



An Roinn Airgeadais
Department of Finance



Fiscal Monitor

Incorporating the Exchequer Statement

January 2022

Prepared by the Economic Division
Department of Finance
[finance.gov.ie](https://www.finance.gov.ie)

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While the ISSCoP applies to the Fiscal Monitor it does not cover the profiles nor the commentary about the profiles.

The data and analysis set out in this document are compiled by Department of Finance staff. Every effort is made to ensure accuracy and completeness. When errors are discovered, corrections and revisions are incorporated into the digital edition available on the Department's website. Any substantive change is detailed in the online version.

All outturn figures in this document are provisional. Final annual figures, as audited by the Comptroller and Auditor General, will be available in the Finance and Appropriation Accounts 2022.

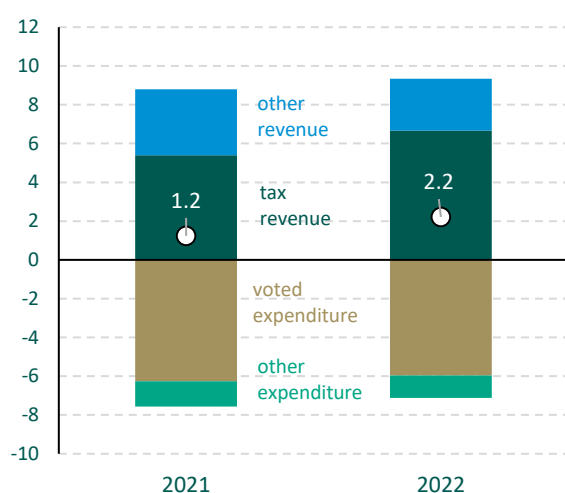
Rounding may affect totals throughout this document.

SUMMARY¹

- > An Exchequer surplus of €2.2 billion was recorded in January. This compares to a surplus of €1.2 billion recorded in January 2021, an improvement of almost €1 billion (**figure 1A**).
- > January is a VAT-due month, so the monthly Exchequer balance is skewed positively by over €3 billion and these receipts will not be received in February.
- > **On a 12-month rolling basis**, a more appropriate measure of the Exchequer balance, **the Exchequer recorded a deficit of €6.4 billion (figure 1B).**
- > Gross revenue stood at €9.3 billion, an increase of €0.5 billion on January 2021.
- > Tax revenue stood at €6.7 billion, which was €1.3 billion or 24 per cent ahead of January 2021. However, January 2021 was distorted by a number of factors, flattering the year-on-year comparison. In comparison to January 2020, a less distorted base, receipts were up by around €750 million or 13 per cent.
- > Non-tax revenue and capital resources stood at €1.5 billion, down from €1.8 billion in January 2021. Appropriations-in-aid of €1.1 billion brought total other revenue to €2.7 billion².
- > Total expenditure for January was €7.1 billion. Of this, gross voted expenditure stood at €6 billion, which was €0.3 billion below the same period in 2021. Non-voted expenditure accounted for almost €1.2 billion, €0.1 billion below January 2021.

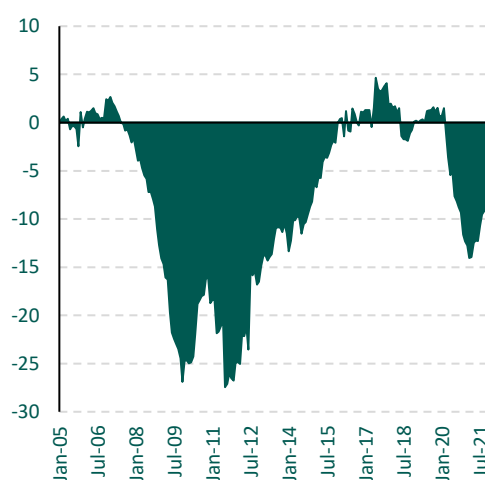
Figure 1: exchequer balance

A: composition of year-to-date exchequer balance, € bn



Source: Department of Finance

B: exchequer balance, 12-month rolling sum, € bn



Source: Department of Finance

¹ The year-on-year comparisons in this document are flattered by a number of factors as tax receipts in January 2021 were impacted by the introduction of stringent public health restrictions as well as the reduction in the standard rate of VAT.

² Rounding may affect totals throughout this document.

Section 1: Revenue

Gross Exchequer revenue stood at €9.3 billion, down €0.5 billion on the same period last year.

Tax revenues of €6.7 billion were collected in January, up by €1.3 billion, or 24 per cent on January 2021 (**figure 2A**). Year-on-year increases were recorded across most tax heads, with particular strength in VAT receipts. However, this comparison is flattered by the introduction of stringent public health restrictions in November and late-December 2020 and the temporary decrease in the standard rate of VAT³. When compared to January 2020, total tax receipts were up by a more modest €0.8 billion, or 13 per cent.

Non-tax revenues and capital resources stood at €1.5 billion, down from €1.8 billion in January 2021. Appropriations-in-aid of €1.1 billion brought total other revenue to €2.7 billion.

