



An Roinn Airgeadais  
Department of Finance



# Fiscal Monitor

## Incorporating the Exchequer Statement

January 2023

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

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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 2023.

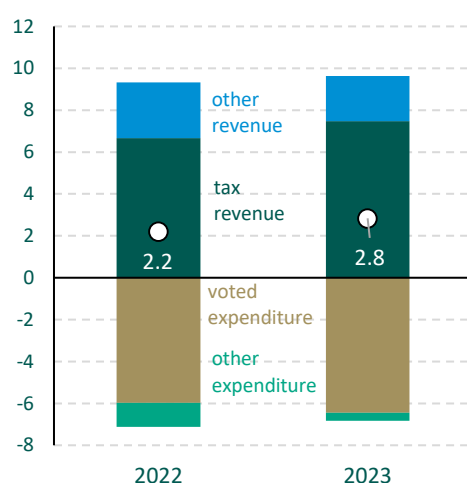
Rounding may affect totals throughout this document.

## SUMMARY

- > An Exchequer surplus of €2.8 billion was recorded in January. This compares to a surplus of €2.2 billion recorded in January 2022, an improvement of €0.6 billion (**figure 1A**).
- > **On a 12-month rolling basis**, a more appropriate measure of the trend, **the Exchequer recorded a surplus of €5.6 billion (figure 1B).**
- > Tax revenue in January stood at €7.5 billion, which was €0.8 billion or 12 per cent ahead of the same period last year. The increase was driven by strong income tax and VAT receipts, although a technical factor relating to the latter tax head has boosted receipts. When this is adjusted for, growth stood at €0.6 billion or 9 per cent overall.
- > January is a VAT-due month and receipts of €3.7 billion were collected, up by 18½ per cent or €0.6 billion on the same month last year. However, excluding the additional receipts mentioned above, VAT in January amounted to €3.5 billion, representing nonetheless strong growth of 12 per cent or €0.4 billion.
- > Gross revenue in January stood at €9.6 billion, an increase of €0.3 billion or 3.2 per cent compared to January 2022. Excluding receipts from repayments of the technical loan to the SIF which boosted receipts last year but are net neutral overall, gross revenue increased by €0.9 billion or 10½ per cent on an annual basis.
- > Non-tax revenue and capital resources for the year stood at €1 billion, down from €1.5 billion in January 2022. Appropriations-in-aid of €1.2 billion brought total other revenue to €2.2 billion.
- > Total expenditure for January was €6.8 billion. Of this, gross voted expenditure stood at €6.4 billion, which was €0.5 billion ahead of January 2022. Non-voted expenditure accounted for €0.4 billion, €0.8 billion below the same period in 2022.

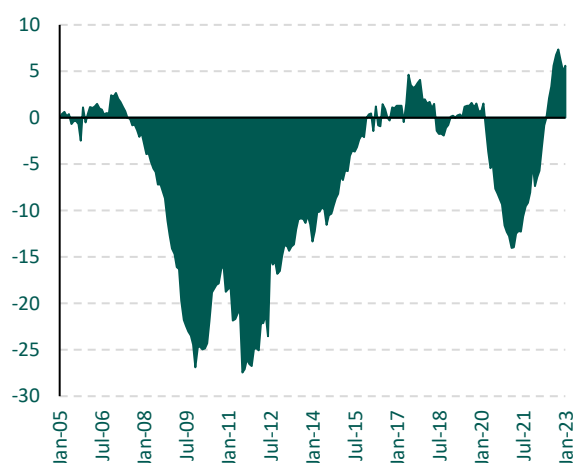
**Figure 1: exchequer balance**

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

## Section 1: Revenue

Gross Exchequer revenue in January stood at €9.6 billion, ahead by €0.3 billion or 3.2 per cent when compared to the same period last year.

Tax revenues of €7.5 billion were collected in January, up by €0.8 billion or 12 per cent higher than the same period in 2022 (**figure 2A**).

Non-tax revenues and capital resources stood at €1 billion, down from €1.5 billion in January 2022. Appropriations-in-aid of €1.2 billion brought total other revenue to €2.2 billion.

### 1.1: Direct Taxes

**Income tax** receipts of €2.8 billion were recorded in January, €0.2 billion, or 9.3 per cent, ahead of January 2022, continuing the trend of robust growth in this tax head and reflecting the ongoing resilience in the labour market (**figure 3A**).

January is not a significant month for corporation tax, with receipts of €50 million collected in the month, down by €31 million on the same period last year (**figure 4A**).

### 1.2: Indirect Taxes

January is a **VAT**-due month and generally the strongest VAT month of the year, encompassing the Christmas trading period. Receipts of €3.7 billion were collected in the month, up by 18½ or €0.6 billion on January 2022 (**figure 5A**). Part of this growth however, is due to a technical factor whereby €200 million of receipts withheld from December's figures to fund potential repayments in January were returned to the Exchequer. Excluding these receipts, VAT in January was €3.5 billion, up 12 per cent or €0.4 billion.

**Excise duty** receipts of €0.4 billion were collected in January, up by €44 million on the same month last year (**figure 6A**).

