordable path. This has involved very difficult but necessary decisions to reduce day-to-day spending on public services across central Government, but importantly it has also been supported by significant efficiency improvements made possible by a parallel process of public service reform. In this way, notwithstanding the reductions in expenditure and a necessary reduction in public service employment by almost 10 per cent in the last five years, increased service demands have been met, most notably in Health, Education and Social Protection.

While Ireland's strengthening economic position in conjunction with a successful exit from the EU/IMF Programme and a restored ability to raise funds on the international markets are reasons for optimism, there are a variety of factors that constrain public expenditure policy. It is important to recognise and understand these various factors as they shape the context in which decisions are made about how to allocate the available resources. The positive outlook is that we have reached the end of the type of fiscal consolidation – involving a series of annual cuts to the overall level of spending – that has defined the last six years.

This Section of the Report provides a brief outline of the various constraints, pressures and reform opportunities that will shape decisions on the allocation of public expenditure over the course of the next three years, and perhaps some way beyond that. It provides a context for the actual expenditure allocations, which are presented later in Part II of this Report.

Constraints

Against the somewhat uncertain international economic outlook, the Irish economy appears set for continued growth, but despite this there will remain limitations on how much of this can and will translate into increases in public expenditure. In particular, the application of the new fiscal rules that were introduced across the Eurozone in response to the crisis, the open nature of our economy, and the high level of Government debt all demand continued strict and carefully balanced management of the public finances into the future. There will be some room for additional spending to address demographic and a number of pressures and policy priorities.

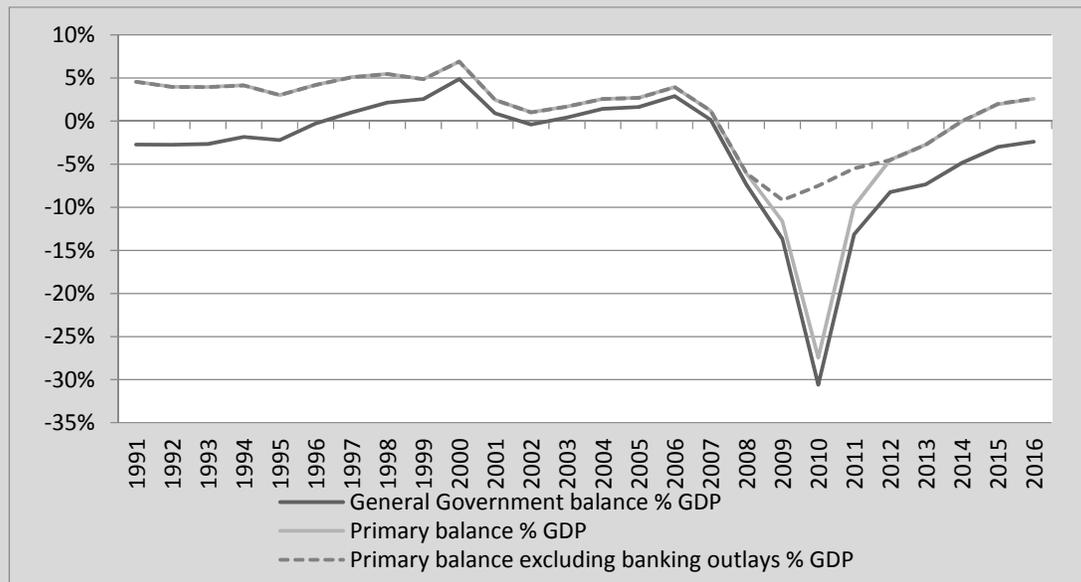
In broad terms, the new rules require us to achieve a balanced budget in structural terms, to match spending with economic growth and revenues, and to maintain this over the medium to long term in order to reduce the level of government debt. A key component of the new rules from a public expenditure perspective is the setting of three-year expenditure ceilings, which are calculated with reference to projected medium term economic growth. For the period ahead, Ireland must continue to move towards a balanced budget and pay down our high levels of national debt. This necessarily means that public expenditure levels must continue to be carefully managed. Once that balanced budget target has been achieved, the challenge thereafter will be to maintain this, and in this scenario the level of public expenditure will be determined by the level of sustainable, structural growth in the economy. Essentially, the framework, which is explained in more detail in Chapter II.1 is designed to impose a fiscal discipline that will help protect us against future shocks by ensuring that changes to Government spending remain in line with growth in the economy, that the levels of public spending are sustainable and that they can be funded from Government taxes and revenues.

Box 1 – Overall Fiscal Position

In the period from 2008 onwards, the national economic downturn led to a dramatic deterioration in Ireland's fiscal position. In 2010, the headline deficit stood at nearly 31% of GDP including banking related costs. Excluding these costs the primary deficit, i.e. the amount by which Government spending (excluding debt service costs) exceeds revenues, was 9.2% of GDP at the peak of the crisis. The headline deficit is forecast to be below 3% of GDP in 2015.

Ireland is expected to record a primary surplus in 2014 for the first time since 2007. In other words, the revenues raised by the State will be sufficient to meet expenditures, excluding debt service costs. This is a key metric in assessing the underlying sustainability of Ireland's public finances. It is a necessary first step towards lowering our debt levels and freeing up expenditure for uses other than debt servicing.

General Government Balance and Primary Balance as a Percentage of GDP



Source: Government Finance statistics CSO data for 1991-2012. Projections based on Budget 2015. CSO data is based on the ESA 95 statistical standard for producing Government accounts while Budget projections are based on the ESA 2010 standard. Figures include impact of the national accounts classification of the promissory notes in 2010.

One of the key lessons to be taken from the impact of the global economic downturn on Ireland is that our small, open economy demands a high level of fiscal discipline. The size, inherent flexibilities and openness of the Irish economy have been important factors in driving

a rate of recovery here that is not evident amongst many other economies suffering in the aftermath of the global downturn, but the same characteristics should also act as a natural constraint on resource allocation decisions into the immediate future. This is not to mean that our public expenditure levels cannot begin to grow, rather that such growth needs to be modest, controlled and targeted at priority areas.

As much as Ireland's openness to international trade and investment has and will continue to be an important element driving economic development, it is also clear – perhaps more than before – that the same openness also makes us vulnerable to adverse international economic events. Therefore we need to be mindful and prepare for possible further shocks in the future. The socio-economic impact of the crisis on employment, on living standards and on the daily lives of citizens generally has been severe. The challenge is to be better prepared in the future and less exposed.

This risk exposure to adverse global events is why a key Government priority is to reduce the national debt to levels that are more sustainable over the medium to long term. During the period of the economic crisis, Ireland's national debt increased significantly, both in nominal terms and as a proportion of national output.

The debt-to-GDP ratio is a key macro-economic indicator that is used as a measure of an economy's overall fiscal health, and it was the deterioration in the Irish debt position as the economic crisis unfolded that undermined confidence in Ireland's ability to access funds on international markets and contributed to its call on international partners – the Troika - for support. Ireland's current high levels of debt mean that our fiscal position remains very vulnerable to further economic shocks. Although the historically low interest rates on Irish debt have given us some breathing room and helped mitigate the annual cost of the debt burden, Ireland is exposed to the impact of rate increases.

Pressures

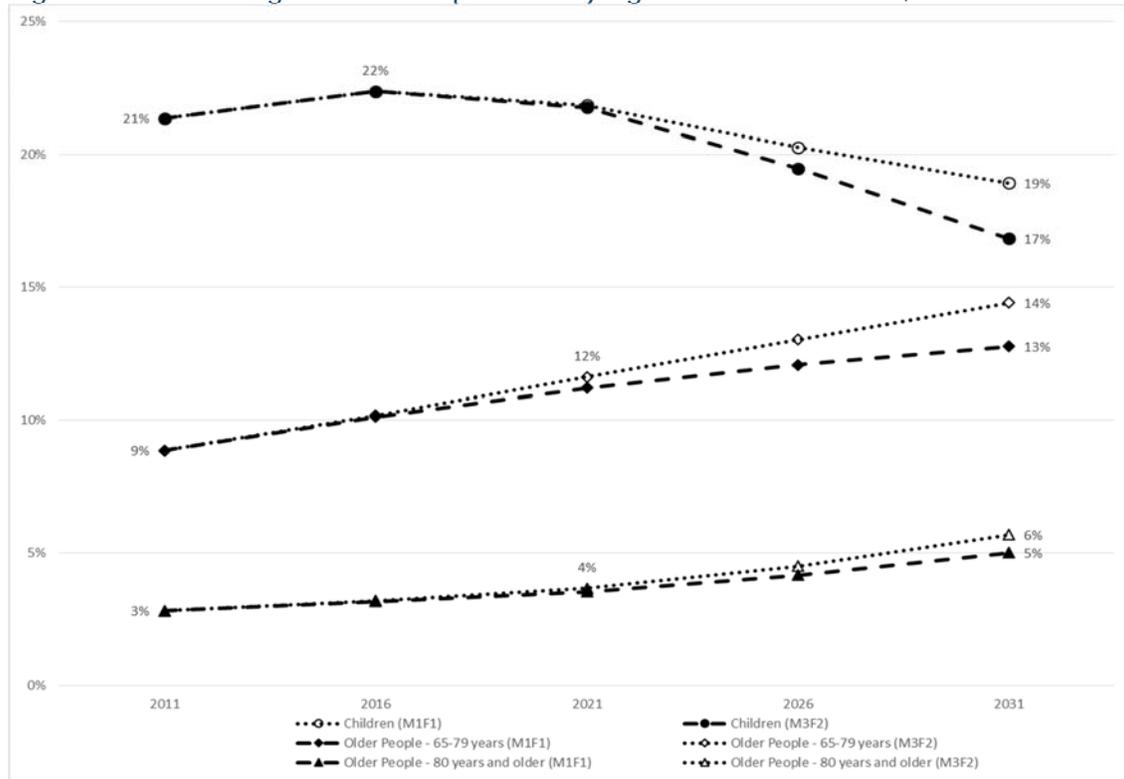
There are a number of different types of pressures on the horizon that are likely to result in future demands for public resources, and these will have to be accommodated within the budgetary management framework and constraints described above. Some of these challenges are obvious today, while others are likely to develop over the next decade.

Demographic Changes

Population projections indicate that there is likely to be a significant shift in the composition of the Irish population, which presents perhaps the most significant challenge to the Exchequer over the medium to long term. The coming decades are associated with an increasingly aging population, with the share of the population aged 65 years and older expected to almost double by 2060. This, in tandem with the projected contraction in the share of the working age population will contribute to an increase in the old-age dependency ratio: by 2060 there is expected to be fewer than 2 people employed for every person over 65 years, as compared with today's ratio of almost 4.

While many discussions of demographic change are concerned with forty or fifty year time horizons, the projections presented in Figure 1 indicate that there are likely to be notable shifts in the composition of Ireland's population over the next decade or so. People are living longer at the same time as the birth rate is peaking and beginning to decline. This combination of higher numbers of older people and falling numbers of people flowing into the working age cohort will drive an increase in the old-age dependency ratio. The change to the composition of the population could be quite evident by 2021, as older people are projected to account for about 16% of the population as compared with 12% in 2011. This is a significant shift in a relatively short timeframe. It is anticipated that this trend will continue, so that by 2031 older people are projected to account for about a fifth of the population with the share of the population accounted for by people aged 85 years or older projected to have doubled.

Figure 1 – Percentage of Total Population by Age Particular Cohorts, 2011-2031



Source: Data from CSO Population Projections²

These projected changes in the composition of the population present perhaps the most significant challenge to the Exchequer over the medium to long term. The European Commission's 2012 report on ageing suggest the following for Ireland, on the basis of current trends and without a change in policies: ³

- Total pension expenditure projected to increase from 9.3% of GDP in 2010 to 11.5% in 2020 (15% in 2060);
- Expenditure on health care and long term care projected to increase from 8.4% of GDP in 2010 to 8.5% in 2020 (10.9% in 2060).⁴

² The CSO data in the graph presents an upper and lower range of outcomes for three age categories – children, people aged 65 to 79 and people aged 80 and over.

³ Economic Policy Committee and European Commission, 2012, *The 2012 Ageing Report – Economic and Budgetary Projections for the 27 EU Member States (2010-2060)*: 400-401. Updated projections are underway and will be published in Spring 2015.

⁴ The OECD (1987) assumes that the costs associated with people aged 65 years or older are four times those associated with younger people. Demand for expensive long term care is influenced by the age profile of the population and the proportion of the population in each age group with a disability.

- Expenditure on education projected to increase from 6.3% of GDP in 2010 to 7.1% in 2020 (after that it is expected to decrease to 6.0% in 2040 before returning to 6.4% in 2060).

Public Service Pay and Pensions

Such demographic pressures will also have an impact on the public service pay and pensions bills which together comprise a third of public spending and which, in the context of the fiscal crisis, have been the subject of reductions. As the population grows and ages, there will be an ongoing need to employ additional people to teach growing numbers of children and to care for an increased number of elderly. A larger number of public servants are approaching retirement and are living for longer periods after they finish employment. That will also cause a natural increase in the overall annual cost of their occupational pensions. In the period under consideration, the Government will also have to address the position on the emergency measures taken to reduce pay and pensions, while ensuring that pay and pension costs remain sustainable over the longer term.

Climate Change

The implications of climate change are becoming clearer, and responding to this will bring pressure on our society and on our public finances to change behaviour and to invest higher amounts in climate change related infrastructure. At the moment, the long term financial risks to the economy and to the public finances associated with climate change are difficult to assess, but they are likely to be significant.

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, refurbishment and climate proofing of roads, railways and the electricity and water networks. In the agricultural sector, while on one hand 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.

A proposed new EU framework agreement for climate change and energy, which will provide the basis for setting binding national targets for reducing emissions and increasing renewable energy levels out to 2030, is due to be negotiated in the coming months. The outcome of these negotiations will determine the scale of the challenge ahead.

The agriculture sector contributes almost one-third of national greenhouse gas emissions.⁵ Irish agriculture has a proven high level of technical efficiency, and efforts are being made to build upon the progress made to date. In terms of management of the projected increase in food production under Food Harvest 2020 and the ambition for reduced GHG intensity of that production, it may be possible for Ireland to approximately flat-line aggregate emissions from agriculture compared to 2005, for instance. The Department of Agriculture, Food and the Marine advises that there is a large climate efficiency ambition that is implicit in this. A flat-lining of Irish agricultural emissions would represent the current best estimate of the absolute maximum that is technically achievable. Anything beyond this would be very problematic.

Given the proportion of Ireland's population living in rural areas, achieving a cost effective modal shift in transport over a relatively short time frame is also very difficult. Strong population growth forecasts, reliance on technology developments from elsewhere to realise emissions savings, dependency on road freight, and the derived demand for transport due to increased economic activity are exacerbating factors in the challenge facing transport in reducing its emissions.

Public Service Reform

The multi-annual allocations set out in this Report, in tandem with the tax and other measures outlined in the Budget, will enable sustainable economic growth, provide continued support for citizens and families, and help businesses and job creation. To underpin this effort, there must be continued focus on reforming the quality and effectiveness of public services. There are two key components of this: the first is bedding down a culture of evaluation that will better inform decisions on resource prioritisation and allocation, the second is maintaining momentum on improving how these resources are invested and used to deliver public services.

⁵ <http://www.epa.ie/climate/emissionsinventoriesandprojections/#d.en.42672>

The productivity of the Irish workforce has been an important factor over time in attracting international investment, which is why it is important to ensure that Ireland's workforce not only maintains its high levels of productivity but becomes more productive. All parts of the economy, both in the private and public sectors, need to continue to contribute to this. Competition is a key driver of productivity in an economy. It encourages firms to reduce costs and to invest in the development of new products and production methods. This same dynamic needs to be replicated in the public service too, where competition is not a driver. In the public service, there needs to be a continued focus on driving cost-efficiencies and adopting new and innovative solutions to providing key services for our citizens. More progress also needs to be made in tackling the remaining sheltered areas of the economy, such as legal services.

Over the last year good progress has been made on the implementation of the Government's *Public Service Reform Plan* and the *Haddington Road Agreement* has delivered important and valuable workplace flexibilities, including additional hours across the public service. It is important that more new ways of delivering better, higher quality public services continue to be identified and implemented. There are also likely to be opportunities from leveraging the increasing role for private and non-governmental actors in public service provision. In Ireland, private and voluntary actors already play an important role in public service delivery. The challenge is to ensure that specific public services are provided through the most appropriate and accountable means in a manner that is not only cost-effective but also optimises quality and performance.

The Irish public service plays an important role in supporting economic growth, in particular the education sector and those agencies charged with supporting and developing enterprise and international trade. There is a need to ensure that all of these bodies provide high quality services to students and to indigenous and international enterprises. As well as focusing on those who will benefit from their services in the short term, these public services also need to ensure that they are cognisant of international trends that are shaping the economic context of the next decade and beyond so that Ireland's young people and those who manage enterprises have the requisite skills to prosper. In addition, Ireland needs to look at what has been developed in other countries, identify successful policy innovations and adapt these to an Irish context.

Conclusion

The level of resources that the State will have available to spend on providing services to the public will be largely dependent on how the Irish economy fares over the medium term and how well we manage the public finances. Our capacity for addressing demands for additional or new expenditure will be shaped by factors that constrain public expenditure policy and other pressures that potentially reduce the fiscal space available. It is therefore important to recognise and understand the constraints and pressures that shape the context in which decisions about how to allocate resources are made.

As a small open economy, Ireland is well placed to benefit from positive developments in the international economy but is also vulnerable to significant downturns. Given recent experience, it is imperative that the public finances are returned to a sustainable path and that the debt burden is reduced. Through sensible and prudent fiscal discipline Ireland should be better able to absorb any future external economic shocks and avoid having to repeat the levels of contraction in expenditure of recent years.

There is always a temptation to give less priority to the future. The projected shifts in the age profile of the Irish population and the consequences for public expenditure are no longer part of some distant horizon. The choices and decisions relating to public expenditure and taxation that will be made over the next few years need to take account of the on-going implications of any such commitments for the sustainability of the public finances.

Nonetheless, while expenditure policy is constrained and there are notable pressures on the horizon, the legacy of earlier investment in skills and positioning Ireland as a key centre for international investment within the European Union mean that Ireland is well placed to benefit from the opportunities associated with an upturn in the international economy.

Government Expenditure in Ireland: Support, Services and Investment

This chapter discusses trends in overall government expenditure, explains the ranges of economic and social supports, services and infrastructural investments that currently account for the vast bulk of public expenditure in Ireland, and briefly examines the impact on the different areas of government expenditure of the fiscal consolidation of recent years.

The State today is either the sole or primary provider or funder of health care, education, welfare support, policing, economic infrastructure, economic regulation and consumer protection, and underpins safety standards across a broad range of activities (e.g. building, transport, utilities, food, medicine etc.). It is also a major supporter of enterprise, the community and voluntary sector and other key areas of the economy such as agriculture and tourism.

Understanding the composition of our public expenditure is important because it helps clarify the choices available regarding the allocation of public resources, choices which may be influenced by short-term factors shaped by the democratic process, long term trends such as an ageing population or an increase in the birth rate, and global factors such the impact of climate change. The ability of a State to react to these and other pressures to increase or to expand the range of expenditure is limited by the resources that can be raised from society by means of taxation or can be borrowed from the financial system.

The Main Components of Government Expenditure

Reflecting the various socio-economic rationales for government intervention, there are three main types of government expenditure: expenditure on welfare payments, provision of services, and investment in infrastructure.

Welfare Payments: The single largest component of government expenditure is on social welfare programmes, which includes unemployment related benefits, child benefit, disability supports and pensions. The purpose of these payments is primarily to provide a safety net for people and families to ensure that their incomes do not fall below a minimum level as a result of unemployment, illness or age. In Ireland, State pension and welfare support payments play a central role in reducing the risk of poverty. In 2015, 36% of voted Government expenditure will be allocated to the Department of Social Protection, and over the course of the next three years addressed by this Comprehensive Expenditure Report, total expenditure in this area will be in the order of €58bn.

Public Services: Expenditure on the provision of public services includes day-to-day expenditure on Education, Health, the Justice system, Local Government, Defence and the Civil Service. These types of services are generally 'non-market' services, which are provided by the State either through direct provision (e.g. policing services) or indirect financial provision (e.g. state funding of schools and GP surgeries run by private organisations/individuals). In Ireland, as is the case in all developed countries, education and health care are the major areas of expenditure on services. In 2015, there will be increases in Government expenditure on Education and Health Care, which will represent 42% of voted Government expenditure. This level of expenditure will be maintained and increased where possible over the course of the next three years addressed by this Comprehensive Expenditure Report.

Investment in Economic and Social Infrastructure: The State also plays a central role in ensuring the provision of an appropriate level of infrastructure to support economic activity and to enhance the quality of life of its citizens. Public investment in the country's infrastructure has two motivations. Firstly, to provide a level and quality of infrastructure that raises productivity levels and the growth potential of the economy. For example, investment in transport networks enhances both domestic and international trade and encourages private

investment which contributes to job creation. Second, to provide public amenities that improve citizens' quality of life and ensure that services are provided in appropriate settings.

Across all three of these main areas of expenditure are public servants who are employed to: provide services directly (e.g. doctors, nurses, teacher/trainers, social workers); administer the welfare and tax systems; support the administration of national and local government; and manage construction contracts for roads and schools etc. There have been significant productivity gains and cost savings over the course of the last number of years, most evident in the continued delivery of services against the backdrop of a 10% reduction in staff numbers and in savings in the Exchequer pay bill. In 2015, the Government will allow some additional scope for recruitment into the public service to help alleviate emerging service pressures, particularly relating to demographic pressures in Education. This will involve reinvesting some of the cash savings made possible by the reform measures and productivity gains that have been delivered.

Prioritisation and Protecting Key Services

As we emerge from a period of very severe but unavoidable fiscal consolidation, it is useful to take stock of the impact of some of the measures taken to reduce the Government deficit and repair the public finances. In Ireland, the consolidation effort of recent years to reduce the fiscal deficit has meant that since 2008 successive Governments have undertaken a range of measures which have impacted differently across the main areas of public expenditure.

In overall terms, Table 1 shows that gross current expenditure in 2014 is €49.6 billion, compared with €53.4 billion in 2008 (nominal). Within this overall picture, it also shows that expenditure on Social Welfare payments rose sharply before falling back in recent years and that expenditure on non-pay Health and Education (i.e. not affected by amendments to pay rates for employees) remained largely unchanged. Offsetting this have been savings in expenditure allocations in other areas.

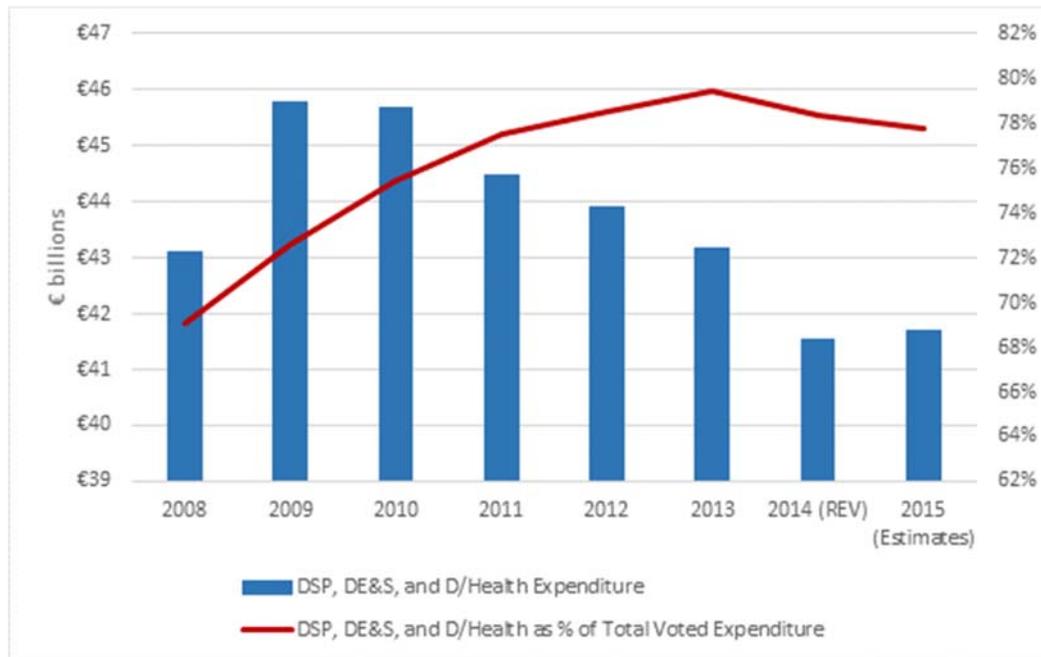
Table 1 – Evolution in Voted Expenditure by category, 2008-2014

Government Expenditure, 2008-2014 (€ billions)							
	2008	2009	2010	2011	2012	2013	2014
Pay	17.2	17.5	16.0	15.6	15.3	15.1	14.5
Pensions	2.1	2.6	2.7	2.8	3.1	3.0	2.9
Social Welfare - Live Register	2.1	3.7	4.1	3.9	3.6	3.7	3.3
Social Welfare – Other	15.4	16.5	16.5	16.8	16.6	16.2	16.0
Other Programmes	16.6	15.5	14.9	13.8	13.3	13.2	12.9
<i>(of which) Health non-pay</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>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>7.7</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	53.4	55.8	54.2	52.9	51.9	51.2	49.6
Gross Capital Expenditure	9.0	7.3	6.4	4.5	4.0	3.4	3.3
Gross Total Expenditure	62.4	63.1	60.6	57.4	55.9	54.6	52.9

Source: Dept. Public Expenditure and Reform.

This demonstrates that the Government has, as far as possible, prioritised expenditure by those Departments most closely aligned with providing vital public services and social transfers: Social Protection, Health and Education. This is reinforced by the data presented in Figure 2 below, which shows that combined expenditure at the Departments of Social Protection, Health, and Education and Skills as a proportion of total expenditure has grown from 69% to 78% since 2008.

Figure 2: Prioritisation of Key Services



(Source: Department of Public Expenditure and Reform)

Conclusion

Government expenditure on the provision of day-to-day public services will be €50.1bn in 2015, which is €429m more than in 2014. The allocation of this amount across the various areas of the public service, which is detailed in Parts II and IV of this Report, reflects what the Government has decided are the priorities for the next three years, having taken account of the analysis presented as part of the Comprehensive Review of Expenditure.

The space to do this additional spending has been made possible by the very careful management of the public finances over the last number of years and of course by the turnaround in the economy. It suggests that there is good reason to consider that further increases in investment in key public services will be possible too, provided the economy continues to grow and that we maintain a prudent approach to expenditure management. These plans to 2017 are based on the availability of additional fiscal space which will be allocated if circumstances permit.

PART II Expenditure Allocations 2015-17

Expenditure Overview

There has been considerable progress made to date in returning the public finances to a more stable footing. Ireland has enjoyed a sustained return to international lending markets at favourable interest rates, and the exit from the EU/IMF Programme at the end of 2013 has marked a significant step toward more normal times. However, the challenges facing the public finances have not abated entirely. As discussed in Chapter 1.2, Ireland still has very high levels of national debt and, although spending has reduced and revenues have increased, we continue to rely on borrowing to help fund our expenditure. Ensuring steady progress towards the agreed medium term fiscal targets of a balanced budget and reduced public sector debt is important in order to correct these imbalances in the public finances. It is only against a more secure fiscal backdrop that the recent return to economic growth can be protected and sustained to ensure that it feeds through into the provision of affordable and effective public services for citizens into the future.

Fiscal Parameters

At present, Ireland is subject to an Excessive Deficit Procedure (EDP) under the Stability and Growth Pact (SGP). Ireland is on track to correct its excessive deficit in 2015. Thereafter, the public finances in Ireland will no longer be subject to the corrective arm of the SGP but subject to the requirements of the preventive arm and the 'fiscal compact'.

The primary purpose of the fiscal rules is to ensure that unsustainably high levels of expenditure growth such as those seen prior to 2008 – not just in Ireland but elsewhere too – will not pose a risk to fiscal sustainability across Member States in the future. Their impact on fiscal policy in Ireland can be explained as follows:

- **Medium Term Objective (MTO)**

From 2016 onwards, under the preventive arm of the SGP, Ireland will be required to make progress towards its Medium Term Objective (MTO), which is a balanced budget in structural terms. The rate of progress, or the adjustment path, as it is known is set out in the SGP. For Member States whose debt is at or below a debt to GDP ratio of 60%, the improvement in the structural balance has to be "at least" 0.5% of GDP. For Members, such as Ireland, whose debt to GDP ratio is over 60% of GDP, the annual improvement has to be "more than" 0.5%.

- **Expenditure Benchmark**

The Expenditure Benchmark (EB) is a complementary which assists Member States to maintain or reach their MTO by explicitly setting the rate at which public expenditure can grow, in the absence of revenue-raising measures. The Expenditure Benchmark allows expenditure growth at a level equivalent to the potential growth rate of the economy for countries already at their MTO. Ireland is not yet at its MTO and, therefore, Government expenditure growth has to be at a rate below the potential growth rate of the economy. The difference between the growth rate of the economy and the growth rate in Government expenditure levels is known as the Convergence Margin (CM). The CM is designed to ensure that the necessary minimum structural adjustment is made each year and it will be applied until the MTO is reached.

The rules outlined briefly above are a fundamental part of the preventive arm of the SGP and, following exit from the Excessive Deficit Procedure (EDP), will set out the fiscal space available to Government for policy priorities.

Expenditure Allocations 2015

During the last number of years significant fiscal consolidation involving annual reductions in overall spending was required in order to help restore the public finances to a sustainable path. Throughout this period the Government has sought, within reduced and limited resources, to provide public services in response to increased demands, including those driven by demographic factors.

The present improved fiscal situation with improved economic growth and the resulting positive impacts on revenue, and improving labour market conditions which is seeing the number of Live Register claimants continue to fall, now offers greater scope for Government to meet these service demands.

Consequently, in this Budget the Government is now in a position to increase the overall expenditure estimates in 2015 by €639 million compared to the 2014 spending allocations provided in the Revised Estimates Volume (REV) allocations for 2014. Table 2 below outlines the overall year on year change in current and capital expenditure.

Table 2: Gross Voted Expenditure			
	2014 Estimate	2015 Estimate	Increase
	<i>€ million</i>	<i>€ million</i>	<i>€ million</i>
Current Expenditure	49,648	50,077	429
Capital Expenditure	3,339	3,549	210
Total	52,987	53,626	639

Current Expenditure Allocations 2015

Gross current expenditure will increase by €429m in 2015. Table 3 below shows how the 2015 gross current expenditure amount of €50.1 billion is allocated across Government Departments.

Table 3: Ministerial Vote Group Gross Current Expenditure Ceilings (Rounding affects totals)	2014 Estimate <i>€ million</i>	2015 Estimate <i>€ million</i>	Increase/ (Decrease) <i>€ million</i>
Agriculture, Food & the Marine	1,019	1,030	11
Arts, Heritage & the Gaeltacht	208	212	4
Children & Youth Affairs	955	975	20
Communications, Energy & Natural Resources	322	320	(2)
Defence Group	890	885	(5)
Education & Skills Group	8,219	8,279	60
Environment, Community & Local Government	457	579	122
Finance	433	432	(1)
Foreign Affairs & Trade	687	679	(8)
Health	12,774	13,079	305
Jobs, Enterprise & Innovation	339	335	(4)
Justice & Equality	2,121	2,156	35
Public Expenditure & Reform	831	875	44
Social Protection	19,585	19,406	(179)
Taoiseach	146	161	15
Transport, Tourism & Sport	688	672	(16)
Contingency	(25)	0	25
Total Gross Current Expenditure	49,648	50,077	429

Funding will continue to be directed towards the socially and economically vital sectors of Education, Health and Social Protection. These areas will account for 82% of total current expenditure in 2015.

2015 Current Expenditure Ceiling Reconciliation v Previous Ceiling

Expenditure Report 2014 published in October 2014 set out a current expenditure ceiling for 2015 of €48.25 billion. At that time, it was estimated that expenditure would need to be set at this level in order to meet the overall fiscal targets for 2015. Given the improved fiscal position since then, including the labour market improvements that are delivering significant Live Register savings, Government is now in a position to increase 2015 expenditure so as to support maintaining existing services while also allocating funds for improved benefits and services.

Table 4 sets out an overall technical reconciliation between the 2015 current expenditure ceiling set out last year and the level on which the Government has now decided as part of Budget 2015.

Table 4: Technical Reconciliation of Gross Voted Current Expenditure Ceiling 2015	
	2015
	<i>€ billion</i>
Current Expenditure Ceiling as per Expenditure Report 2014	48.3
Adjustments to the Ceilings	
Live Register Adjustment	
Additional Improvement in Live Register	(0.4)
Policy Decisions	
Easing Burden of Unallocated Savings	0.8
Adjustments to support delivery of existing services (incl. Demographic Pressures)	0.9
Adjustment to support delivery of new initiatives	0.5
Revised Ceiling for 2015 Gross Voted Current Expenditure	50.1

Current Expenditure Allocations: 2015 - 2017

In line with the budgetary reforms implemented over recent years, the multi-annual approach to expenditure management through the publication of *Three year Ministerial Expenditure Ceilings* requires that fiscal policy anticipates expenditure requirements in future years. Table 5 below shows the allocated Gross Voted Current Expenditure Ceilings across Government Departments for the period 2015 – 2017.

	2015	2016	2017
	€ million	€ million	€ million
Agriculture, Food & the Marine	1,030	1,070	1,110
Arts, Heritage & the Gaeltacht	212	212	212
Children & Youth Affairs	975	975	975
Communications, Energy & Natural Resources	320	320	320
Defence Group	885	885	885
Education & Skills Group	8,279	8,334	8,368
Environment, Community & Local Government	579	579	579
Finance	432	433	433
Foreign Affairs & Trade	679	679	679
Health	13,079	13,253	13,292
Jobs, Enterprise & Innovation	335	335	335
Justice & Equality	2,156	2,156	2,156
Public Expenditure & Reform	875	895	915
Social Protection	19,406	19,336	19,269
Taoiseach	161	162	162
Transport, Tourism & Sport	672	672	672
Allocated Gross Current Expenditure	50,077	50,296	50,362

The ceilings published in Table 5 reflect certain expenditure pressures (for example, demographic pressures in Health, Education and Social Protection) and other expenditure priorities such as the roll-out of the new Rural Development Programme. The ceiling for the Department of Social Protection reflects an adjustment to take account of the estimated impact on Live Register-related expenditure of further improvements in labour market conditions and lower numbers on the Live Register. Other Departments are expected to stay broadly within these parameters, notwithstanding the scope for additional resources in 2016 and 2017.

The final determination of the 2016 and 2017 ceilings will be made by Government in line with the fiscal rules under the Stability and Growth Pact, with specific reference to the Expenditure Benchmark (EB). At that time, the full amount of additional fiscal space available to Government to meet expenditure requirements and other policy priorities can be more accurately assessed.

Capital Expenditure Allocations 2015

In line with the investment priorities which are to be published as part of the Capital Review, there will also be an increase in the provision of investment in 2015, in particular in priority areas such as Social Housing.

As set out in Table 6 below, Gross Voted Capital Expenditure in 2015 will amount to over €3.5bn. This represents a €210m increase above 2014 levels.

Table 6: Ministerial Vote Group Gross Capital Expenditure Ceilings (Rounding affects totals)	2014 Estimate <i>€ million</i>	2015 Estimate <i>€ million</i>	Increase/ (Decrease) <i>€ million</i>
Agriculture, Food & the Marine	184	197	13
Arts, Heritage & the Gaeltacht	66	62	(4)
Children & Youth Affairs	42	35	(7)
Communications, Energy & Natural Resources	110	89	(21)
Defence Group	8	12	4
Education & Skills Group	546	530	(16)
Environment, Community & Local Government	361	578	217
Finance	5	10	5
Foreign Affairs & Trade	5	5	0
Health	390	382	(8)
Jobs, Enterprise & Innovation	442	450	8
Justice & Equality	64	107	43
Public Expenditure & Reform	116	130	14
Social Protection	19	9	(10)
Transport, Tourism & Sport	983	954	(29)
Total Gross Capital Expenditure	3,339	3,549	210

The Department of the Environment will see an increase of €217 million in its 2015 estimate, the bulk of which will address the priority area of Social Housing.

2015 Capital Expenditure Reconciliation

As with the Government's Gross Current expenditure allocations, there has been a significant increase in Capital expenditure above those levels set out in *Expenditure Report 2014*. Overall, Gross Capital Expenditure will be €297m above previous forecasts owing to the improvements in the fiscal position. These improvements have allowed that a contingency amount of €307m included in the ceilings published in last year's Expenditure Report is available to fund capital projects.

Table 7: Technical Reconciliation of Gross Voted Capital Expenditure Ceiling 2015	
	2015
	<i>€ million</i>
Gross Voted Capital Expenditure Ceiling as per Expenditure Report 2014	3,252
Adjustments to the Ceilings	
Policy Decisions	
Release contingency to support expenditure	(307)
Stimulus Projects	168
Social Housing Initiative	200
Other increases in Departmental allocations	236
Revised Ceiling for 2015 Gross Voted Capital Expenditure	3,549

Capital Expenditure Allocations: 2015 – 2017

Table 8 sets out the revised capital envelope for the period 2015 to 2017. The prioritisation of investment in economically and socially vital sectors will continue to feature prominently in the distribution of Gross Capital Voted Expenditure across Ministerial Vote Groups. The Capital Review will set out further detail in relation to these allocations.