1.1: Direct Taxes

Income tax receipts of €2.6 billion were recorded in January, some €0.3 billion, or 13 per cent, ahead of January 2021 (**figure 3A**). Receipts are net of some €2.1 million withheld to make payments under the Covid Restrictions Support Scheme (CRSS) and Business Resumption Support Scheme (BRSS).⁴ When compared to January 2020, receipts were up by €0.4 billion, or 18 per cent, reflecting the fact that income tax has proved highly resilient to the pandemic.

January is not typically a significant month for **corporation tax**, with receipts of just €81 million collected, €24 million ahead of January 2021 (**figure 4A**). This figure is net of some €14 million in CRSS and BRSS payments made in the year to date.

1.2: Indirect Taxes

January is generally the strongest **VAT**-due month of the year, incorporating the Christmas trading period, and accordingly, receipts of €3.1 billion were collected, up by over €0.7 billion or 32 per cent on January 2021 (**figure 5A**). Receipts in 2021 were impacted by the temporary reduction in the standard rate of VAT, along with the introduction of stringent public health restrictions. When compared to January 2020, a more stable base, receipts were up by €0.4 billion or 15 per cent.

Excise duty receipts of €0.4 billion were collected in January, down almost 2 per cent compared to January 2021 (**figure 6A**).

1.3: Capital Taxes

Stamp duty receipts in January stood at €120 million, which was €26 million higher than January 2021.

Capital gains tax receipts in January stood at €70 million, up by €103 million compared to January 2021. The year-on-year decline is due to a technical adjustment whereby Revenue reallocated €99 million of receipts which left January 2021 receipts net negative.

Capital acquisitions tax receipts of €20 million were broadly in line with January 2021.

³ The standard rate of VAT was reduced from 23 per cent to 21 per cent during September 2020 to end-February 2021.

⁴ The Fiscal Monitor reflects Exchequer receipts, i.e. funds that have been received by the Exchequer and are available for expenditure or deficit reduction. The tax data in this document does not reflect net receipts accounted for by Revenue, which although obviously related, are different from Exchequer returns. Reporting Revenue figures may falsely exaggerate Exchequer receipts and create an inconsistency with the Exchequer Statement.

1.4: Other Taxes

Motor tax receipts of €87 million were collected in January, up €4 million, or 5 per cent compared to 2021.

Customs receipts of €50 million in January were €20 million higher than January 2021.

1.5: Non-Tax Revenue

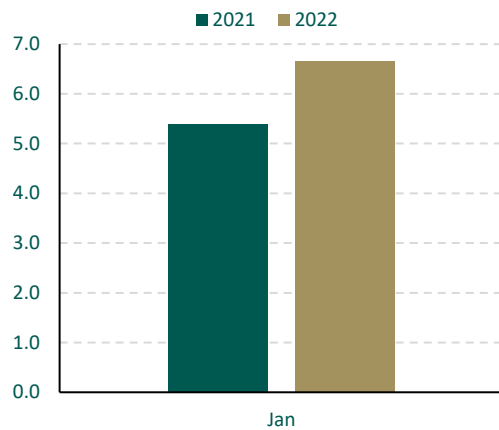
Non-tax revenue in January amounted to €4 million, down by €88 million on January 2021. The year-on-year decline is due to the timing of carbon auction receipts received into the Exchequer in January 2021.

1.6: Capital Receipts

Capital receipts in January amounted to €1.5 billion, down by €0.2 billion on the same month last year. The decrease is due to a payment from the EU received in January 2021, along with a decrease in the repayment to the Exchequer of the in-month loan to the Social Insurance Fund, which is net neutral overall and simultaneously reflected in capital expenditure.

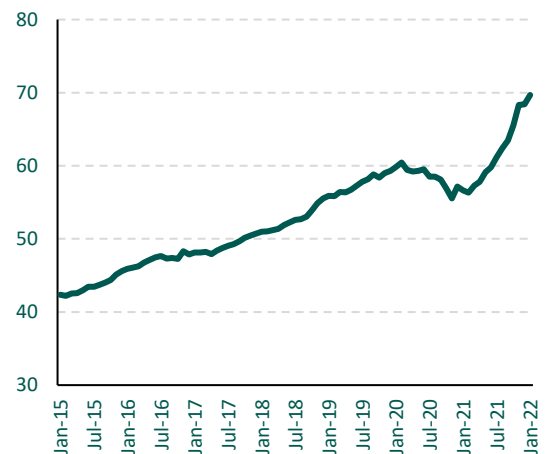
Figure 2: total tax developments

A: receipts, year-on-year, € bn



Source: Department of Finance

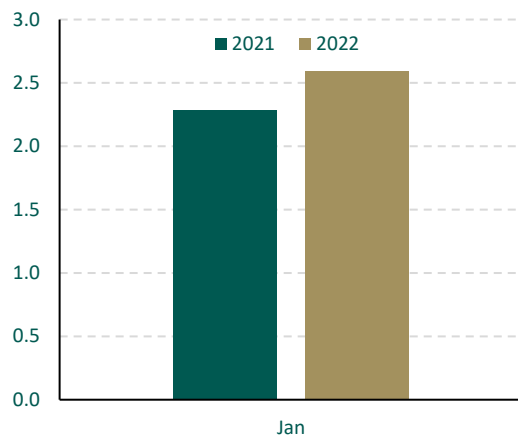
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

