



Rialtas na hÉireann
Government of Ireland

Estimates of Receipts and Expenditure

For the Year Ending 31 December 2019

Prepared by the Government and presented to Dáil Éireann in accordance with the provisions of Article 28 of the Constitution.



ESTIMATES

OF

RECEIPTS and EXPENDITURE

FOR THE

YEAR ENDING
31 DECEMBER, 2019

Prepared by the Government and presented to Dáil Éireann in accordance with the provisions of Article 28 of the Constitution.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH D02 DR67
(Teil: 076 1106 834 nó Riomhpost: publications@opw.ie)
nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN D02 DR67
(Tel: 076 1106 834 or Email: publications@opw.ie)
or through any bookseller

Price €1.00

EXPLANATORY NOTES

1. Basis of figures

The figures shown for receipts and expenditure in 2018 are projected outturns and reflect present knowledge. They are subject to revision when the end-year figures become available. Fully audited details for 2018 will be available in the *2018 Finance Accounts* and *2018 Appropriation Accounts* to be published not later than 30 September 2019.

All 2019 figures shown in the tables are on a technical pre-Budget basis and do not include any new policy measures to be announced as part of the 2019 Estimates and Budgetary process.

2. Revenue

The forecast tax revenue outturn for 2018 of €55,069 million is based on end-September Exchequer data. The estimate of tax revenue for 2019 is consistent with this 2018 estimated outturn, and is on a pre-Budget basis. The post-budget figure will be published on Budget Day 9th October 2018.

3. Expenditure

The 2018 estimated outturn figures are as notified by Departments and Offices. End-year issues figures will be available early in January 2019.

A detailed breakdown of expenditure including budgetary decisions will be set out in the *Expenditure Report 2019* with further information given by the relevant Minister/Department.

4. Appropriations-in-Aid

Voted expenditures are shown net of Appropriations-in-Aid. These are receipts which, with the agreement of the Dáil, may be retained by a Department or Office to offset expenditure instead of being paid into the Exchequer Account of the Central Fund.

5. General government balance (Table 1(a))

The general government balance measures the fiscal performance of the whole general government sector, which includes the Exchequer, the Social Insurance Fund, the non-commercial state-sponsored bodies, the Ireland Strategic Investment Fund, other extra-budgetary funds and the Local Authorities.

PRSI contributions are paid into the Social Insurance Fund and do not form part of the revenues paid into the Exchequer, but do affect the general government balance.

As a result, transactions within the general government sector do not count towards the general government balance: for example, a payment from the Exchequer to the Social Insurance Fund does not alter the general government balance.

The scope of the general government sector and the determination of the correct ESA 2010 accounting treatment of general government transactions are matters for settlement by Eurostat (the Statistical Office of the European Union).

Table 1(a) on page 2 gives the latest assessment for the 2018 and 2019 general government balance figures on a pre-Budget basis and rely on the known fiscal information as of 5 October 2018. The general government balance figures are consistent with the Exchequer balances in Table 1.

6. Irish Language Version

This document is published in the Irish language and in the English language. The Irish version is available on the Department of Finance website www.budget.gov.ie

TABLE 1
TOTAL RECEIPTS AND EXPENDITURE

See footnote (1)	<i>Reference</i>	2018 €m	2019 €m
Receipts			
Current	<i>Table 2</i>	57,904	59,925
Capital	<i>Table 2</i>	1,856	1,127
Total		59,759	61,052
Expenditure			
Current	<i>Table 2</i>	53,411	53,823
Capital	<i>Table 2</i>	6,879	8,898
Total		60,290	62,721
Exchequer Balance		-530	-1,669

Note that rounding can affect totals

TABLE 1(a)
GENERAL GOVERNMENT BALANCE

See footnote (1)		2018 €m	2019 €m
General Government Balance (see para. 5, page 1)		-195	640
% of GDP		-0.1%	0.2%

Note that rounding can affect totals

(1) All figures shown in the above tables are on a technical pre-Budget basis and do not include any new policy measures to be announced as part of the 2019 Estimates and Budgetary process.

TABLE 2
DETAILS OF TOTAL RECEIPTS AND EXPENDITURE

See footnote (1)	<i>Reference</i>	2018 €m	2019 €m
Estimate of Receipts and Expenditure - CURRENT			
Receipts			
Tax Revenue	<i>Note 1, Page 4</i>	55,069	57,374
Non-Tax Revenue	<i>Note 1, Page 4</i>	2,835	2,551
Total		57,904	59,925
Expenditure			
Net Voted (Departmental Expenditure Voted annually by the Dáil)	<i>Note 2, Page 5</i>	44,468	45,397
Non-voted (Non-discretionary expenditure charged directly on the Central Fund)	<i>Note 4, Page 6</i>	8,943	8,427
Total		53,411	53,823
Surplus (Deficit) on Current Account		4,493	6,102
Estimate of Receipts and Expenditure - CAPITAL			
Receipts			
Capital receipts	<i>Note 5, Page 7</i>	1,856	1,127
Expenditure			
Net Voted (Departmental Expenditure Voted annually by the Dáil)	<i>Note 3, Page 5</i>	5,829	7,269
Non-voted (Expenditure charged directly under particular legislation)	<i>Note 6, Page 7</i>	1,050	1,629
Total		6,879	8,898
Surplus (Deficit) on Capital Account		-5,024	-7,771
Exchequer Balance		-530	-1,669

Note that rounding can affect totals

(1) All figures shown in the above table are on a technical pre-Budget basis and do not include any new policy measures to be announced as part of the 2019 Estimates and Budgetary process.