Table 8: Ministerial Vote Group Capital Ceilings 2015 – 2017			
<i>(Rounding affects totals)</i>			
	2015	2016	2017
	<i>€ million</i>	<i>€ million</i>	<i>€ million</i>
Agriculture, Food & the Marine	197	200	200
Arts, Heritage & the Gaeltacht	62	36	36
Children & Youth Affairs	35	17	16
Communications, Energy & Natural Resources	89	87	87
Defence Group	12	8	8
Education & Skills Group	530	506	555
Environment, Community & Local Government	578	612	700
Finance	10	10	10
Foreign Affairs & Trade	5	2	2
Health	382	450	450
Jobs, Enterprise & Innovation	450	450	450
Justice & Equality	107	107	110
Public Expenditure & Reform	130	109	109
Social Protection	9	7	7
Transport, Tourism & Sport	954	1,000	1,008
Gross Allocated Capital Expenditure Ceiling	3,549	3,600	3,748

The allocation for the Department of the Environment, Community & Local Government includes a multi-annual capital provision for the housing programme of €450m in 2015, €500m in 2016 and €600m in 2017, which especially reflects the Government's prioritisation of social housing provision.

Department of Agriculture, Food and the Marine

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Agriculture, Food and Marine for the period 2015-2017 are presented in the table below.

Department of Agriculture, Food and the Marine	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	1,030	1,070	1,110

The multi-annual expenditure ceilings are binding and it will fall to the Department of Agriculture, Food and Marine to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension⁶ and Non-Pay Breakdown

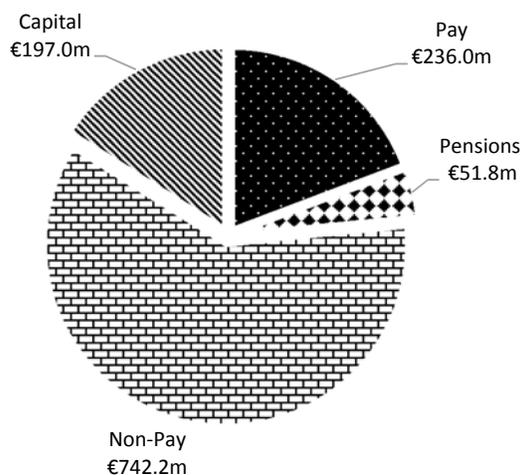
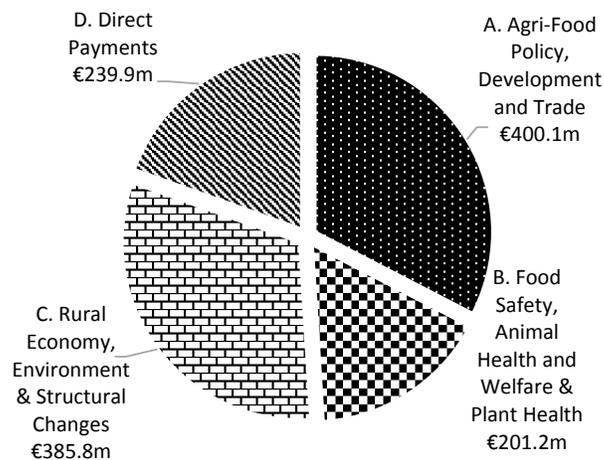


Chart 1(b): Programme Breakdown



⁶ Retired Civil Servants paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to the sustainable development of the agri-food and marine sector and to optimise its contribution to national economic development and the natural environment.

Programme A – Agri-Food Policy, Development and Trade

The aim of this Programme is to progress the further development of the agri-food sector. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to develop and implement policy proposals for the agricultural, food, forestry and fisheries industry and to participate in policy negotiations and development at national, EU and international levels. Under this Programme, the Department and its Agencies will continue to support Ireland's socio-economic development by implementing the recommendations of Food Harvest 2020 and continuing to make progress toward achieving the sectoral targets.

Programme B – Food Safety, Animal Health and Welfare and Plant Health

The aim of this Programme is to ensure the highest standards of food safety, consumer protection and animal and plant health. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to implement effective food and feed safety and quality monitoring, inspection and control programmes and to operate a secure, comprehensive and effective laboratory service. Under this Programme, the Department and its Agencies will:

- Carry out 9,400 food safety and hygiene inspections and 8.4 million TB tests;
- Carry out 1,000 on-farm and 900 animal transport controls and inspections for animal health and welfare; and
- Implement animal disease and welfare measures to retain high disease status and brucellosis status.

Programme C – Rural Economy, Environment and Structural Changes

The aim of this Programme is to promote environmentally sustainable farming and fishing while supporting the rural and coastal economy. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to promote and implement measures to support competitiveness and sustainability of rural areas and the fisheries sector and support environmentally sustainable agriculture and fisheries. The Rural Development Programme 2014 - 2020 (RDP) will progress a range of priority areas for rural development including agri-environmental measures, on-farm resource efficient investments and knowledge transfer mechanisms to support the shift towards a low carbon, climate resilient economy. In the marine sector, the new Seafood Development Programme 2014-2020 will facilitate greater investment in the sustainability of the fleet, in processing and in the development of the seafood sector generally

Programme D – Direct Payments

The aim of this Programme is to deliver schemes and services in support of farm incomes and market supports. Under this Programme, the allocation for 2015 will allow the Department support Ireland's socio-economic development by delivering €1.2 billion in direct payments to farmers.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €1,030m represents an increase of €11m over the REV 2014 allocation and €25m over the previously published expenditure ceiling.

The additional current expenditure funding of €25m in 2015 will be utilised to commence the new round of the Rural Development Programme and support other programmes.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Agriculture, Food and the Marine	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	1,005
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Decision RDP, EMFF and other programme funding	25
<i>Revised Current Expenditure Ceiling post Adjustments</i>	1,030
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	168
Adjustments	29
Revised Capital Ceiling	197

Department of Arts, Heritage and the Gaeltacht

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Arts, Heritage and the Gaeltacht for the period 2015-2017 are presented in the table below.

Department of Arts, Heritage and the Gaeltacht	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	212	212	212

The multi-annual expenditure ceilings are binding and it will fall to the Department of Arts, Heritage and the Gaeltacht to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension⁷ and Non-Pay Breakdown

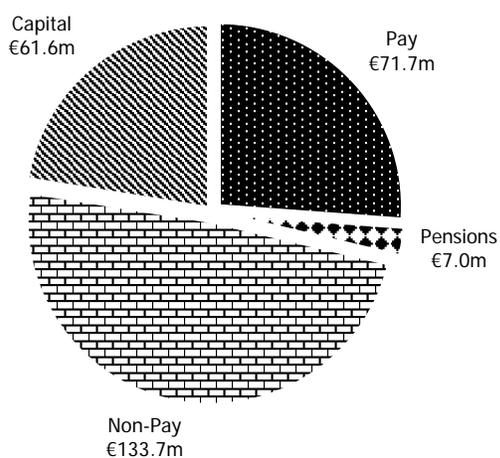
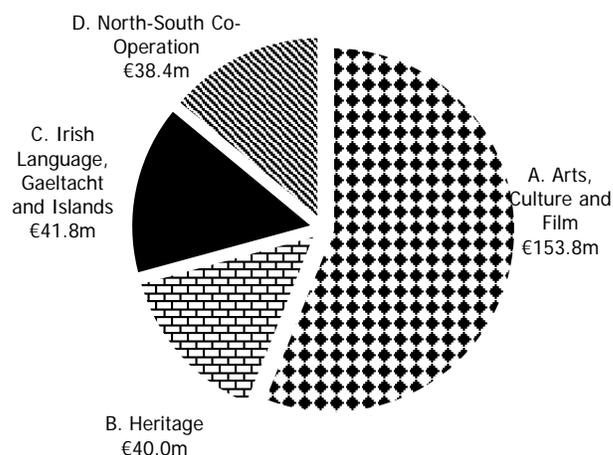


Chart 1(b): Programme Breakdown



⁷ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to the conservation, preservation, protection, development and presentation of Ireland's heritage and culture and the promotion of the Irish language, support of the Gaeltacht and development of island communities.

Programme A - Arts, Culture and Film

The aim of this Programme is to promote and develop Ireland's world-class artistic and creative strengths at home and abroad. Under this Programme, the allocation for 2015 will:

- Facilitate over 3.6m visitors to the national cultural institutions – the National Gallery of Ireland, the National Library of Ireland, the Irish Museum of Modern Art, the Chester Beatty Library, the National Concert Hall, the Crawford Gallery and the National Archives of Ireland;
- Support 480 artists and 470 art organisations and over 700 artists/art organisations through the Arts Council and Culture Ireland, reaching an audience of over 2m globally with events in all continents;
- Through the Irish Film Board, invest €11.202m in 25-30 significant film projects in 2015; and
- Deliver a series of commemorative initiatives as part of the Decade of Centenaries, 1912-1922.

Programme B - Heritage

The aim of this Programme is to conserve and manage Ireland's heritage for the benefit of present and future generations. Under this Programme, the allocation for 2015 will allow the Department and its Agencies support the protection of archaeological and built heritage, manage and operate 6 national parks and 78 nature reserves and fund conservation-related scientific surveys and reporting. The allocation will also provide for the compensation of those landowners restricted in managing their land in areas designated under the EU Habitats and Birds Directive.

Programme C - Irish Language, Gaeltacht and Islands

The aim of this Programme is to support the Irish language, to strengthen its use as the principal community language in the Gaeltacht and to assist the sustainable development of island communities. Under this Programme, the allocation for 2015 will:

- Through Údarás na Gaeltachta, support the creation of 520 jobs and maintain an employment base of 7,000 jobs in the Gaeltacht;
- Support more than 20,000 students attending Irish colleges in the Gaeltacht. Promotion of the Irish language inside and outside the Gaeltacht;
- Provide 23 island ferry services with 400,000 passenger journeys; and
- Develop a cultural centre at Teach an Phiarsaigh (Pearse's Cottage), Ros Muc, Co. Galway.

Programme D - North-South Cooperation

The aim of this Programme is to maintain, develop and foster North-South co-operation in the context of the implementation of the Good Friday Agreement and the St. Andrews' Agreement. Under this Programme, the allocation for 2015 will:

- Through Foras na Gaeilge and the Ulster-Scots Agency, promote the Irish and Ulster-Scots language and culture; and
- Through Waterways Ireland, maintain the waterways for some 15,000 registered boat users.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €212m represents an increase of €4m over the REV 2014 allocation and €7m over the previously published expenditure ceiling.

The additional current expenditure funding in 2015 will be utilised to support existing services and fund initiatives to commemorate the foundation of the State.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Arts, Heritage and the Gaeltacht	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	205
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Decision Adjustment to support delivery of existing services and commemorations	7
<i>Revised Current Expenditure Ceiling post Adjustments</i>	212
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	36
Adjustments	26
Revised Capital Ceiling	62

Department of Children and Youth Affairs

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Children and Youth Affairs for the period 2015-2017 are presented in the table below.

Department of Children and Youth Affairs	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	975	975	975

The multi-annual expenditure ceilings are binding and it will fall to the Department of Children and Youth Affairs to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension⁸ and Non-Pay Breakdown

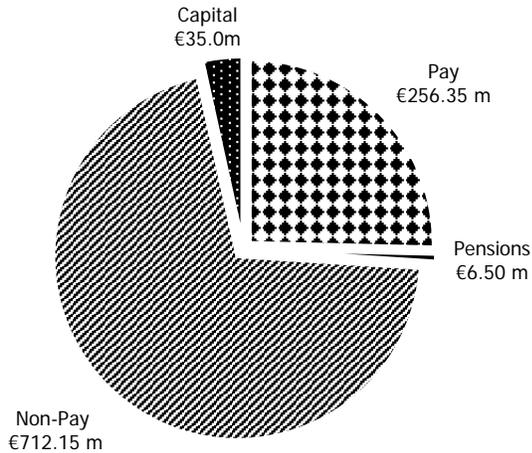
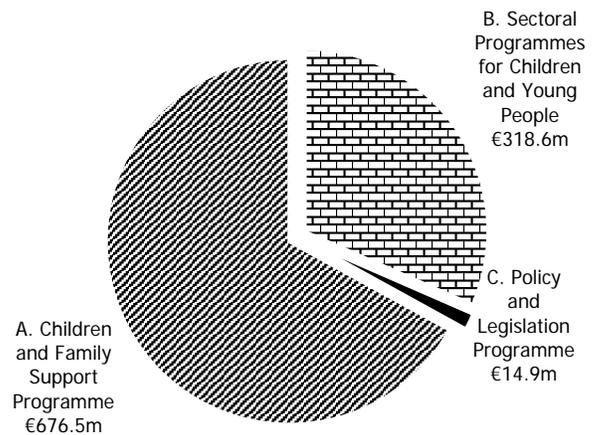


Chart 1(b): Programme Breakdown



⁸ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to improving the outcomes for children and young people in Ireland.

Programme A: Children and Family Support Programme

The aim of this Programme is to integrate and improve the existing service delivery arrangements to protect and support the welfare of children, young people and families. Under this Programme, the allocation for 2015 will support the newly established Child and Family Agency in its delivery of integrated and effective services and interventions, including:

- Supporting and promoting the development, welfare and protection of children, and the effective functioning of families;
- Offering care and protection for some 6,400 children in circumstances where their parents have not been able to, or are unlikely to, provide the care that a child needs;
- Commissioning services relating to the provision of child and family services;
- Supporting the development and implementation of the National Service Delivery Framework (NSDF) focused on improving outcomes for children;
- Progressing the 'Meitheal' model that is targeted at children with unmet additional needs;
- Supporting the implementation of the Children First National Guidance and legislation; and
- Ensuring that every child in the State attends school or otherwise receives an education, and providing education welfare services to support and monitor children's attendance, participation and retention in education. Some 36,000 children are supported under the School Completion programme.

Funding under this programme will also provide safe and secure child detention school places for young people in custody, on remand or serving a sentence, including:

- 3 new residential units on the Oberstown campus (facilitating the transfer of 17 year old boys from the adult prison system); and
- a further 3 residential units to be delivered in 2015 (replacing existing detention buildings).

Programme B: Sectoral Programmes for Children and Young People

The aim of this Programme is to support the provision of both universal and targeted services for the care, development and well-being of children and young people. Under this Programme, the allocation for 2015 will:

- Pay capitation for 68,000 children in *Early Childhood Care and Education* places;
- Fund 34,000 childcare places to support low income parents;
- Facilitate the engagement by 400,000 children and young people in targeted youth programmes and services; and
- Support the Area Based Childhood (ABC) Programme, an early intervention initiative to help reduce child poverty.

Programme C: Policy and Legislation Programme

The aim of this Programme is to oversee key areas of policy, legislation and inter-sectoral collaboration to improve the lives and well-being of children and young people, including the implementation of the Policy Framework for Children and Young People. The allocation will also support research, including the National Longitudinal Study, and fund the Adoption Authority of Ireland and the Office of the Ombudsman for Children.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €975m represents an increase of €20m over the REV 2014 allocation and €37m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to support the delivery of existing services and for funding for the newly established Child and Family Agency.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Children and Youth Affairs	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	938*
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Decisions	
Support the newly established Child and Family Agency	20
Adjustment to support delivery of existing services	17
<i>Revised Current Expenditure Ceiling post Adjustments</i>	975
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	15
Adjustments	20
Revised Capital Ceilings	35

*This includes transfer from the HSE.

Department of Communications, Energy and Natural Resources

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Communications, Energy and Natural Resources for the period 2015-2017 are presented in the table below.

Department of Communications, Energy and Natural Resources	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	320	320	320

The multi-annual expenditure ceilings are binding and it will fall to the Department of Communications, Energy and Natural Resources to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension⁹ and Non-Pay Breakdown

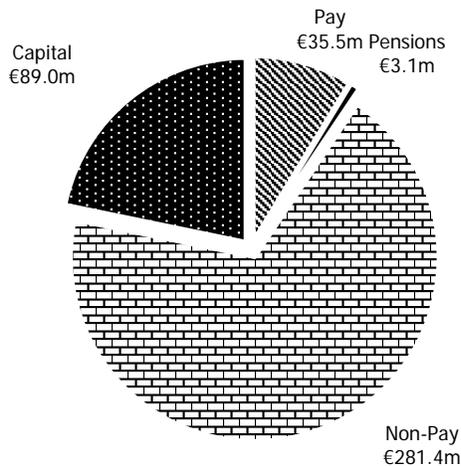
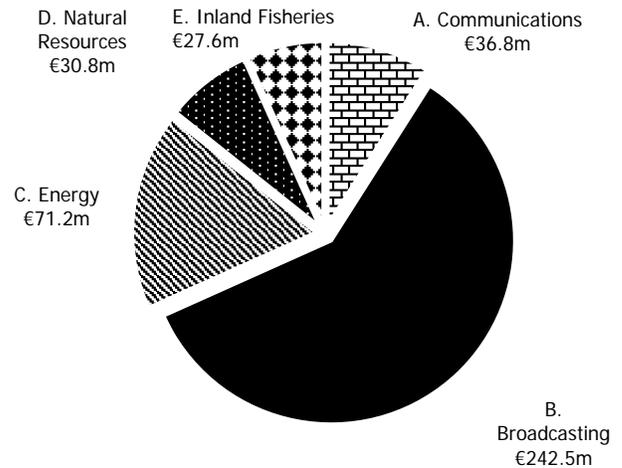


Chart 1(b): Programme Breakdown



⁹ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to promote the development of communications and energy infrastructure and markets that contribute to sustainable economic development, to promote the development of public and private broadcasting sectors and to harness Ireland's natural resources in a productive and environmentally responsible manner.

Programme A - Communications

The aim of this Programme is to facilitate and promote investment in Next Generation Networks, to enhance internet engagement by citizens and business and to support job creation, business development and innovation especially in the digital media sector. Under this Programme, the allocation for 2015 allows the Department to plan for the State-led intervention to deliver high speed broadband nationwide and to design and validate the Postal Address Database. The Department will continue to support Ireland's socio-economic development through

- The completion of the planning for rollout of the National Broadband Plan;
- BenefIT Programme to help thousands of citizens to get online nationwide; and
- The design, roll out, and maintenance of the national postcode system.

Programme B - Broadcasting

The aim of this Programme is to promote a vibrant broadcasting sector and to ensure that the appropriate regulatory framework is in place to achieve this. Under this Programme, the allocation for 2015 allows the Department and its Agencies to ensure the continued provision of public service broadcasting and Irish language public service broadcasting. The Department provides grants of €14.4m in support of some 300 new television and radio programmes through the Broadcasting Fund.

Programme C - Energy

The aim of this Programme is to ensure the security, continuity and competitiveness of energy supply for the economy and for consumers and to promote the sustainability of energy supply and demand. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to support Ireland's socio-economic development by:

- Delivering energy savings of 462 GWh corresponding to 115kt CO₂ resulting in an estimated monetary saving of €27m.

Programme D – National Resources

The aim of this Programme is to manage Ireland's mineral, hydrocarbon and other geological resources in a sustainable and productive manner. Under this Programme, the allocation for 2015 allows the Department and its Agencies to provide reliable geoscience support for environmental protection and the sustainable development of Ireland's natural resources and to address the environmental and health and safety implications of historical mining activity.

Programme E – Inland Fisheries

The aim of this Programme is to manage Ireland's inland fisheries in a sustainable and productive manner. Under this Programme, the allocation for 2015 allows the Department, mainly through its Agencies, to conserve, manage, protect and develop the inland fisheries resource, including sea angling. There will be:

- Approximately 6,000 environmental inspections;
- Assessment of approximately 150 rivers as part of the annual salmon management programme; and
- Sale of approximately 20,000 recreational salmon angling licences and approximately 250 commercial salmon licences.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €320m represents a decrease of €2m compared to the REV 2014 allocation and an increase of €5m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015, relative to the previously published ceiling, will be utilised to support the delivery of existing services by the Department of Communications, Energy and Natural Resources.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Communications, Energy and Natural Resources	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	315
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Decision Adjustment to support delivery of existing services	5
<i>Revised Current Expenditure Ceiling post Adjustments</i>	320
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	79
Adjustments	10
Revised Capital Ceilings	89

Department of Defence

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Defence for the period 2015-2017 are presented in the table below.

Department of Defence	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	885	885	885

The multi-annual expenditure ceilings are binding and it will fall to the Department of Defence to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹⁰ and Non-Pay Breakdown

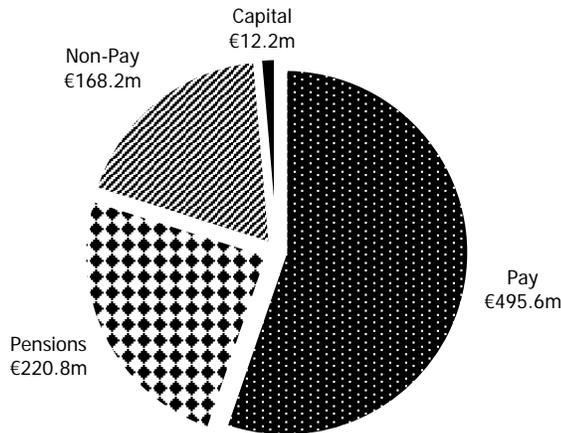
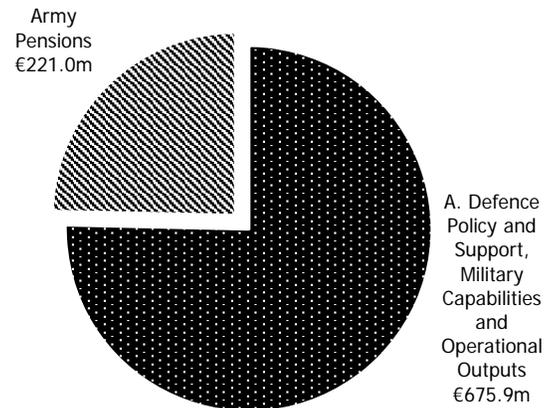


Chart 1(b): Programme Breakdown



¹⁰Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

VOTE 36 – Defence

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to providing for the military defence of the State, contributing to national and international peace and security and ensuring that the Permanent Defence Forces fulfil all other roles assigned by Government.

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

The Department and the Permanent Defence Forces (PDF) will maintain and develop flexible defence capabilities that meet the requirement of all roles assigned by Government. Defence policy will continue to be responsive to emerging changes in the domestic and international peace and security environment. The new White Paper on Defence will provide the policy framework for the next decade. The Department and the PDF will continue the maintenance of security by:

- providing a wide range of operational supports in aid to the civil power, including cash escorts, prisoner escorts, prison security, explosive ordnance disposal; air and naval supports; and
- providing a broad range of other services including fishery protection, supports to other Government Departments and Agencies in response to civil contingencies, an Air Ambulance Service, Ministerial Air Transport and Maritime surveillance.

Vote 35 – Army Pensions

Provision of Defence Forces Pensions Benefits

The allocation will cover the provision of Defence Forces pension benefits to some 12,000 pensioners (including spouses and children of deceased personnel and the spouses of deceased Veterans of The War of Independence).

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €885m represents a decrease of €5m compared to the REV 2014 allocation and is in line with the previously published expenditure ceiling.

The decrease of €5 million will be delivered through a combination of pay and non-pay savings.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Defence	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	885
<u>Adjustments to the Ceiling</u>	<i>0</i>
<i>Revised Current Expenditure Ceiling post Adjustments</i>	885
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	8
Adjustments	4
Revised Capital Ceiling	12

Department of Education and Skills

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Education and Skills for the period 2015-2017 are presented in the table below.

Department of Education and Skills	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	8,279	8,334	8,368

The multi-annual expenditure ceilings are binding and it will fall to the Department of Education and Skills to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall gross expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹¹ and Non-Pay Breakdown

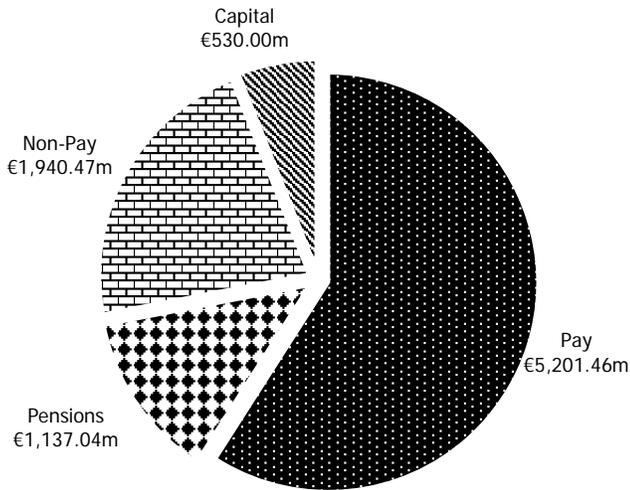
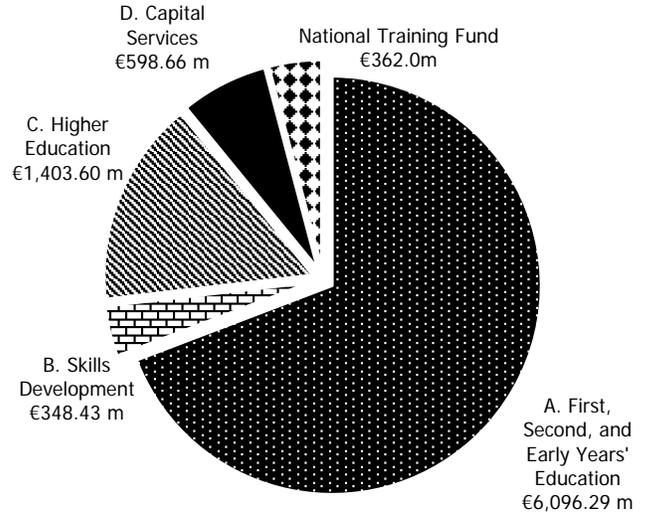


Chart 1(b): Programme Breakdown



¹¹ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to support the educational success of each learner and to drive improvements in the overall performance of the education and training system.

Programme A – First, Second and Early Years' Education

The aim of this Programme is to provide a quality inclusive school and early years' education system with improved learning outcomes. The 2015 allocation means that the pupil-teacher ratios in all schools remain unchanged. Under this Programme, the allocation for 2015 will allow the Department to continue to support education by:

- Providing for the recruitment of approximately 1,400 additional teachers in schools in 2015/2016, comprising some 900 mainstream teachers and 480 resource teachers for pupils with special educational needs;
- Providing for the recruitment of more Special Needs Assistants with funding for an increase in the number of SNAs from 10,965 to 11,330 posts;
- Providing continued funding to progress important policy initiatives relating to the:
 - literacy and numeracy strategy,
 - Junior Cycle and other curricular reforms,
 - induction and probation of new teachers and
 - provision of high speed broadband to all second level schools;
- Recruitment of additional inspectors to establish education-focussed inspections in Early Years education settings; and
- Maintaining support services to children in some 850 DEIS schools.

Programme B – Skills Development

The aim of this Programme is to provide opportunities for up-skilling and re-skilling that meet the needs of individuals and the labour market. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland's socio-economic development by:

- Maintaining the provision of 270,000 Further Education and Training places; and
- Implementing an ambitious *Further Education and Training Strategy*, further implementation of the *Momentum* and *Springboard* programmes as key inputs to delivering on the *Action Plan for Jobs* and developing new apprenticeships through a call for proposals to enterprise sectors.

Programme C – Higher Education

The aim of this Programme is to provide high quality learning, research and innovation opportunities in the higher education sector. Under the Programme, the allocation for 2015 will allow the Department to continue to provide higher education programmes and services for over 164,000 full-time students at under-graduate and post-graduate level, and continue the implementation of the Higher Education Reform Programme.

Programme D – Capital Services

The aim of this Programme is to plan and provide appropriate infrastructure for learning environments. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland's socio-economic development by:

- Creating an additional 16,000 permanent school places for primary students and 3,000 permanent school places for second level students;
- Enhancing or replacing facilities for 2,000 primary school students and 4,000 second level students;
- Providing, under the PPP Programme, for construction of Schools Bundle 4 and continued progression of Schools Bundle 5 and the DIT Grangegorman project;
- Continuing the school site acquisition programme;
- Funding the emergency works scheme and furniture and equipment applications.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €8,279m represents an increase of €60m compared to the REV 2014 allocation and an increase of €99m over the previously published expenditure ceiling.

The additional current expenditure in 2015 will be mainly used to provide funding for additional teachers to deal with demographic pressures and for extra resource teachers and Special Needs Assistants.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Education and Skills	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	8,180
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Decisions	
Extra mainstream teachers, resource teachers and Special Needs Assistants, largely to meet demographic pressures	88
Adjustment to support delivery of existing services and towards meeting other demographic pressures	11
<i>Revised Current Expenditure Ceiling post Adjustments</i>	8,279
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	475
Adjustments	55
Revised Capital Ceilings	530

Department of Environment, Community and Local Government

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Environment, Community and Local Government for the period 2015-2017 are presented in the table below.

Department of Environment, Community and Local Government	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	579	579	579

The multi-annual expenditure ceilings are binding and it will fall to Department of Environment, Community and Local Government to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹ and Non-Pay Breakdown

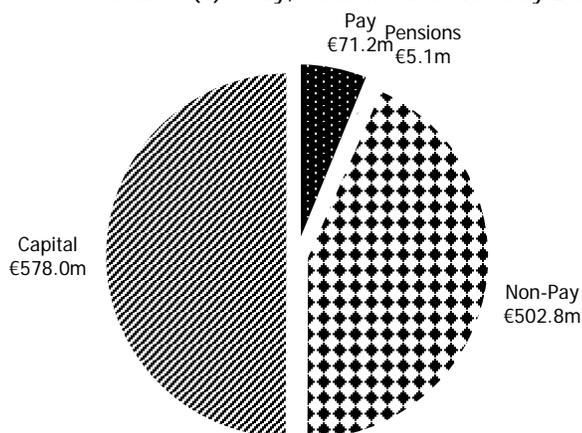
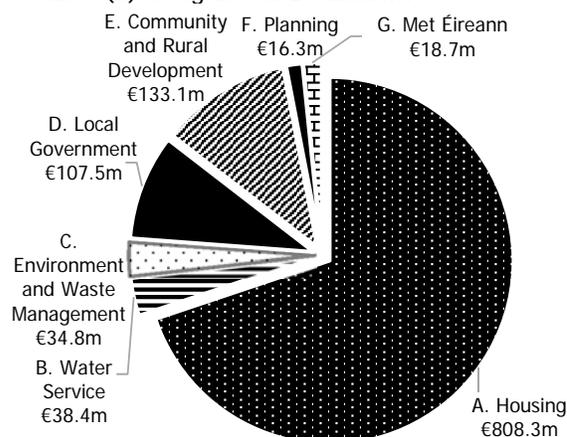


Chart 1(b): Programme Breakdown



¹ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. A particular emphasis will be placed on addressing increasing housing need. Funding will also support the key areas of environmental protection, local government services, and the development of strong and vibrant local communities.

Programme A - Housing

Under this Programme, the Department, working closely with local authorities, Approved Housing Bodies, and the Housing Agency will seek to enable households in Ireland to have access to secure, good quality housing, suited to their needs, at an affordable price in a sustainable community. The funding for 2015 will provide:

- Over €800m in total will be invested in a range of housing programmes;
- Social housing provision of over 7,500 new homes provided under a range of social housing initiatives in 2015;
- An additional €10.5 million to tackle homelessness, giving a total provision in 2015 of €55.5 million. 400 new housing units for people with specific needs and up to 150 new homes in the community will be provided for people with disabilities leaving institutional care. Some 7,600 housing adaptation grants will assist older people and people with disabilities to continue living in their own homes;
- Up to 2,000 new transfers under the Rental Accommodation Scheme. The Housing Assistance Payment will assist up to 8,000 low income families secure suitable accommodation. Approximately 3,000 additional new leased housing units will come on line in 2015 bringing the overall operational number to 8,700 in 2015; and
- Additional funding will be made available to extend the Mortgage to Rent Scheme and to fund Pyrite Remediation in eligible houses.

The Government's new Social Housing Strategy, to be published shortly, will outline a range of actions to increase housing supply, including through the maximisation of existing social housing stock, and also harness new funding streams to underpin additional investment in social housing.

Programme B - Water

The Rural Water Programme, which provides capital funding to the Group Water sector, will continue to be managed by the Department. Under this programme, there will be continued investment to assure water quality and implementation of EU directives on water quality.

Programme C - Environment and Waste Management

- Under this Programme, the allocation for 2015 will allow the Department and its Agencies to continue to support sustainable socio-economic development by promoting protection of the environment including investing in remediation of landfill sites.

Programme D - Local Government

A significant programme of restructuring has been implemented in the local government sector in 2014. Changes to the budgetary and activity management processes, including from local retention of Local Property Tax (LPT) and the development of schedules of municipal district works, will be implemented for 2015. LPT will provide a more sustainable funding model for local government, devolve greater responsibility for financial decisions to the local level, and help renew the relationship with the citizen.

- 80% of the LPT collected in 2015 will be retained locally to fund vital public services; the remaining 20% will be re-distributed to provide top-up funding to certain local authority areas that have lower property tax bases due to the variance in property values across

the State.

- This programme also includes a payment to the Local Government Fund related to the subvention for Irish Water.

Programme E - Community and Rural Development:

Under this Programme, the Department, working with the Community and Voluntary Sector, will continue to support Ireland's socio-economic development by facilitating integrated development at local level and fostering vibrant, sustainable and inclusive communities.

- Some 10,000 people will receive direct one-to-one labour market training and supports through the Local and Community Development Programme, which will draw to a close in Q1 2015. Its successor, the Social Inclusion and Community Activation Programme will support a further 30,000 people in 2015.
- Funding will continue to be made available to support a range of initiatives in the community and voluntary sector, including support to national organisations in the sector, support to strengthen and foster volunteerism and philanthropy as well as funding for seniors alert, which supports the provision of monitored alarms to enable older persons, of limited means, to continue to live securely in their homes with confidence.

Programme F - Planning

The aim of this Programme is to promote sustainable economic growth and balanced regional development. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to continue to support Ireland's socio-economic development by delivering sustainable planning outcomes and supporting the planning code for co-ordinated planning and delivery of key enabling infrastructure.

Programme G – Met Éireann

The aim of this Programme is to provide a range of meteorological services to customers. Under this Programme, the allocation for 2015 will allow Met Éireann to maintain weather observations and forecasts.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €579m represents an increase of €122m over the REV 2014 allocation and €134m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to:

- support the delivery of increased housing services and existing services (€40m);
- fund the Housing Assistance Payment (€23m); and
- fund Irish Water related costs (€71m).

D. Reconciliation of 2015 Expenditure Ceiling

Department of Environment, Community and Local Government	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	445
Sectoral Policy Decisions	
Funding for Irish Water related costs	71
Adjustment to support delivery of existing services and increased housing services	40
Housing Assistance Payment (transfer from Vote 37, DSP)	23
<i>Revised Current Expenditure Ceiling post Adjustments</i>	579
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	331
Adjustments	247
Revised Capital Ceiling	578

Finance Group of Votes

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

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Finance Group of Votes for the period 2015-2017 are presented in the table below.

Department of Finance	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	432	433	433

The multi-annual expenditure ceilings are binding and it will fall to the Finance Group of Votes to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹³ and Non-Pay Breakdown

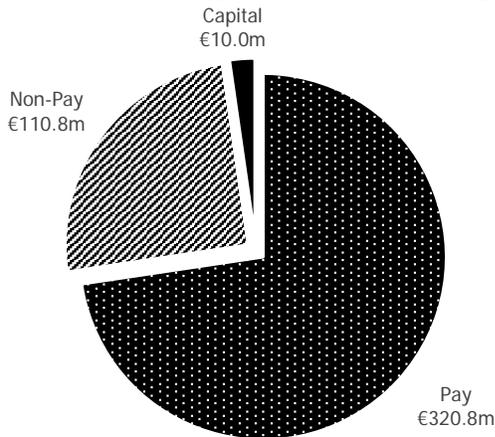
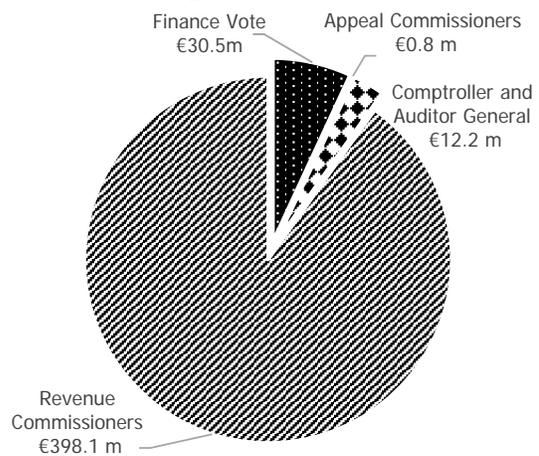


Chart 1(b): Programme Breakdown



¹³ Retired Civil Servants paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of public services to be delivered in 2015 across the Vote Group. The funding provided reflects the Government's commitment to the sustainable management of the public finances and to the improvement of the standards of living of citizens. The funding provided also reflects the Government's commitment to ensure that public money is spent and taxes and customs are collected in line with the intentions of the Oireachtas.

Vote 7 – Office of the Minister for Finance

Programme A – European Union and International Policy

The aim of this Programme is to advance Ireland's national interests on EU and international policy priorities and to support the development of stronger economic relations outside of traditional markets. Under this Programme, the allocation for 2015 will allow the Department to continue to manage the post-EU/IMF Programme surveillance process and loan funding conditions and to continue to develop, manage and advance Irish interests in a European and international context.