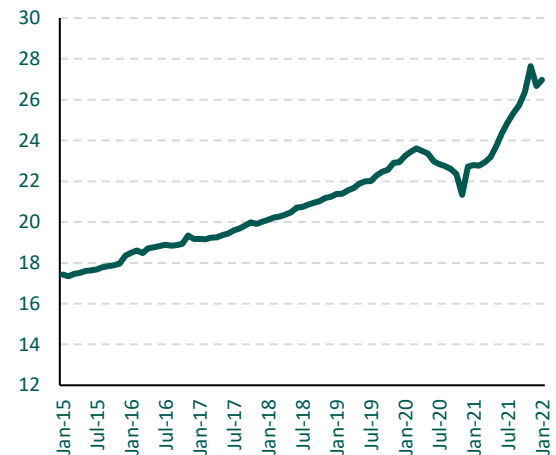
Figure 3: income tax developments

A: receipts, year-on-year, € bn



Source: Department of Finance

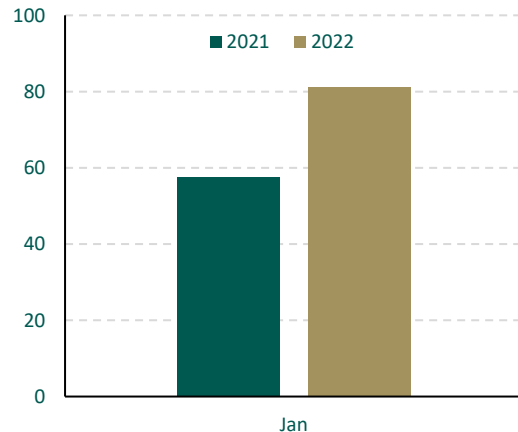
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

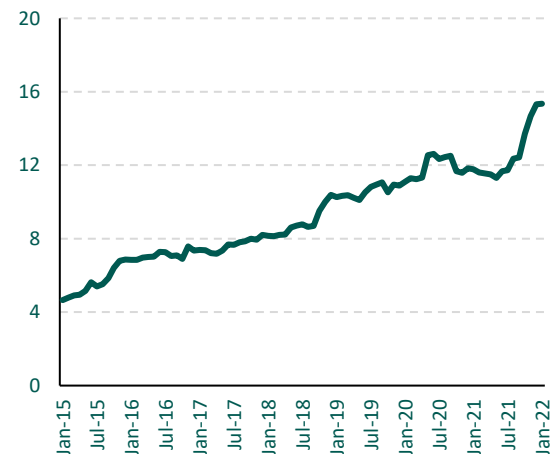
Figure 4: corporation tax developments

A: receipts, year-on-year, € million



Source: Department of Finance

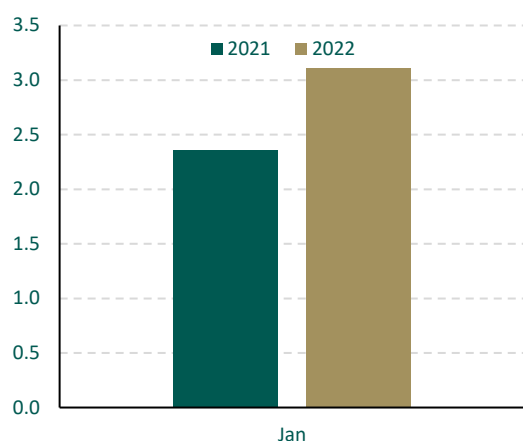
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

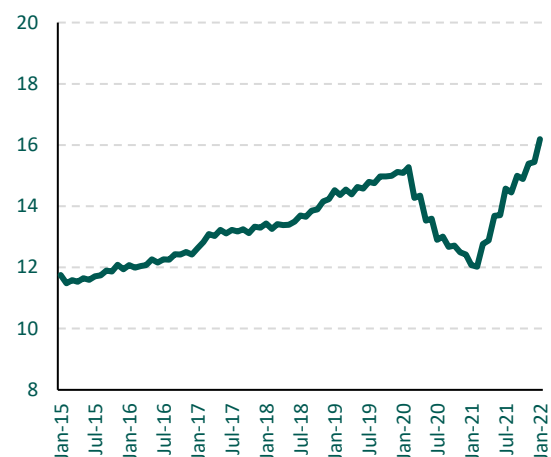
Figure 5: VAT developments

A: receipts, year-on-year, € bn



Source: Department of Finance

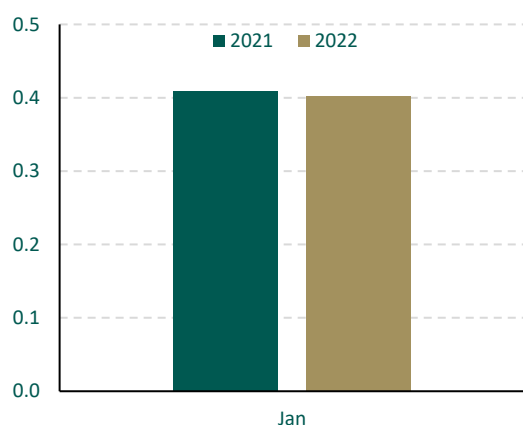
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