NOTE 1
CURRENT RECEIPTS

See footnote (1) Tax Revenue	2018 €m	2019 €m
Customs	343	364
Excise duty	5,620	5,770
Capital Gains Tax	943	996
Capital Acquisitions Tax	472	499
Stamp Duties	1,574	1,736
Income Tax	21,443	23,018
Corporation Tax	9,604	9,480
Value-Added Tax	14,090	14,570
Motor Tax	980	941
Total	55,069	57,374
Non-Tax Revenue		
Central Bank - Surplus Income	2,101	1,803
National Lottery Surplus	224	220
Dividends	278	287
Property and land registration fees	64	64
Carbon allowances	128	110
Other Receipts	40	67
Total	2,835	2,551

Note that rounding can affect totals

(1) All figures shown in the above table are on a technical pre-Budget basis and do not include any new policy measures to be announced as part of the 2019 Estimates and Budgetary process.

NOTE 2
NET VOTED CURRENT EXPENDITURE

See footnotes (1), (2) and (3)	2018 €m	2019 €m
Net Voted Current Expenditure (2)	44,468	45,397
Less Departmental Balances (3)	-	-
Total Exchequer Payments towards Net Voted Expenditure	44,468	45,397

(1) All figures shown in the above table are on a technical pre-Budget basis and do not include any new policy measures to be announced as part of the 2019 Estimates and Budgetary process.

(2) 2018 figures reflect the latest forecast outturn as notified by Departments.

(3) Departmental balances are those amounts issued from the Exchequer Account of the Central Fund for Departmental spending in one year which remain unspent at year-end and are carried forward to be used in the next year. They have no effect on Departmental spending which is governed by the allocation in the Estimates for Public Services.

NOTE 3
NET VOTED CAPITAL EXPENDITURE

See footnotes (1) and (2)	2018 €m	2019 €m
Total Net Voted Capital Expenditure	5,829	7,269

(1) All figures shown in the above table are on a technical pre-Budget basis and do not include any new policy measures to be announced as part of the 2019 Estimates and Budgetary process.

(2) 2018 figures reflect the latest forecast outturn as notified by Departments.

NOTE 4
NON-VOTED CURRENT EXPENDITURE

See footnote (1)	2018	2019
	€m	€m
Service of National Debt	6,007	5,513
<i>Other Non-voted Current Expenditure</i>		
Contribution to EU Budget	2,575	2,575
Election expenses	34	33
Election postal charges (P&T Act 1983)	16	16
Salaries and pensions for judiciary and holders of Constitutional Office and pensions and allowances for certain members of former members of the Oireachtas	56	57
Payment to Political Parties under the Electoral Acts	6	6
Subscription to International Development Association	24	26
Oireachtas Commission	133	149
Miscellaneous	92	52
Sub-Total (Other Non-voted Current Expenditure)	2,936	2,914
Total	8,943	8,427

Note that rounding can affect totals

(1) All figures shown in the above table are on a technical pre-Budget basis and do not include any new policy measures to be announced as part of the 2019 Estimates and Budgetary process.

**NOTE 5
CAPITAL RECEIPTS**

See footnote (1)	2018 €m	2019 €m
European Regional Development Fund	82	66
EAGF Fund (FEOGA) - Repayment of Loans advanced to Department of Agriculture, Food and the Marine	740	800
Receipts from ComReg	62	8
Repayment of loans from the Exchequer	971	245
Carbon Fund	1	8
Total	1,856	1,127

Note that rounding can affect totals

(1) All figures shown in the above table are on a technical pre-Budget basis and do not include any new policy measures to be announced as part of the 2019 Estimates and Budgetary process.

**NOTE 6
NON-VOTED CAPITAL EXPENDITURE**

See footnote (1)	2018 €m	2019 €m
<i>Payments under the European Communities Acts</i>		
FEOGA	800	800
<i>Other Capital Payments</i>		
Advance to Supply Account	210	200
Loans to Irish Water	29	111
Miscellaneous	11	18
Contribution to Rainy Day Fund	-	500
Total	1,050	1,629

Note that rounding can affect totals

(1) All figures shown in the above table are on a technical pre-Budget basis and do not include any new Policy Measures to be announced as part of the 2019 Estimates and Budgetary process.