Programme B – Financial Services Policy

The aim of this Programme is to maintain financial stability through the restructuring of the financial sector and the delivery of a stable and fit-for-purpose banking system, balanced with safeguarding consumer protection. Under this Programme, the allocation for 2015 will allow the Department to continue to manage strategies focused on the provision of credit in the economy, the resolution of distressed mortgages, personal and small/medium business debt and the development of legislation.

Programme C – Fiscal Policy

The aim of this Programme is to restore sustainable economic and employment growth by way of a stable macro-economic environment and sound public finances, to improve the living standards of Ireland's citizens, and to deliver an appropriate taxation policy founded on fairness, enterprise and competitiveness. Under this Programme, the allocation for 2015 will allow the Department to continue to develop budgetary policies, to deliver the annual Budget and Finance Bill, annual and multiannual budgetary forecasts and to monitor the implementation of Budget 2015.

Programme D – Economic Policy

The aim of this Programme is to develop appropriate economic policies to support a resilient Irish economy founded on sustainable and balanced growth, and leading to increases in employment numbers, a stable macroeconomic environment and sound public finances. Under this Programme, the allocation for 2015 will allow the Department to continue to provide economic analysis of policy options, including tax strategies, and to produce economic forecasts to inform budgetary decision making.

Programme E – Provision of Shared Services

This programme currently provides Corporate Services (HR, Risk, Legal, Facilities, etc.) for the Department, together with pension and banking services for the wider Civil Service. The pensions processing service will transition to Vote 18 (Shared Services) during 2015.

Vote 8 – Office of the Comptroller and Auditor General

Programme A – Audit and Reporting

The aim of this Programme is to provide for the audit of the accounts of Government Departments and public bodies within the remit of the Comptroller and Auditor General, to produce reports that facilitate scrutiny of audited bodies by the Oireachtas, to contribute to better public administration, and to authorise the release of funds from the Exchequer on foot of requisitions by or on behalf of the Minister for Finance. The allocation for 2015 funds the provision of these services and will allow the C&AG to:

- audit the accounts of 300 bodies
- publish 25 reports, and
- control issues from the Central Fund.

Vote 9 – Office of Revenue Commissioners

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

The aim of this Programme is to collect taxes and duties and implement Customs controls. Under this Programme, the allocation for 2015 will allow the Office of the Revenue Commissioners to continue to collect taxes and duties, implement customs and frontier controls, maintain high levels of timely compliance and reduce outstanding tax debt, focus on tackling non-compliance (in particular the detection of smuggling and shadow economy activities) as well as the fight against drugs, provide advice and legislation, and advance Ireland's tax and customs agenda in international fora.

Vote 10 – Office of the Appeal Commissioners

Programme A – Facilitation of Hearing of Tax Appeals

The aim of this Programme is to ensure that all taxpayers have a right of appeal to an independent body against all decisions of the Revenue Commissioners which affect them. Under this Programme, the allocation for 2015 will allow the Office of the Appeals Commissioners to deal with potential changes in the workload and structure of the Office.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €432m represents a decrease of €1m compared to the REV 2014 allocation and an increase of €7m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015, relative to the previously published ceiling, will be utilised to support: the delivery of existing services; additional reporting demands in the Office of the Comptroller and Auditor General, the work of the Revenue Commissioners relating to BEPS, maintenance of the Local Property Tax and debt management systems, and audits.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Finance	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	425
Sectoral Policy Decisions	
Adjustment to support the delivery of existing services	8
Technical transfer to pay and non-pay allocations	-1
<i>Revised Current Expenditure Ceiling post Adjustments</i>	432
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	5
Adjustments	5
Revised Capital Ceiling	10

Department of Foreign Affairs and Trade

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Foreign Affairs and Trade for the period 2015-2017 are presented in the table below.

Department of Foreign Affairs and Trade	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	679	679	679

The multi-annual expenditure ceilings are binding and it will fall to the Department of Foreign Affairs and Trade to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹⁴ and Non-Pay Breakdown

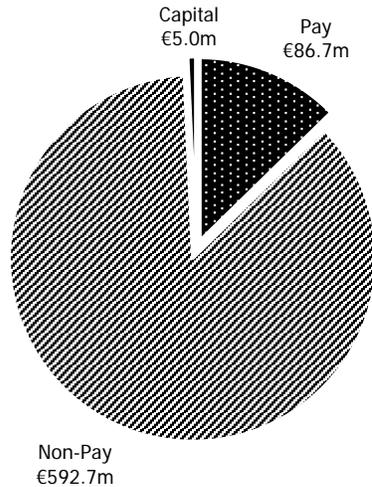
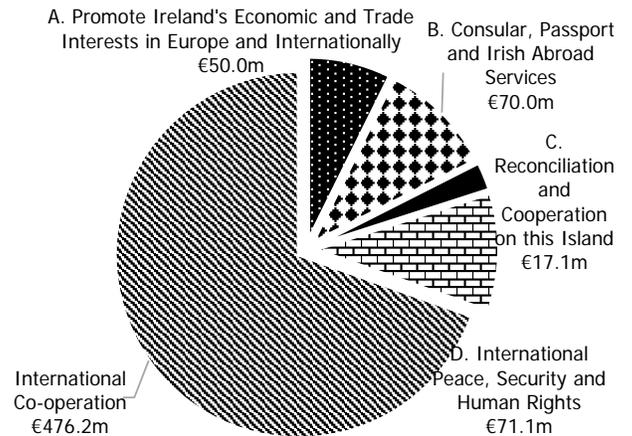


Chart 1(b): Programme Breakdown



¹⁴ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to shape and support Ireland's reputation internationally, and promote and protect abroad the values, interests and economic well-being of Ireland and its citizens.

Vote 28 – Foreign Affairs and Trade

Programme A - Promote Ireland's Economic and Trade Interests in Europe and Internationally

The aim of this Programme is to promote Ireland as a destination for business, investment, tourism and education, to enhance Ireland's economic reputation and to showcase Ireland's cultural heritage. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland's socio-economic development by:

- Leading Local Market Teams in 27 priority markets;
- Supporting at least 18 Enterprise Ireland trade missions and other trade missions and trade related events involving Ministers; and
- Leveraging Ireland's global mission network to build strong bilateral relations.

Programme B - Consular, Passport and Irish Abroad Services

The aim of this Programme is to deliver a modern and secure passport service and provide a full range of consular services and engagement with and support for the Irish diaspora. The allocation for 2015 will allow the Department to:

- Issue circa 630,000 passports; and
- Award €11.6 million to organisations under the *Emigrant Support Programme*.

Programme C – Reconciliation and Co-operation on this Island

The aim of this Programme is to secure political progress in Northern Ireland, advance reconciliation and develop further opportunities for North-South cooperation. The allocation for 2015 will allow the Department to continue this work and provide targeted funding of €2.75 million to community organisations.

Programme D - International Peace, Security and Human Rights

The aim of this Programme is to contribute to international peace and security through support for effective institutions of global and regional governance; support for international disarmament and conflict resolution; and the promotion and protection of human rights and the rule of law.

Vote 27 – International Co-operation

Programme A - Work on Poverty and Hunger Reduction

The aim of this Programme is to address poverty and hunger in some of the world's poorest countries. The allocation for 2015 will allow Irish Aid, a division in the Department, to provide €476.2m in funding to implement the Government's policy for international development and to provide focused and timely emergency and humanitarian assistance as need arises.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €679m represents a decrease of €7m compared to the REV 2014 allocation and an increase of €4m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015, relative to the previously published ceiling, will be utilised to support the delivery of existing services.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Foreign Affairs and Trade	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	675
Sectoral Policy Decision	
Adjustments to support the delivery of existing services	4
<i>Revised Current Expenditure Ceiling post Adjustments</i>	679
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	2
Adjustments	3
Revised Capital Ceilings	5

Health Group

A. Resource Allocation 2015-2017

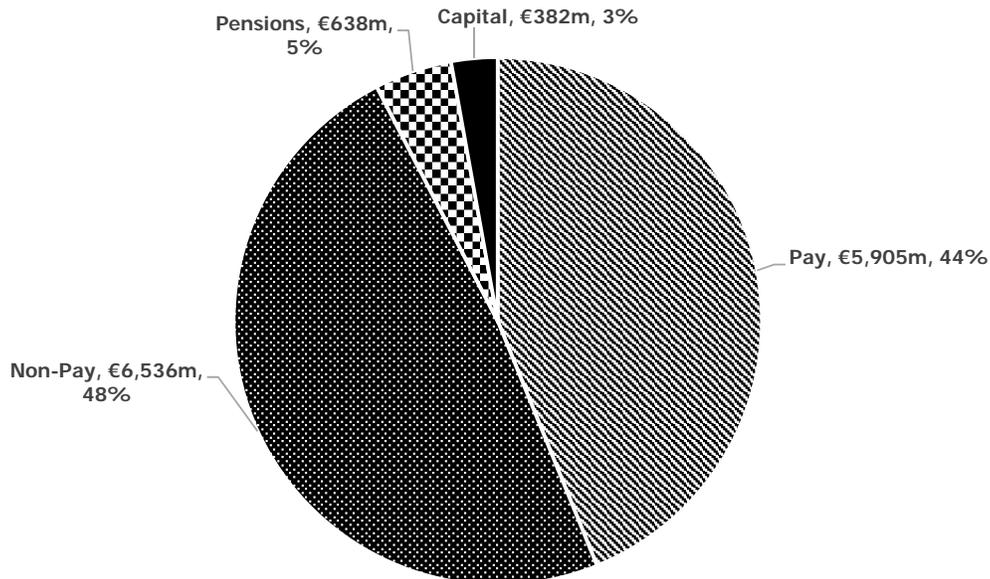
The multi-annual current expenditure ceilings for the Health Group for the period 2015-2017 are presented in the table below.

Health Group	2015	2016	2017
	€m	€m	€m
Total Gross Voted Current Expenditure	13,079	13,253	13,292

The multi-annual expenditure ceilings are binding and it will fall to the Department of Health to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over the period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1: Pay, Pension, Non-Pay and Capital Breakdown



B. Public Services to be Delivered in 2015

This funding will enable a significant level of public services to be delivered in 2015 to provide effective, safe, high quality health and personal social services to the population of Ireland. It reflects the Government's commitment to providing a health service that seeks to improve the health and wellbeing of the people of Ireland.

The level of health services to be delivered within the available funding will be set out in the Health Service Executive's 2015 National Service Plan, including developments on foot of commitments in the Programme for Government. In 2015, these will include:

- The further development of community mental health services;
- The introduction of a Universal GP service for children aged under 6 years, and older people over 70 years.
- The continued provision of core services set out in detail below

Acute Services

Priority areas will include the:

- Phased implementation of Money Follows the Patient;
- Measures to address the issue of delayed discharges from hospitals;
- Further implementation of the small hospitals framework;
- The development of the National Paediatric Hospital; and
- Further National Cancer Control Programme Developments, including continued implementation of the National Medical and Haemo-Oncology Programmes and enhanced Surgical Oncology Services.

Primary Care Services

Provision of a wide range of community schemes nationally to 3.4m people by over 7,000 primary care contractors, including general practitioners, pharmacists, dentists and optometrists or ophthalmologists. Patient Safety and the delivery of quality services to patients will remain a key priority. Work will continue on the delivery of appropriate primary care services through primary care teams. The roll-out of a Universal GP Services in respect of children aged under six years and persons over 70 will be implemented.

Mental Health Services

Funding for mental health services in 2015 will support the development of service user and carer capacity to participate in the planning and delivery of mental health services. Community mental health teams will be further developed next year. Enhanced services will be provided for service users with complex needs. The development of mental health clinical programmes and improved service provision in line with the *Vision for Change* model of care will be progressed. Mental health promotion and suicide prevention initiatives will also be further advanced.

Social Care Services

Key priorities next year will include the reconfiguration of day services to benefit persons with a disability, services to address the increasing complexity of the needs of some residential and respite care individuals, and the continued roll out of the programme for children and young people. Work will continue on progressing community rehabilitation teams.

Services for Older People

Throughout 2015 there will be a continued emphasis on providing home care and community support services to enable older persons to live independently, in their own homes, for as long as possible. Work will continue to develop more integrated models of care for the elderly including integrated hospital and community responses to meet their needs. The Nursing Home Support Scheme will also provide residential care services for older people who require such services.

Health and Wellbeing

Work will continue on the implementation of *Healthy Ireland*. Work will also continue to reduce the *chronic disease burden* of the population in partnership with GPs, Acute and Community Health Care Professionals, Schools and other key stakeholders. Further initiatives will be taken to implement programmes including:

- Tobacco Free Ireland;
- The National Physical Activity Plan, and
- The National Substance Misuse Strategy.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €13,079m represents an increase of €557m over the previously published 2015 expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to support the delivery of existing services and Programme for Government initiatives.

D. Reconciliation of 2015 Expenditure Ceiling

Changes to Expenditure Ceiling

Department of Health¹	2015
Current Expenditure²	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	12,522³
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Developments	
Adjustment to support delivery of existing services and Programme for Government initiatives	557
<i>Revised Current Expenditure Ceiling post Adjustments</i>	13,079
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	390
Adjustments	-8
Revised Capital Ceilings	382

¹ The incorporation of the HSE Vote (Vote 39) with the Department of Health Vote (Vote 38) will take place in the context of the Revised Estimates Volume consequent on the Health Service Executive (Financial Matters) Act, 2014.

² In addition to the figures provided, the Department of Health is progressing a range of savings measures (€130m) and income generation measures (€330m) estimated to have the potential to support expenditure in 2015. Further detail will be provided in the Revised Estimates Volume.

³ This excludes transfer to the Department of Children and Youth Affairs.

Department of Jobs, Enterprise and Innovation

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Jobs, Enterprise and Innovation for the period 2015-2017 are presented in the table below.

Department of Jobs, Enterprise and Innovation	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	335	335	335

The multi-annual expenditure ceilings are binding and it will fall to the Department of Jobs, Enterprise and Innovation to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹⁸ and Non-Pay Breakdown

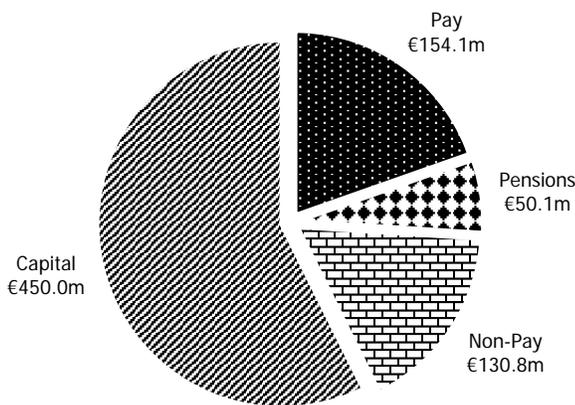
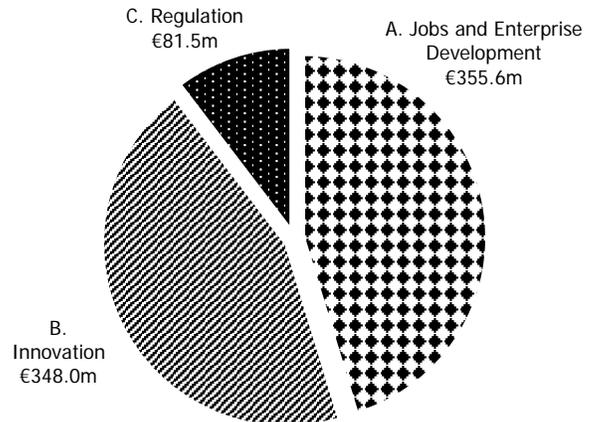


Chart 1(b): Programme Breakdown



¹⁸ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to support job creation and sustainability, help innovative enterprises develop their own potential, promote the development of a competitive business environment and grow exports.

Programme A – Jobs and Enterprise Development

The aim of this Programme area is to position Ireland as a competitive, innovation-driven location in which to do business, to promote entrepreneurship, to develop a strong indigenous enterprise base, to target future inward investment and to grow exports in existing and fast-growing markets. Under this Programme, the allocation for 2015 will allow the Department and its Agencies to continue to support Ireland's socio-economic development by:

- Enabling direct agency supports to maintain over 360,000 jobs (19% of the 1.9 million in employment in Ireland) in client companies of Enterprise Ireland (EI), IDA Ireland and the Local Enterprise Offices (LEOs);
- Providing funding to help EI, IDA Ireland and the LEOs to grow employment levels and to provide supports to create businesses and enable people to take up new job opportunities as they arise;
- Maintaining and attracting new Foreign Direct Investment to Ireland; and
- Enabling a particular emphasis on enhanced regional development.

Programme B – Innovation

The aim of this Programme is to foster and embed a world class innovation system that underpins enterprise development and drives commercialisation of research in order to build national competitive advantage across the economy. Under this Programme, the allocation for 2015 will allow the Department to:

- Enable Science Foundation Ireland to launch several new large-scale research centres of global scale and excellence that will provide major economic impact for Ireland. SFI will also maintain supports to a cohort of nearly 3,000 top-class researchers;
- Through Enterprise Ireland, support up to a further 100 innovative High Potential Start Up companies in 2015, with an associated 2,100 jobs, across a range of sectors, including Life sciences, ICT, Food and Energy;
- Scale up the Health Innovation Hub to the national level, to drive collaboration between the health system and commercial enterprises. This will deliver a significant positive benefit for the life-sciences and ICT sectors which are of strategic importance to Ireland having combined exports of over €140 billion in 2013; and
- Further improving Ireland's competitive offering in terms of research capability, through the Programme for Research in Third-Level Institutions in areas such as Pharma/Biopharmaceuticals, Medical Technologies, ICT, Food and Drink, and Energy.

Programme C – Regulation

The aim of this Programme is to ensure that the business regulatory system and dispute resolution mechanisms facilitate fair, efficient and competitive markets, for businesses, employees and consumers. Under this Programme, the Department and its Agencies will continue to support Ireland's socio-economic development by:

- Driving further reforms to ease the administrative burden on business;
- Establishing the Workplace Relations Commission;
- Delivering key supports to the new Competition and Consumer Protection Commission to promote fair competition for business and consumers;
- Establishing the Low Pay Commission; and
- Facilitating a positive industrial relations environment.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €335m represents a decrease of €4m compared to the REV 2014 allocation and is in line with the previously published expenditure ceiling.

The decrease of €4 million relative to the 2014 REV allocation will be delivered through a combination of pay and non-pay savings.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Jobs, Enterprise and Innovation	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	335
<u>Adjustments to the Ceiling</u>	<i>0</i>
<i>Revised Current Expenditure Ceiling post Adjustments</i>	335
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	454
Adjustments	(4)
Revised Capital Ceiling	450

Justice and Equality Group of Votes

The Justice and Equality Ministerial Vote Group includes the Department of Justice and Equality, An Garda Síochána, Prison Service, Courts Service, Irish Human Rights and Equality Commission and the Property Registration Authority.

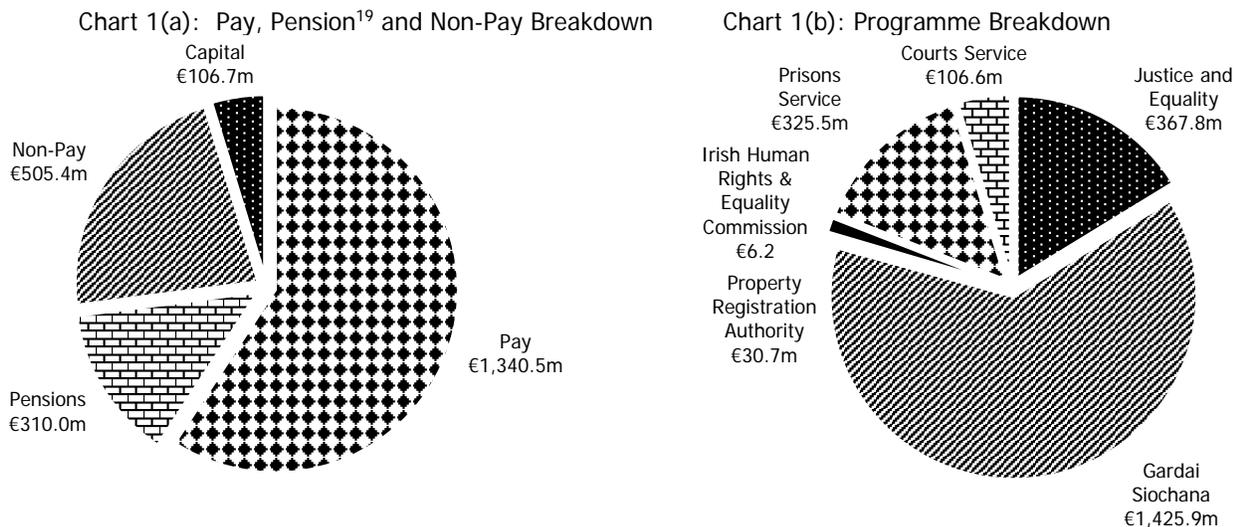
A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Justice Vote Group for the period 2015-2017 are presented in the table below.

Department of Justice	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	2,156	2,156	2,156

The multi-annual expenditure ceilings are binding and it will fall to the Department of Justice Vote Group to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:



¹⁹ Retired Civil Servants paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015 across the Vote Group. The funding provided reflects the Government's commitment to support the Justice and Equality sector.

Vote 24 – Justice and Equality

The Department of Justice and Equality has responsibility for a range of policy areas in the criminal justice and equality sphere. The Department's remit is broad and includes responsibility for agencies and offices as diverse as those involved in the support of An Garda Síochána in combating crime; the management of inward migration to the State; the promotion of justice and equality and the updating of our criminal and civil laws.

Programme A - Maintain a Secure Ireland

The aim of this Programme is to maintain a secure Ireland. Under this Programme, the allocation for 2015 will allow the Department to continue to support a number of key areas and bodies such as the Criminal Assets Bureau, Garda Ombudsman Commission and the Irish Naturalisation and Immigration Service. Funding of €17.4 million is also provided for the Irish Youth Service in relation to the provision of community programmes including Garda Youth Diversion Projects which engage with approximately 5,000 young people per annum.

The programme also provides for the establishment of a Policing Authority in 2015.

Programme B – Work for Safe Communities

The aim of this Programme is to work for safe communities. Under this Programme, the allocation for 2015 will allow the Department to support the work of the Probation Service, the implementation of the Community Service Orders, the Irish Film Classification Office and the Private Security Authority.

Programme C – Facilitate the Provision and Administration of Justice

The aim of this Programme is to facilitate the provision and administration of justice. Under this Programme, the allocation for 2015 will allow the Department to support the work of the Legal Aid Board, Coroners Service, Forensic Science Laboratory, State Pathologist's Office and Parole Board. The allocation will also provide payments to those women who were admitted to and worked in the Magdalene Laundries and compensation for personal injuries criminally inflicted. The costs of the planned referenda in 2015 will also be provided for.

Programme D – Promote Equality and Integration

The aim of this Programme is to promote equality and integration. Under this Programme, the allocation for 2015 will allow the Department to support the work of the National Disability Authority, Office for the Promotion of Migrant Integration and the regulation of charities as well as provide funding to organisations promoting gender equality, Traveller initiatives and disability awareness.

Programme E – Represent Ireland’s Justice Interests in International Fora

The aim of this Programme is to represent Ireland's justice interests in international fora in particular in relation to the management of Ireland's policy input into Justice and Home Affairs matters in the EU, Council of Europe and the United Nations. It also encompasses expenditure in relation to measures in areas such as Anti-Human Trafficking.

Programme F – Contribute to Economic Recovery

The aim of this Programme is to contribute to economic recovery. The allocation for 2015 will allow the Department to fund the Insolvency Service Ireland, the purpose of which is to put in place measures to restore people who are insolvent to solvency in a fair, transparent and equitable way.

Vote 20 - Garda Síochána

Programme A - Working with Communities to Protect and Serve

The aim of this Programme is the on-going maintenance of national security, detection and prevention of crime including the targeting and disruption of organised crime groups, ensuring safe communities and increased compliance with road traffic legislation. The allocation for 2015 will allow for capital investment in:

- the provision of new Garda Divisional Headquarters;
- the purchase and fit-out of replacement vehicles for the Garda Fleet; and
- ICT projects.

These measures will enhance the service An Garda Síochána provides to communities.

Vote 21- Prisons

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

The aim of this Programme is to provide safe and secure custody, dignity of care and rehabilitation to prisoners for safer communities. Under this Programme, the allocation for 2015 will allow the Irish Prison Service to:

- Provide accommodation and services for 3,800 to 4,000 prisoners on a daily basis;
- Manage approximately 16,000 committals to custody;
- Continue to align prison capacities with the Inspector of Prisons recommended bed capacity;
- Review healthcare provision in light of feedback from the Council of Europe's Committee for the Prevention of Torture;
- Ensure that drug addiction treatment programmes are available for all prisoners eligible and willing to participate;
- Increase the number of prisoners participating on the Community Return programme to 400;
- Complete the refurbishment of the D Wing in Mountjoy and provide associated work training facilities; and
- Complete the building of the new prison in Cork.

Vote 22- Courts Service

Programme A – Manage the Courts and Support the Judiciary

The aim of this Programme is to manage the courts and support the judiciary. The allocation in 2015 will allow the Courts Service to:

- Support circa 19,000 scheduled Circuit and District Court sittings and circa 4,700 scheduled High Court sittings; and
- Continue work on the development of 7 new courthouses on a PPP basis, the refurbishment of 2 existing courthouses and a range of smaller works on other courthouses.

Vote 23- Property Registration Authority

Programme A - Manage the Land Registry and the Registry of Deeds

The aim of this Programme is to manage and control the Land Registry and the Registry of Deeds and to promote and extend the registration of ownership of land. The allocation for 2015 will allow the Property Registration Authority to:

- Complete 180,000 applications for registration on the Land Registry;
- Process 130,000 applications for title plans; and
- Complete 9,000 applications for first registration on the Land Registry.

Vote 42 – Irish Human Rights and Equality Commission (IHREC)

Programme A - Irish Human Rights and Equality Commission function

The aim of this Programme is to put the administrative and operational functions in place that will enable the Commission to engage effectively in relation to equality and human rights issues, particularly in supporting public bodies to address relevant issues within their mandates.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €2,156m represents an increase of €35m compared to the REV 2014 allocation and an increase of €96m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to support the delivery of existing services and new initiatives outlined below.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Justice	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	2,060
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Decisions	
Investment in An Garda Síochána and associated bodies to underpin the Government's justice reform programme, including the setting up of an Independent Policing Authority and strengthening the role and remit of the Garda Síochána Ombudsman Commission	42
Implementation of ongoing reforms of the Courts including establishment of the new Court of Appeal	2
Civilianisation of immigration function at Dublin Airport	3
Establishment of the Irish Human Rights and Equality Commission, the Charities Regulatory and Legal Services Regulatory Authorities	7
Magdalen related payments	11
Maintain current funding levels for a range of essential services across the Justice and Equality sector including operational costs for An Garda Síochána, Courts and Prison Services	31
<i>Revised Current Expenditure Ceiling post Adjustments</i>	2,156
Capital Expenditure	
Capital Envelope as set out in the Expenditure Report 2014	62
Adjustments	45
Revised Capital Ceiling	107

Public Expenditure and Reform Group of Votes

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

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Public Expenditure and Reform Group of Votes for the period 2015-2017 are presented in the table below.

Department of Public Expenditure and Reform Group of Votes	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	875	895	915

The multi-annual expenditure ceilings are binding and it will fall to the Department of Public Expenditure and Reform Group of Votes to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹ and Non-Pay Breakdown

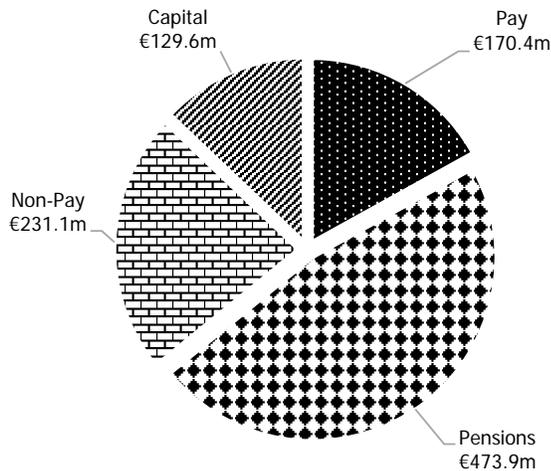
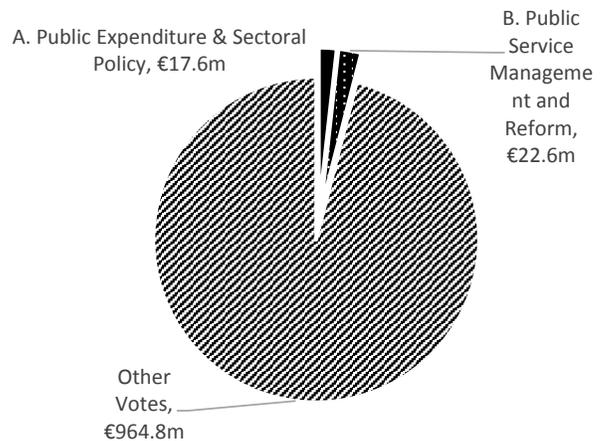
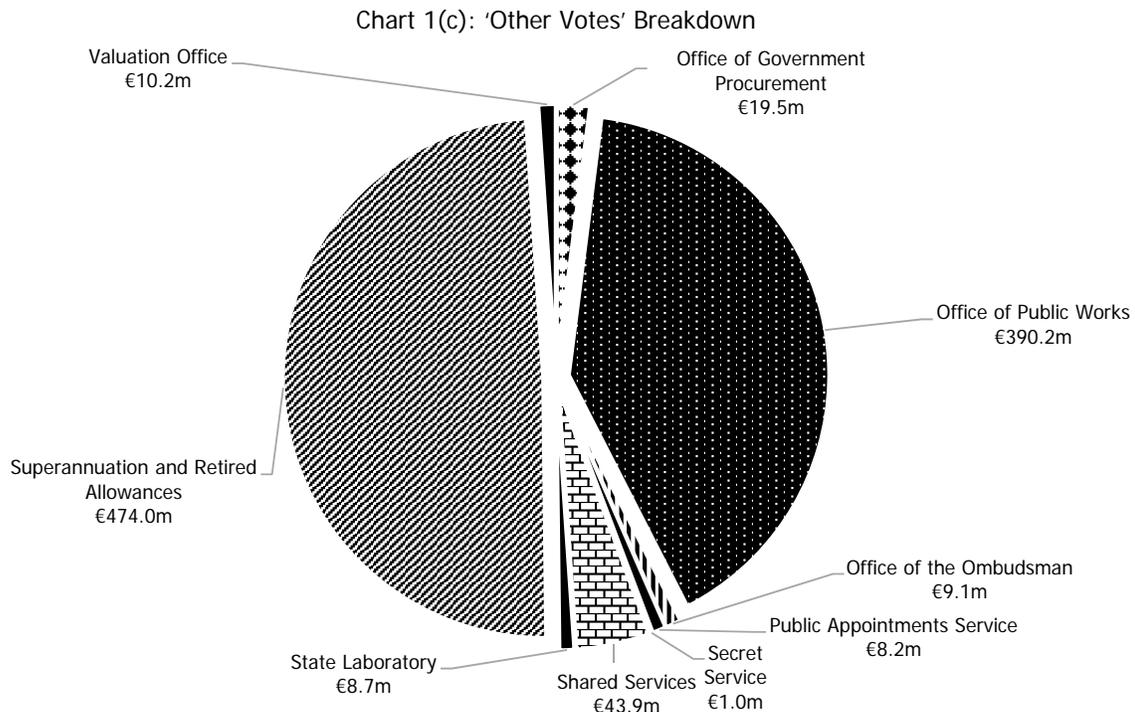


Chart 1(b) Programme Breakdown



¹ Retired Civil Servants are paid from the Superannuation Vote.



B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015 across the Vote Group. The funding provided reflects the Government's commitment to delivering well-managed and well-targeted public expenditure through a modernised, effective and accountable public service.

Vote 11 – Public Expenditure and Reform

Programme A – Public Expenditure and Sectoral Policy

The aim of this Programme is to manage public expenditure at more sustainable levels in a planned, rational and balanced manner in support of Ireland's economic performance and social progress. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland's socio-economic development by advising Government on sustainable current and capital expenditure policy consistent with the Government's medium-term fiscal strategy, managing €1.2bn in EU co-funded structural programmes and promoting a stronger focus on value-for-money in public expenditure.

Programme B – Public Service Management and Reform

The aim of this Programme is to drive efficiency, effectiveness and reform across the public service and to support national income and pensions policies consistent with budgetary sustainability, competitiveness and quality of service delivery. Under this Programme, the allocation for 2015 will allow the Department to continue to support Ireland's socio-economic development by leading and co-ordinating the delivery of public service reform across a range

of areas including traditional shared services, legislation, the Government's ICT and eGovernment programmes, and by implementing public service pay and pensions policies while maintaining industrial relations stability.

Vote 12 – Superannuation and Retired Allowances

The allocation for 2015 will provide for the payment of pensions to 20,000 retired Civil Servants and the processing of 2,000 cases in accordance with Pension Scheme Rules.

Vote 13 - Office of Public Works

Programme A - Flood Risk Management

The allocation for 2015 will allow the OPW develop, coordinate and implement programmes and measures to reduce the national level of flood risk to people, property, infrastructure and the environment. It will develop effective flood risk management responses through sustainable planning, guidance, information and appropriate alleviation measures in line with international best practice.

Programme B - Estate Portfolio Management

The allocation for 2015 will allow the OPW to manage its property portfolio effectively, implement building and maintenance programmes and provide built accommodation and facility solutions for Government and State clients. It will also allow the OPW to manage the State's heritage and cultural institutions property portfolio in a manner that conserves and protects while maximising and improving public access.

Vote 14 – State Laboratory

The allocation for 2015 will allow the State Laboratory to continue to provide a high quality laboratory and advisory service to ensure the quality and safety of Irish food, to support Revenue in tax collection and to support Coroners' investigations into unexplained deaths. The Laboratory will test for 350,000 analytes in 12,000 samples and issue 4,000 statements to assist the Courts including Coroners.

Vote 16 – Valuation Office

The allocation for 2015 will allow the Valuation Office to provide a valuation service on behalf of the State and will allow the Valuation Tribunal to consider consequent appeals.

Vote 17 – Public Appointments Service

The allocation for 2015 will allow the Public Appointments Service to continue to recruit persons to the civil and public service at an increasing rate, facilitate the movement of Civil and Public Servants within and between sectors and to fulfil its expanding brief, including putting the process in place for appointments to State Boards as set out in the recent Government Decision. Vacancies on State boards will be advertised on the new Stateboard.ie website.

Vote 18 – Shared Services

Shared Services is vital in enabling the Public Service to deliver better services to more people by simplifying fragmented structures of public administration and enabling rationalisation of processes that are duplicated across Public Service Bodies. The allocation for 2015 will allow:

- The National Shared Service Office to continue shared service transformation in the Civil Service and to support other public service sectors to develop shared services in line with their individual strategies.
- PeoplePoint to consolidate and streamline the delivery of transaction HR and pensions administration functions across 38 public service bodies providing better value-for-money.
- The Payroll Shared Services Centre to deliver payroll and pensions processing services more efficiently for 53 public service bodies.
- Financial Management Shared Services to continue preparations for the delivery of a centralised financial management service to Departments and Agencies.

Vote 19 – Office of the Ombudsman

The Office of the Ombudsman provides permanent secretariats to 5 different Statutory functions as well as the Referendum Commission when established.

The allocation for 2015 will allow the Office to continue its work in upholding the principles of openness, fairness, effectiveness and accountability in the delivery of public services and the promotion of ethical public administration.

Vote 41 – Office of Government Procurement

The new Office of Government Procurement and the reformed sectoral procurement functions will strengthen procurement capability and enable the State to deliver much needed services more efficiently and achieve better value for money. The allocation for 2015 will allow the Office of Government Procurement to deliver high quality, cost-effective and efficient centralised public sector procurement and target of savings of €150m in 2015 with €80m of the savings in spending categories directly sourced by the OGP.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €875m represents an increase of €44m compared to the REV 2014 allocation and an increase of €45m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to provide for pressures relating to superannuation payments, support the delivery of existing services and provide funding for reform initiatives in the areas of Shared Services, procurement, lobbying and Freedom of Information.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Public Expenditure and Reform	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	830
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Decisions	
Superannuation	30
Shared Services	7
Office of Government Procurement (OGP)	6
Other Adjustments to support delivery of existing services	2
<i>Revised Current Expenditure Ceiling post Adjustments</i>	875
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	101
Adjustments	29
Revised Capital Ceiling	130

Department of Social Protection

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Social Protection for the period 2015-2017 are presented in the table below.