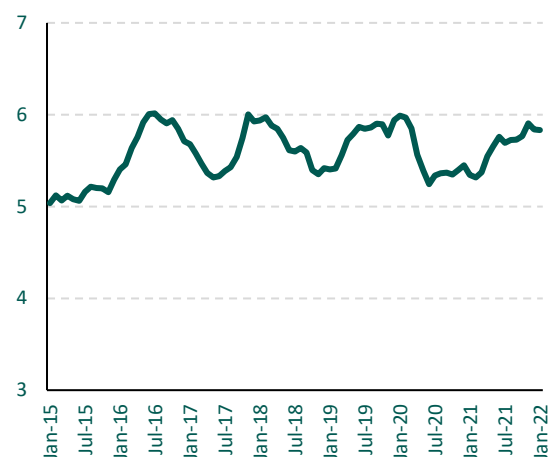
Figure 6: excise developments

A: receipts, year-on-year, € bn



Source: Department of Finance

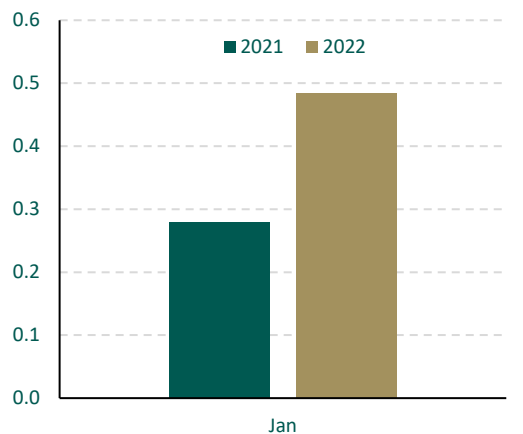
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

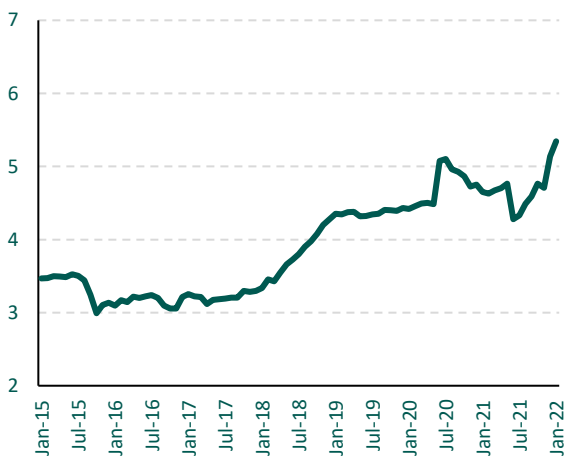
Figure 7: other tax developments

A: receipts, year-on-year, € bn



Source: Department of Finance

B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

Section 2: Expenditure

Exchequer expenditure in January 2022 totalled €7.1 billion, consisting of gross voted and non-voted expenditure of €6 billion and €1.2 billion respectively.

2.1: Gross Voted Expenditure

Total gross voted expenditure in January amounted to €6 billion, which was €0.3 billion or 5 per cent below the same period in 2021. This is driven by a decline in expenditure in the Department of Social Protection due to pensions being paid for a fifth Friday in January 2021, and also due to a decline in expenditure on the Pandemic Unemployment Payment.

Gross voted current expenditure of €5.7 billion in January was €0.2 billion or 4 per cent below January 2021 (**figure 8A**).

Gross voted capital expenditure of €0.3 billion was €54 million or 17 per cent below the same period in 2021 (**figure 8B**).

2.2: Net Voted Expenditure

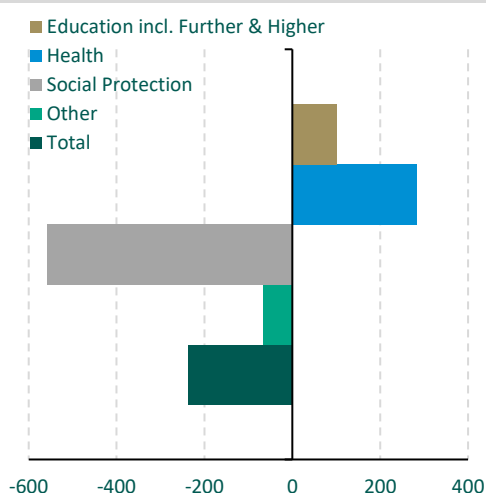
Total net voted expenditure for January amounted to €4.8 billion, which was €0.1 billion, or 3 per cent, ahead of the same period in 2021.