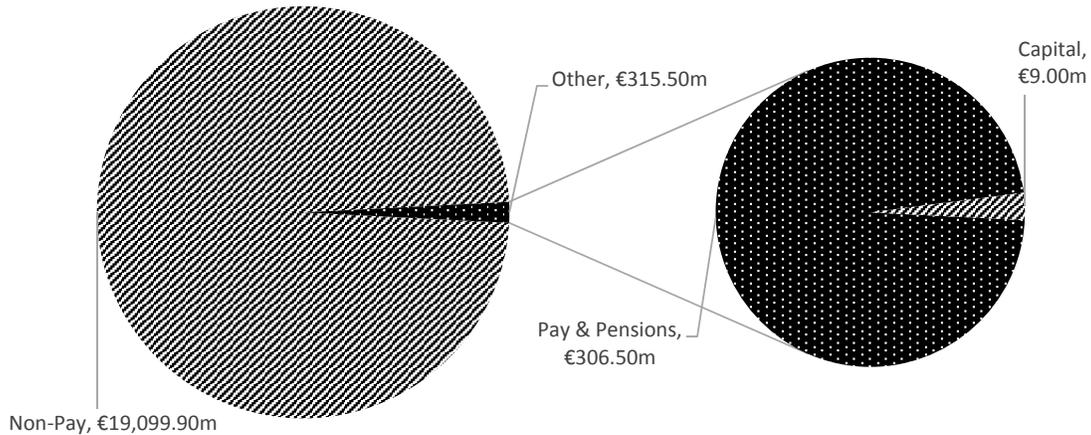
Department of Social Protection	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	19,406	19,336	19,269

The multi-annual expenditure ceilings are binding and it will fall to Department of Social Protection to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

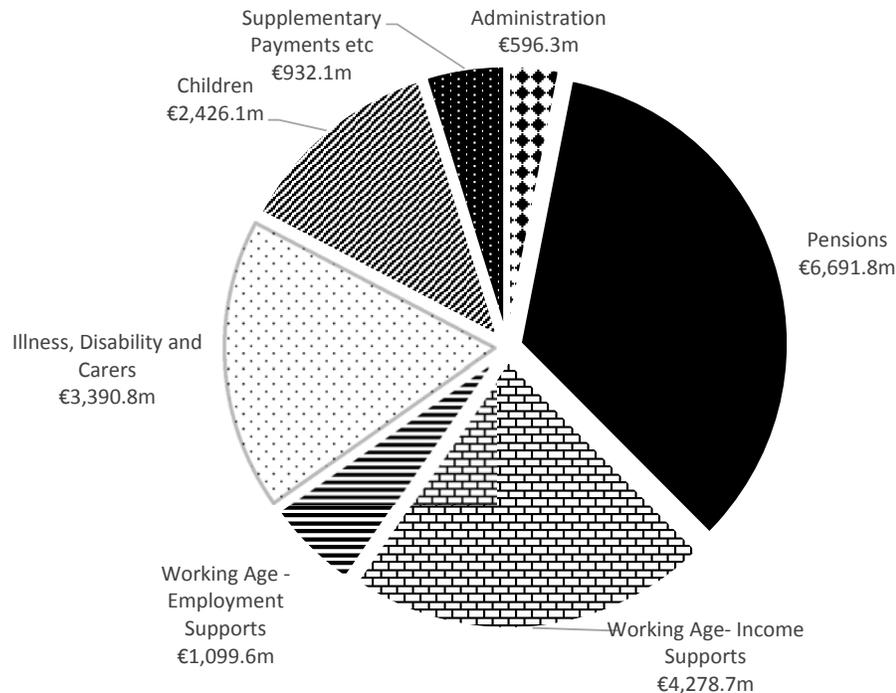
For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹ and Non-Pay Breakdown

Chart 1(b): Vote Group Breakdown



¹ Retired Civil Servants are paid from the Superannuation Vote.



B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015 and reflects the Government's commitment to promoting active participation in the economy through the provision of income supports, employment services and other services.

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

The aim of this programme (including the Social Insurance Fund) is to provide income support as well as employment and community services to enable people to participate in society in a positive way and to prevent poverty. Each week, nearly 1.5 million people receive a social welfare payment and, when qualified adults and children are included, almost 2.3 million people benefit from these payments.

The allocation for 2015 will allow the Department to deliver:

- A wide range of social insurance and social assistance income support schemes such as:
 - Pensions in respect of 560,000 older people,
 - Working age supports to some 480,000 people,
 - Income supports for illness, disability and carers to almost 300,000 people,
 - Child benefit payments to 610,000 families in respect of almost 1.2 million children each month, and
 - Assistance to almost 410,000 households with key household bills;
- An adequate and sustainable welfare system, particularly having regard to the challenges faced by demographic pressures including an estimated 18,000 increase in the number of pensioners;

- The implementation of the Government's Pathways to Work Programme, with the aim of reducing long term dependence on welfare payments by more intensive engagement with jobseekers through the Intreo service, and the roll out of the Youth Guarantee and JobPath initiatives;
- A range of employment services, such as individual and group engagement sessions for all jobseekers and employment supports, as well as community services to promote social inclusion and provide a pathway to employment. The key goal, in this regard, is higher employment/participation levels and better life outcomes with resulting reductions in DSP spending and allied increases in Exchequer, Social Insurance Fund revenue;
- Increased employer services including recruitment services, online vacancy publication and matching employment supports and redundancy and insolvency services;
- Active co-ordination of the implementation of Government strategies for social inclusion under the National Action Plan for Social Inclusion and the Europe 2020 Strategy;
- Timely access to decisions, payments and reviews for all schemes and services;
- Appropriate social policies in areas such as pensions, child income support, activation and job seekers, and the implementation of a programme of reform to underpin the sustainability of the welfare system into the future. This includes the maintenance of the social insurance system, based on paid PRSI contributions with an appropriate level of entitlements in due course based on these contributions; and
- Improved cost-effectiveness in all areas of expenditure, including the minimisation of fraud and error in the welfare system. The Public Services Card registrations carried out by the Department will assist, in this regard, as a secure identification card for use across the Public Service.

The 2015 allocation will also allow the Department to continue to support Ireland's socio-economic development by providing for a number of new measures and increases, including:

- A doubling of places on the JobsPlus scheme from 3,000 to 6,000 to incentivise employers to hire the long term unemployed;
- A Working Family Dividend scheme to help support low income families to take up employment opportunities through the continued provision of child-related income supports for a period of time in employment;
- Two measures to help older people and other vulnerable groups with the introduction of water charges - Water Support payment of €100 per annum to recipients of the Household Benefit Package and an increase of €100 per annum in fuel allowance payments for those recipients who do not already qualify for household benefit payments;
- An increase in the living alone allowance to €9 per week which will help nearly 180,000 elderly and vulnerable people; and
- An increase of €5 per month in Child Benefit.

C. Estimates 2015: Summary of Measures

Outlined below are the new measures to be implemented by the Department in 2015.

	Cost in 2015 (€m)
Introduction of the Working Family Dividend	
This payment will allow an unemployed or lone parent family to keep the Qualified Child Increase (IQC) for a period of up to 2 years after transitioning from unemployment into work. The family will keep 100% of the IQC in year 1 (€29.80 per week), dropping down to 50% in year 2.	22
Living Alone Allowance	
The Living Alone Allowance payment will increase by €1.30 per week, from €7.70 to €9.	12
Water Allowance on the Household Benefits Package	
This measure will provide €100 per annum to recipients of the Household Benefit package to offset the cost of their water bills.	42
Fuel Allowance	
An increase of €100 per annum will be provided to Fuel Allowance recipients who do not already receive the HHB package to help to offset the cost of water bills.	24
Establishment of JobPath	
This contracted service will provide case management to the long-term unemployed cohort. This service will assist clients in returning to the labour force through improving their job seeking skills and engaging with employers to set up employment opportunities.	12
JobsPlus	
There will be a doubling of JobsPlus places, from 3,000 to 6,000. This scheme incentivises employers to hire long-term unemployed people through a direct payment to the employer.	12
Child Benefit	
Increase the monthly rate of Child Benefit by €5 per child. The rate will increase from €130 per child to €135 from January 1 st , 2015.	72
Total	196

D. Reconciliation of 2015 Expenditure Ceiling

Department of Social Protection	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	19,365
Technical Adjustments	
Additional savings due to the Live Register in REV 2014	-42
Transfer to Vote 25 (DECLG) in relation to the Housing Assistance Payment	-23
Transfer of funding for JobsPlus from the Exchequer and the Social Insurance Fund	10
Sectoral Policy Developments	
Budget Measures as detailed in Section C	196
Adjustment to support delivery of existing services and offset pressures	300
Live Register Adjustments	
Additional reductions in expenditure related to the Live Register	-400
<i>Revised Current Expenditure Ceiling post Adjustments</i>	19,406
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014 Adjustments	9
Revised Capital Ceiling	9

ANNEX - Social Protection Rates of Payment 2015

Table 1

Maximum Weekly Rates of Social Insurance from January 2015

	Present	New
	Rate	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>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>		
Personal rate	193.50	193.50
Person with qualified adult	331.60	331.60
<u>Carer's Benefit</u>		
Personal rate	205.00	205.00
<u>Maternity Benefit</u>		
Personal Rate	230.00	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

Table 2

Maximum Weekly Rates of Social Assistance from January 2015

	Present	New
	Rate	Rate
Personal and Qualified Adult Rates	€	€
<u>State Pension (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>Widow's/Widower's 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 2015

	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	100.00	100.00
Person with qualified adult	200.00	200.00
<u>25 years of age</u>		
Basic Personal rate	144.00	144.00
Person with qualified adult	268.80	268.80
<u>26 years of age and over</u>		
Basic Personal rate	188.00	188.00
Person with qualified adult	312.80	312.80

Table 4

Maximum Weekly Rates of Supplementary Welfare Allowance January 2015

	Present	New
	Rate	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	100.00	100.00
Person with qualified adult	200.00	200.00
<u>25 years of age</u>		
Basic Personal rate	144.00	144.00
Person with qualified adult	268.80	268.80
<u>26 years of age and over</u>		
Basic Personal rate	186.00	186.00
Person with qualified adult	310.80	310.80

Table 5

Changes in Monthly Rates of Child Benefit from January 2015

	Present	New
	Rate	Rate
	€	€
<u>Child Benefit</u>		
Rate per child	130.00	135.00

Department of the Taoiseach (including Law Offices)

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

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of the Taoiseach for the period 2015-2017 are presented in the table below.

Department of the Taoiseach	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	161	162	162

The multi-annual expenditure ceilings are binding and it will fall to Department of the Taoiseach to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension¹ and Non-Pay Breakdown

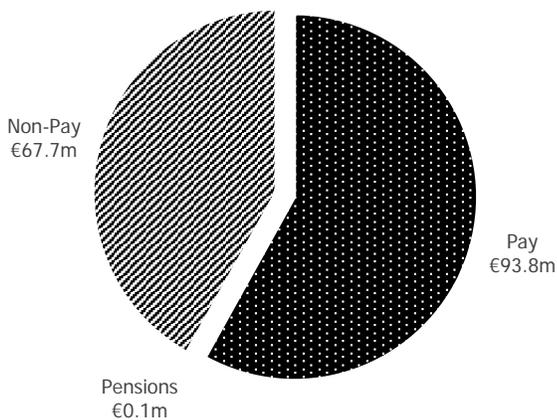
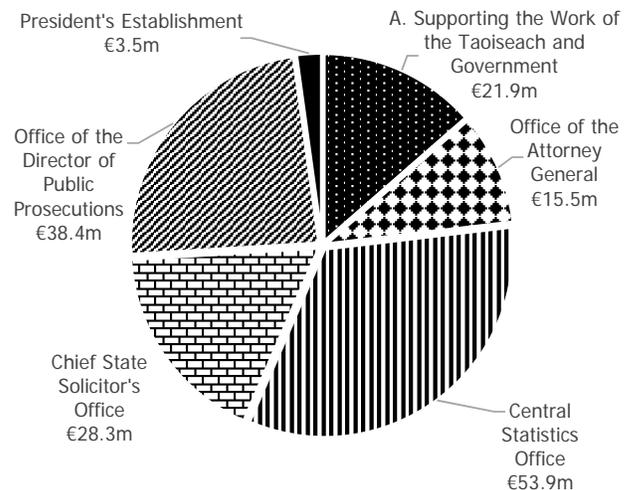


Chart 1(b): Programme Breakdown



¹ Retired Civil Servants paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015 across the Vote Group. The funding provided reflects the importance of the key Constitutional Offices of the President, the Taoiseach and the Attorney General and the key services provided by the other Offices.

Vote 2 – Department of the Taoiseach

Programme A – Supporting the work of the Taoiseach and the Government

The aim of this Programme is to tackle the economic crisis with a particular focus on jobs and growth; ensure that Ireland plays a full and effective role in all aspects of the European Union, protecting our national interests while also contributing to progress and prosperity across the Union; oversee the full implementation of the Programme for Government including commitments in the policy areas of the Diaspora and International Financial Services; provide excellent support services for the Taoiseach and Government; help to reform and restore trust in the institutions of the State, and in Ireland's reputation at home and abroad, learning lessons from past mistakes; help to renew and transform the Public Service; help to ensure that Government policies and services support a socially inclusive and fair society; help to maintain peace and to further enhance relationships on the island of Ireland and between Ireland and Britain and bring a whole-of-Government perspective to issues emerging from the growth of the digital economy.

Vote 1 – President's Establishment

Programme A – President's Establishment

The aim of this Programme is to support the President in the execution of his constitutional, legal and representational duties and responsibilities.

Programme B – Centenarian Bounty

The aims of this Programme is to ensure that the Centenarian Bounty is operated in a timely and expeditious manner.

Vote 3 – Office of the Attorney General

Programme A – Delivery of Professional Legal Services to Government, Departments and Offices

The aim of this Programme is to provide the highest standard of professional legal services to Government, Departments and Offices. Under this Programme, the allocation for 2015 will allow the Office to support the Attorney General as legal adviser to the Government, to deliver high quality specialist legal advisory service to Government, Departments and Offices, to provide a high quality professional specialist and efficient legislative drafting service to Government and to support and assist in the co-ordination of the legal services of the State.

Vote 5 – Office of the Director of Public Prosecutions**Programme A – Provision of Prosecution Service**

The aim of this Programme is to provide a prosecution service that is independent, fair and effective. Under this Programme, the allocation for 2015 will allow the Office to support the Director of Public Prosecutions in the direction and supervision of public prosecutions and related criminal matters received from An Garda Síochána and from other specialised investigative agencies.

Vote 6 – Office of the Chief State Solicitor**Programme A – Provision of Legal Services**

The aim of this Programme is to deliver a high quality specialist service to the Attorney General, the Departments and Offices. Under this Programme, the allocation for 2015 will allow the Office to provide such services in the areas of litigation, provision of legal advice in property and transactional matters, and assistance in the negotiation of complex business contracts.

Vote 4 – Central Statistics Office**Programme A – Delivery of Annual Statistical Programme**

The aim of this Programme is to collect, compile, extract and disseminate for statistical purposes information relating to economic, social and general activities and conditions in the State. Under this Programme, the allocation for 2015 will allow the CSO to:

- Publish over 300 statistical releases and publications
- Advance preparations for the conduct of a Census of Population in April 2016;
- Progress other cyclical statistical projects including the Household Budget Survey (HBS) 2015/2016, a National Employment Survey (NES), and an Irish Health Survey (IHS).

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €161m represents an increase of €15m compared to the REV 2014 allocation and an increase of €16m over the previously published expenditure ceiling.

The additional current expenditure provided in 2015 will be utilised to provide funding for:

- Additional responsibilities in the areas of Data Protection, Diaspora Affairs and International Financial Services;
- Census funding for Central Statistics Office;
- Existing services.

D. Reconciliation of 2015 Expenditure Ceiling

Department of the Taoiseach	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling (as per <i>Expenditure Report 2014</i>)	145
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Adjustments	
Increase for Central Statistics Office for Census 2016 and 2015 surveys	13
Other Adjustments to support delivery of existing services	3
<i>Revised Current Expenditure Ceiling post Adjustments</i>	161
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	0
Adjustments	0
Revised Capital Ceiling	0

Department of Transport, Tourism and Sport

A. Resource Allocation 2015-2017

The multi-annual current expenditure ceilings for the Department of Transport, Tourism and Sport for the period 2015-2017 are presented in the table below.

Department of Transport, Tourism and Sport	2015 €m	2016 €m	2017 €m
Total Gross Voted Current Expenditure	672	672	672

The multi-annual expenditure ceilings are binding and it will fall to the Department of Transport, Tourism and Sport to deliver services within these agreed allocations for the period 2015-17. This includes responding to emerging expenditure pressures over that period without recourse to additional Exchequer allocations. To do so will involve commitment to ongoing reform and efficiency measures and reprioritisation of expenditure as appropriate.

For 2015, the overall expenditure allocation will be as follows:

Chart 1(a): Pay, Pension²³ and Non-Pay Breakdown

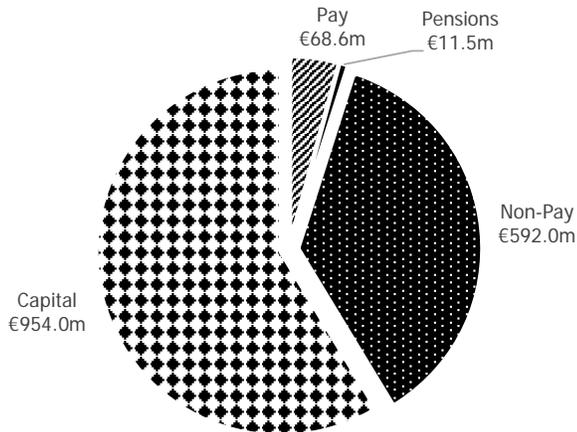
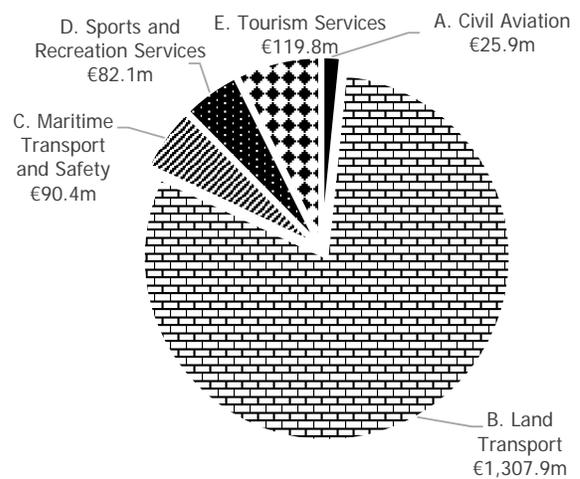


Chart 1(b): Programme Breakdown



²³ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2015

This funding will enable a significant level of services to be delivered in 2015. The funding provided reflects the Government's commitment to the transport, tourism and sport sectors.

Programme A – Civil Aviation

The aim of this Programme is to ensure that the aviation sector is safe, competitive, cost-effective and sustainable and to ensure maximum connectivity for Ireland with the rest of the world. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to ensure that Irish aviation meets the highest standards of safety and security. The Department and its Agencies will continue to support the development and growth of the air transport sector and of traffic using Irish controlled airspace. Under this Programme, the Department and its Agencies will target the delivery of 28m passengers through State and Regional Airports

Programme B – Land Transport

The aim of this Programme is to provide for the maintenance and upgrade of the transport network and to ensure the delivery of public transport services. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to promote and advance road safety and greater sustainability in travel and transport, maintain the capacity of the network ensuring the delivery of efficient public transport services. The main focus will be maintenance of existing infrastructure, replacement where necessary and elimination of bottlenecks which could impede economic growth

Programme C – Maritime Transport and Safety

The aim of this Programme is to ensure the safety and competitiveness of maritime transport services, the protection of the marine environment and the provision of an effective emergency response service. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to carry out maritime regulation and provide Irish Coast Guard emergency services, including the licencing and inspection of 1,500 vessels, the licencing and certification of 1,500 people and the inspection of 50 port facilities.

Programme D – Sports and Recreation Services

The aim of this Programme is to promote sports participation and to contribute to a healthier and more active society. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to facilitate the development of sports facilities at national, regional and local level including the National Sports Campus at Abbotstown. Under this Programme, the Department will continue to support Ireland's socio-economic development by distributing €29.1m under the Sports Capital Programme in 1,330 payments to approved projects.

Programme E – Tourism Services

The aim of this Programme is to support the tourism industry. Under this Programme, the allocation for 2015 allows the Department and its Agencies to continue to ensure that Ireland is marketed as a tourism destination at home and abroad and to pursue all-island tourism co-operation. Under this Programme, the Department will aim to grow overseas visits to Ireland by at least 4% and associated revenue by 7%.

C. Estimates 2015: Summary of Measures

The 2015 current expenditure ceiling of €672m represents a decrease of €15m compared to the REV 2014 allocation and is €2m above the previously published expenditure ceiling.

The decrease of €15 million will be delivered from savings in the RSA, Fáilte Ireland, Tourism Ireland, Aviation Services, Road Services, Maritime Programme, Regional Airports, and from other efficiencies.

D. Reconciliation of 2015 Expenditure Ceiling

Department of Transport, Tourism and Sport	2015
Current Expenditure	€million
Ministerial Expenditure Ceiling as per <i>Expenditure Report 2014</i>	670
<u>Adjustments to the Ceiling</u>	
Sectoral Policy Adjustments	
Adjustment to support delivery of existing services	2
<i>Revised Current Expenditure Ceiling post Adjustments</i>	672
Capital Expenditure	€million
Capital Envelope as set out in the Expenditure Report 2014	818
Adjustments	136
Revised Capital Ceiling	954

PART III Evaluation and Reform

Spending Better

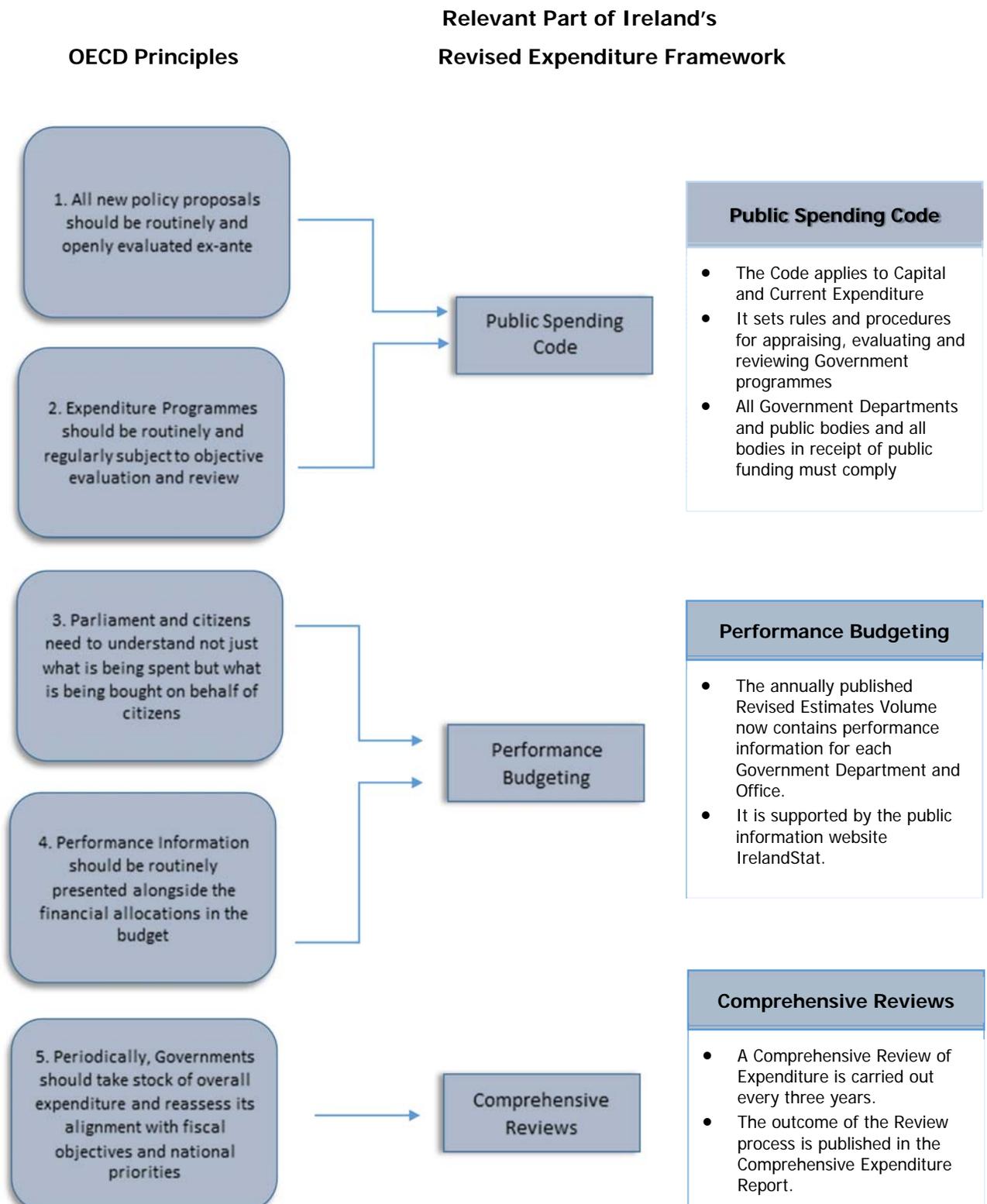
The expenditure allocations presented and explained in Part II show the broad range of public services that are delivered by Government Departments and their Agencies. Given the substantial level of spending that is being committed over the next three years there is an obligation on public bodies to ensure that the services they deliver meet the needs of our citizens and represent value for money for the taxpayer. In support of this, the Department of Public Expenditure and Reform has instigated a wide ranging programme of reforms that aims to improve the framework for public spending and operation, with a focus on strengthening the quality of evaluation and value for money assessments of public expenditure and enhancing the delivery of and access to public services.

Improving Evaluation and Value for Money

The 2011 Comprehensive Review of Expenditure proposed changes to the State's budgetary architecture to help improve the way in which public resources were allocated. The purpose was to put in place a framework that would support more evidence-based policy formulation and decision making and help ensure that public services in Ireland were delivered efficiently, effectively and on a sustainable financial basis. Much progress has been made, and it compares favourably with current international best practice. In 2013, the Organisation for Economic Cooperation and Development (OECD) published draft principles²⁴ that it proposed represent good practice in budgetary management and governance. Figure 3 overleaf shows how Ireland now compares against the OECD framework, focussing in particular on evaluation and value for money issues.

²⁴ OECD (2013), *Draft Principles of Budgetary Governance*, Paris

**Figure 3 Comparing Ireland against the Draft OECD Budgetary Principles:
Evaluation and Value for Money Theme**



The new Public Spending Code, the Performance Budgeting Initiative and the carrying out of regular Comprehensive Expenditure Reviews mean that Ireland already has put in place structures and procedures for the evaluation and management of public expenditure that capture all of the best practice elements proposed by the OECD.

Public Spending Code: The approach to evaluating current and capital expenditure has been substantially revised and formalised in the new Public Spending Code, issued in Autumn 2013. The new Code contains the rules, procedures and guidance to ensure that expenditure appraisal and Value for Money standards are upheld across the public service. The Public Spending Code (available at <http://publicspendingcode.per.gov.ie>) brings together best practice in evaluation and appraisal.

Performance Budgeting Initiative: This initiative is focused on improving the quality of information on how Government programmes are performing against stated goals. It is about bringing more clarity to the assessments of public services and how they are impacting on the lives of citizens and Irish society more generally. The annual Revised Estimates Volume, which is published towards the end of the year, now presents information on the resources, actions and achievements of each Government Department and Office. In addition, the Ireland Stat website (www.Irelandstat.Gov.ie) presents detailed performance information and statistics across a range of Government programmes.

Comprehensive Expenditure Reviews: Along with the Netherlands, the UK and Canada, Ireland is one of a leading group of countries which have introduced Spending Reviews as core components of budget preparation. These exercises generally aim to identify savings, to inform the setting of revised expenditure ceilings and to establish the fiscal headroom to facilitate new spending priorities. In Ireland's case, Comprehensive Reviews of Expenditure are now conducted every 3 years, subject to the agreement of Government. This systematic examination and review of baseline expenditure helps avoid incrementalism and supports budget discipline.

The challenge for the period ahead is to ensure that this new expenditure framework remains relevant and effective.

Improving Delivery and Access to Public Services

Since 2011, significant reforms have been introduced in order to deliver a more efficient, responsive and sustainable Public Service.

The cost of the Public Service has been radically reduced to drive better value for money for taxpayers through the implementation of the Croke Park and Haddington Road Agreements. Other reforms, such as improved procurement and property management practices have also yielded considerable cost savings. There has been a rationalisation of the array of Non-Commercial State Agencies and the introduction of shared services in the Civil Service (e.g. PeoplePoint) and other sectors in the Public Service. Other new ways of organising and working have been introduced. In terms of day-to-day operations, the Government has introduced reforms that support initiatives to improve leadership and performance as well as new sick leave and annual leave arrangements.

The needs of customers have been placed at the heart of public service design and delivery. These initiatives have improved services for citizens and business customers and include, for example, the introduction of the new employment support Intreo offices, the roll-out of the Public Services Card, longer office opening hours and greater availability of public information and transactional services.

The use of new and innovative service delivery channels has also been leveraged so that now over 400 services are available on www.gov.ie and the eGovernment Strategy and improved online services (e.g. fixyourstreet.ie, myplan.ie, landdirect.ie and localgov.ie) are being progressed and championed by the newly establishment of the Office of the Government Chief Information Officer.

The Government is committed to continuing to reform the Public Service. In January of this year it published its new *Public Service Reform Plan 2014-2016*. This new Reform Plan places a greater emphasis on achieving better outcomes for service users, while maintaining a focus on ensuring efficiency. By delivering more openness and transparency the Reform Plan will rebuild trust in government and in public services. A key element of the reform agenda is to develop innovative ways of delivering services and to leverage new technologies and the benefits of digitisation and open-data.

Individual Departments and Offices are implementing their own organisational and sectoral reform programmes, and reporting on progress through their Integrated Reform Delivery Plans. In addition, the Government will soon publish a Civil Service Renewal Plan, which will set out a vision and strategy to frame the development of the Civil Service.

Conclusion

A commitment to and focus on continuous improvement across the Public Service is critical for ensuring public services are delivered to a high standard and that public expenditure is managed effectively and subject to regular review. The building blocks to achieve this are now in place.

Building Evaluation Capacity and Output

In 2012, the Government decided to establish the Irish Government Economic and Evaluation Service (IGEES) to enhance the evaluative and economic capacity of the Civil Service. The goals of Service are to:

- provide an integrated, cross-Government service that supports better policy formulation and implementation in the civil service through economic analysis and evaluation;
- play a lead role in evaluating the effectiveness and efficiency of existing government programmes and policy interventions, and in contributing to the better design and targeting of new programmes and policies; and
- facilitate an open policy dialogue with academics and other stakeholders

This new and growing capacity will enhance the availability of skills and expertise in policy analysis which are needed to develop a good and sustainable evaluation system. It is also a very practical way to make progress in furthering a culture of evaluation across the Civil Service.

The Department of Public Expenditure and Reform will formally agree topics for a new round of expenditure evaluations before the end of the year, and it is expect that IGEES will play a central role in this. The evaluations will examine a range of Government programmes and will help build up a stock of analysis that can inform the next Comprehensive Review of Expenditure. Topic selection for the final programme of reviews will also be informed by:

- Informational gaps identified in previous comprehensive reviews
- Relevance for the next spending review
- Materiality of expenditure i.e. significant areas of expenditure
- Scope for efficiency and/or effectiveness improvement
- Strategic importance of the programme
- Time elapsed since previous evaluation
- Feasibility and evaluability

An indicative list of topics is presented below. The final list of topics will be subject to consultation with Departments and Government.

**Indicative topics for Value for Money and Focused Policy Assessment Reviews
2015 – 2017**

Department of Foreign Affairs and Trade

- Bilateral mission network in the USA.
- Climate Change and Development in International Development Aid.

Department of the Environment, Community and Local Government

- Social Inclusion and Community Activation.
- National Regeneration Programme.

Department of Transport, Tourism and Sport

- Roads maintenance.
- Sustainable Transport in Regional Cities.
- Sports Capital Grants.

Department of Arts, Heritage and the Gaeltacht

- Transport services to the islands.
- Turf compensation scheme.
- Cultural and economic return from Culture Ireland international showcase.

President's Establishment

- Centenarians' Bounty.
- Procurement.
- President's Travel.

Shared Services

- Peoplepoint transactional HR services.
- Payroll Shared Services.

Office of the Comptroller and Auditor General

- Review of selected areas in the Audit and Reporting Programme.

There has been a strong record of delivering evaluations across sectoral policy areas such as agriculture and transport in recent years. Other Departments such as Foreign Affairs and Trade; Transport, Tourism and Sport; and Defence have also commenced FPAs as part of their evaluation output. It will be important to expand the coverage of evaluation to focus on those spending areas where pressures such as the demographic challenge will place significant future demands on public services (e.g. health, children and education), where greater effort is required to ensure that the maximum benefit is being secured from significant investments already made (e.g. enterprise supports), and in areas of emerging needs (e.g. social housing supports and climate change). The additional capacity of IGEES should facilitate the delivery of quality evaluations across these areas.

IGEES Expenditure Evaluations and Reviews

As part of the Comprehensive Review of Expenditure 2014, the Central Expenditure Evaluation Unit in the Department of Public Expenditure and Reform produced a small number of evaluation and analysis papers on cross cutting public expenditure issues. Abstracts of these are presented below. The full versions will be made available on the IGEES website at <http://igees.gov.ie/>

Public Investment in Research & Development

Public investment in R&D continues to be prioritised. State expenditure on R&D grew by almost 180% in the period 2001 to 2008, and has since fallen back only modestly by 18% during a period of sizable fiscal adjustment. Indeed, the level of State funding for R&D stood at almost €800m in 2013, a figure comparable to 2006.

The fundamental question is what type of R&D investment and what level of investment (public and private) offers the best returns for the economy and for society. This paper is primarily concerned with an overarching assessment of total public expenditure on R&D, with a focus on expenditure trends over the last decade. It sets out the scale of the State expenditure support for R&D and looks at the range of public bodies involved in the funding.

Behavioural Economics

Behavioural economics examines why people's actions deviate from the predications of standard economic theory. This paper explains the theoretical and research-based background to behavioural economics and discusses some practical applications in the area of public policy making and public service delivery. In doing so, it draws on examples of best international practices and makes some recommendations for applying these in Ireland. It also highlights existing good practices and initiatives underway in parts of the Irish Public Service.

Improving efficiencies and outcomes with limited resources is a central theme of the Comprehensive Review of Expenditure, and behavioural economics can be used to contribute to better outcomes given expenditure parameters. This paper proposes that behavioural economics can improve new policy development, enhance the delivery of existing policy and

level, it has application across public services, including in the area of debt management and revenue collection, and at a policy level it can inform policy development in areas such as pensions and in health.

Future Expenditure Risks associated with Climate Change/Climate Finance

This paper discusses how responding to climate change will give rise to ongoing expenditure pressures in terms of both adaptation costs (e.g. flood defences) and mitigation (e.g. energy efficiency/renewable energy policy measures). In addition, if Ireland cannot close the gap to our binding EU 2020 targets for reducing greenhouse gas emissions we will face compliance costs. Based on the current trajectory, the first incidence of significant compliance cost is anticipated to arise in 2021. There are also climate related costs in the area of international climate finance, to enable developing countries to adapt to or mitigate climate change, to which Ireland contributes.

The Cost of the Public Service

The period since 2008 has seen significant changes in the size and cost of the Public Service. This paper explains these changes by providing an overview of the policy measures that have been taken on public service pay, pensions and numbers, and provides an analysis of their impacts.

The cost of the Exchequer pay bill has reduced from a peak of €17.4 billion at the onset of the recession to €14.1 billion in 2013. This almost 20% reduction in the pay cost is delivering an annual saving of €3.3 billion for the Exchequer. Counterfactual analysis shows that if successive Governments had not intervened the total Exchequer cost of public service pay and pensions for 2013 could have been in the order of €24bn – some €7 billion higher than the actual cost.

The industrial relations process has also yielded structural reforms in work practices and conditions – which may in the long term have a greater legacy than the pay cuts by enabling a change to a more effective, adaptive and productive public service. A phased reduction in staffing levels has progressed hand in hand with reform of the public service. Other changes

to employment conditions introduced over the period have included standardisation of annual leave, modernisation of sick leave policy and an increase in number of hours worked per employee. Throughout this period, the protection of frontline services has been a key consideration.

The Early Childhood Care and Education (ECCE) Scheme

The *Early Childhood Care and Education* (ECCE) scheme provides one free pre-school year for all children in the State before they start primary school. There are about 65,000 children benefitting from this scheme (which is equivalent to 95% of eligible children), and the State pays a capitation rate for each. Expenditure on the scheme is €175 million in 2014.

The paper examines issues around the ECCE scheme's effectiveness in the implementation of the *National Strategy to Improve Literacy and Numeracy among Children and Young People, 2011-2020*. It concludes that good progress is being made, particularly regarding the qualifications of the people delivering the programme, and makes a number of recommendations related to the collection of performance data and enhancing the monitoring of the performance of the scheme overall.

Part IV Estimates for Public Services 2015

Incorporating Summary Public Capital Programme

List of Ministerial Vote Groups

	Vote No.	Page
Agriculture, Food and the Marine	30	186
Arts, Heritage and the Gaeltacht	33	189
National Gallery	34	190
Children and Youth Affairs	40	201
Communications, Energy and Natural Resources	29	185
Defence	36	192
Army Pensions	35	191
Education and Skills	26	181
Environment, Community and Local Government	25	179
Finance	7	161
Appeal Commissioners	10	164
Comptroller and Auditor General	8	162
Revenue Commissioners	9	163
Foreign Affairs and Trade	28	184
International Co-operation	27	183
Health	38	197
Health Service Executive	39	199
Jobs, Enterprise and Innovation	32	188
Justice and Equality	24	178
Courts Service	22	176
Garda Síochána	20	174
Prisons	21	175
Property Registration Authority	23	177
Irish Human Rights and Equality Commission	42	203
Public Expenditure and Reform	11	165
Office of Government Procurement	41	202
Office of Public Works	13	167
Ombudsman	19	173
Public Appointments Service	17	171
Secret Service	15	169
Shared Services	18	172
State Laboratory	14	168
Superannuation and Retired Allowances	12	166
Valuation Office	16	170
Social Protection	37	193
Taoiseach	2	156
Attorney General	3	157
Central Statistics Office	4	158
Chief State Solicitor's Office	6	160
Director of Public Prosecutions	5	159
President's Establishment	1	155
Transport, Tourism and Sport	31	187

TABLE OF CONTENTS

	Page
General Note	<i>135</i>
Total of Estimates for Supply Services	<i>137</i>
Gross Expenditure - Summary Charts	<i>139</i>
Summary of Gross Expenditure (by Ministerial Vote Group)	<i>141</i>
Table 1 Summary of Supply Services - Gross Estimates	<i>142</i>
Table 2 Summary of Voted Current Services - Gross Estimates	<i>143</i>
Table 3 Summary of Voted Capital Services - Gross Estimates	<i>144</i>
Table 4 Exchequer Pay Bill - Gross Estimates	<i>145</i>
Table 5 Exchequer Pensions Bill - Gross Estimates	<i>146</i>
Summary of Net Expenditure (by Ministerial Vote Group)	<i>147</i>
Table 1A Summary of Supply Services - Net Estimates	<i>148</i>
Table 2A Summary of Voted Current Services - Net Estimates	<i>149</i>
Table 3A Summary of Voted Capital Services - Net Estimates	<i>150</i>
Table 4A Exchequer Pay Bill - Net Estimates	<i>151</i>
Table 5A Exchequer Pensions Bill - Net Estimates	<i>152</i>
2015 Estimates for Supply Services (Index of Votes)	<i>153</i>
Summary Public Capital Programme 2015	<i>205</i>

GENERAL NOTE

The 2015 Estimates shown in Part IV of the Comprehensive Expenditure Report reflect the expenditure adjustments announced by the Minister for Public Expenditure and Reform on 14 October, 2014 and detailed elsewhere in this Report.

The figures shown in the 2014 Estimates column throughout this Part are those published in the *Revised Estimates for Public Services 2014* on 18 December, 2013.

A new Vote for the Irish Human Rights and Equality Commission is set out at Vote 42 and reflects the transfer from the Department of Justice and Equality of the Human Rights Commission and the Equality Authority.

The functions of Vote 34, National Gallery, will be moved into Vote 33, Arts, Heritage and the Gaeltacht, with effect from 1 January, 2015. The 2015 Estimate for Vote 33 reflects the transfer of these functions.

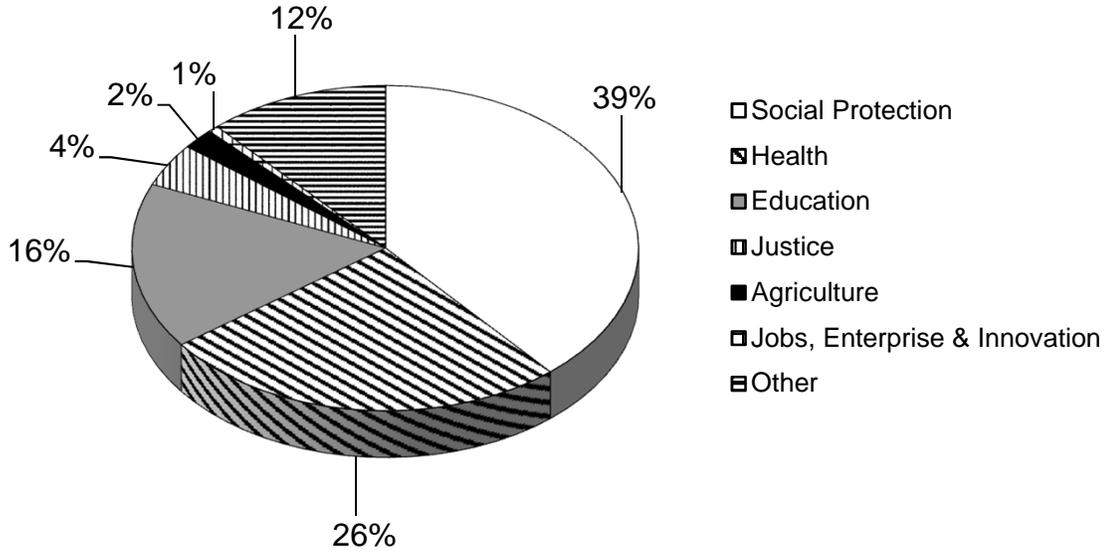
14 October, 2014

TOTAL OF ESTIMATES FOR SUPPLY SERVICES

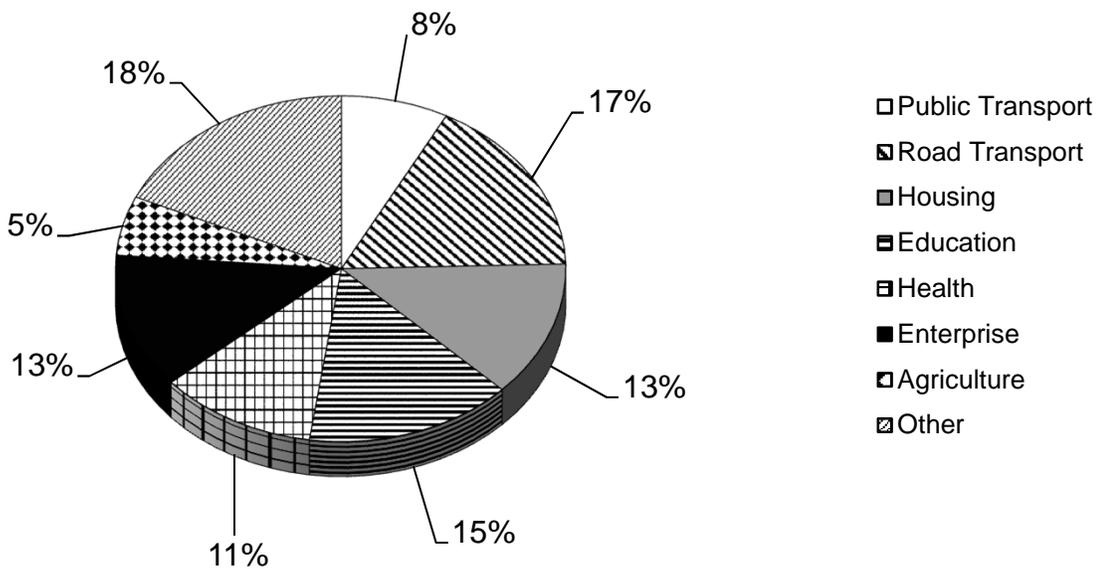
	<u>2014</u>	<u>2015</u>	
<i>Gross Estimates</i> *	€000	€000	%
Total	52,987,430	53,625,856	1.2%
Current Services	49,648,026	50,076,667	0.9%
Capital Services	3,339,404	3,549,189	6.3%
<i>Net Estimates</i>			
Total	41,412,339	41,293,912	-0.3%
Current Services	38,414,304	38,036,230	-1.0%
Capital Services	2,998,035	3,257,682	8.7%

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

Gross Voted Current Spending
where the overall €50.1 billion is going in 2015



Gross Voted Capital Expenditure
where the overall €3.5 billion is going in 2015



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

by Ministerial Vote Group

Ministerial Vote Group	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
			€000	%
Taoiseach's Group (including Central Statistics Office)	146,279	161,499	15,220	10.4%
Current	146,279	161,499	15,220	10.4%
Capital	-	-	-	-
Finance Group	438,435	441,584	3,149	0.7%
Current	433,435	431,584	(1,851)	-0.4%
Capital	5,000	10,000	5,000	100.0%
Public Expenditure and Reform Group	947,684	1,005,023	57,339	6.1%
Current	831,451	875,445	43,994	5.3%
Capital	116,233	129,578	13,345	11.5%
Justice Group	2,184,344	2,262,650	78,306	3.6%
Current	2,120,694	2,156,000	35,306	1.7%
Capital	63,650	106,650	43,000	67.6%
Environment, Community and Local Government	817,223	1,157,200	339,977	41.6%
Current	456,723	579,200	122,477	26.8%
Capital	360,500	578,000	217,500	60.3%
Education and Skills	8,764,877	8,808,977	44,100	0.5%
Current	8,218,577	8,278,977	60,400	0.7%
Capital	546,300	530,000	(16,300)	-3.0%
Foreign Affairs and Trade Group	691,447	684,400	(7,047)	-1.0%
Current	686,600	679,400	(7,200)	-1.0%
Capital	4,847	5,000	153	3.2%
Communications, Energy and Natural Resources	431,506	409,000	(22,506)	-5.2%
Current	321,506	320,000	(1,506)	-0.5%
Capital	110,000	89,000	(21,000)	-19.1%
Agriculture, Food and the Marine	1,202,900	1,227,000	24,100	2.0%
Current	1,019,200	1,030,000	10,800	1.1%
Capital	183,700	197,000	13,300	7.2%
Transport, Tourism and Sport	1,670,020	1,626,120	(43,900)	-2.6%
Current	687,520	672,120	(15,400)	-2.2%
Capital	982,500	954,000	(28,500)	-2.9%
Jobs, Enterprise and Innovation	781,022	785,000	3,978	0.5%
Current	339,022	335,000	(4,022)	-1.2%
Capital	442,000	450,000	8,000	1.8%
Arts, Heritage and the Gaeltacht Group	274,426	273,980	(446)	-0.2%
Current	208,400	212,400	4,000	1.9%
Capital	66,026	61,580	(4,446)	-6.7%
Defence Group	897,919	896,864	(1,055)	-0.1%
Current	889,642	884,642	(5,000)	-0.6%
Capital	8,277	12,222	3,945	47.7%
Social Protection	19,603,500	19,415,400	(188,100)	-1.0%
Current	19,585,000	19,406,400	(178,600)	-0.9%
Capital	18,500	9,000	(9,500)	-51.4%
Health Group	13,163,694	13,461,159	297,465	2.3%
Current	12,773,535	13,079,000	305,465	2.4%
Capital	390,159	382,159	(8,000)	-2.1%
Children and Youth Affairs	997,154	1,010,000	12,846	1.3%
Current	955,442	975,000	19,558	2.0%
Capital	41,712	35,000	(6,712)	-16.1%
Contingency	(25,000)	-	25,000	-
Total:-	52,987,430	53,625,856	638,426	1.2%
Total:-	52,987,430	53,625,856	638,426	1.2%
Current:-	49,648,026	50,076,667	428,641	0.9%
Capital:-	3,339,404	3,549,189	209,785	6.3%

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

TABLE 1

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

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,387	3,507	120	3 5%
2	Department of the Taoiseach	20,301	21,893	1,592	7 8%
3	Office of the Attorney General	15,089	15,483	394	2 6%
4	Central Statistics Office	41,520	53,895	12,375	29 8%
5	Office of the Director of Public Prosecutions	37,813	38,413	600	1 6%
6	Chief State Solicitor's Office	28,169	28,308	139	0 5%
7	Office of the Minister for Finance	32,700	30,467	(2,233)	-6 8%
8	Office of the Comptroller and Auditor General	11,797	12,237	440	3 7%
9	Office of the Revenue Commissioners	393,429	398,071	4,642	1 2%
10	Office of the Appeal Commissioners	509	809	300	58 9%
11	Public Expenditure and Reform	39,898	40,220	322	0 8%
12	Superannuation and Retired Allowances	444,800	474,000	29,200	6 6%
13	Office of Public Works	381,172	390,247	9,075	2 4%
14	State Laboratory	8,647	8,738	91	1 1%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	10,195	10,159	(36)	-0 4%
17	Public Appointments Service	7,002	8,152	1,150	16 4%
18	Shared Services	34,049	43,893	9,844	28 9%
19	Office of the Ombudsman	8,140	9,140	1,000	12 3%
20	Garda Síochána	1,343,618	1,425,868	82,250	6 1%
21	Prisons	324,538	325,477	939	0 3%
22	Courts Service	104,565	106,565	2,000	1 9%
23	Property Registration Authority	31,087	30,687	(400)	-1 3%
24	Justice and Equality	380,536	367,754	(12,782)	-3 4%
25	Environment, Community and Local Government	817,223	1,157,200	339,977	41 6%
26	Education and Skills	8,402,877	8,446,977	44,100	0 5%
26	National Training Fund (a)	362,000	362,000	-	-
27	International Co-operation	479,163	476,163	(3,000)	-0 6%
28	Foreign Affairs and Trade	212,284	208,237	(4,047)	-1 9%
29	Communications, Energy and Natural Resources	431,506	409,000	(22,506)	-5 2%
30	Agriculture, Food and the Marine	1,202,900	1,227,000	24,100	2 0%
31	Transport, Tourism and Sport	1,670,020	1,626,120	(43,900)	-2 6%
32	Jobs, Enterprise and Innovation	781,022	785,000	3,978	0 5%
33	Arts, Heritage and the Gaeltacht	263,896	273,980	10,084	3 8%
34	National Gallery	10,530	-	(10,530)	-
35	Army Pensions	220,990	220,990	-	-
36	Defence	676,929	675,874	(1,055)	-0 2%
37	Social Protection	12,098,920	11,394,974	(703,946)	-5 8%
37	Social Insurance Fund (a)	7,504,580	8,020,426	515,846	6 9%
38	Health	205,885	205,885	-	-
39	Health Service Executive	12,957,809	13,255,274	297,465	2 3%
40	Children and Youth Affairs	997,154	1,010,000	12,846	1 3%
41	Office of Government Procurement	12,781	19,474	6,693	52 4%
42	Irish Human Rights and Equality Commission	-	6,299	6,299	-
	Contingency	(25,000)	-	25,000	-
	Total:-	52,987,430	53,625,856	638,426	1 2%

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

TABLE 2

SUMMARY OF CURRENT SUPPLY SERVICES - GROSS ESTIMATES (a)

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,387	3,507	120	3.5%
2	Department of the Taoiseach	20,301	21,893	1,592	7.8%
3	Office of the Attorney General	15,089	15,483	394	2.6%
4	Central Statistics Office	41,520	53,895	12,375	29.8%
5	Office of the Director of Public Prosecutions	37,813	38,413	600	1.6%
6	Chief State Solicitor's Office	28,169	28,308	139	0.5%
7	Office of the Minister for Finance	32,550	30,317	(2,233)	-6.9%
8	Office of the Comptroller and Auditor General	11,797	12,237	440	3.7%
9	Office of the Revenue Commissioners	388,579	388,221	(358)	-0.1%
10	Office of the Appeal Commissioners	509	809	300	58.9%
11	Public Expenditure and Reform	39,398	39,220	(178)	-0.5%
12	Superannuation and Retired Allowances	444,800	474,000	29,200	6.6%
13	Office of Public Works	276,672	276,147	(525)	-0.2%
14	State Laboratory	8,647	8,738	91	1.1%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	10,195	10,159	(36)	-0.4%
17	Public Appointments Service	7,002	8,152	1,150	16.4%
18	Shared Services	24,066	31,415	7,349	30.5%
19	Office of the Ombudsman	8,140	9,140	1,000	12.3%
20	Garda Síochána	1,319,178	1,359,428	40,250	3.1%
21	Prisons	297,458	297,397	(61)	-
22	Courts Service	94,865	96,865	2,000	2.1%
23	Property Registration Authority	30,527	30,127	(400)	-1.3%
24	Justice and Equality	378,666	365,884	(12,782)	-3.4%
25	Environment, Community and Local Government	456,723	579,200	122,477	26.8%
26	Education and Skills	7,856,577	7,916,977	60,400	0.8%
26	National Training Fund	362,000	362,000	-	-
27	International Co-operation	478,913	475,913	(3,000)	-0.6%
28	Foreign Affairs and Trade	207,687	203,487	(4,200)	-2.0%
29	Communications, Energy and Natural Resources	321,506	320,000	(1,506)	-0.5%
30	Agriculture, Food and the Marine	1,019,200	1,030,000	10,800	1.1%
31	Transport, Tourism and Sport	687,520	672,120	(15,400)	-2.2%
32	Jobs, Enterprise and Innovation	339,022	335,000	(4,022)	-1.2%
33	Arts, Heritage and the Gaeltacht	201,731	212,400	10,669	5.3%
34	National Gallery	6,669	-	(6,669)	-
35	Army Pensions	220,990	220,990	-	-
36	Defence	668,652	663,652	(5,000)	-0.7%
37	Social Protection	12,080,420	11,385,974	(694,446)	-5.7%
37	Social Insurance Fund	7,504,580	8,020,426	515,846	6.9%
38	Health	189,885	189,885	-	-
39	Health Service Executive	12,583,650	12,889,115	305,465	2.4%
40	Children and Youth Affairs	955,442	975,000	19,558	2.0%
41	Office Of Government Procurement	11,531	17,474	5,943	51.5%
42	Irish Human Rights and Equality Commission	-	6,299	6,299	-
	Contingency	(25,000)	-	25,000	-
	Total:-	49,648,026	50,076,667	428,641	0.9%

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

TABLE 3

SUMMARY OF VOTED CAPITAL - GROSS ESTIMATES

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
		€000	€000	€000	%
7	Office of the Minister for Finance	150	150	-	-
9	Office of the Revenue Commissioners	4,850	9,850	5,000	103 1%
11	Public Expenditure and Reform	500	1,000	500	100 0%
13	Office of Public Works	104,500	114,100	9,600	9 2%
18	Shared Services	9,983	12,478	2,495	25 0%
20	Garda Síochána	24,440	66,440	42,000	171 8%
21	Prisons	27,080	28,080	1,000	3 7%
22	Courts Service	9,700	9,700	-	-
23	Property Registration Authority	560	560	-	-
24	Justice and Equality	1,870	1,870	-	-
25	Environment, Community and Local Government	360,500	578,000	217,500	60 3%
26	Education and Skills	546,300	530,000	(16,300)	-3 0%
27	International Co-operation	250	250	-	-
28	Foreign Affairs and Trade	4,597	4,750	153	3 3%
29	Communications, Energy and Natural Resources	110,000	89,000	(21,000)	-19 1%
30	Agriculture, Food and the Marine	183,700	197,000	13,300	7 2%
31	Transport, Tourism and Sport	982,500	954,000	(28,500)	-2 9%
32	Jobs, Enterprise and Innovation	442,000	450,000	8,000	1 8%
33	Arts, Heritage and the Gaeltacht	62,165	61,580	(585)	-0 9%
34	National Gallery	3,861	-	(3,861)	-
36	Defence	8,277	12,222	3,945	47 7%
37	Social Protection	18,500	9,000	(9,500)	-51 4%
38	Health	16,000	16,000	-	-
39	Health Service Executive	374,159	366,159	(8,000)	-2 1%
40	Children and Youth Affairs	41,712	35,000	(6,712)	-16 1%
41	Office of Government Procurement	1,250	2,000	750	60 0%
	Total:-	3,339,404	3,549,189	209,785	6 3%

TABLE 4
EXCHEQUER PAY BILL – GROSS

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
		€000	€000	€000	%
1	President's Establishment	1,751	1,726	(25)	-1.4%
2	Department of the Taoiseach	14,480	16,010	1,530	10.6%
3	Office of the Attorney General	11,968	12,355	387	3.2%
4	Central Statistics Office	31,276	35,490	4,214	13.5%
5	Office of the Director of Public Prosecutions	13,007	13,400	393	3.0%
6	Chief State Solicitor's Office	14,800	14,800	-	-
7	Office of the Minister for Finance	19,225	18,025	(1,200)	-6.2%
8	Office of the Comptroller and Auditor General	9,568	10,008	440	4.6%
9	Office of the Revenue Commissioners	283,103	292,100	8,997	3.2%
10	Office of the Appeal Commissioners	440	640	200	45.5%
11	Public Expenditure and Reform	22,538	22,604	66	0.3%
13	Office of Public Works	83,461	87,261	3,800	4.6%
14	State Laboratory	5,047	5,038	(9)	-0.2%
16	Valuation Office	7,153	7,447	294	4.1%
17	Public Appointments Service	4,540	5,416	876	19.3%
18	Shared Services	19,567	23,970	4,403	22.5%
19	Office of the Ombudsman	6,490	6,740	250	3.9%
20	Garda Síochána	863,784	904,034	40,250	4.7%
21	Prisons	230,100	230,100	-	-
22	Courts Service	47,572	48,512	940	2.0%
23	Property Registration Authority	23,773	23,373	(400)	-1.7%
24	Justice and Equality	130,336	131,447	1,111	0.9%
25	Environment, Community and Local Government (a)	71,268	71,240	(28)	-
26	Education and Skills	5,071,339	5,189,306	117,967	2.3%
26	National Training Fund	12,335	12,155	(180)	-1.5%
27	International Co-operation	14,898	14,898	-	-
28	Foreign Affairs and Trade	71,787	71,787	-	-
29	Communications, Energy and Natural Resources	34,345	35,472	1,127	3.3%
30	Agriculture, Food and the Marine	236,000	236,000	-	-
31	Transport, Tourism and Sport	71,807	68,576	(3,231)	-4.5%
32	Jobs, Enterprise and Innovation	159,000	154,102	(4,898)	-3.1%
33	Arts, Heritage and the Gaeltacht	67,022	71,700	4,678	7.0%
34	National Gallery	4,678	-	(4,678)	-
35	Army Pensions	70	70	-	-
36	Defence	501,507	495,507	(6,000)	-1.2%
37	Social Protection	296,051	305,871	9,820	3.3%
38	Health	54,101	54,137	36	0.1%
39	Health Service Executive	5,747,900	5,850,853	102,953	1.8%
40	Children and Youth Affairs	255,048	256,345	1,297	0.5%
41	Office of Government Procurement	6,233	11,900	5,667	90.9%
42	Irish Human Rights and Equality Commission	-	3,206	3,206	-
Total :-		14,519,368	14,813,621	294,253	2.0%

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

TABLE 5

EXCHEQUER PENSIONS BILL – GROSS

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
				€000	%
3	Office of the Attorney General	60	67	7	11.7%
11	Public Expenditure and Reform	4	4	-	-
12	Superannuation and Retired Allowances	444,740	473,945	29,205	6.6%
20	Garda Síochána	309,173	309,173	-	-
22	Courts Service	107	107	-	-
24	Justice and Equality	597	688	91	15.2%
25	Environment, Community and Local Government	4,668	5,112	444	9.5%
26	Education and Skills	1,127,043	1,137,043	10,000	0.9%
29	Communications, Energy and Natural Resources	2,774	3,092	318	11.5%
30	Agriculture, Food and the Marine	47,519	51,752	4,233	8.9%
31	Transport, Tourism and Sport	15,062	11,523	(3,539)	-23.5%
32	Jobs, Enterprise and Innovation	47,522	50,129	2,607	5.5%
33	Arts, Heritage and the Gaeltacht	6,980	6,980	-	-
35	Army Pensions	220,820	220,820	-	-
37	Social Protection	460	633	173	37.6%
38	Health	648	648	-	-
39	Health Service Executive	637,200	637,200	-	-
40	Children and Youth Affairs	6,808	6,502	(306)	-4.5%
	Total :-	2,872,185	2,915,418	43,233	1.5%

SUMMARY OF NET EXPENDITURE (CAPITAL AND CURRENT)

by Ministerial Vote Group

Ministerial Vote Group	2014 Estimate	2015 Estimate	Increase/Decrease 2014 Estimate over 2015 Estimate	
	€000	€000	€000	%
Taoiseach's Group (including Legal Votes)	139,715	155,061	15,346	11 0%
Current	139,715	155,061	15,346	11 0%
Capital	-	-	-	-
Finance Group	358,062	358,625	563	0 2%
Current	353,062	348,625	(4,437)	-1 3%
Capital	5,000	10,000	5,000	100 0%
Public Expenditure and Reform Group	827,805	883,183	55,378	6 7%
Current	714,072	753,605	39,533	5 5%
Capital	113,733	129,578	15,845	13 9%
Justice Group	1,960,767	2,036,401	75,634	3 9%
Current	1,897,117	1,929,751	32,634	1 7%
Capital	63,650	106,650	43,000	67 6%
Environment, Community and Local Government	738,881	1,114,160	375,279	50 8%
Current	431,746	553,666	121,920	28 2%
Capital	307,135	560,494	253,359	82 5%
Education and Skills	7,848,544	7,883,597	35,053	0 4%
Current	7,304,745	7,356,098	51,353	0 7%
Capital	543,799	527,499	(16,300)	-3 0%
Foreign Affairs and Trade Group	645,249	638,202	(7,047)	-1 1%
Current	640,402	633,202	(7,200)	-1 1%
Capital	4,847	5,000	153	3 2%
Communications, Energy and Natural Resources	194,506	172,583	(21,923)	-11 3%
Current	84,506	83,583	(923)	-1 1%
Capital	110,000	89,000	(21,000)	-19 1%
Agriculture, Food and the Marine	958,103	767,239	(190,864)	-19 9%
Current	774,403	570,239	(204,164)	-26 4%
Capital	183,700	197,000	13,300	7 2%
Transport, Tourism and Sport	1,275,589	1,231,689	(43,900)	-3 4%
Current	563,089	547,689	(15,400)	-2 7%
Capital	712,500	684,000	(28,500)	-4 0%
Jobs, Enterprise and Innovation	732,074	734,423	2,349	0 3%
Current	291,574	284,923	(6,651)	-2 3%
Capital	440,500	449,500	9,000	2 0%
Arts, Heritage and the Gaeltacht Group	266,731	269,375	2,644	1 0%
Current	203,708	207,795	4,087	2 0%
Capital	63,023	61,580	(1,443)	-2 3%
Defence Group	855,681	854,826	(855)	-0 1%
Current	847,904	843,604	(4,300)	-0 5%
Capital	7,777	11,222	3,445	44 3%
Social Protection	11,856,900	11,148,774	(708,126)	-6 0%
Current	11,838,400	11,139,774	(698,626)	-5 9%
Capital	18,500	9,000	(9,500)	-51 4%
Health Group	11,754,465	12,059,930	305,465	2 6%
Current	11,372,306	11,677,771	305,465	2 7%
Capital	382,159	382,159	-	-
Children and Youth Affairs	974,267	985,844	11,577	1 2%
Current	932,555	950,844	18,289	2 0%
Capital	41,712	35,000	(6,712)	-16 1%
Contingency	25,000	-	(25,000)	-
Total:-	41,412,339	41,293,912	(118,427)	-0 3%
Total :-	41,412,339	41,293,912	(118,427)	-0 3%
Current:-	38,414,304	38,036,230	(378,074)	-1 0%
Capital:-	2,998,035	3,257,682	259,647	8 7%

TABLE 1A

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

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,267	3,401	134	4.1%
2	Department of the Taoiseach	19,423	21,023	1,600	8.2%
3	Office of the Attorney General	14,301	14,695	394	2.8%
4	Central Statistics Office	39,577	52,056	12,479	31.5%
5	Office of the Director of Public Prosecutions	36,838	37,438	600	1.6%
6	Chief State Solicitor's Office	26,309	26,448	139	0.5%
7	Office of the Minister for Finance	31,200	29,117	(2,083)	-6.7%
8	Office of the Comptroller and Auditor General	5,922	6,362	440	7.4%
9	Office of the Revenue Commissioners	320,463	322,384	1,921	0.6%
10	Office of the Appeal Commissioners	477	762	285	59.7%
11	Public Expenditure and Reform	35,898	36,320	422	1.2%
12	Superannuation and Retired Allowances	362,550	391,750	29,200	8.1%
13	Office of Public Works	354,146	362,721	8,575	2.4%
14	State Laboratory	7,795	7,887	92	1.2%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	8,904	8,910	6	0.1%
17	Public Appointments Service	6,757	7,850	1,093	16.2%
18	Shared Services	30,581	39,033	8,452	27.6%
19	Office of the Ombudsman	7,743	8,738	995	12.9%
20	Garda Síochána	1,239,488	1,323,573	84,085	6.8%
21	Prisons	308,545	309,768	1,223	0.4%
22	Courts Service	58,030	58,830	800	1.4%
23	Property Registration Authority	30,108	29,738	(370)	-1.2%
24	Justice and Equality	324,596	308,337	(16,259)	-5.0%
25	Environment, Community and Local Government	738,881	1,114,160	375,279	50.8%
26	Education and Skills	7,848,544	7,883,597	35,053	0.4%
27	International Co-operation	478,013	475,013	(3,000)	-0.6%
28	Foreign Affairs and Trade	167,236	163,189	(4,047)	-2.4%
29	Communications, Energy and Natural Resources	194,506	172,583	(21,923)	-11.3%
30	Agriculture, Food and the Marine	958,103	767,239	(190,864)	-19.9%
31	Transport, Tourism and Sport	1,275,589	1,231,689	(43,900)	-3.4%
32	Jobs, Enterprise and Innovation	732,074	734,423	2,349	0.3%
33	Arts, Heritage and the Gaeltacht	259,457	269,375	9,918	3.8%
34	National Gallery	7,274	-	(7,274)	-
35	Army Pensions	215,390	215,590	200	0.1%
36	Defence	640,291	639,236	(1,055)	-0.2%
37	Social Protection	11,856,900	11,148,774	(708,126)	-6.0%
38	Health	201,969	201,969	-	-
39	Health Service Executive	11,552,496	11,857,961	305,465	2.6%
40	Children and Youth Affairs	974,267	985,844	11,577	1.2%
41	Office of Government Procurement	12,431	18,974	6,543	52.6%
42	Irish Human Rights and Equality Commission	-	6,155	6,155	-
	Contingency	25,000	-	(25,000)	-
	Total:-	41,412,339	41,293,912	(118,427)	-0.3%

TABLE 2A
SUMMARY OF VOTED CURRENT - NET ESTIMATES

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,267	3,401	134	4 1%
2	Department of the Taoiseach	19,423	21,023	1,600	8 2%
3	Office of the Attorney General	14,301	14,695	394	2 8%
4	Central Statistics Office	39,577	52,056	12,479	31 5%
5	Office of the Director of Public Prosecutions	36,838	37,438	600	1 6%
6	Chief State Solicitor's Office	26,309	26,448	139	0 5%
7	Office of the Minister for Finance	31,050	28,967	(2,083)	-6 7%
8	Office of the Comptroller and Auditor General	5,922	6,362	440	7 4%
9	Office of the Revenue Commissioners	315,613	312,534	(3,079)	-1 0%
10	Office of the Appeal Commissioners	477	762	285	59 7%
11	Public Expenditure and Reform	35,398	35,320	(78)	-0 2%
12	Superannuation and Retired Allowances	362,550	391,750	29,200	8 1%
13	Office of Public Works	252,146	248,621	(3,525)	-1 4%
14	State Laboratory	7,795	7,887	92	1 2%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	8,904	8,910	6	0 1%
17	Public Appointments Service	6,757	7,850	1,093	16 2%
18	Shared Services	20,598	26,555	5,957	28 9%
19	Office of the Ombudsman	7,743	8,738	995	12 9%
20	Garda Síochána	1,215,048	1,257,133	42,085	3 5%
21	Prisons	281,465	281,688	223	0 1%
22	Courts Service	48,330	49,130	800	1 7%
23	Property Registration Authority	29,548	29,178	(370)	-1 3%
24	Justice and Equality	322,726	306,467	(16,259)	-5 0%
25	Environment, Community and Local Government	431,746	553,666	121,920	28 2%
26	Education and Skills	7,304,745	7,356,098	51,353	0 7%
27	International Co-operation	477,763	474,763	(3,000)	-0 6%
28	Foreign Affairs and Trade	162,639	158,439	(4,200)	-2 6%
29	Communications, Energy and Natural Resources	84,506	83,583	(923)	-1 1%
30	Agriculture, Food and the Marine	774,403	570,239	(204,164)	-26 4%
31	Transport, Tourism and Sport	563,089	547,689	(15,400)	-2 7%
32	Jobs, Enterprise and Innovation	291,574	284,923	(6,651)	-2 3%
33	Arts, Heritage and the Gaeltacht	197,292	207,795	10,503	5 3%
34	National Gallery	6,416	-	(6,416)	-
35	Army Pensions	215,390	215,590	200	0 1%
36	Defence	632,514	628,014	(4,500)	-0 7%
37	Social Protection	11,838,400	11,139,774	(698,626)	-5 9%
38	Health	185,969	185,969	-	-
39	Health Service Executive	11,186,337	11,491,802	305,465	2 7%
40	Children and Youth Affairs	932,555	950,844	18,289	2 0%
41	Office of Government Procurement	11,181	16,974	5,793	51 8%
42	Irish Human Rights and Equality Commission	-	6,155	6,155	-
	Contingency	25,000	-	(25,000)	-
	Total:-	38,414,304	38,036,230	(378,074)	-1 0%

TABLE 3A

SUMMARY OF VOTED CAPITAL - NET ESTIMATES

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
		€000	€000	€000	%
7	Office of the Minister for Finance	150	150	-	-
9	Office of the Revenue Commissioners	4,850	9,850	5,000	103 1%
11	Public Expenditure and Reform	500	1,000	500	100 0%
13	Office of Public Works	102,000	114,100	12,100	11 9%
18	Shared Services	9,983	12,478	2,495	25 0%
20	Garda Síochána	24,440	66,440	42,000	171 8%
21	Prisons	27,080	28,080	1,000	3 7%
22	Courts Service	9,700	9,700	-	-
23	Property Registration Authority	560	560	-	-
24	Justice and Equality	1,870	1,870	-	-
25	Environment, Community and Local Government	307,135	560,494	253,359	82 5%
26	Education and Skills	543,799	527,499	(16,300)	-3 0%
27	International Co-operation	250	250	-	-
28	Foreign Affairs and Trade	4,597	4,750	153	3 3%
29	Communications, Energy and Natural Resources	110,000	89,000	(21,000)	-19 1%
30	Agriculture, Food and the Marine	183,700	197,000	13,300	7 2%
31	Transport, Tourism and Sport	712,500	684,000	(28,500)	-4 0%
32	Jobs, Enterprise and Innovation	440,500	449,500	9,000	2 0%
33	Arts, Heritage and the Gaeltacht	62,165	61,580	(585)	-0 9%
34	National Gallery	858	-	(858)	-
36	Defence	7,777	11,222	3,445	44 3%
37	Social Protection	18,500	9,000	(9,500)	-51 4%
38	Health	16,000	16,000	-	-
39	Health Service Executive	366,159	366,159	-	-
40	Children and Youth Affairs	41,712	35,000	(6,712)	-16 1%
41	Office of Government Procurement	1,250	2,000	750	60 0%
	Total:-	2,998,035	3,257,682	259,647	8 7%

TABLE 4A
EXCHEQUER PAY BILL – NET

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
		€000	€000	€000	%
1	President's Establishment	1,661	1,630	(31)	-1 9%
2	Department of the Taoiseach	13,660	15,198	1,538	11 3%
3	Office of the Attorney General	11,188	11,575	387	3 5%
4	Central Statistics Office	29,533	33,851	4,318	14 6%
5	Office of the Director of Public Prosecutions	12,112	12,505	393	3 2%
6	Chief State Solicitor's Office	13,940	13,940	-	-
7	Office of the Minister for Finance	18,275	17,075	(1,200)	-6 6%
8	Office of the Comptroller and Auditor General	8,968	9,408	440	4 9%
9	Office of the Revenue Commissioners	239,515	248,271	8,756	3 7%
10	Office of the Appeal Commissioners	408	593	185	45 3%
11	Public Expenditure and Reform	20,488	20,654	166	0 8%
13	Office of Public Works	79,396	82,934	3,538	4 5%
14	State Laboratory	4,745	4,737	(8)	-0 2%
16	Valuation Office	6,745	7,063	318	4 7%
17	Public Appointments Service	4,320	5,139	819	19 0%
18	Shared Services	18,810	23,170	4,360	23 2%
19	Office of the Ombudsman	6,098	6,343	245	4 0%
20	Garda Síochána	806,889	847,139	40,250	5 0%
21	Prisons	214,762	214,985	223	0 1%
22	Courts Service	45,072	46,012	940	2 1%
23	Property Registration Authority	22,794	22,424	(370)	-1 6%
24	Justice and Equality	124,197	125,247	1,050	0 8%
25	Environment, Community and Local Government	63,568	64,060	492	0 8%
26	Education and Skills	4,712,886	4,824,050	111,164	2 4%
27	International Co-operation	14,048	14,048	-	-
28	Foreign Affairs and Trade	68,039	68,039	-	-
29	Communications, Energy and Natural Resources	29,204	30,223	1,019	3 5%
30	Agriculture, Food and the Marine	218,770	218,717	(53)	-
31	Transport, Tourism and Sport	67,176	63,945	(3,231)	-4 8%
32	Jobs, Enterprise and Innovation	147,433	143,139	(4,294)	-2 9%
33	Arts, Heritage and the Gaeltacht	63,558	68,245	4,687	7 4%
34	National Gallery	4,426	-	(4,426)	-
35	Army Pensions	67	67	-	-
36	Defence	475,978	471,749	(4,229)	-0 9%
37	Social Protection	279,571	290,871	11,300	4 0%
38	Health	50,186	50,222	36	0 1%
39	Health Service Executive	5,414,883	5,517,836	102,953	1 9%
40	Children and Youth Affairs	243,117	242,686	(431)	-0 2%
41	Office of Government Procurement	5,888	11,400	5,512	93 6%
42	Irish Human Rights and Equality Commission	-	3,062	3,062	-
	Total:-	13,562,374	13,852,252	289,878	2 1%

TABLE 5A

EXCHEQUER PENSIONS BILL – NET

Vote No	Service	2014 Estimate	2015 Estimate	Increase/Decrease 2015 Estimate over 2014 Estimate	
				€000	%
3	Office of the Attorney General	60	67	7	11.7%
11	Public Expenditure and Reform	4	4	-	-
12	Superannuation and Retired Allowances	362,490	391,695	29,205	8.1%
20	Garda Síochána	274,038	275,373	1,335	0.5%
22	Courts Service	107	107	-	-
24	Justice and Equality	597	688	91	15%
25	Environment, Community and Local Government	4,618	5,112	494	10.7%
26	Education and Skills	943,244	951,829	8,585	0.9%
29	Communications, Energy and Natural Resources	2,774	3,092	318	11.5%
30	Agriculture, Food and the Marine	47,519	51,752	4,233	8.9%
31	Transport, Tourism and Sport	14,804	11,265	(3,539)	-23.9%
32	Jobs, Enterprise and Innovation	43,767	43,342	(425)	-1.0%
33	Arts, Heritage and the Gaeltacht	6,515	6,290	(225)	-3.5%
35	Army Pensions	215,223	215,423	200	0.1%
37	Social Protection	-330	-177	153	-46.4%
38	Health	648	648	-	-
39	Health Service Executive	464,614	464,614	-	-
40	Children and Youth Affairs	-2,674	-3,121	(447)	16.7%
	Total:-	2,378,018	2,418,003	39,985	1.7%

2015 Estimates for Supply Services (Index of Votes)

<i>Vote :-</i>			<i>Page</i>
1	President's Establishment	.....	155
2	Taoiseach	.....	156
3	Attorney General	.....	157
4	Central Statistics Office	.....	158
5	Director of Public Prosecutions	.....	159
6	Chief State Solicitor's Office	.....	160
7	Finance	.....	161
8	Comptroller and Auditor General	.....	162
9	Revenue Commissioners	.....	163
10	Appeal Commissioners	.....	164
11	Public Expenditure and Reform	.....	165
12	Superannuation and Retired Allowances	.....	166
13	Office of Public Works	.....	167
14	State Laboratory	.....	168
15	Secret Service	.....	169
16	Valuation Office	.....	170
17	Public Appointments Service	.....	171
18	Shared Services	.....	172
19	Ombudsman	.....	173
20	Garda Síochána	.....	174
21	Prisons	.....	175
22	Courts Service	.....	176
23	Property Registration Authority	.....	177
24	Justice and Equality	.....	178
25	Environment, Community and Local Government	.....	179
26	Education and Skills	.....	181
27	International Co-operation	.....	183
28	Foreign Affairs and Trade	.....	184
29	Communications, Energy and Natural Resources	.....	185
30	Agriculture, Food and the Marine	.....	186
31	Transport, Tourism and Sport	.....	187
32	Jobs, Enterprise and Innovation	.....	188
33	Arts, Heritage and the Gaeltacht	.....	189
34	National Gallery	.....	190
35	Army Pensions	.....	191
36	Defence	.....	192
37	Social Protection	.....	193
38	Health	.....	197
39	Health Service Executive	.....	199
40	Children and Youth Affairs	.....	201
41	Office of Government Procurement	.....	202
42	Irish Human Rights and Equality Commission	.....	203

1

PRESIDENT'S ESTABLISHMENT

- I. Estimate of the amount required in the year ending 31 December 2015 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, four hundred and one thousand euro

(€3,401,000)

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

		2014 Estimate	2015 Estimate	Change
		Current	Current	2015 over 2014
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	PRESIDENT'S ESTABLISHMENT	2,187	2,332	7%
B -	CENTENARIANS' BOUNTY	1,200	1,175	-2%
Gross Total :-		3,387	3,507	4%
Deduct -				
C -	APPROPRIATIONS-IN-AID	120	106	-12%
Net Total :-		3,267	3,401	4%
Net Increase (€000)				134
Exchequer pay included in above net total		1,661	1,630	-2%
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	1,751	1,726	-1%
(ii)	TRAVEL AND SUBSISTENCE	140	310	121%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	140	135	-4%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	90	86	-4%
(v)	OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	121	130	7%
Gross Total :-		2,242	2,387	6%

DEPARTMENT OF THE TAOISEACH

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants.