Net voted current expenditure of €4.6 billion in January was up €0.2 billion, or 4.5 per cent, on an annual basis.

Net voted capital expenditure of €0.3 million for January was down €55 million, or 18 per cent on January 2021.

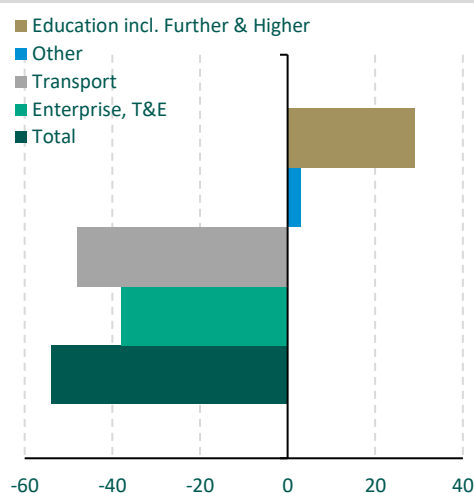
Figure 8: gross voted expenditure

A: Current expenditure, change y-on-y, €m



Source: Department of Finance

B: Capital expenditure, change y-on-y, €m



Source: Department of Finance

2.3: Non-Voted Expenditure

Non-voted current expenditure, excluding debt servicing costs, stood at €369 million in January, down by €46 million, or 11 per cent on January 2021.

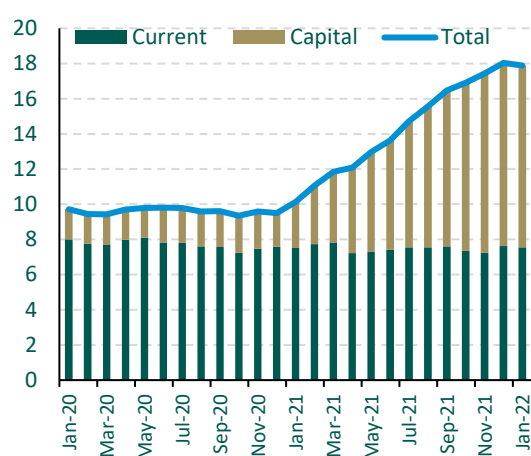
Non-voted capital expenditure stood at €631 million, down by €75 million on January 2021. The bulk of this decrease is due to a decrease in the in-month loan to the Social Insurance Fund, which is net neutral overall and simultaneously reflected in capital receipts.

2.4: Debt Servicing Costs

Exchequer **debt servicing** costs for January stood at €150 million, down on January 2021 by €28 million or 16 per cent.

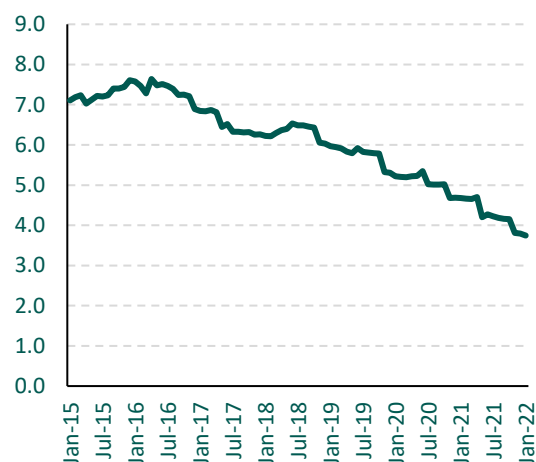
Figure 9: non-voted expenditure

A: non-voted expenditure, rolling 12-month sum⁵, € bn



Source: Department of Finance

B: debt servicing costs, rolling 12-month sum, € bn



Source: Department of Finance

⁵ Non-voted capital expenditure impacted by technical in-month loan to Social Insurance Fund.

Section 3: Appendices

3.1: Exchequer Statement - End-January 2022

			2021	2022
			1 Jan to 31 Jan	1 Jan to 31 Jan
			€000	€000
Receipts and Expenditure - Current				
Receipts				
Tax Revenue	Note 1		5,387,747	6,662,693
Non-Tax Revenue	Note 2		92,702	4,413
Total			5,480,449	6,667,106
Expenditure				
Voted expenditure [^]	Note 4		(4,374,727)	(4,569,933)
Non-Voted expenditure ^{^^}	Note 5		(592,486)	(519,049)
Total			(4,967,213)	(5,088,982)
Surplus / (Deficit) on Current Account			513,236	1,578,124
Receipts and Expenditure - Capital				
Receipts				
Other Capital Receipts	Note 3		1,743,791	1,521,156
Total			1,743,791	1,521,156
Expenditure				
Voted expenditure [^]	Note 4		(309,445)	(254,486)
Non-Voted expenditure ^{^^^}	Note 6		(706,161)	(631,095)
Total			(1,015,606)	(885,581)
Surplus / (Deficit) on Capital Account			728,184	635,575
Exchequer Surplus/ (Deficit)			1,241,420	2,213,699
Source and Application of Funds				
Total (Borrowing) / Repayment	Note 7		(6,767,729)	(5,599,941)
Total Increase / (Decrease) in Exchequer Deposits ^{^^^^}	Note 8		8,009,149	7,813,640
Exchequer Surplus/ (Deficit)			1,241,420	2,213,699

[^] Departmental Expenditure Voted Annually by *Dáil Éireann*.