Twenty-one million and twenty-three thousand euro

(€21,023,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - SUPPORTING THE WORK OF THE TAOISEACH AND GOVERNMENT	20,301	-	20,301	21,893	-	21,893	8%
Gross Total :-	20,301	-	20,301	21,893	-	21,893	8%
Deduct :-							
B - APPROPRIATIONS-IN-AID	878	-	878	870	-	870	-1%
Net Total :-	19,423	-	19,423	21,023	-	21,023	8%
	Net Increase (€000)						1,600
<i>Exchequer pay included in above net total</i>	13,660			15,198			11%
<i>Associated Public Service employees</i>	211			231			9%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	11,422	-	11,422	12,000	-	12,000	5%
(ii) TRAVEL AND SUBSISTENCE	385	-	385	535	-	535	39%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,072	-	1,072	1,072	-	1,072	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	360	-	360	360	-	360	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	960	-	960	1,160	-	1,160	21%
(vi) OFFICE PREMISES EXPENSES	264	-	264	316	-	316	20%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	18	-	18	18	-	18	-
Gross Total :-	14,481	-	14,481	15,461	-	15,461	7%

OFFICE OF THE ATTORNEY GENERAL

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Attorney General, including a grant.

Fourteen million, six hundred and ninety-five thousand euro
(€14,695,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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 ...	15,089	-	15,089	15,483	-	15,483	3%
Gross Total :-	15,089	-	15,089	15,483	-	15,483	3%
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	788	-	788	788	-	788	-
Net Total :-	14,301	-	14,301	14,695	-	14,695	3%

Net Increase (€000) 394

Exchequer pay included in above net total

11,188
149

11,575	3%
150	1%

Exchequer pensions included in above net total

60
3

67	12%
2	-33%

Associated Public Service pensioners

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	10,834	-	10,834	11,200	-	11,200	3%
(ii) TRAVEL AND SUBSISTENCE	225	-	225	130	-	130	-42%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	600	-	600	540	-	540	-10%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	70	-	70	70	-	70	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	499	-	499	499	-	499	-
(vi) OFFICE PREMISES EXPENSES	156	-	156	156	-	156	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	20	-	20	20	-	20	-
(viii) CONTRACT LEGAL EXPERTISE ...	481	-	481	461	-	461	-4%
Gross Total :-	12,885	-	12,885	13,076	-	13,076	1%

CENTRAL STATISTICS OFFICE

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Central Statistics Office.

Fifty-two million and fifty-six thousand euro

(€2,056,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - DELIVERY OF ANNUAL STATISTICAL PROGRAMME ...	41,520	-	41,520	53,895	-	53,895	30%
Gross Total :-	41,520	-	41,520	53,895	-	53,895	30%
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	1,943	-	1,943	1,839	-	1,839	-5%
Net Total :-	39,577	-	39,577	52,056	-	52,056	32%

Net Increase (€000)

12,479

Exchequer pay included in above net total

Associated Public Service employees

29,533	33,851	15%
660	750	14%

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	31,276	-	31,276	35,490	-	35,490	13%
(ii) TRAVEL AND SUBSISTENCE	889	-	889	1,125	-	1,125	27%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,626	-	1,626	1,780	-	1,780	9%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,020	-	1,020	1,195	-	1,195	17%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,908	-	3,908	9,014	-	9,014	131%
(vi) OFFICE PREMISES EXPENSES	1,110	-	1,110	1,146	-	1,146	3%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	111	-	111	161	-	161	45%
(viii) COLLECTION OF STATISTICS	1,580	-	1,580	3,984	-	3,984	152%
Gross Total :-	41,520	-	41,520	53,895	-	53,895	30%

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Director of Public Prosecutions.

Thirty-seven million, four hundred and thirty-eight thousand euro

(€37,438,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
A - PROVISION OF PROSECUTION SERVICE ...	37,813	-	37,813	38,413	-	38,413	2%
Gross Total :-	37,813	-	37,813	38,413	-	38,413	2%
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	975	-	975	975	-	975	-
Net Total :-	36,838	-	36,838	37,438	-	37,438	2%

Net Increase (€000) 600

Exchequer pay included in above net total
Associated Public Service employees

12,112	12,505	3%
189	189	-

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 :-

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
(i) SALARIES, WAGES AND ALLOWANCES	13,007	-	13,007	13,400	-	13,400	3%
(ii) TRAVEL AND SUBSISTENCE	109	-	109	109	-	109	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	991	-	991	991	-	991	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	270	-	270	250	-	250	-7%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	831	-	831	808	-	808	-3%
(vi) OFFICE PREMISES EXPENSES	1,292	-	1,292	792	-	792	-39%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	37	-	37	37	-	37	-
Gross Total :-	16,537	-	16,537	16,387	-	16,387	-1%

OFFICE OF THE CHIEF STATE SOLICITOR

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Chief State Solicitor.

Twenty-six million, four hundred and forty-eight thousand euro

(€6,448,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - PROVISION OF LEGAL SERVICES	28,169	-	28,169	28,308	-	28,308	-
Gross Total :-	28,169	-	28,169	28,308	-	28,308	-
Deduct :-							
B - APPROPRIATIONS-IN-AID	1,860	-	1,860	1,860	-	1,860	-
Net Total :-	26,309	-	26,309	26,448	-	26,448	1%

Net Increase (€000) 139

Exchequer pay included in above net total
Associated Public Service employees

13,940	13,940	-
243	243	-

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	14,800	-	14,800	14,800	-	14,800	-
(ii) TRAVEL AND SUBSISTENCE	61	-	61	70	-	70	15%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	839	-	839	813	-	813	-3%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	350	-	350	350	-	350	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	600	-	600	750	-	750	25%
(vi) OFFICE PREMISES EXPENSES	290	-	290	300	-	300	3%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	29	-	29	25	-	25	-14%
Gross Total :-	16,969	-	16,969	17,108	-	17,108	1%

OFFICE OF THE MINISTER FOR FINANCE

- I. Estimate of the amount required in the year ending 31 December 2015 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.

Twenty-nine million, one hundred and seventeen thousand euro

(€29,117,000)

II.

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	
A - EUROPEAN UNION AND INTERNATIONAL POLICY	3,707	-	3,707	2,946	-	2,946	-21%
B - FINANCIAL SERVICES POLICY	11,175	-	11,175	10,508	-	10,508	-6%
C - FISCAL POLICY	4,212	-	4,212	4,291	-	4,291	2%
D - ECONOMIC POLICY	2,513	-	2,513	1,858	-	1,858	-26%
E - PROVISION OF SHARED SERVICES	10,943	150	11,093	10,714	150	10,864	-2%
Gross Total :-	32,550	150	32,700	30,317	150	30,467	-7%
Deduct :-							
F - APPROPRIATIONS-IN-AID	1,500	-	1,500	1,350	-	1,350	-10%
Net Total :-	31,050	150	31,200	28,967	150	29,117	-7%

Net Decrease (€000) (2,083)

Exchequer pay included in above net total
Associated Public Service employees

18,275	17,075	-7%
328	290	-12%

ADMINISTRATION
Functional split of Administrative Budgets, which are included in the above Programme allocations ^(a)

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
(i) SALARIES, WAGES AND ALLOWANCES	19,225	-	19,225	18,025	-	18,025	-6%
(ii) TRAVEL AND SUBSISTENCE	541	-	541	549	-	549	1%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	847	-	847	786	-	786	-7%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	549	-	549	448	-	448	-18%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,393	75	1,468	1,147	20	1,167	-21%
(vi) OFFICE PREMISES EXPENSES	574	75	649	327	130	457	-30%
(vii) CONSULTANCY AND OTHER SERVICES	112	-	112	40	-	40	-64%
Gross Total :-	23,241	150	23,391	21,322	150	21,472	-8%

(a) The administration budget reflects, inter alia, reductions associated with the transfer of payroll and pensions processing functions to Vote 18.

8

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Comptroller and Auditor General.

Six million, three hundred and sixty-two thousand euro

(€6,362,000)

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

		2014 Estimate	2015 Estimate	Change 2015 over 2014
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	AUDIT AND REPORTING	11,797	12,237	4%
Gross Total :-		11,797	12,237	4%
<i>Deduct :-</i>				
B -	APPROPRIATIONS-IN-AID	5,875	5,875	-
Net Total :-		5,922	6,362	7%
Net Increase (€000)				440
<i>Exchequer pay included in above net total</i>		8,968	9,408	5%
<i>Associated Public Service employees</i>		149	154	3%

		2014 Estimate	2015 Estimate	Change 2015 over 2014
		Current	Current	
		€000	€000	%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	9,568	10,008	5%
(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	200	200	-
Gross Total :-		11,797	12,237	4%

OFFICE OF THE REVENUE COMMISSIONERS

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Three hundred and twenty-two million, three hundred and eighty-four thousand euro
(€322,384,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	388,579	4,850	393,429	388,221	9,850	398,071	1%
Gross Total :-	388,579	4,850	393,429	388,221	9,850	398,071	1%
Deduct -							
B - APPROPRIATIONS-IN-AID	72,966	-	72,966	75,687	-	75,687	4%
Net Total:-	315,613	4,850	320,463	312,534	9,850	322,384	1%

Net Increase (€000) 1,921

Exchequer pay included in above net total

239,515

248,271

4%

Associated Public Service employees

5,748

5,874

2%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	283,103	-	283,103	292,100	-	292,100	3%
(ii) TRAVEL AND SUBSISTENCE	3,500	-	3,500	3,500	-	3,500	-
(iii) TRAINING AND DEVELOPMENT AND OTHER DAY-TO-DAY EXPENSES	16,000	-	16,000	18,975	-	18,975	19%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	11,100	-	11,100	9,700	-	9,700	-13%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	45,100	4,850	49,950	42,600	9,850	52,450	5%
(vi) OFFICE PREMISES EXPENSES	5,950	-	5,950	7,100	-	7,100	19%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	45	-	45	45	-	45	-
(viii) MOTOR VEHICLES AND EQUIPMENT MAINTENANCE	2,000	-	2,000	2,400	-	2,400	20%
(ix) LAW CHARGES, FEES AND REWARDS	13,600	-	13,600	11,285	-	11,285	-17%
(x) COMPENSATION AND LOSSES	481	-	481	516	-	516	7%
Gross Total :-	380,879	4,850	385,729	388,221	9,850	398,071	3%

10

OFFICE OF THE APPEAL COMMISSIONERS

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Appeal Commissioners.

Seven hundred and sixty-two thousand euro

(€762,000)

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

		2014 Estimate	2015 Estimate	Change 2015 over 2014
		Current	Current	%
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	FACILITATION OF HEARING OF TAX APPEALS	509	809	59%
Gross Total :-		509	809	59%
<i>Deduct -</i>				
B -	APPROPRIATIONS-IN-AID	32	47	47%
Net Total :-		477	762	60%
Net Increase (€000)				285
<i>Exchequer pay included in above net total</i>		408	593	45%
<i>Associated Public Service employees</i>		5	7	40%

		2014 Estimate	2015 Estimate	Change 2015 over 2014
		Current	Current	%
		€000	€000	%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	440	640	45%
(ii)	TRAVEL AND SUBSISTENCE	19	44	132%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	28	26	-7%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	10	20	100%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	10	20	100%
(vi)	OFFICE PREMISES EXPENSES	2	59	-
Gross Total :-		509	809	59%

11

OFFICE OF THE MINISTER FOR PUBLIC EXPENDITURE AND REFORM

- I. Estimate of the amount required in the year ending 31 December 2015 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.

Thirty-six million, three hundred and twenty thousand euro

(€36,320,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - PUBLIC EXPENDITURE & SECTORAL POLICY ...	18,361	-	18,361	17,113	500	17,613	-4%
B - PUBLIC SERVICE MANAGEMENT AND REFORM ...	21,037	500	21,537	22,107	500	22,607	5%
Gross Total :-	39,398	500	39,898	39,220	1,000	40,220	1%
Deduct :-							
C - APPROPRIATIONS-IN-AID	4,000	-	4,000	3,900	-	3,900	-3%
Net Total :-	35,398	500	35,898	35,320	1,000	36,320	1%

Net Increase (€000) 422

Exchequer pay included in above net total

20,488

20,654

1%

Associated Public Service employees

373

402

8%

Exchequer pensions included in above net total

4

4

-

Associated Public Service pensioners

4

4

-

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES ...	19,063	-	19,063	19,500	-	19,500	2%
(ii) TRAVEL AND SUBSISTENCE	163	-	163	234	-	234	44%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	566	-	566	634	-	634	12%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	340	-	340	333	-	333	-2%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	485	100	585	597	100	697	19%
(vi) OFFICE PREMISES EXPENSES	368	-	368	339	-	339	-8%
(vii) CONSULTANCY AND OTHER SERVICES ...	50	-	50	50	-	50	-
Gross Total :-	21,035	100	21,135	21,687	100	21,787	3%

12

SUPERANNUATION AND RETIRED ALLOWANCES

- I. Estimate of the amount required in the year ending 31 December 2015 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 ninety-one million, seven hundred and fifty thousand euro
(€391,750,000)

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

		2014 Estimate	2015 Estimate	Change
		Current	Current	2015 over 2014
PROGRAMME EXPENDITURE		€000	€000	%
A. -	SUPERANNUATION AND RETIRED ALLOWANCES	444,800	474,000	7%
<i>Gross Total -</i>		444,800	474,000	7%
<i>Deduct -</i>				
B. -	APPROPRIATIONS-IN-AID	82,250	82,250	-
<i>Net Total -</i>		362,550	391,750	8%
Net Increase (€000)				29,200
<i>Exchequer pensions included in above net total</i>		362,490	391,695	8%
<i>Associated Public Service pensioners</i>		20,900	21,500	3%

13

OFFICE OF PUBLIC WORKS

- I. Estimate of the amount required in the year ending 31 December 2015 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 sixty-two million, seven hundred and twenty-one thousand euro
(€362,721,000)**

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE (a)							
A - FLOOD RISK MANAGEMENT	24,420	45,000	69,420	25,886	55,600	81,486	17%
B - ESTATE PORTFOLIO MANAGEMENT	252,252	59,500	311,752	250,261	58,500	308,761	-1%
Gross total :- *	276,672	104,500	381,172	276,147	114,100	390,247	2%
Deduct :-							
C - APPROPRIATIONS-IN-AID	24,526	2,500	27,026	27,526	-	27,526	2%
Net total :- *	252,146	102,000	354,146	248,621	114,100	362,721	2%
Net Increase (€000)							8,575
Exchequer pay included in above net total	79,396			82,934			4%
Associated Public Service employees	1,620			1,637			1%

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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 ...	30,742	-	30,742	33,224	-	33,224	8%
(ii) TRAVEL AND SUBSISTENCE	1,311	-	1,311	1,511	-	1,511	15%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	637	-	637	637	-	637	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,532	-	1,532	1,532	-	1,532	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,231	-	2,231	2,431	-	2,431	9%
(vi) OFFICE PREMISES EXPENSES	1,253	-	1,253	1,253	-	1,253	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	47	-	47	417	-	417	-
Gross Total :-	37,753	-	37,753	41,005	-	41,005	9%

14

STATE LABORATORY

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the State Laboratory.

Seven million, eight hundred and eighty-seven thousand euro

(€7,887,000)

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

		2014 Estimate	2015 Estimate	Change 2015 over 2014
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	GOVERNMENT ANALYTICAL LABORATORY AND ADVISORY SERVICE	8,647	8,738	1%
Gross Total :-		8,647	8,738	1%
<i>Deduct :-</i>				
B -	APPROPRIATIONS-IN-AID	852	851	-
Net Total :-		7,795	7,887	1%
Net Increase (€000)				92
<i>Exchequer pay included in above net total</i>		4,745	4,737	-
<i>Associated Public Service employees</i>		87	87	-
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	5,047	5,038	-
(ii)	TRAVEL AND SUBSISTENCE	35	35	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	229	229	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	75	70	-7%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,665	1,865	12%
(vi)	OFFICE PREMISES EXPENSES	1,582	1,487	-6%
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	14	14	-
Gross Total :-		8,647	8,738	1%

15

SECRET SERVICE

I. Estimate of the amount required in the year ending 31 December 2015 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.

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	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 2015 for the salaries and expenses of the Valuation Office and certain minor services.

Eight million, nine hundred and ten thousand euro

(€8,910,000)

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

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	Current	Current	%
PROGRAMME EXPENDITURE			
	€000	€000	%
A - PROVISION OF A STATE VALUATION SERVICE ...	9,345	9,479	1%
B - ADMINISTRATION SERVICES FOR THE VALUATION TRIBUNAL ...	850	680	-20%
Gross Total :-	10,195	10,159	-
Deduct -			
C - APPROPRIATIONS-IN-AID	1,291	1,249	-3%
Net Total :-	8,904	8,910	-

Net Increase (€000) 6

Exchequer pay included in above net total
Associated Public Service employees

6,745	7,063	5%
127	134	6%

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

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	Current	Current	%
	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES ...	7,153	7,447	4%
(ii) TRAVEL AND SUBSISTENCE ...	340	250	-26%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	219	219	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES ...	120	100	-17%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	650	630	-3%
(vi) OFFICE PREMISES EXPENSES	140	160	14%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	100	50	-50%
Gross Total :-	8,722	8,856	2%

17

PUBLIC APPOINTMENTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Public Appointments Service.

Seven million, eight hundred and fifty thousand euro

(€7,850,000)

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

		2014 Estimate	2015 Estimate	Change 2015 over 2014
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	CIVIL AND PUBLIC SERVICE - REDEPLOYMENT / RECRUITMENT / SELECTION	7,002	8,152	16%
Gross Total :-		7,002	8,152	16%
<i>Deduct -</i>				
B -	APPROPRIATIONS-IN-AID	245	302	23%
Net Total :-		6,757	7,850	16%
Net Increase (€000)				1,093
<i>Exchequer pay included in above net total</i>		4,320	5,139	19%
<i>Associated Public Service employees</i>		93	107	15%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	4,540	5,416	19%
(ii)	TRAVEL AND SUBSISTENCE	58	45	-22%
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	112	60	-46%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	121	120	-1%
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	816	850	4%
(vi)	OFFICE PREMISES EXPENSES	250	260	4%
(vii)	RECRUITMENT COSTS - RESEARCH AND CORPORATE GOVERNANCE	45	35	-22%
(viii)	RECRUITMENT COSTS - ADVERTISING AND TESTING	670	856	28%
(ix)	RECRUITMENT COSTS - INTERVIEW BOARDS	390	510	31%
Gross Total :-		7,002	8,152	16%

18

SHARED SERVICES

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of Shared Services.

Thirty-nine million and thirty-three thousand euro

(€39,033,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - NATIONAL SHARED SERVICE OFFICE ...	1,269	31	1,300	2,080	30	2,110	62%
B - PEOPLEPOINT ...	12,430	3,320	15,750	12,526	2,000	14,526	-8%
C - PAYROLL SHARED SERVICES CENTRE ...	8,422	3,594	12,016	14,244	2,587	16,831	40%
D - OTHER SHARED SERVICES PROJECTS ...	1,945	3,038	4,983	2,565	7,861	10,426	109%
Gross Total :-	24,066	9,983	34,049	31,415	12,478	43,893	29%
Deduct :-							
C - APPROPRIATIONS-IN-AID	3,468	-	3,468	4,860	-	4,860	40%
Net Total :-	20,598	9,983	30,581	26,555	12,478	39,033	28%

Net Increase (€000) 8,452

Exchequer pay included in above net total

18,810

23,170

23%

Associated Public Service employees

596

649

9%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in the above Programme allocations</i>							
(i) SALARIES, WAGES AND ALLOWANCES ^(a) ...	16,097	-	16,097	21,633	-	21,633	34%
(ii) TRAVEL AND SUBSISTENCE	35	-	35	54	-	54	54%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	262	-	262	627	-	627	139%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	525	-	525	797	-	797	52%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,735	31	1,766	4,092	106	4,198	138%
(vi) OFFICE PREMISES EXPENSES	304	-	304	392	92	484	59%
(vii) CONSULTANCY AND OTHER SERVICES ...	2	-	2	50	-	50	-
Gross Total :-	18,960	31	18,991	27,645	198	27,843	47%

(a) The administrative budget reflects the centralisation of Civil Service payroll processing functions. The pension processing function will transfer mid-2015. Budget reductions will be reflected on the Votes of originating Departments including Central Statistics Office (Vote 4), Finance (Vote 7), Comptroller & Auditor General (Vote 8), Justice & Equality (Vote 24), Education & Skills (Vote 26), and Defence (Vote 36) during the Revised Estimates process.

19

OFFICE OF THE OMBUDSMAN

- I. Estimate of the amount required in the year ending 31 December 2015 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.

Eight million, seven hundred and thirty-eight thousand euro
(€8,738,000)

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

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	Current	Current	
	€000	€000	%
PROGRAMME EXPENDITURE			
A - OMBUDSMAN FUNCTION / OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS (a)	5,141	5,251	2%
B - STANDARDS IN PUBLIC OFFICE COMMISSION	1,317	1,867	42%
C - OFFICE OF THE INFORMATION COMMISSIONER / OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION ...	1,682	2,022	20%
Gross Total :-	8,140	9,140	12%
Deduct :-			
D - APPROPRIATIONS-IN-AID	397	402	1%
Net Total :-	7,743	8,738	13%
Net Increase (€000)			995
<i>Exchequer pay included in above net total</i>			
<i>Associated Public Service employees</i>			
	6,098	6,343	4%
	106	111	5%

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	Current	Current	
	€000	€000	%
ADMINISTRATION			
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>			
(i) SALARIES, WAGES AND ALLOWANCES	6,490	6,740	4%
(ii) TRAVEL AND SUBSISTENCE	58	58	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	435	435	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	86	86	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	232	232	-
(vi) OFFICE PREMISES EXPENSES	189	189	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	206	756	267%
(viii) LEGAL FEES	444	644	45%
Gross Total :-	8,140	9,140	12%

GARDA SÍOCHÁNA

- I. Estimate of the amount required in the year ending 31 December 2015, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for the payment of certain witnesses' expenses, and for payment of certain grants.

**One thousand, three hundred and twenty-three million, five hundred and seventy-three thousand euro
(€1,323,573,000)**

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	
A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE ...	1,319,178	24,440	1,343,618	1,359,428	66,440	1,425,868	6%
Gross Total :-	1,319,178	24,440	1,343,618	1,359,428	66,440	1,425,868	6%
Deduct :-							
B - APPROPRIATIONS-IN-AID	104,130	-	104,130	102,295	-	102,295	-2%
Net Total :-	1,215,048	24,440	1,239,488	1,257,133	66,440	1,323,573	7%

Net Increase (€000)

84,085

Exchequer pay included in above net total
Associated Public Service employees

806,889
14,982

847,139	5%
14,982	-

Exchequer pensions included in above net total
Associated Public Service pensioners

274,038
10,068

275,373	-
10,349	3%

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	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	863,784	-	863,784	904,034	-	904,034	5%
(ii) TRAVEL AND SUBSISTENCE	14,483	-	14,483	14,483	-	14,483	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	12,706	-	12,706	12,706	-	12,706	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	39,647	-	39,647	39,647	-	39,647	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,272	16,940	19,212	2,272	17,940	20,212	5%
(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	-
Gross Total :-	953,469	16,940	970,409	993,719	17,940	1,011,659	4%

21

PRISONS

- I. Estimate of the amount required in the year ending 31 December 2015 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 certain grants.

Three hundred and nine million, seven hundred and sixty-eight thousand euro

(€309,768,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	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 ...	297,458	27,080	324,538	297,397	28,080	325,477	-
Gross Total :-	297,458	27,080	324,538	297,397	28,080	325,477	-
Deduct :-							
B - APPROPRIATIONS-IN-AID	15,993	-	15,993	15,709	-	15,709	-2%
Net Total :-	281,465	27,080	308,545	281,688	28,080	309,768	-

Net Increase (€000) 1,223

Exchequer pay included in above net total

214,762

214,985

-

Associated Public Service employees

3,265

3,265

-

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	
Functional split of Administrative Budgets, which are included in above Programme							
(i) SALARIES, WAGES AND ALLOWANCES	230,100	-	230,100	230,100	-	230,100	-
(ii) TRAVEL AND SUBSISTENCE	1,816	-	1,816	1,816	-	1,816	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	3,860	-	3,860	3,860	-	3,860	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	2,900	-	2,900	2,900	-	2,900	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,500	980	4,480	3,500	980	4,480	-
(vi) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	100	-	100	100	-	100	-
Gross Total :-	242,276	980	243,256	242,276	980	243,256	-

	2014 Estimate		2015 Estimate		Change 2015 over 2014
	€000		€000		
A 3 - BUILDINGS AND EQUIPMENT ...	2,400		-		-
	2,400		-		-

COURTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2015 for such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

Fifty-eight million, eight hundred and thirty thousand euro
(€58,830,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY ...	94,865	9,700	104,565	96,865	9,700	106,565	2%
Gross Total :-	94,865	9,700	104,565	96,865	9,700	106,565	2%
Deduct :-							
B - APPROPRIATIONS-IN-AID	46,535	-	46,535	47,735	-	47,735	3%
Net Total :-	48,330	9,700	58,030	49,130	9,700	58,830	1%

Net Increase (€000) 800

Exchequer pay included in above net total

45,072
900

46,012	2%
927	3%

Exchequer pensions included in above net total

107
1

107	-
1	-

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	47,679	-	47,679	48,619	-	48,619	2%
(ii) TRAVEL AND SUBSISTENCE	2,663	-	2,663	2,663	-	2,663	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	7,286	-	7,286	7,346	-	7,346	1%
(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	13,122	-	13,122	13,122	-	13,122	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	100	-	100	100	-	100	-
Gross Total :-	73,702	3,820	77,522	74,702	3,820	78,522	1%

PROPERTY REGISTRATION AUTHORITY

- I.** Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Property Registration Authority.

Twenty-nine million, seven hundred and thirty-eight thousand euro

(€29,738,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - MANAGE THE LAND REGISTRY AND THE REGISTRY OF DEEDS ...	30,527	560	31,087	30,127	560	30,687	-1%
Gross Total :-	30,527	560	31,087	30,127	560	30,687	-1%
Deduct :-							
B - APPROPRIATIONS-IN-AID	979	-	979	949	-	949	-3%
Net Total :-	29,548	560	30,108	29,178	560	29,738	-1%

Net Decrease (€000)

(370)

Exchequer pay included in above net total

22,794

22,424

-2%

Associated Public Service employees

521

521

-

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	23,773	-	23,773	23,373	-	23,373	-2%
(ii) TRAVEL AND SUBSISTENCE	110	-	110	110	-	110	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	4,100	-	4,100	4,100	-	4,100	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	800	-	800	800	-	800	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,257	560	1,817	1,257	560	1,817	-
(vi) OFFICE PREMISES EXPENSES	462	-	462	462	-	462	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	25	-	25	25	-	25	-
Gross Total :-	30,527	560	31,087	30,127	560	30,687	-1%

JUSTICE AND EQUALITY

- I. Estimate of the amount required in the year ending 31 December 2015 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.

**Three hundred and eight million, three hundred and thirty-seven thousand euro
(€308,337,000)**

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - MAINTAIN A SECURE IRELAND	143,751	68	143,819	148,006	66	148,072	3%
B - WORK FOR SAFE COMMUNITIES	51,226	39	51,265	51,287	40	51,327	-
C - FACILITATE THE PROVISION AND ADMINISTRATION OF JUSTICE	135,768	1,555	137,323	124,670	1,555	126,225	-8%
D - PROMOTE EQUALITY AND INTEGRATION*	22,471	16	22,487	15,677	16	15,693	-30%
E - REPRESENT IRELAND'S JUSTICE INTERESTS IN INTERNATIONAL FORA	3,098	12	3,110	3,259	12	3,271	5%
F - CONTRIBUTE TO ECONOMIC RECOVERY	22,352	180	22,532	22,985	181	23,166	3%
Gross Total -	378,666	1,870	380,536	365,884	1,870	367,754	-3%
Deduct -							
G - APPROPRIATIONS-IN-AID	55,940	-	55,940	59,417	-	59,417	6%
Net Total -	322,726	1,870	324,596	306,467	1,870	308,337	-5%

Net Decrease (€000) -16,259

Exchequer pay included in above net total	124 197	125 247	1%
Associated Public Service employees	2 237	2 224	-1%
Exchequer pensions included in above net total	597	688	15%
Associated Public Service pensioners	46	57	24%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	19,872	-	19,872	19,636	-	19,636	-1%
(ii) TRAVEL AND SUBSISTENCE	440	-	440	340	-	340	-23%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	3,717	-	3,717	3,517	-	3,517	-5%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	734	-	734	634	-	634	-14%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	5,045	191	5,236	5,045	191	5,236	-
(vi) OFFICE PREMISES EXPENSES	1,733	-	1,733	1,633	-	1,633	-6%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	73	-	73	73	-	73	-
(viii) RESEARCH	82	-	82	82	-	82	-
(ix) FINANCIAL SHARED SERVICES	11,620	159	11,779	11,620	159	11,779	-
Gross Total -	43,316	350	43,666	42,580	350	42,930	-2%

* The Irish Human Rights and Equality Commission will be established as a separate Vote with effect from 1 January 2015

25

ENVIRONMENT, COMMUNITY AND LOCAL GOVERNMENT

- I. Estimate of the amount required in the year ending 31 December 2015 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.

**One thousand, one hundred and fourteen million, one hundred and sixty thousand euro
(€1,114,160,000)**

- 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.

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	
A - HOUSING	302,762	273,071	575,833	355,215	453,113	808,328	40%
B - WATER SERVICES	10,045	33,869	43,914	9,710	28,711	38,421	-13%
C - ENVIRONMENT AND WASTE MANAGEMENT	24,165	10,510	34,675	23,926	10,915	34,841	-
D - LOCAL GOVERNMENT	13,469	11,255	24,724	85,698	21,799	107,497	335%
E - COMMUNITY AND RURAL DEVELOPMENT	75,259	28,183	103,442	74,370	58,774	133,144	29%
F - PLANNING	15,773	512	16,285	15,392	913	16,305	-
G - MET ÉIREANN	15,250	3,100	18,350	14,889	3,775	18,664	2%
Gross Total :-	456,723	360,500	817,223	579,200	578,000	1,157,200	42%
Deduct :-							
H - APPROPRIATIONS-IN-AID	24,977	53,365	78,342	25,534	17,506	43,040	-45%
Net Total :-	431,746	307,135	738,881	553,666	560,494	1,114,160	51%

Net Increase (€000)

375,279

Exchequer pay included in above net total

63,568

64,060

1%

Associated Public Service employees *

1,460

1,450

-1%

Exchequer pensions included in above net total

4,618

5,112

11%

Associated Public Service pensioners *

271

277

2%

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	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	48,300	-	48,300	45,733	-	45,733	-5%
(ii) TRAVEL AND SUBSISTENCE	1,390	-	1,390	1,458	-	1,458	5%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,588	-	1,588	1,768	-	1,768	11%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,490	-	1,490	1,228	-	1,228	-18%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,040	4,081	7,121	3,618	4,925	8,543	20%
(vi) OFFICE PREMISES EXPENSES	1,199	-	1,199	1,247	-	1,247	4%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	140	-	140	143	-	143	2%
Gross Total :-	57,147	4,081	61,228	55,195	4,925	60,120	-2%

	2014 Estimate		2015 Estimate		Change 2015 over 2014
	€000	€000	€000	€000	
	<i>Application of Deferred Surrender</i>				
A 3 - LOCAL AUTHORITY HOUSING		15,000		-	-
A 4 - VOLUNTARY AND CO-OPERATIVE HOUSING ...		7,000		-	-
E 9 - LEADER - RURAL ECONOMY SUB-PROGRAMME 2007 - 2013 ...		50,000		-	-
		72,000		-	-100%

* 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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
Income:							
Plastic Bag Levy	13,000	-	13,000	13,000	-	13,000	-
Landfill Levy	35,000	-	35,000	29,000	-	29,000	-17%
Total Income :-	48,000	-	48,000	42,000	-	42,000	-13%
Expenditure:							
Costs incurred by the Revenue Commissioners	500	-	500	500	-	500	-
Capital Schemes	-	2,000	2,000	-	1,800	1,800	-10%
Current Schemes	45,300	-	45,300	39,700	-	39,700	-12%
Total Expenditure :-	45,800	2,000	47,800	40,200	1,800	42,000	-12%
Excess of Income over Expenditure	-	-	200	-	-	-	-
Balance of Fund at 31 December 2013 (a)	-	-	12,335	-	-	-	-
Balance of Fund at 31 December 2014 (projected)	-	-	12,535	-	-	-	-
Balance of Fund at 31 December 2015 (projected)	-	-	-	-	-	12,535	-

(a) The Balance of Fund at the end of December 2013 was €4.9 million less than the projected balance included in the 2014 REV. This is a result of income to the fund for 2013 being below projection.

26

EDUCATION AND SKILLS

- I. Estimate of the amount required in the year ending 31 December 2015 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.