^{^^} Non-discretionary Expenditure charged directly on the Central Fund.

^{^^^} Expenditure charged under particular legislation.

^{^^^^} includes other balances.

Note 1: Tax Revenue		2021 €000	2022 €000
Tax Head	Customs	29,900	50,000
	Excise Duty	409,525	402,412
	Capital Gains Tax	(32,740)	70,408
	Capital Acquisitions Tax	19,106	19,891
	Stamps	94,475	120,339
	Income Tax	2,283,423	2,587,569
	Corporation Tax	57,462	81,276
	Value Added Tax	2,358,553	3,107,722
	Unallocated Tax Receipts	85,472	136,264
	Motor Tax	82,571	86,812
Total		5,387,747	6,662,693

Note 2: Non-Tax Revenue		2021 €000	2022 €000
Interest on Loans	Other Advances	164	48
Other Receipts	Property Registration Authority Fees	4,450	3,900
	Other Receipts collected by Departments etc.	88,088	465
Total		92,702	4,413

Note 3: Capital Receipts		2021 €000	2022 €000
EU receipts	Trans European Network	113,134	0
Loan repayments	FEOGA Intervention	670,000	655,000
	Repayment of Loans to Social Insurance Fund	700,000	625,000
	EU Stability Support to Greece	4,343	0
	Repayment of advances to Supply Account^	253,376	241,156
Other Receipts	Miscellaneous Capital Receipts	2,938	0
Total		1,743,791	1,521,156

^ as per appropriation act

Note 4: Voted Departmental Expenditure – current and capital		2021	2022
		€000	€000
Vote Group	Agriculture, Food and the Marine	(112,805)	(109,800)
	Tourism, Culture, Arts, Gaeltacht, Sport and Media	(18,467)	(22,253)
	Environment, Climate and Communications	(14,383)	(16,178)
	Defence	(71,661)	(68,599)
	Education	(777,654)	(850,348)
	Housing, Local Government and Heritage	(161,947)	(141,733)
	Foreign Affairs	(39,984)	(35,849)
	Finance Group	(51,701)	(59,602)
	Health	(1,178,083)	(1,452,488)
	Social Protection	(1,257,740)	(1,145,956)
	Justice Group	(202,085)	(196,259)
	Taoiseach's Group (incl Legal Votes)	(14,660)	(16,175)
	Transport	(138,367)	(43,194)
	Enterprise, Trade and Employment	(76,070)	(39,313)
	Children, Equality, Disability, Integration and Youth	(190,590)	(195,681)
	Rural & Community Development	(59,575)	(50,839)
	Public Expenditure and Reform	(27,587)	(29,230)
	Further & Higher Education, RIS [^]	(290,813)	(350,922)
Total		(4,684,172)	(4,824,419)

[^] Research, Innovation and Science

Note 5: Non-Voted Current Expenditure		2021	2022
		€000	€000
National debt service	Interest	(145,584)	(125,528)
	Other Debt Management Expenses	(31,868)	(24,176)
Other non-voted exp.	Contribution to EU Budget	(349,744)	(299,519)
	Election Expenses	(670)	(15)
	Payments to Political Parties under the Electoral Acts	(2,164)	(2,188)
	Salaries, Pensions and Allowances	(3,769)	(4,136)
	Oireachtas Commission	(9,595)	(9,643)
	IDA & ADF - Payments under Development Banks Acts [^]	(24,660)	(28,160)
	Post & Telecommunications Services Act 1983 (s.46)	(20,260)	(22,076)
	Pensions Insolvency Payment (Amendment) Scheme ^{^^}	(384)	(376)
	Securities Market Programme related payment	0	(2,770)
	Payments to DSP under S48B of Pensions Act 1990	(427)	(461)
	Forestry Act 1988, Section 44	(3,362)	0
Total		(592,486)	(519,049)

[^] per 2005

^{^^} as per 2011

Note 6: Non-Voted Capital Expenditure		2021	2022
		€000	€000
Loans	Loans to Social Insurance Fund	(700,000)	(625,000)
International bodies^	African Development Bank	(6,020)	(6,095)
Other payments	Carbon Fund Act 2007	(141)	0
Total		(706,161)	(631,095)

^ investment in international bodies

Note 7: Source and Application of Funds – (borrowing) / repayment		2021	2022
		€000	€000
Borrowing from Min. Funds		(62,492)	(395,666)
Irish Government Bonds		(5,200,895)	(2,733,781)
Short Term Paper		(1,998,117)	(2,495,902)
SPEM Surplus (Non NTMA)		596,507	77,338
State Saving Schemes		(102,732)	(51,931)
Total		(6,767,729)	(5,599,941)