Seven thousand, eight hundred and eighty-three million, five hundred and ninety-seven thousand euro

(€7,883,597,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - FIRST, SECOND AND EARLY YEARS' EDUCATION ...	5,973,509	7,631	5,981,140	6,088,221	8,070	6,096,291	2%
B - SKILLS DEVELOPMENT ...	348,716	2,580	351,296	345,311	3,115	348,426	-1%
C - HIGHER EDUCATION ...	1,455,856	87	1,455,943	1,403,476	125	1,403,601	-4%
D - CAPITAL SERVICES ...	78,496	536,002	614,498	79,969	518,690	598,659	-3%
Gross Total :-	7,856,577	546,300	8,402,877	7,916,977	530,000	8,446,977	1%
<i>Deduct :-</i>							
E - APPROPRIATIONS-IN-AID	551,832	2,501	554,333	560,879	2,501	563,380	2%
Net Total :-	7,304,745	543,799	7,848,544	7,356,098	527,499	7,883,597	-

Net Increase (€000)

35,053

Exchequer pay included in above net total

4,712,886

4,824,050

2%

Associated Public Service employees

96,135

97,804

2%

Exchequer pensions included in above net total

943,244

951,829

1%

Associated Public Service pensioners

42,526

43,775

3%

ADMINISTRATION
Functional split of Administrative Budgets, which are included in the above Programme allocations (a)

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES ...	56,588	-	56,588	57,688	-	57,688	2%
(ii) TRAVEL AND SUBSISTENCE	1,520	-	1,520	1,570	-	1,570	3%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	955	-	955	955	-	955	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,820	-	1,820	1,820	-	1,820	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,446	1,500	4,946	3,715	1,800	5,515	12%
(vi) OFFICE PREMISES EXPENSES	1,539	-	1,539	1,639	-	1,639	6%
(vii) CONSULTANCY AND OTHER SERVICES ...	99	-	99	100	-	100	1%
(viii) NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE ...	18,124	-	18,124	18,124	-	18,124	-
Gross Total :-	84,091	1,500	85,591	85,611	1,800	87,411	2%

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

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	Current	Current	
	€000	€000	%
INCOME :			
National Training Fund Levy	340,539	352,951	4%
European Social Fund	3,300	12,800	288%
European Globalisation Adjustment Fund	450	-	-
Investment Account Income	120	120	-
Bank Interest Received	26	26	-
Total Income :-	344,435	365,897	6%
EXPENDITURE ^(b)			
Training Programmes for those in Employment			
Training People in employment	39,600	39,600	-
Training Networks Programme	11,924	11,924	-
Training Grants to Industry	6,500	6,500	-
Workplace Basic Education Fund	2,800	2,800	-
Community & Voluntary Organisations	375	375	-
Continuing Professional Development	75	75	-
Total	61,274	61,274	-
Training Programmes for Employment			
Training People for Employment	228,125	228,125	-
Labour Market Education and Training Fund - Momentum	23,881	23,881	-
Springboard	23,688	23,688	-
ICT Skills Conversions Course	5,000	5,000	-
Training Networks Programme	3,766	3,766	-
Vocational Training Opportunities Scheme (VTOS)	6,000	6,000	-
European Globalisation Adjustment Fund (EGF)	2,000	2,000	-
Technical Employment Support Grant	3,200	3,200	-
Community Employment Training	4,200	4,200	-
Total	299,860	299,860	-
Provision of Information on Skills Requirements			
Provision of Information on Skills Requirements	860	860	-
Total	860	860	-
Bank Charges			
	6	6	-
Total Expenditure :-	362,000	362,000	-
Surplus/ (Deficit) for the year	(17,565)	3,897	-
Balance brought forward at 1st January 2014	155,746		
Surplus Carried Forward as at 31 December 2014 (Projected)	138,181		
Surplus Carried Forward as at 31 December 2015 (Projected)	-	142,078	

(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 SOLAS supplements activities funded by Exchequer subhead B3.

(b) Final allocation to be determined by the Minister for Education & Skills as part of the Revised Estimates 2015 process.

INTERNATIONAL CO-OPERATION

- I. Estimate of the amount required in the year ending 31 December 2015 for certain Official Development Assistance, including certain grants, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

Four hundred and seventy-five million, and thirteen thousand euro

(€475,013,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - WORK ON POVERTY AND HUNGER REDUCTION ...	478,913	250	479,163	475,913	250	476,163	-1%
Gross Total :-	478,913	250	479,163	475,913	250	476,163	-1%
Deduct :-							
B - APPROPRIATIONS-IN-AID	1,150	-	1,150	1,150	-	1,150	-
Net Total :- (a)	477,763	250	478,013	474,763	250	475,013	-1%

Net Decrease (€000) (3,000)

Exchequer pay included in above net total
Associated Public Service employees

14,048	14,048	-
185	185	-

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	14,898	-	14,898	14,898	-	14,898	-
(ii) TRAVEL AND SUBSISTENCE	2,300	-	2,300	2,200	-	2,200	-4%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,700	100	1,800	1,700	120	1,820	1%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,850	20	1,870	1,850	10	1,860	-1%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,575	30	1,605	1,575	20	1,595	-1%
(vi) OFFICE PREMISES EXPENSES	3,375	100	3,475	3,125	100	3,225	-7%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	750	-	750	750	-	750	-
(viii) FOREIGN REPRESENTATION AND ACCOMMODATION EXPENSES ...	1,450	-	1,450	1,500	-	1,500	3%
Gross Total :-	27,898	250	28,148	27,598	250	27,848	-1%

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

28

FOREIGN AFFAIRS AND TRADE

- I. Estimate of the amount required in the year ending 31 December 2015 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 and contributions to International Organisations.

One hundred and sixty-three million, one hundred and eighty-nine thousand euro
(€163,189,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - PROMOTE IRELAND'S ECONOMIC AND TRADE INTERESTS IN EUROPE AND INTERNATIONALLY ...	47,562	597	48,159	47,288	2,750	50,038	4%
B - CONSULAR, PASSPORT AND IRISH ABROAD SERVICES	68,407	3,388	71,795	67,979	2,000	69,979	-3%
C - RECONCILIATION AND COOPERATION ON THIS ISLAND	17,280	252	17,532	17,080	-	17,080	-3%
D - INTERNATIONAL PEACE, SECURITY AND HUMAN RIGHTS	74,438	360	74,798	71,140	-	71,140	-5%
Gross Total :-	207,687	4,597	212,284	203,487	4,750	208,237	-2%
Deduct :-							
E - APPROPRIATIONS-IN-AID	45,048	-	45,048	45,048	-	45,048	-
Net Total :-	162,639	4,597	167,236	158,439	4,750	163,189	-2%

Net Decrease (€000) (4,047)

Exchequer pay included in above net total

68,039

68,039

-

Associated Public Service employees

1,160

1,160

-

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	71,787	-	71,787	71,787	-	71,787	-
(ii) TRAVEL AND SUBSISTENCE	6,630	-	6,630	5,430	-	5,430	-18%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	5,313	99	5,412	5,313	200	5,513	2%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	7,594	-	7,594	7,594	-	7,594	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	15,226	3,867	19,093	15,226	3,750	18,976	-1%
(vi) OFFICE PREMISES EXPENSES	24,502	631	25,133	24,502	800	25,302	1%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	100	-	100	100	-	100	-
(viii) FOREIGN REPRESENTATION AND ACCOMMODATION EXPENSES ...	11,231	-	11,231	11,231	-	11,231	-
Gross Total :-	142,383	4,597	146,980	141,183	4,750	145,933	-1%

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	€000	€000	
	<i>Application of Deferred Surrender</i>		
B 2 - CONSULAR, PASSPORT AND IRISH ABROAD SERVICES	570	-	-
	570	-	-

COMMUNICATIONS, ENERGY AND NATURAL RESOURCES

- I. Estimate of the amount required in the year ending 31 December 2015 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 for the payment of certain grants under cash-limited schemes.

**One hundred and seventy-two million, five hundred and eighty-three thousand euro
(€172,583,000)**

- 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.

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
PROGRAMME EXPENDITURE							
A - COMMUNICATIONS ...	13,108	38,565	51,673	12,054	24,784	36,838	-29%
B - BROADCASTING	241,894	1,598	243,492	241,469	1,005	242,474	-
C - ENERGY	21,266	59,810	81,076	21,075	50,135	71,210	-12%
D - NATURAL RESOURCES	18,326	8,816	27,142	18,986	11,861	30,847	14%
E - INLAND FISHERIES	26,912	1,211	28,123	26,416	1,215	27,631	-2%
Gross Total :-	321,506	110,000	431,506	320,000	89,000	409,000	-5%
Deduct :-							
F - APPROPRIATIONS-IN-AID	237,000	-	237,000	236,417	-	236,417	-
Net Total :-	84,506	110,000	194,506	83,583	89,000	172,583	-11%

Net Decrease (€000) (21,923)

Exchequer pay included in above net total	29,204	30,223	3%
Associated Public Service employees (a)	1,100	1,110	1%
Exchequer pensions included in above net total	2,774	3,092	11%
Associated Public Service pensioners	239	244	2%

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	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	15,351	-	15,351	17,000	-	17,000	11%
(ii) TRAVEL AND SUBSISTENCE	583	-	583	583	-	583	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	757	-	757	757	-	757	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	529	-	529	529	-	529	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,300	1,100	3,400	2,300	1,100	3,400	-
(vi) OFFICE PREMISES EXPENSES	732	-	732	732	-	732	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	1,895	-	1,895	1,895	-	1,895	-
(viii) EQUIPMENT, STORES AND MAINTENANCE ...	590	1	591	385	1	386	-35%
Gross Total :-	22,737	1,101	23,838	24,181	1,101	25,282	6%

	2014 Estimate		2015 Estimate		Change 2015 over 2014
	Application of Deferred Surrender				
	€000		€000		
C 4 - SUSTAINABLE ENERGY PROGRAMME	8,500		-		-100%
	8,500		-		-100%

(a) Included in this amount are 417 non-Exchequer funded employees and 49 co-funded North-South agency employees. In 2014 the figures were 417 and 49 respectively.

30

AGRICULTURE, FOOD AND THE MARINE

- I. Estimate of the amount required in the year ending 31 December 2015 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 and for the payment of certain grants under cash-limited schemes and the remediation of Haulbowline Island.

Seven hundred and sixty-seven million, two hundred and thirty-nine thousand euro
(€67,239,000)

- 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.

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - AGRI-FOOD POLICY, DEVELOPMENT AND TRADE ...	320,226	37,965	358,191	367,188	32,874	400,062	12%
B - FOOD SAFETY, ANIMAL HEALTH AND WELFARE AND PLANT HEALTH ...	203,004	2,440	205,444	198,124	3,104	201,228	-2%
C - RURAL ECONOMY, ENVIRONMENT AND STRUCTURAL CHANGES ...	253,550	143,108	396,658	225,060	160,702	385,762	-3%
D - DIRECT PAYMENTS ...	242,420	187	242,607	239,628	320	239,948	-1%
Gross Total :-	1,019,200	183,700	1,202,900	1,030,000	197,000	1,227,000	2%
Deduct :-							
E - APPROPRIATIONS-IN-AID ...	244,797	-	244,797	459,761	-	459,761	88%
Net Total :-	774,403	183,700	958,103	570,239	197,000	767,239	-20%

Net Decrease (€000)

(190,864)

Exchequer pay included in above net total

218,770

218,717

-

Associated Public Service employees

4,445

4,445

-

Exchequer pensions included in above net total

47,519

51,752

9%

Associated Public Service pensioners

1,871

1,833

-2%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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 ...	163,966	-	163,966	162,790	-	162,790	-1%
(ii) TRAVEL AND SUBSISTENCE	7,050	-	7,050	6,909	-	6,909	-2%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	3,500	-	3,500	3,663	-	3,663	5%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	4,716	-	4,716	4,501	-	4,501	-5%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	22,701	1,160	23,861	19,601	1,999	21,600	-9%
(vi) OFFICE PREMISES EXPENSES	5,799	-	5,799	5,798	-	5,798	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	41	-	41	36	-	36	-12%
(viii) SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	1,554	-	1,554	1,352	-	1,352	-13%
(ix) LABORATORY SERVICES ...	4,000	1,800	5,800	4,000	1,800	5,800	-
Gross Total :-	213,327	2,960	216,287	208,650	3,799	212,449	-2%

	2014 Estimate		2015 Estimate		Change 2015 over 2014
	€000	€000	€000	€000	
	<i>Application of Deferred Surrender</i>				
C 6 - FORESTRY AND BIOENERGY ...	16,800	-	-	-	-
	16,800	-	-	-	-

31

TRANSPORT, TOURISM AND SPORT

- I. Estimate of the amount required in the year ending 31 December, 2015 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 and certain other services.

**One thousand, two hundred and thirty-one million, six hundred and eighty-nine thousand euro
(€1,231,689,000)**

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - CIVIL AVIATION	24,626	3,071	27,697	22,349	3,571	25,920	-6%
B - LAND TRANSPORT	419,586	895,818	1,315,404	414,618	893,235	1,307,853	-1%
C - MARITIME TRANSPORT AND SAFETY	85,035	9,347	94,382	83,302	7,080	90,382	-4%
D - SPORTS AND RECREATION SERVICES	46,225	49,243	95,468	46,205	35,943	82,148	-14%
E - TOURISM SERVICES	112,048	25,021	137,069	105,646	14,171	119,817	-13%
Gross Total :-	687,520	982,500	1,670,020	672,120	954,000	1,626,120	-3%
Deduct :-							
F - APPROPRIATIONS-IN-AID	124,431	270,000	394,431	124,431	270,000	394,431	-
Net Total :-	563,089	712,500	1,275,589	547,689	684,000	1,231,689	-3%

Net Decrease (€000) (43,900)

Exchequer pay included in above net total

67,176
1,449

63,945	-5%
1,449	-

Associated Public Service employees

Exchequer pensions included in above net total

14,804
415

11,265	-24%
423	2%

Associated Public Service pensioners

ADMINISTRATION

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	26,669	-	26,669	27,060	-	27,060	1%
(ii) TRAVEL AND SUBSISTENCE	1,753	-	1,753	1,647	-	1,647	-6%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,698	-	1,698	1,605	-	1,605	-5%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	550	-	550	520	-	520	-5%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	933	700	1,633	884	700	1,584	-3%
(vi) OFFICE PREMISES EXPENSES	592	-	592	564	-	564	-5%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	599	-	599	565	-	565	-6%
Gross Total :-	32,794	700	33,494	32,845	700	33,545	-

C 3 - MARITIME ADMINISTRATION AND THE IRISH COASTGUARD ...

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	€000	€000	
			%
	4,800	-	-
	4,800	-	-

JOBS, ENTERPRISE AND INNOVATION

- I. Estimate of the amount required in the year ending 31 December 2015 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 and grants and for the payment of certain grants under cash-limited schemes.

**Seven hundred and thirty-four million, four hundred and twenty-three thousand euro
(€734,423,000)**

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - JOBS AND ENTERPRISE DEVELOPMENT	193,295	167,260	360,555	187,524	168,030	355,554	-1%
B - INNOVATION	65,627	274,740	340,367	65,996	281,970	347,966	2%
C - REGULATION	80,100	-	80,100	81,480	-	81,480	2%
Gross Total :-	339,022	442,000	781,022	335,000	450,000	785,000	1%
Deduct :-							
D - APPROPRIATIONS-IN-AID	47,448	1,500	48,948	50,077	500	50,577	3%
Net Total :-	291,574	440,500	732,074	284,923	449,500	734,423	-

Net Increase (€000) 2,349

Exchequer pay included in above net total	147,433	143,139	-3%
Associated Public Service employees	2,420	2,322	-4%
Exchequer pensions included in above net total	43,767	43,342	-1%
Associated Public Service pensioners	1,565	1,550	-1%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	19,901	-	19,901	23,541	-	23,541	18%
(ii) TRAVEL AND SUBSISTENCE	632	-	632	632	-	632	-
(iii) LEARNING AND DEVELOPMENT AND INCIDENTAL EXPENSES	855	-	855	945	-	945	11%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	587	-	587	587	-	587	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,763	-	3,763	3,764	-	3,764	-
(vi) OFFICE PREMISES EXPENSES	2,033	-	2,033	2,586	-	2,586	27%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	1,210	-	1,210	1,210	-	1,210	-
(viii) ADVERTISING AND INFORMATION RESOURCES	211	-	211	450	-	450	113%
Gross Total :-	29,192	-	29,192	33,715	-	33,715	15%

	2014 Estimate		2015 Estimate		Change 2015 over 2014
	€000	€000	€000	€000	
<i>Application of Deferred Surrender</i>					
A 5 - IDA ...	3,000		-		-
A 7 - ENTERPRISE IRELAND	3,000		-		-
B 4 - SCIENCE AND TECHNOLOGY DEVELOPMENT PROGRAMME ...	17,000		-		-
	23,000		-		-

ARTS, HERITAGE AND THE GAELTACHT

- I. Estimate of the amount required in the year ending 31 December 2015 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 and grants.

Two hundred and sixty-nine million, three hundred and seventy-five thousand euro
(€69,375,000)

- 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.

	2014 Estimate			2015 Estimate (a)			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - ARTS, CULTURE AND FILM	100,654	37,295	137,949	111,323	42,460	153,783	11%
B - HERITAGE (b)	32,864	12,426	45,290	33,131	6,916	40,047	-12%
C - IRISH LANGUAGE, GAELTACHT AND ISLANDS ...	32,942	8,467	41,409	33,076	8,717	41,793	1%
D - NORTH-SOUTH CO-OPERATION (c)	35,271	3,977	39,248	34,870	3,487	38,357	-2%
Gross Total :-	201,731	62,165	263,896	212,400	61,580	273,980	4%
Deduct :-							
E - APPROPRIATIONS-IN-AID	4,439	-	4,439	4,605	-	4,605	4%
Net Total :-	197,292	62,165	259,457	207,795	61,580	269,375	4%

Net Increase (€000)

9,918

Exchequer pay included in above net total

Associated Public Service employees

63,558

1,460

68,245

1,568

7%

7%

Exchequer pensions included in above net total

Associated Public Service pensioners

6,515

338

6,290

363

-3%

7%

	2014 Estimate			2015 Estimate (a)			Change 2015 over 2014
	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	28,440	-	28,440	28,440	-	28,440	-
(ii) TRAVEL AND SUBSISTENCE	1,463	-	1,463	1,463	-	1,463	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,007	-	1,007	1,007	-	1,007	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	626	-	626	626	-	626	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,362	644	2,006	1,362	643	2,005	-
(vi) OFFICE PREMISES EXPENSES	795	-	795	795	-	795	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	100	-	100	100	-	100	-
Gross Total :-	33,793	644	34,437	33,793	643	34,436	-

(a) The functions of the National Gallery will be moved into Vote 33 Arts, Heritage and the Gaeltacht with effect from 1st January 2015.

(b) The 2014 provision includes €5 million in once-off stimulus funding related to the Built Heritage Jobs Leverage Scheme

(c) 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 2015 for the salaries and expenses of the National Gallery, including grants.

(€)

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

	2014 Estimate			2015 Estimate (a)			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - NATIONAL GALLERY	6,669	3,861	10,530	-	-	-	-
Gross Total :-	6,669	3,861	10,530	-	-	-	-
Deduct :-							
B - APPROPRIATIONS-IN-AID	253	3,003	3,256	-	-	-	-
Net Total :-	6,416	858	7,274	-	-	-	-

Net Decrease (€000)

-

Exchequer pay included in above net total

4,426

Associated Public Service employees

108

	2014 Estimate			2015 Estimate (a)			Change 2015 over 2014
	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	4,678	-	4,678	-	-	-	-
(ii) TRAVEL AND SUBSISTENCE	30	-	30	-	-	-	-
(iii) SECURITY AND INCIDENTAL EXPENSES	666	-	666	-	-	-	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	116	-	116	-	-	-	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	214	-	214	-	-	-	-
(vi) OFFICE PREMISES EXPENSES	756	-	756	-	-	-	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	208	-	208	-	-	-	-
Gross Total :-	6,668	-	6,668	-	-	-	-

(a) The functions of the National Gallery will be moved into Vote 33 Arts, Heritage and the Gaeltacht with effect from 1st January 2015

ARMY PENSIONS

- I. Estimate of the amount required in the year ending 31 December 2015 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, five hundred and ninety thousand euro
(€215,590,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
A - PROVISION FOR DEFENCE FORCES' PENSION BENEFITS	€000	€000	€000	€000	€000	€000	%
	220,990	-	220,990	220,990	-	220,990	-
Gross Total :-	220,990	-	220,990	220,990	-	220,990	-
Deduct :-							
B - APPROPRIATIONS-IN-AID	5,600	-	5,600	5,400	-	5,400	-4%
Net Total :-	215,390	-	215,390	215,590	-	215,590	-
Net Increase (€000)							200
Exchequer pay included in above net total			67			67	-
Associated Public Service employees			1			1	-
Exchequer pensions included in above net total			215,223			215,423	-
Associated Public Service pensioners*			12,779			12,919	1%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	%
	70	-	70	70	-	70	-
Gross Total :-	70	-	70	70	-	70	-

* Some pensioners are in receipt of both an occupational pension and a disablement pension and are therefore included twice.

36

DEFENCE

- I. Estimate of the amount required in the year ending 31 December 2015 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.

Six hundred and thirty-nine million, two hundred and thirty-six thousand euro

(€639,236,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS	668,652	8,277	676,929	663,652	12,222	675,874	-
Gross Total :-	668,652	8,277	676,929	663,652	12,222	675,874	-
Deduct :-							
B - APPROPRIATIONS-IN-AID	36,138	500	36,638	35,638	1,000	36,638	-
Net Total :-	632,514	7,777	640,291	628,014	11,222	639,236	-

Net Decrease (€000) (1,055)

Exchequer pay included in above net total

475,978

471,749

-1%

Associated Public Service employees

10,510

10,507

-

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	17,951	-	17,951	17,951	-	17,951	-
(ii) TRAVEL AND SUBSISTENCE	500	-	500	520	-	520	4%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	210	-	210	210	-	210	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	700	-	700	675	-	675	-4%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,045	1,350	2,395	2,197	350	2,547	6%
(vi) OFFICE PREMISES EXPENSES	1,272	-	1,272	1,125	-	1,125	-12%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ...	25	-	25	25	-	25	-
Gross Total :-	21,703	1,350	23,053	22,703	350	23,053	-

	2014 Estimate		2015 Estimate		Change 2015 over 2014
	€000	€000	€000	€000	
	<i>Application of Deferred Surrender</i>				%
A 13 - BUILDINGS ...	900	-	-	-	-
	900	-	-	-	-

SOCIAL PROTECTION

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants

Eleven thousand, one hundred and forty-eight million, seven hundred and seventy-four thousand euro
(€11,148,774,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - SOCIAL ASSISTANCE SCHEMES, SERVICES, ADMINISTRATION AND PAYMENT TO SOCIAL INSURANCE FUND							
- Administration	460,640	18,500	479,140	491,330	9,000	500,330	4%
- Pensions	940,000	-	940,000	941,620	-	941,620	-
- Working Age - Income Supports	3,970,170	-	3,970,170	3,437,305	-	3,437,305	-13%
- Working Age - Employment Supports	1,065,380	-	1,065,380	1,088,090	-	1,088,090	2%
- Illness, Disability and Carers	1,961,760	-	1,961,760	2,083,115	-	2,083,115	6%
- Children	2,283,860	-	2,283,860	2,410,025	-	2,410,025	6%
- Supplementary Payments, etc.	713,140	-	713,140	686,455	-	686,455	-4%
- Subvention to the Social Insurance Fund	685,470	-	685,470	248,034	-	248,034	-64%
Gross Total -	12,080,420	18,500	12,098,920	11,385,974	9,000	11,394,974	-6%
Deduct -							
B - APPROPRIATIONS-IN-AID	242,020	-	242,020	246,200	-	246,200	2%
Net Total -	11,838,400	18,500	11,856,900	11,139,774	9,000	11,148,774	-6%

Net Decrease (€000)

(708,126)

Exchequer pay included in above net total

279 571

290 871

4%

Associated Public Service employees

6 630

6 474

-2%

Exchequer pensions included in above net total (a)

-330

-177

-46%

Associated Public Service pensioners

42

48

14%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	290,611	-	290,611	300,600	-	300,600	3%
(ii) TRAVEL AND SUBSISTENCE	5,150	-	5,150	4,975	-	4,975	-3%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	11,815	-	11,815	13,590	-	13,590	15%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	20,500	-	20,500	21,000	-	21,000	2%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	28,028	4,600	32,628	30,601	4,600	35,201	8%
(vi) OFFICE PREMISES EXPENSES	22,465	13,500	35,965	23,220	4,000	27,220	-24%
(vii) CONSULTANCY SERVICES	1,508	-	1,508	1,975	-	1,975	31%
(viii) PAYMENTS FOR AGENCY SERVICES	74,814	-	74,814	86,349	-	86,349	15%
(ix) eGOVERNMENT RELATED PROJECTS	5,749	400	6,149	9,020	400	9,420	53%
Gross Total -	460,640	18,500	479,140	491,330	9,000	500,330	4%

	2014 Estimate		2015 Estimate		Change 2015 over 2014
	€000	€000	€000	€000	
A.2 - ADMINISTRATION NON-PAY					%
		1,050		-	-
		1,050		-	-

(a) In 2014 €330 000 more was taken in by way of pension contributions from Social Protection agencies than was paid out to their retired staff. For 2015 the equivalent figure is estimated at €177 000.

Total Expenditure on Social Protection

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
(1) VOTE 37: SOCIAL PROTECTION							
Gross Total -	12,080,420	18,500	12,098,920	11,385,974	9,000	11,394,974	-6%
Less Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005 ...	685,470	-	685,470	248,034	-	248,034	-64%
Administration expenses recovered by Vote 37 from the Social Insurance Fund	177,280	-	177,280	177,280	-	177,280	0%
Subtotal -	11,217,670	18,500	11,236,170	10,960,660	9,000	10,969,660	-2%
(2) SOCIAL INSURANCE FUND	8,367,330	-	8,367,330	8,445,740	-	8,445,740	1%
(3) TOTAL EXPENDITURE - VOTE 37 and SIF (1) + (2)	19,585,000	18,500	19,603,500	19,406,400	9,000	19,415,400	-1%
TOTAL EXPENDITURE BROKEN DOWN BY ADMINISTRATION AND PROGRAMME							
ADMINISTRATION *	556,280	18,500	574,780	587,300	9,000	596,300	4%
PENSIONS	6,507,260	-	6,507,260	6,691,815	-	6,691,815	-
WORKING AGE - INCOME SUPPORTS	4,882,560	-	4,882,560	4,278,660	-	4,278,660	-12%
WORKING AGE - EMPLOYMENT SUPPORTS	1,078,050	-	1,078,050	1,099,590	-	1,099,590	2%
ILLNESS, DISABILITY AND CARERS	3,334,130	-	3,334,130	3,390,785	-	3,390,785	2%
CHILDREN	2,301,060	-	2,301,060	2,426,125	-	2,426,125	5%
SUPPLEMENTARY PAYMENTS, ETC.	925,660	-	925,660	932,125	-	932,125	1%
Total Expenditure -	19,585,000	18,500	19,603,500	19,406,400	9,000	19,415,400	-1%

* 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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
- ADMINISTRATION:							
A 1 - ADMINISTRATION - PAY	290,611	-	290,611	300,600	-	300,600	3%
A 2 - ADMINISTRATION - NON-PAY	170,029	18,500	188,529	190,730	9,000	199,730	6%
<i>Subtotal:-</i>	460,640	18,500	479,140	491,330	9,000	500,330	4%
- PENSIONS:							
A 3 - STATE PENSION (NON-CONTRIBUTORY)	940,000	-	940,000	941,620	-	941,620	-
<i>Subtotal:-</i>	940,000	-	940,000	941,620	-	941,620	-
- WORKING AGE - INCOME SUPPORTS:							
A 4 - JOBSEEKER'S ALLOWANCE	2,820,000	-	2,820,000	2,607,900	-	2,607,900	-8%
A 5 - ONE-PARENT FAMILY PAYMENT	863,000	-	863,000	599,300	-	599,300	-31%
A 6 - WIDOWS/ WIDOWERS' / SURVIVING CIVIL PARTNER'S (NON-CONTRIBUTORY) PENSION	16,350	-	16,350	16,190	-	16,190	-1%
A 7 - DESERTED WIFE'S ALLOWANCE	2,300	-	2,300	1,900	-	1,900	-17%
A 8 - BASIC SUPPLEMENTARY WELFARE ALLOWANCE	109,600	-	109,600	70,200	-	70,200	-36%
A 9 - FARM ASSIST	91,600	-	91,600	88,700	-	88,700	-3%
A 10 - PRE-RETIREMENT ALLOWANCE	24,000	-	24,000	14,700	-	14,700	-39%
A 11 - OTHER WORKING AGE - INCOME SUPPORTS	43,320	-	43,320	38,415	-	38,415	-11%
<i>Subtotal:-</i>	3,970,170	-	3,970,170	3,437,305	-	3,437,305	-13%
- WORKING AGE - EMPLOYMENT SUPPORTS:							
A 12 - COMMUNITY EMPLOYMENT PROGRAMME	357,500	-	357,500	373,300	-	373,300	4%
A 13 - RURAL SOCIAL SCHEME	45,000	-	45,000	45,000	-	45,000	-
A 14 - TÚS - COMMUNITY WORK PLACEMENT SCHEME	120,100	-	120,100	112,700	-	112,700	-6%
A 15 - JOBS INITIATIVE	21,500	-	21,500	21,200	-	21,200	-1%
A 16 - COMMUNITY SERVICES PROGRAMME	45,110	-	45,110	45,110	-	45,110	-
A 17 - BACK TO WORK ALLOWANCE	112,600	-	112,600	123,300	-	123,300	10%
A 18 - JOBBRIDGE	82,250	-	82,250	81,910	-	81,910	-
A 19 - BACK TO EDUCATION ALLOWANCE	182,900	-	182,900	150,200	-	150,200	-18%
A 20 - GATEWAY	19,100	-	19,100	22,375	-	22,375	17%
A 21 - WORKING FAMILY DIVIDEND	-	-	-	22,000	-	22,000	-
A 22 - OTHER WORKING AGE - EMPLOYMENT SUPPORTS	79,320	-	79,320	90,995	-	90,995	15%
<i>Subtotal:-</i>	1,065,380	-	1,065,380	1,088,090	-	1,088,090	2%
- ILLNESS, DISABILITY AND CARERS:							
A 23 - DISABILITY ALLOWANCE	1,162,960	-	1,162,960	1,267,900	-	1,267,900	9%
A 24 - BLIND PENSION	14,500	-	14,500	14,115	-	14,115	-3%
A 25 - CARER'S ALLOWANCE	557,200	-	557,200	564,300	-	564,300	1%
A 26 - DOMICILIARY CARE ALLOWANCE	105,100	-	105,100	112,600	-	112,600	7%
A 27 - RESPITE CARE GRANT	122,000	-	122,000	124,200	-	124,200	2%
<i>Subtotal:-</i>	1,961,760	-	1,961,760	2,083,115	-	2,083,115	-
- CHILDREN:							
A 28 - CHILD BENEFIT	1,913,300	-	1,913,300	1,971,965	-	1,971,965	3%
A 29 - FAMILY INCOME SUPPLEMENT	281,700	-	281,700	349,200	-	349,200	24%
A 30 - BACK-TO-SCHOOL CLOTHING AND FOOTWEAR ALLOWANCE	46,300	-	46,300	44,300	-	44,300	-4%
A 31 - SCHOOL MEALS SCHEMES	37,000	-	37,000	39,000	-	39,000	5%
A 32 - CHILD RELATED PAYMENTS	5,560	-	5,560	5,560	-	5,560	-
<i>Subtotal:-</i>	2,283,860	-	2,283,860	2,410,025	-	2,410,025	6%
- SUPPLEMENTARY PAYMENTS:							
A 33 - RENT SUPPLEMENT	344,100	-	344,100	297,305	-	297,305	-14%
A 34 - MORTGAGE INTEREST SUPPLEMENT	17,920	-	17,920	11,930	-	11,930	-33%
A 35 - HOUSEHOLD BENEFITS PACKAGE	88,460	-	88,460	104,060	-	104,060	18%
A 36 - FREE TRAVEL	77,000	-	77,000	77,000	-	77,000	-
A 37 - FUEL ALLOWANCE	136,900	-	136,900	138,500	-	138,500	1%
A 38 - GRANT TO THE CITIZENS INFORMATION BOARD	46,000	-	46,000	46,000	-	46,000	-
A 39 - OFFICE OF THE PENSIONS OMBUDSMAN	1,080	-	1,080	1,074	-	1,074	-1%
A 40 - MISCELLANEOUS SERVICES	1,680	-	1,680	10,586	-	10,586	-
<i>Subtotal:-</i>	713,140	-	713,140	686,455	-	686,455	-4%
- SUBVENTION TO THE SOCIAL INSURANCE FUND:							
A 41 - PAYMENT TO THE SOCIAL INSURANCE FUND UNDER SECTION 9(9) (a) OF THE SOCIAL WELFARE CONSOLIDATION ACT 2005	685,470	-	685,470	248,034	-	248,034	-64%
<i>Subtotal:-</i>	685,470	-	685,470	248,034	-	248,034	-64%
Programme Total:-	12,080,420	18,500	12,098,920	11,385,974	9,000	11,394,974	-6%

III. Estimate of Income and Expenditure of the Social Insurance Fund							
	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
Income:							
Income from Contributions	7,681,800	-	7,681,800	8,197,660	-	8,197,660	7%
Rent	19	-	19	19	-	19	-
Receipts (net) under Reciprocal Arrangements	41	-	41	27	-	27	-34%
Total Income:-	7,681,860	-	7,681,860	8,197,706	-	8,197,706	7%
Expenditure (current):							
Administration - Non-Pay ...	272,920	-	272,920	273,250	-	273,250	-
<i>Subtotal :-</i>	<i>272,920</i>	<i>-</i>	<i>272,920</i>	<i>273,250</i>	<i>-</i>	<i>273,250</i>	<i>-</i>
Schemes and Services:							
PENSIONS							
State Pension (Contributory)	4,142,000	-	4,142,000	4,354,000	-	4,354,000	5%
State Pension (Transition)	68,000	-	68,000	3,000	-	3,000	-96%
Widows', Widowers' / Surviving Civil Partners' (Contributory) ...	1,344,400	-	1,344,400	1,385,040	-	1,385,040	3%
Widows', Widowers' / Surviving Civil Partners' (Death Benefit)	7,860	-	7,860	8,055	-	8,055	2%
Bereavement Grant	5,000	-	5,000	100	-	100	-98%
<i>Subtotal :-</i>	<i>5,567,260</i>	<i>-</i>	<i>5,567,260</i>	<i>5,750,195</i>	<i>-</i>	<i>5,750,195</i>	<i>3%</i>
WORKING AGE - INCOME SUPPORTS							
Jobseeker's Benefit	456,600	-	456,600	406,600	-	406,600	-11%
Deserted Wife's Benefit	77,800	-	77,800	75,060	-	75,060	-4%
Maternity Benefit	263,530	-	263,530	254,050	-	254,050	-4%
Adoptive Benefit	330	-	330	110	-	110	-67%
Health and Safety Benefit	500	-	500	600	-	600	20%
Redundancy and Insolvency Payments	86,330	-	86,330	74,935	-	74,935	-13%
Treatment Benefits	27,300	-	27,300	30,000	-	30,000	10%
<i>Subtotal :-</i>	<i>912,390</i>	<i>-</i>	<i>912,390</i>	<i>841,355</i>	<i>-</i>	<i>841,355</i>	<i>-8%</i>
WORKING AGE - EMPLOYMENT SUPPORTS							
Partial Capacity Benefit	12,670	-	12,670	11,500	-	11,500	-9%
<i>Subtotal :-</i>	<i>12,670</i>	<i>-</i>	<i>12,670</i>	<i>11,500</i>	<i>-</i>	<i>11,500</i>	<i>-9%</i>
ILLNESS, DISABILITY AND CARERS							
Illness Benefit	580,500	-	580,500	553,000	-	553,000	-5%
Injury Benefit	15,500	-	15,500	15,300	-	15,300	-1%
Invalidity Pension	678,010	-	678,010	643,860	-	643,860	-5%
Disablement Benefit	76,620	-	76,620	73,930	-	73,930	-4%
Medical Care Scheme	240	-	240	280	-	280	17%
Carer's Benefit	21,500	-	21,500	21,300	-	21,300	-1%
<i>Subtotal :-</i>	<i>1,372,370</i>	<i>-</i>	<i>1,372,370</i>	<i>1,307,670</i>	<i>-</i>	<i>1,307,670</i>	<i>-5%</i>
CHILDREN							
Child Related Payments	17,200	-	17,200	16,100	-	16,100	-6%
<i>Subtotal :-</i>	<i>17,200</i>	<i>-</i>	<i>17,200</i>	<i>16,100</i>	<i>-</i>	<i>16,100</i>	<i>-6%</i>
SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES							
Household Benefits Package	141,420	-	141,420	164,870	-	164,870	17%
Fuel Allowance ...	71,100	-	71,100	80,700	-	80,700	14%
Transfer of SIF Pension rights to another EU State ...	-	-	-	100	-	100	-
<i>Subtotal :-</i>	<i>212,520</i>	<i>-</i>	<i>212,520</i>	<i>245,670</i>	<i>-</i>	<i>245,670</i>	<i>16%</i>
Total Schemes and Services:-	8,094,410	-	8,094,410	8,172,490	-	8,172,490	1%
Total Expenditure:-	8,367,330	-	8,367,330	8,445,740	-	8,445,740	1%
Excess of Expenditure over Income	685,470	-	685,470	248,034	-	248,034	-64%
Subvention required from Vote 37	685,470	-	685,470	248,034	-	248,034	-64%

38

HEALTH

- I. Estimate of the amount required in the year ending 31 December 2015 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 one million, nine hundred and sixty-nine thousand euro

(€201,969,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
ADMINISTRATION							
A 1 - SALARIES, WAGES AND ALLOWANCES	24,692	-	24,692	24,692	-	24,692	-
A 2 - TRAVEL AND SUBSISTENCE	654	-	654	654	-	654	-
A 3 - TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,003	-	1,003	1,003	-	1,003	-
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	725	-	725	725	-	725	-
A 7 - CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	1,391	-	1,391	1,391	-	1,391	-
<i>Subtotal :-</i>	30,444	473	30,917	30,444	473	30,917	-
GRANTS							
B 1 - GRANTS TO RESEARCH BODIES AND OTHER RESEARCH GRANTS	36,183	-	36,183	36,183	-	36,183	-
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	7,381	-	7,381	7,381	-	7,381	-
<i>Subtotal:-</i>	46,850	-	46,850	46,850	-	46,850	-
OTHER SERVICES							
C - EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	2,600	-	2,600	2,600	-	2,600	-
D - STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	10,093	-	10,093	10,093	-	10,093	-
E 1 - DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY, REGULATORY AND ADVISORY BODIES	56,643	-	56,643	56,240	-	56,240	-1%
E 2 - THE FOOD SAFETY PROMOTION BOARD	5,771	-	5,771	5,474	-	5,474	-5%
E 3 - NATIONAL TREATMENT PURCHASE FUND AND SPECIAL DELIVERY UNIT	5,100	-	5,100	5,100	-	5,100	-
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	-

	2014 Estimate			2015 Estimate			Change 2015 over 2014 %
	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	1,513	-	1,513	86%
CAPITAL SERVICES							
H - GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I C T) OF AGENCIES FUNDED BY DEPARTMENT	-	15,527	15,527	-	15,527	15,527	-
<i>Subtotal :-</i>	112,591	15,527	128,118	112,591	15,527	128,118	-
<i>Gross Total :-</i>	189,885	16,000	205,885	189,885	16,000	205,885	-
<i>Deduct :-</i>							
I - APPROPRIATIONS-IN-AID	3,916	-	3,916	3,916	-	3,916	-
<i>Net Total :-</i>	185,969	16,000	201,969	185,969	16,000	201,969	-
Net Increase (€000)							-
<i>Exchequer pay included in above net total</i>			50,186			50,222	-
<i>Associated public service employees *</i>			1,640			1,640	-
<i>Exchequer pensions included in above net total</i>			648			648	-
<i>Associated public service pensioners *</i>			231			247	7%

1 The incorporation of the HSE Vote (Vote 39) with the Department of Health Vote (Vote 38) will take place in the context of the Revised Estimates Volume consequent on the Health Service Executive (Financial Matters) Act, 2014.

* 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.

HEALTH SERVICE EXECUTIVE

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants.

Eleven thousand, eight hundred and fifty-seven million, nine hundred and sixty-one thousand euro

(€11,857,961,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
HSE ADMINISTRATION							
A 1 - SALARIES, WAGES AND ALLOWANCES AND OTHER ADMINISTRATION EXPENSES OF CORPORATE HSE	61,557	-	61,557	61,557	-	61,557	-
A 2 - VALUE FOR MONEY AND POLICY REVIEWS	386	-	386	386	-	386	-
A 3 - PENSION LUMP SUM PAYMENTS	72,000	-	72,000	72,000	-	72,000	-
<i>Subtotal :-</i>	133,943	-	133,943	133,943	-	133,943	-
HSE REGIONS AND OTHER HEALTH AGENCIES							
B 1 - HSE - DUBLIN MID LEINSTER REGION	1,355,461	-	1,355,461	1,373,484	-	1,373,484	1%
B 2 - HSE - DUBLIN NORTH EAST REGION	1,234,692	-	1,234,692	1,251,109	-	1,251,109	1%
B 3 - HSE - SOUTH REGION	1,928,812	-	1,928,812	1,954,458	-	1,954,458	1%
B 4 - HSE - WEST REGION	2,141,394	-	2,141,394	2,169,867	-	2,169,867	1%
B 5 - GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT BOARD HOSPITALS	2,206,786	-	2,206,786	2,236,129	-	2,236,129	1%
<i>Subtotal :-</i>	8,867,145	-	8,867,145	8,985,047	-	8,985,047	1%
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	14,244	-	14,244	14,244	-	14,244	-
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	41,570	-	41,570	83,000	-	83,000	100%
B 11 - PAYMENTS TO THE STATE CLAIMS AGENCY	96,000	-	96,000	96,000	-	96,000	-
<i>Subtotal :-</i>	168,827	-	168,827	210,257	-	210,257	25%
CARE PROGRAMME							
C 1 - PRIMARY CARE REIMBURSEMENT SERVICES AND COMMUNITY DEMAND LED SCHEMES	2,374,972	-	2,374,972	2,521,105	-	2,521,105	6%
C 2 - LONG TERM RESIDENTIAL CARE	938,763	-	938,763	938,763	-	938,763	-
<i>Subtotal :-</i>	3,313,735	-	3,313,735	3,459,868	-	3,459,868	4%
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	-	323,620	323,620	-	308,620	308,620	-5%
D 2 - BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (PART FUNDED BY NATIONAL LOTTERY)	-	2,539	2,539	-	2,539	2,539	-

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
CAPITAL SERVICES - continued	€000	€000	€000	€000	€000	€000	%
D 3 - INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES	100,000	40,000	140,000	100,000	55,000	155,000	11%
D 4 - BUILDING AND EQUIPPING MENTAL HEALTH AND OTHER HEALTH FACILITIES (FUNDED FROM THE DISPOSAL OF SURPLUS ASSETS)	-	8,000	8,000	-	-	-	-100%
Subtotal :-	100,000	374,159	474,159	100,000	366,159	466,159	-2%
Gross Total :-	12,583,650	374,159	12,957,809	12,889,115	366,159	13,255,274	2%
Deduct :-							
E - APPROPRIATIONS-IN-AID	1,397,313	8,000	1,405,313	1,397,313	-	1,397,313	-1%
Net Total :-	11,186,337	366,159	11,552,496	11,491,802	366,159	11,857,961	3%

Net Increase (€000)

305,465

Exchequer pay included in above net total	5,414,883	5,517,836	2%
Associated public service employees	94,209	96,600	3%
Exchequer pensions included in above net total	464,614	464,614	-
Associated public service pensioners	39,072	41,399	6%

1 The incorporation of the HSE Vote (Vote 39) with the Department of Health Vote (Vote 38) will take place in the context of the Revised Estimates Volume consequent on the Health Service Executive (Financial Matters) Act, 2014.

2 In addition to the figures provided, the Department of Health is progressing a range of savings measures (€130m) and income generation measures (€330m) estimated to have the potential to support expenditure in 2015. Further detail will be provided in the Revised Estimates Volume.

CHILDREN AND YOUTH AFFAIRS

- I. Estimate of the amount required in the year ending 31 December 2015 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.

Nine hundred and eighty-five million, eight hundred and forty-four thousand euro
(€985,844,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - CHILDREN AND FAMILY SUPPORT PROGRAMME	622,867	37,712	660,579	645,510	31,000	676,510	2%
B - SECTORAL PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE	316,820	4,000	320,820	314,614	4,000	318,614	-1%
C - POLICY AND LEGISLATION PROGRAMME	15,755	-	15,755	14,876	-	14,876	-6%
Gross Total -	955,442	41,712	997,154	975,000	35,000	1,010,000	1%
Deduct -							
D - APPROPRIATIONS-IN-AID	22,887	-	22,887	24,156	-	24,156	6%
Net Total -	932,555	41,712	974,267	950,844	35,000	985,844	1%

Net Increase (€000)

11,577

Exchequer pay included in above net total

243 117

242 686

Associated Public Service employees

4 293

4 293

Exchequer pensions included in above net total

-2 674

-3 121

Associated Public Service pensioners

257

330

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	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	8,800	-	8,800	9,300	-	9,300	6%
(ii) TRAVEL AND SUBSISTENCE	138	-	138	138	-	138	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	298	-	298	331	-	331	11%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	106	-	106	106	-	106	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	151	-	151	189	-	189	25%
(vi) OFFICE PREMISES EXPENSES	249	-	249	305	-	305	22%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	115	-	115	160	-	160	39%
Gross Total -	9,857	-	9,857	10,529	-	10,529	7%

	2014 Estimate	2015 Estimate	Change 2015 over 2014
	€000	€000	
A.4 - YOUTH JUSTICE - CHILDREN DETENTION SCHOOLS ...	2,576	-	-
	2,576	-	-

41

OFFICE OF GOVERNMENT PROCUREMENT

- I. Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Office of Government Procurement.

Eighteen million, nine hundred and seventy-four thousand euro

(€18,974,000)

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

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - DELIVERY OF CENTRAL PROCUREMENT SERVICE	11,531	1,250	12,781	17,474	2,000	19,474	52%
Gross Total :-	11,531	1,250	12,781	17,474	2,000	19,474	52%
Deduct :-							
B - APPROPRIATIONS-IN-AID	350	-	350	500	-	500	43%
Net Total :-	11,181	1,250	12,431	16,974	2,000	18,974	53%
	Net Increase (€000)						6,543
Exchequer pay included in above net total				5,888			
Associated Public Service employees				113			
				11,400			94%
				231			104%

	2014 Estimate			2015 Estimate			Change 2015 over 2014
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							%
<i>Functional split of Administrative Budgets, which are included in the above Programme allocations</i>							
(i) SALARIES, WAGES AND ALLOWANCES ^(a) ...	6,233	-	6,233	11,900	-	11,900	91%
(ii) TRAVEL AND SUBSISTENCE	300	-	300	250	-	250	-17%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	416	-	416	500	-	500	20%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	350	-	350	400	-	400	14%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	438	250	688	400	150	550	-20%
(vi) OFFICE PREMISES EXPENSES	444	-	444	294	150	444	-
Gross Total :-	8,181	250	8,431	13,744	300	14,044	67%

(a) The salaries figure at subhead (i) incorporates staff transferring from sectoral and central government procurement functions. Budget reductions will be reflected on the Votes of originating Departments during the Revised Estimates process.

IRISH HUMAN RIGHTS AND EQUALITY COMMISSION

- I.** Estimate of the amount required in the year ending 31 December 2015 for the salaries and expenses of the Irish Human Rights and Equality Commission and for payment of certain grants.

Six million, one hundred and fifty-five thousand euro

(€6,155,000)

- II.** Programmes under which the Subheads for this Vote will be accounted for by the Irish Human Rights and Equality Commission.

		2014 Estimate *	2015 Estimate	Change 2015 over 2014
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	IRISH HUMAN RIGHTS AND EQUALITY COMMISSION FUNCTION	-	6,299	6,299
	Gross Total :-	-	6,299	6,299
	<i>Deduct :-</i>			
B -	APPROPRIATIONS-IN-AID	-	144	144
	Net Total :-	-	6,155	6,155
Net Increase (€000)				6,155
<i>Exchequer pay included in above net total</i>		-	3,062	-
<i>Associated Public Service employees</i>		-	48	-
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
	(i) SALARIES, WAGES AND ALLOWANCES	-	3,206	-
	(ii) TRAVEL AND SUBSISTENCE	-	80	-
	(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	-	1,527	-
	(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	-	122	-
	(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ...	-	165	-
	(vi) OFFICE PREMISES EXPENSES	-	1,100	-
	(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEW ...	-	99	-
	Gross Total :-	-	6,299	-

* The estimate in 2014 for the Irish Human Rights and Equality Commission is reflected in Vote 24, Justice and Equality.

SUMMARY

PUBLIC CAPITAL PROGRAMME

2015

TABLE OF CONTENTS

			Page
General Note		.... ...	<i>209</i>
Table 1	- Multi-Annual Capital Investment Framework 2015 - 2017	.... ...	<i>211</i>
Table 2	- Breakdown of Multi-Annual Capital Investment Framework for 2014/2015	.... ...	<i>212</i>
Table 3	- Other Public Capital Investment Outside of Multi-Annual Capital Investment Framework for 2014/2015	.... ...	<i>220</i>

GENERAL NOTE

The 2015 Summary Public Capital Programme sets out the public capital investment from 2015 to 2017 by Ministerial Group. This investment is set out in terms of the gross Exchequer allocation by Vote Group for each of the years from 2015 to 2017 (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 2015 is €230 million. Non-Exchequer expenditure estimates amount to €2,296.904 million for 2015.

Table 3 of the 2015 Budget Estimates (see page 144) shows the overall Gross capital allocations for each Vote.

Capital Carryover

As it is too early in the year to accurately estimate what capital underspends may arise at the end of 2014, figures for the level of capital available for spending in 2015 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 2015, when Forecast Outturns will also be published.

Details regarding capital carryover available for spend in 2014 are provided under Part II of the relevant Votes.

Table 1.**Multi-Annual Capital Investment Framework 2015 to 2017**

Capital Envelope (€millions)	2015	2016	2017	€million Total 2015 - 2017
	Exchequer Capital Funding	Exchequer Capital Funding	Exchequer Capital Funding	
Ministerial Vote Group				
Agriculture, Food & the Marine	197	200	200	597
Arts, Heritage & the Gaeltacht	62	36	36	134
Children & Youth Affairs	35	17	16	68
Communications, Energy & Natural Resources	89	87	87	263
Defence	12	8	8	28
Education and Skills	530	506	555	1,591
Environment, Community & Local Government	578	612	700	1,890
Finance Group	10	10	10	30
Foreign Affairs and Trade Group	5	2	2	9
Health Group	382	450	450	1,282
Jobs, Enterprise, & Innovation	450	450	450	1,350
Justice Group*	107	107	110	323
Public Expenditure & Reform [Less OPW]*	15	9	9	34
OPW	114	100	100	314
Social Protection	9	7	7	23
Transport, Tourism, & Sport	954	1,000	1,008	2,962
Total *	3,549	3,600	3,748	10,899
Total Investment as a % of GNP	2.2%	2.1%	2.1%	

* Rounding affects totals

TABLE 2

BREAKDOWN OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK FOR 2014/2015

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

Figures in the 2014 Estimates column are from the 2014 Revised Estimates Volume and do not include changes arising from any 2014 Supplementary Estimates or Further Revised Estimates

Ministerial Group	€000s				€000s			
	2014 Revised Estimates Volume			Total Expenditure in PCP	2015 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	164	-	-	164
Research and Training	250	-	-	250	450	-	-	450
Development of Agriculture & Food	12,120	-	-	12,120	3,815	-	-	3,815
Teagasc (Grant-in-Aid)	1,500	-	-	1,500	1,500	-	-	1,500
Marine Institute (Grant-in-Aid)	10,000	-	-	10,000	8,500	-	-	8,500
Bord Iascaigh Mhara (Grant-in-Aid)	6,500	-	-	6,500	6,500	-	-	6,500
Other Services	2,500	-	-	2,500	2,500	-	-	2,500
Horse & Greyhound Racing Fund	5,000	-	-	5,000	9,445	-	-	9,445
Food Safety, Animal Health & Welfare and Plant Health - Administration	2,440	-	-	2,440	2,904	-	-	2,904
Food Safety, Animal Welfare, etc.	-	-	-	-	200	-	-	200
Rural Economy, Environment and Structural Changes - Administration	238	-	-	238	411	-	-	411
Land Mobility	10	-	-	10	-	-	-	-
Development of Agriculture & Food	23,760	-	-	23,760	39,960	-	-	39,960
Forestry & Bio-Energy	94,000	-	-	94,000	92,106	-	-	92,106
Fisheries	17,950	-	-	17,950	19,125	-	-	19,125
Sea Fisheries Protection Authority	1,450	-	-	1,450	1,100	-	-	1,100
Other (including Haulbowline)	5,700	-	-	5,700	8,000	-	-	8,000
Direct Payments - Administration	187	-	-	187	320	-	-	320
Total	183,700	-	-	183,700	197,000	-	-	197,000

Ministerial Group	€000s				€000s			
	2014 Revised Estimates Volume			Total Expenditure in PCP	2015 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 & GAELTACHT AFFAIRS								
<i>Voted</i>								
Art, Culture & Film - Administration	123	-	-	123	122	-	-	122
General Expenses of the National Archives & National Archives Advisory Council	351	-	-	351	351	-	-	351
General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall & the Crawford Gallery (Grant-in-Aid)	817	-	-	817	817	-	-	817
Cultural Infrastructure & Development	4,100	-	-	4,100	12,100	-	-	12,100
An Chomhairle Ealaíon (part funded by the National Lottery) (Grant-in-Aid)	93	-	-	93	93	-	-	93
General Expenses of the National Museum of Ireland (Grant-in-Aid)	958	-	-	958	958	-	-	958
General Expenses of the National Library of Ireland (Grant-in-Aid)	428	-	-	428	428	-	-	428
Irish Film Board (Grant-in-Aid)	11,202	-	-	11,202	11,202	-	-	11,202
National Gallery of Ireland	-	-	-	-	858	-	-	858
National City of Culture	6,000	-	-	6,000	1	-	-	1
Decade of Centenaries 1912-1922	3,223	-	-	3,223	13,530	-	-	13,530
Cork Event Centre	10,000	-	-	10,000	-	-	-	-
Expo Milano 2015	-	-	-	-	2,000	-	-	2,000
Heritage - Administration	283	-	-	283	283	-	-	283
Heritage Council (Grant-in-Aid)	1,688	-	-	1,688	1,688	-	-	1,688
Built Heritage	1,074	-	-	1,074	1,074	-	-	1,074
Natural Heritage (National Parks & Wildlife Service)	4,381	-	-	4,381	3,871	-	-	3,871
Built Heritage Jobs Leverage Scheme	5,000	-	-	5,000	-	-	-	-
Irish Language, Gaeltacht & Islands - Administration	119	-	-	119	119	-	-	119
Gaeltacht Capital	1,422	-	-	1,422	1,422	-	-	1,422
Irish Language Support Schemes (part funded by National Lottery)	95	-	-	95	95	-	-	95
Údarás na Gaeltachta - Grants for Projects & Capital Expenditure on Premise	5,687	-	-	5,687	5,687	-	-	5,687
Islands Infrastructure	644	-	-	644	644	-	-	644
Decade of Centenaries - Teach An Phiarsaigh	500	-	-	500	750	-	-	750
North-South Co-operation - Administration	119	-	-	119	119	-	-	119
Waterways Ireland	3,858	-	-	3,858	3,368	-	-	3,368
National Gallery								
National Gallery - Acquisitions & Conservator	3,861	-	-	3,861	-	-	-	-
Total	66,026	-	-	66,026	61,580	-	-	61,580

€000s

€000s

Ministerial Group	2014 Revised Estimates Volume			Total Expenditure in PCP	2015 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)	
CHILDREN & YOUTH AFFAIRS								
<i>Voted</i>								
Child and Family Services	6,841	-	-	6,841	12,386	-	-	12,386
Youth Justice - Children's Detention Centres	30,871	-	-	30,871	18,614	-	-	18,614
General Childcare Programmes	3,250	-	-	3,250	3,250	-	-	3,250
Youth Services and Organisations (Grant-in-Aid)	750	-	-	750	750	-	-	750
Total	41,712	-	-	41,712	35,000	-	-	35,000
COMMUNICATIONS, ENERGY & NATURAL RESOURCES								
<i>Voted</i>								
Communications - Administration	364	-	-	364	249	-	-	249
Information & Communications Technology Programme	28,851	-	-	28,851	17,185	-	-	17,185
Multi-Media Developments	3,850	-	-	3,850	3,850	-	-	3,850
Information Society & eInclusion	5,000	-	-	5,000	3,000	-	-	3,000
Other Services	500	-	-	500	500	-	-	500
Broadcasting - Administration	65	-	-	65	85	-	-	85
Deontas I Leith TG4 (Deontas-I-gCabhair)	1,533	-	-	1,533	920	-	-	920
Energy - Administration	255	-	-	255	301	-	-	301
Sustainable Energy Programmes (Cash Limited)	49,655	-	-	49,655	40,773	-	-	40,773
Energy Research Programmes (Cash Limited)	9,900	-	-	9,900	9,061	-	-	9,061
Natural Resources - Administration	362	-	-	362	407	-	-	407
Mining Services	1,485	-	-	1,485	1,485	-	-	1,485
GSI Services	5,984	-	-	5,984	8,984	-	-	8,984
Ordnance Survey Ireland (Grant-in-Aid)	985	-	-	985	985	-	-	985
Inland Fisheries - Administration	55	-	-	55	59	-	-	59
Inland Fisheries	1,156	-	-	1,156	1,156	-	-	1,156
Total	110,000	-	-	110,000	89,000	-	-	89,000

€000s

€000s

Ministerial Group	2014 Revised Estimates Volume				2015 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)		Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	
DEFENCE								
<i>Voted</i>								
Administration - Non-Pay	1,350	-	-	1,350	350	-	-	350
Buildings	5,517	-	-	5,517	9,462	-	-	9,462
Ordance, Clothing and Catering	-	-	-	-	414	-	-	414
Communications & Information Technology	1,400	-	-	1,400	1,646	-	-	1,646
Military Training	-	-	-	-	50	-	-	50
Lands	10	-	-	10	-	-	-	-
Civil Defence	-	-	-	-	300	-	-	300
Total	8,277	-	-	8,277	12,222	-	-	12,222
EDUCATION & SKILLS								
<i>Voted</i>								
First, Second and Early Years Education - Administration	1,131	-	-	1,131	1,270	-	-	1,270
Grants to Primary, Post Primary Schools, and other Educational Institutions	5,000	-	-	5,000	5,000	-	-	5,000
Redress and Child Abuse Commissio	500	-	-	500	500	-	-	500
Miscellaneous Grants and Services	1,000	-	-	1,000	1,300	-	-	1,300
Skills Development - Administratior	80	-	-	80	115	-	-	115
Solas Administration and Training Cost	2,500	-	-	2,500	3,000	-	-	3,000
Higher Education - Administration	87	-	-	87	125	-	-	125
Capital Services - Administratior	202	-	-	202	290	-	-	290
Primary and Post-Primary Infrastructur	470,000	-	-	470,000	450,000	-	-	450,000
Third Level Infrastructure	34,800	-	-	34,800	50,000	-	-	50,000
Public Private Partnership Costs	31,000	-	-	31,000	18,400	-	-	18,400
PPP Estimate (Funded by Unitary Payments)	-	-	35,000	35,000	-	-	72,057	72,057
Total	546,300	-	35,000	581,300	530,000	-	72,057	602,057
JOBS, ENTERPRISE & INNOVATION								
<i>Voted</i>								
InterTradeIreland	5,760	-	-	5,760	5,530	-	-	5,530
IDA Ireland	89,000	-	-	89,000	90,000	-	-	90,000
Enterprise Ireland	49,000	-	-	49,000	50,000	-	-	50,000
County Enterprise Development	18,500	-	-	18,500	18,500	-	-	18,500
INTERREG Enterprise Developmen	3,000	-	-	3,000	3,000	-	-	3,000
National Standards Authority of Ireland	500	-	-	500	500	-	-	500
Temporary Partial Credit Guarantee Scheme	1,500	-	-	1,500	500	-	-	500
Science & Technology Development Programme	258,040	-	-	258,040	270,330	-	-	270,330
Programme for Research in Third Level Institution	16,700	-	-	16,700	11,640	-	-	11,640
Total	442,000	-	-	442,000	450,000	-	-	450,000

€000s

€000s

Ministerial Group	2014 Revised Estimates Volume			Total Expenditure in PCP	2015 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>Voted</i>								
Housing Services - Administration	246	-	-	246	288	-	-	288
Local Authority Housing	80,000	-	-	80,000	171,825	-	-	171,825
Voluntary & Co-operative Housing	40,925	-	-	40,925	90,737	-	-	90,737
Social Inclusion	3,000	-	-	3,000	4,300	-	-	4,300
Estate Regeneration - Social Housing Improvements	109,400	-	-	109,400	132,000	-	-	132,000
Private Housing Grants	38,600	-	-	38,600	40,400	-	-	40,400
Subsidies & Allowances	899	-	-	899	899	-	-	899
Housing - Other Services	1	-	-	1	12,664	-	-	12,664
Water Services - Administration	149	-	-	149	176	-	-	176
Water Quality Programme	6,007	-	-	6,007	11,000	-	-	11,000
Rural Water Programme	27,713	-	-	27,713	17,535	-	-	17,535
Environment & Waste Management - Administration	235	-	-	235	275	-	-	275
Environmental Protection Agency	1,775	-	-	1,775	2,140	-	-	2,140
Landfill Remediator	8,500	-	-	8,500	8,500	-	-	8,500
Local Government - Administration	255	-	-	255	299	-	-	299
Fire & Emergency Services	8,000	-	-	8,000	8,000	-	-	8,000
Local Authority Library & Archive Service	1,000	-	-	1,000	1,500	-	-	1,500
Local Government - Other Services	2,000	-	-	2,000	12,000	-	-	12,000
Community and Rural Development - Administration	84	-	-	84	99	-	-	99
RAPID	1,900	-	-	1,900	500	-	-	500
Dormant Accounts Measures	2,006	-	-	2,006	2,006	-	-	2,006
National Rural Development Schemes	383	-	-	383	383	-	-	383
LEADER Rural Economy Sub-Programme	1	-	-	1	45,000	-	-	45,000
Programme for Peace & Reconciliation	21,516	-	-	21,516	10,275	-	-	10,275
INTERREG	2,293	-	-	2,293	511	-	-	511
Planning - Administration	12	-	-	12	13	-	-	13
An Bord Pleanala	500	-	-	500	900	-	-	900
Met Eireann - Administration	3,100	-	-	3,100	3,775	-	-	3,775
Total	360,500	-	-	360,500	578,000	-	-	578,000
FINANCE								
<i>Voted</i>								
Administration	150	-	-	150	150	-	-	150
Office of the Revenue Commissioners								
Collection of Taxes and Duties - Administration	4,850	-	-	4,850	9,850	-	-	9,850
Total	5,000	-	-	5,000	10,000	-	-	10,000

€000s

€000s

Ministerial Group	2014 Revised Estimates Volume			Total Expenditure in PCP	2015 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	597	-	-	597	2,750	-	-	2,750
Consular, Passport and Irish Abroad Services - Administration	3,388	-	-	3,388	2,000	-	-	2,000
Reconciliation & Co-operation on this Island - Administration	252	-	-	252	-	-	-	-
International Peace, Security and Human Rights - Administration	360	-	-	360	-	-	-	-
<i>International Co-operation</i>								
Administration	250	-	-	250	250	-	-	250
Total	4,847	-	-	4,847	5,000	-	-	5,000
HEALTH								
<i>Voted</i>								
Department of Health Office Machinery etc.	473	-	-	473	473	-	-	473
Grants in respect of Building, Equipping (Including ICT) of Agencies Funded by Departme	15,527	-	-	15,527	15,527	-	-	15,527
<i>Health Services Executive</i>								
Building, Equipping & Furnishing of Hospitals & Health Facilities including the Nursing Degree Programme	323,620	-	-	323,620	308,620	-	-	308,620
Building, Equipping & Furnishing of Health Facilities (National Lottery Funde	2,539	-	-	2,539	2,539	-	-	2,539
Information Systems and Related Services for Health Agencies	40,000	-	-	40,000	55,000	-	-	55,000
Building and Equipping Mental Health and Other Facilitie	8,000	-	-	8,000	-	-	-	-
Total	390,159	-	-	390,159	382,159	-	-	382,159

Ministerial Group	€000s				€000s			
	2014 Revised Estimates Volume			Total Expenditure in PCP	2015 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	17,940	-	-	17,940
Garda Transport	4,000	-	-	4,000	3,000	-	-	3,000
Garda Communications	3,500	-	-	3,500	3,500	-	-	3,500
Garda Buildings	-	-	-	-	42,000	-	-	42,000
Prison Service - Administration	980	-	-	980	980	-	-	980
Prison Service - Building & Equipment	26,100	-	-	26,100	27,100	-	-	27,100
Courts Service - Administration	3,820	-	-	3,820	3,820	-	-	3,820
Courthouses	5,880	-	-	5,880	5,880	-	-	5,880
Property Registration Authority - Administration	560	-	-	560	560	-	-	560
Department of Justice & Equality - Maintain a Secure Ireland - Administration	68	-	-	68	66	-	-	66
Work For Safe Communities - Administration	39	-	-	39	40	-	-	40
Provision and Administration of Justice - Administration	35	-	-	35	35	-	-	35
Forensic Science Laboratory	70	-	-	70	70	-	-	70
State Pathology	1,450	-	-	1,450	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	181	-	-	181
PPP Estimate (Funded by Unitary Payments)	-	-	-	-	-	-	10,000	10,000
Total	63,650	-	-	63,650	106,650	-	10,000	116,650
PUBLIC EXPENDITURE & REFORM								
<i>Voted:</i>								
Structural Funds Technical Assistance & Other Costs	-	-	-	-	500	-	-	500
Public Services Management Policy - Administration	100	-	-	100	100	-	-	100
Office of the Government Chief Information Officer	400	-	-	400	400	-	-	400
<i>Office of Public Works</i>								
Purchase of Plant & Machinery	800	-	-	800	800	-	-	800
Flood Risk Management	44,200	-	-	44,200	54,800	-	-	54,800
Grants for Refurbishment Works	250	-	-	250	250	-	-	250
Purchase of Sites & Buildings	500	-	-	500	500	-	-	500
New Works, Alterations & Additions	38,450	-	-	38,450	44,250	-	-	44,250
Unitary Payments	20,300	-	-	20,300	13,500	-	-	13,500
<i>Shared Services</i>								
National Shared Service Office - Administration	31	-	-	31	30	-	-	30
Peoplepoint Admin	-	-	-	-	76	-	-	76
Peoplepoint Project	3,320	-	-	3,320	1,924	-	-	1,924
Payroll Shared Services Centre - Administration	-	-	-	-	92	-	-	92
Payroll Shared Services Project	3,594	-	-	3,594	2,495	-	-	2,495
FMR Baseline Exercise	3,038	-	-	3,038	7,861	-	-	7,861
<i>Office of Government Procurement</i>								
Administration	250	-	-	250	300	-	-	300
Procurement Consultancy and Other Costs	1,000	-	-	1,000	1,700	-	-	1,700
Total	116,233	-	-	116,233	129,578	-	-	129,578

Ministerial Group	€000s				€000s			
	2014 Revised Estimates Volume			Total Expenditure in PCP	2015 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	18,500	-	-	18,500	9,000	-	-	9,000
Total	18,500	-	-	18,500	9,000	-	-	9,000
TRANSPORT, TOURISM & SPORT								
<i>Voted</i>								
Civil Aviation - Administration	71	-	-	71	71	-	-	71
Regional Airports	3,000	-	-	3,000	3,500	-	-	3,500
Land Transport - Administration	265	-	-	265	265	-	-	265
Road Improvement / Maintenance [National/Non-National Roads]	597,233	-	-	597,233	598,190	-	-	598,190
Road Safety Agencies	500	-	-	500	100	-	-	100
Vehicle & Driver Licensing Expenses	1,500	-	-	1,500	1,500	-	-	1,500
Smarter Travel & Carbon Reduction Measures	13,100	-	-	13,100	19,590	-	-	19,590
Public Transport Investment Programme	283,220	-	-	283,220	273,590	-	-	273,590
Maritime Transport & Safety - Administration	300	-	-	300	300	-	-	300
Maritime Administration & Irish Coast Guard	9,047	-	-	9,047	6,780	-	-	6,780
Sports & Recreation Services - Administration	43	-	-	43	43	-	-	43
Grants for Sporting Bodies & the Provision of Sports & Recreational Facilities (National Lottery Funded)	23,000	-	-	23,000	25,000	-	-	25,000
Grants for Provision & Renovation of Swimming Pools	10,300	-	-	10,300	3,600	-	-	3,600
National Sports Campus	15,900	-	-	15,900	7,300	-	-	7,300
Tourism Services - Administration	21	-	-	21	21	-	-	21
Fáilte Ireland (Grant-in-Aid)	800	-	-	800	800	-	-	800
Tourism Product Development (Grant-in-Aid)	24,200	-	-	24,200	13,350	-	-	13,350
PPP Estimate (Funded by Unitary Payments)	-	-	55,000	55,000	-	-	165,000	165,000
Total	982,500	-	55,000	1,037,500	954,000	-	165,000	1,119,000
Overall Total Investment Framework	3,339,404	-	90,000	3,429,404	3,549,189	-	247,057	3,796,246
TOTAL PUBLIC CAPITAL PROGRAMME EXPENDITURE ALL GROUPS	3,349,404	1,306,764	1,299,665	5,955,833	3,779,189	1,414,358	1,129,603	6,323,150
Of which								
VOTED	3,339,404	-	90,000	3,429,404	3,549,189	-	247,057	3,796,246
NON-VOTED	10,000	1,306,764	1,209,665	2,526,429	230,000	1,414,358	882,546	2,526,904
GRAND TOTAL	3,349,404	1,306,764	1,299,665	5,955,833	3,779,189	1,414,358	1,129,603	6,323,150

Table 3

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

Ministerial Group	€000s				€000s			
	2014 Estimate			Total Expenditure in PCP	2015 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	-	35,000	54,000	89,000	-	35,000	75,000	110,000
National Stud	-	900	-	900	-	1,700	-	1,700
Teagasc	-	4,000	-	4,000	-	2,500	-	2,500
Horse Racing Ireland	-	-	3,100	3,100	-	-	6,046	6,046
Bord na gCon	-	1,100	-	1,100	-	1,100	-	1,100
Total	-	41,000	57,100	98,100	-	40,300	81,046	121,346

Ministerial Group	€000s				€000s			
	2014 Estimate			Total Expenditure in PCP	2015 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	-	700	-	700
Údarás na Gaeltachta	-	1,600	1,500	3,100	-	1,500	1,500	3,000
Total	-	2,100	1,500	3,600	-	2,200	1,500	3,700

Ministerial Group	€000s				€000s			
	2014 Estimate				2015 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	-	17,800	-	17,800	-	16,500	-	16,500
E S B	-	826,000	260,000	1,086,000	-	821,000	129,000	950,000
EirGrid	-	40,300	-	40,300	-	32,300	-	32,300
Bord na Móna	-	104,306	-	104,306	-	106,669	-	106,669
Ervia (excluding Irish Water)	-	46,000	56,000	102,000	-	52,000	63,000	115,000
R T E	-	7,000	-	7,000	-	8,000	-	8,000
Broadcasting Authority of Ireland	-	42	-	42	-	64	-	64
Ordnance Survey Ireland	-	2,200	-	2,200	-	2,200	-	2,200
Commission for Communications Regulation	-	1,248	-	1,248	-	1,553	-	1,553
Commission for Energy Regulation	-	40	-	40	-	40	-	40
Inland Fisheries Ireland	-	4,250	-	4,250	-	3,500	-	3,500
Total	-	1,049,186	316,000	1,365,186	-	1,043,826	192,000	1,235,826

Ministerial Group	€000s				€000s			
	2014 Estimate				2015 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*	-	5,000	-	5,000	-	-	-	-
Enterprise Ireland	-	29,700	-	29,700	-	33,088	-	33,088
IDA Ireland Grants	-	4,000	-	4,000	-	4,000	-	4,000
IDA Ireland Buildings	-	10,000	-	10,000	-	19,000	-	19,000
Total	-	48,700	-	48,700	-	56,088	-	56,088

*During 2014 SFADCo (property) transferred to the Dept of Transport, Tourism and Sport who have responsibility for the Shannon Group, including the Shannon Airport and Shannon Development subsidiaries

Ministerial Group	€000s				€000s			
	2014 Estimate			Total Expenditure in PCP	2015 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	-	30,000	-	30,000	-	33,250	-	33,250
House Purchase and Improvement Loans etc (including H F A)	-	7,720	200,000	207,720	-	9,000	200,000	209,000
Water and Sewerage Services Programme	-	-	635,000	635,000	220,000	-	408,000	628,000
Environmental Services	-	6,296	-	6,296	-	3,815	-	3,815
Total	-	44,016	835,000	879,016	220,000	46,065	608,000	874,065

Ministerial Group	€000s				€000s			
	2014 Estimate			Total Expenditure in PCP	2015 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			
	2014 Estimate			Total Expenditure in PCP	2015 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)	-	67,000	-	67,000	-	155,879	-	155,879
C I E	-	51,262	-	51,262	-	50,000	-	50,000
Railway Procurement Agency	-	3,500	-	3,500	-	20,000	-	20,000
Irish Aviation Authority	-	-	65	65	-	-	-	-
Total	-	121,762	65	121,827	-	225,879	-	225,879
Grand Total	10,000	1,306,764	1,209,665	2,526,429	230,000	1,414,358	882,546	2,526,904

Ministerial Group	€000s				€000s			
	2014 Estimate			Total Expenditure in PCP	2015 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	3,349,404	1,306,764	1,299,665	5,955,833	3,779,189	1,414,358	1,129,603	6,323,150
<i>OF WHICH</i>								
MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK	3,339,404	-	90,000	3,429,404	3,549,189	-	247,057	3,796,246
OTHER PUBLIC CAPITAL INVESTMENT OUTSIDE OF MULTI-ANNUAL CAPITAL INVESTMENT FRAMEWORK	10,000	1,306,764	1,209,665	2,526,429	230,000	1,414,358	882,546	2,526,904
OVERALL TOTAL	3,349,404	1,306,764	1,299,665	5,955,833	3,779,189	1,414,358	1,129,603	6,323,150