Note 8:– Increase / (decrease) in Exchequer Deposits and other balances		2021	2022
		€000	€000
Increase / (Decrease) in Exchequer Balance		7,866,633	7,813,640
Increase / (Decrease) in Deposits, Notes & Treasury Bills		142,517	0
Total		8,009,149	7,813,640

3.2: Analytical Exchequer Statement⁶ - End-January 2022

	End-Jan 2022 Outturn	End-Jan 2021 Outturn	Y-on-Y €m	Y-on-Y %
(A) Revenue	7,813	7,175	639	8.9%
: tax revenue	6,663	5,388	1,275	23.7%
- Income tax	2,588	2,283	304	13.3%
- VAT	3,108	2,359	749	31.8%
- Corporation tax	81	57	24	41.4%
- Excise duties	402	410	-7	-1.7%
- Other taxes	484	279	205	73.5%
: A-in-As (incl. PRSI, NTF and balances)	1,146	1,578	-432	-27.4%
: non-tax revenue	4	93	-88	-95.2%
: capital resources	0	116	-116	-100.0%
(B) Expenditure	6,489	6,854	-365	-5.3%
: gross voted current expenditure	5,715	5,953	-238	-4.0%
: gross voted capital expenditure	256	309	-54	-17.4%
: non-voted current expenditure	519	592	-73	-12.4%
- interest on national debt	126	146	-20	-13.8%
(C) = balance of transactions with GG impact[^]	1,324	320	1,004	313.4%
(D) Revenue with no GG impact	1,521	1,628	-107	-6.5%
: non-tax revenue	0	0	0	-
: capital resources	1,521	1,628	-107	-6.5%
(E) Expenditure with no GG impact	632	707	-75	-10.6%
: non-voted current expenditure	0	0	0	8.1%
: non-voted capital expenditure	631	706	-75	-10.6%
(F) = balance of transactions with no GG impact[^]	890	921	-32	-3.4%
(A+D) Gross total revenue	9,334	8,802	532	6.0%
(B+E) Gross total expenditure	7,121	7,561	-440	-5.8%
(C+F) Exchequer balance	2,214	1,241	972	78.3%

Notes: A more detailed version of this table is available at <https://www.gov.ie/en/collection/abfe6-fiscal-monitors-2022>
Rounding may affect totals.

The main transactions with no general government impact have been removed from the first section of this document. Their removal allows better visibility of the day-to-day receipts into and expenditure from the Exchequer account.

[^] C = A - B; F = D - E

⁶ Further information on general government revenue and expenditure is made available on a monthly basis at <https://www.gov.ie/en/collection/d5cef7-monthly-revenues-and-expenditures-of-all-subsectors-of-general-gover/>

3.3: Analysis of Taxation Receipts – January 2022

Exchequer Tax Receipts	Year-on-Year Performance - Monthly			
	Jan 2022 Outturn €m	Jan 2021 Outturn €m	Y-on-Y Change €m	Y-on-Y Change %
Income Tax (including USC)	2,588	2,283	304	13.3%
VAT	3,108	2,359	749	31.8%
Corporation Tax	81	57	24	41.4%
Excise	402	410	-7	-1.7%
Stamps	120	94	26	27.4%
Capital Gains Tax	70	-33	103	315.1%
Capital Acquisitions Tax	20	19	1	4.1%
Customs	50	30	20	67.2%
Levies	0	0	0	-
Motor Tax	87	83	4	5.1%
Unallocated Tax Deposits	136	85	51	59.4%
Total	6,663	5,388	1,275	23.7%

Note: Rounding may affect totals

3.4: Analysis of Net Voted Expenditure – End-January 2022

MINISTERIAL VOTE GROUP	End-Jan 2021 €m	End-Jan 2022 €m	Y-on-Y €m	Y-on-Y %
AGRICULTURE, FOOD AND THE MARINE	113	110	-3	-2.7%
Current	67	55	-12	-18.3%
Capital	46	55	9	20.2%
CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH	191	196	5	2.7%
Current	190	195	5	2.6%
Capital	1	1	0	26.9%
DEFENCE	72	69	-3	-4.3%
Current	72	65	-6	-8.8%
Capital	0	3	3	-
EDUCATION	778	850	73	9.3%
Current	760	798	39	5.1%
Capital	18	52	34	191.5%
ENTERPRISE, TRADE AND EMPLOYMENT	76	39	-37	-48.3%
Current	23	25	2	6.6%
Capital	53	15	-38	-72.1%
ENVIRONMENT, CLIMATE AND COMMUNICATIONS	14	16	2	12.5%
Current	8	6	-2	-25.9%
Capital	6	10	4	62.6%
FINANCE	40	36	-4	-10.3%
Current	38	35	-3	-8.8%
Capital	2	1	-1	-48.3%
FOREIGN AFFAIRS	52	60	8	15.3%
Current	52	59	7	14.4%
Capital	0	0	0	-
FURTHER AND HIGHER EDUCATION	291	351	60	20.7%
Current	281	348	67	23.6%
Capital	9	3	-6	-67.5%
HEALTH	1,178	1,452	274	23.3%
Current	1,148	1,432	283	24.7%
Capital	30	21	-9	-30.2%
HOUSING, LOCAL GOVERNMENT AND HERITAGE	162	142	-20	-12.5%
Current	114	102	-13	-11.1%
Capital	48	40	-8	-15.9%
JUSTICE	202	196	-6	-2.9%
Current	189	181	-8	-4.2%
Capital	12	15	2	16.6%
PUBLIC EXPENDITURE AND REFORM	60	51	-9	-14.7%
Current	53	46	-7	-13.2%
Capital	7	5	-2	-26.3%
RURAL AND COMMUNITY DEVELOPMENT	28	29	2	6.0%
Current	24	25	0	0.3%
Capital	3	5	2	50.5%
SOCIAL PROTECTION	1,258	1,146	-112	-8.9%
Current	1,258	1,146	-112	-8.9%
Capital	0	0	0	-38.7%
TAOISEACH	15	16	2	10.3%
Current	15	16	2	10.3%
Capital	0	0	-	-
TOURISM, CULTURE, ARTS, GAELTACHT, SPORT AND MEDIA	18	22	4	20.5%
Current	14	16	2	18.0%
Capital	5	6	1	27.8%
TRANSPORT	138	43	-95	-68.8%
Current	68	20	-48	-70.4%
Capital	70	23	-47	-67.2%
Less DEPARTMENTAL BALANCES***		-		
Total Net Cumulative Voted Spending	4,684	4,824	140	3.0%
Current	4,375	4,570	195	4.5%
Capital	309	254	-55	-17.8%

Note: rounding may affect totals

3.5: Analysis of Gross Voted Expenditure – End-January 2022

MINISTERIAL VOTE GROUP	End-Jan 2021 €m	End-Jan 2022 €m	Y-on-Y €m	Y-on-Y %
AGRICULTURE, FOOD AND THE MARINE	117	114	-3	-2.6%
Current	71	59	-12	-17.4%
Capital	46	55	9	20.2%
CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH	193	198	5	2.7%
Current	192	197	5	2.6%
Capital	1	1	0	26.9%
DEFENCE	73	70	-3	-4.0%
Current	73	67	-6	-8.5%
Capital	0	3	3	-
EDUCATION	801	870	69	8.7%
Current	783	818	35	4.5%
Capital	18	52	34	193.3%
ENTERPRISE, TRADE AND EMPLOYMENT	76	39	-37	-48.3%
Current	23	25	2	6.6%
Capital	53	15	-38	-72.1%
ENVIRONMENT, CLIMATE AND COMMUNICATIONS	14	16	2	12.6%
Current	8	6	-2	-25.7%
Capital	6	10	4	62.6%
FINANCE	42	38	-4	-9.5%
Current	41	37	-3	-8.0%
Capital	2	1	-1	-48.3%
FOREIGN AFFAIRS	53	65	12	23.4%
Current	53	65	12	22.5%
Capital	0	0	0	-
FURTHER AND HIGHER EDUCATION	291	353	62	21.3%
Current	281	349	67	23.9%
Capital	9	4	-5	-58.0%
HEALTH	1,192	1,467	274	23.0%
Current	1,162	1,446	283	24.4%
Capital	30	21	-9	-30.2%
HOUSING, LOCAL GOVERNMENT AND HERITAGE	163	144	-19	-11.7%
Current	116	104	-11	-9.9%
Capital	48	40	-8	-15.9%
JUSTICE	218	216	-2	-0.8%
Current	206	202	-4	-1.9%
Capital	12	15	2	16.6%
PUBLIC EXPENDITURE AND REFORM	84	72	-12	-13.9%
Current	77	67	-10	-12.8%
Capital	7	5	-2	-26.3%
RURAL AND COMMUNITY DEVELOPMENT	28	31	3	12.3%
Current	25	26	2	7.5%
Capital	3	5	2	50.6%
SOCIAL PROTECTION	2,733	2,176	-557	-20.4%
Current	2,733	2,176	-557	-20.4%
Capital	0	0	0	-
TAOISEACH	15	17	2	10.1%
Current	15	17	2	10.1%
Capital	0	0	-	-
TOURISM, CULTURE, ARTS, GAELTACHT, SPORT AND MEDIA	31	41	10	30.6%
Current	27	35	8	31.1%
Capital	5	6	1	0
TRANSPORT	139	44	-95	-68.6%
Current	68	21	-48	-70.0%
Capital	70	23	-47	-67.2%
Total Gross Cumulative Voted Spending	6,262	5,971	-292	-4.7%
Current	5,953	5,715	-238	-4.0%
Capital	309	256	-54	-17.4%

Note: rounding may affect totals



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