### 1.3: Capital Taxes

**Stamp Duty** receipts of €118 million were collected in January, slightly down, by €2 million, on 2022.

**Capital gains tax** receipts were €111 million in January, up by €41 million compared on last year.

**Capital acquisitions tax** collected in January amounted to €19 million, broadly in line with last year.

### 1.4: Other Taxes

**Motor tax** receipts of €86 million were collected in January, in line with the same month last year.

**Customs** receipts of €31 million in January were down by €19 million on the same period last year.

### 1.5: Non-Tax Revenue

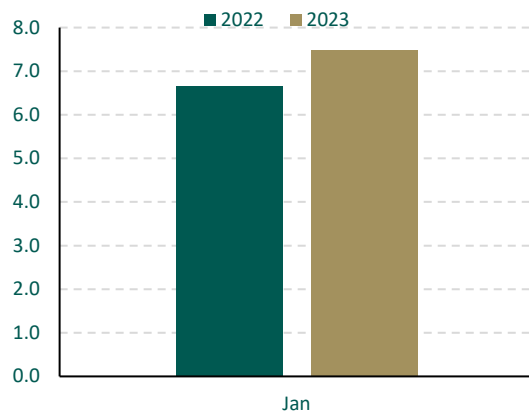
**Non-tax revenue** in January amounted to €6 million, up by €2 million on January 2022.

### 1.6: Capital Receipts

**Capital receipts** in January amounted to €1 billion, down by €0.6 billion on the same month last year. The decrease is driven by a reduction in the repayment of the loan to the Social Insurance Fund which is net neutral overall. Capital receipts in January were boosted by €0.3 billion from the proceeds of the sale of AIB shares.

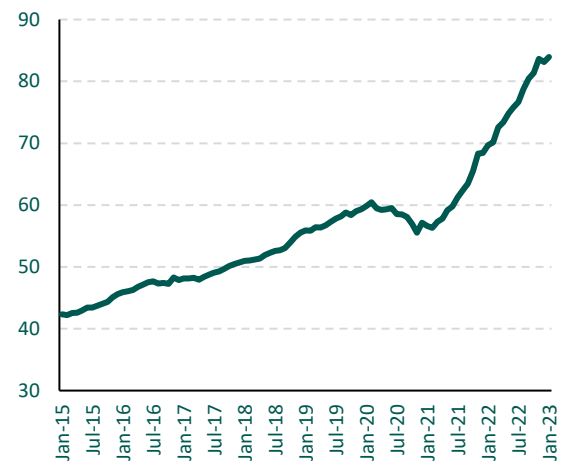
**Figure 2: total tax developments**

A: receipts, € bn



Source: Department of Finance

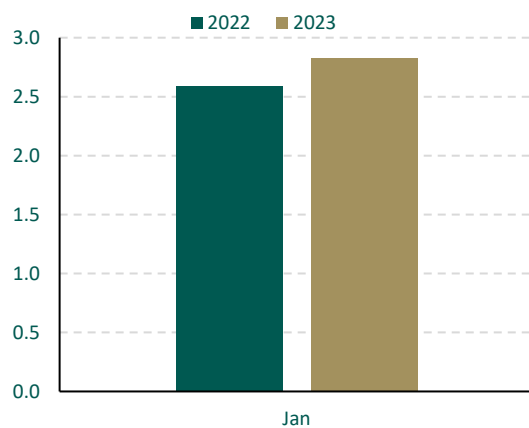
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

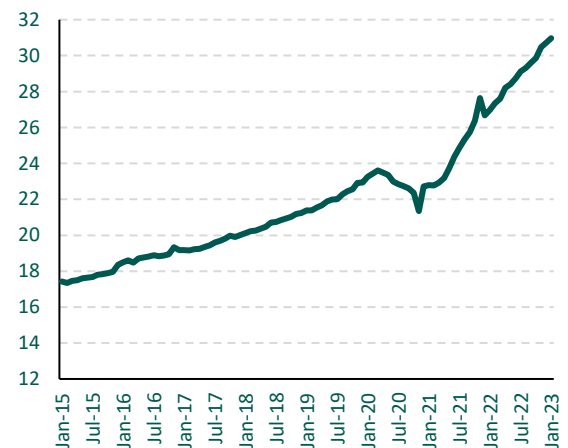
**Figure 3: income tax developments**

A: receipts, € bn



Source: Department of Finance

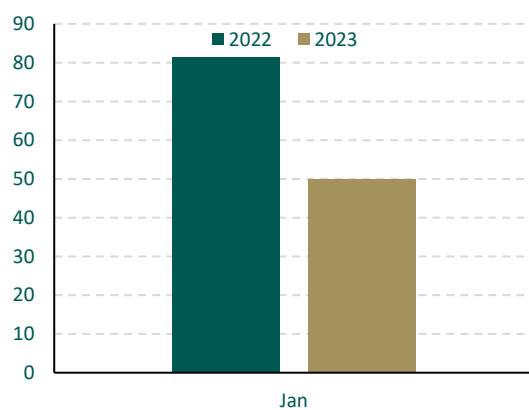
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

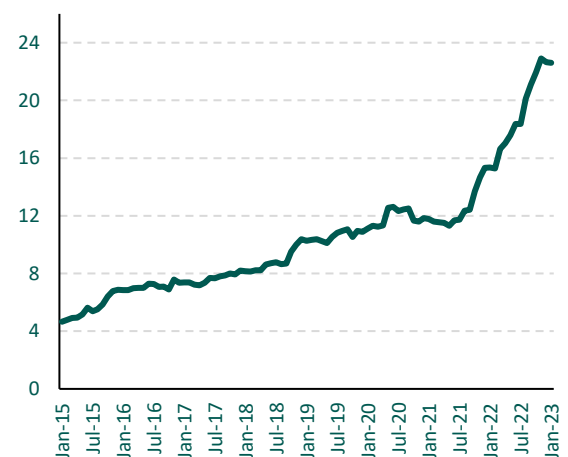
**Figure 4: corporation tax developments**

A: receipts, € million



Source: Department of Finance

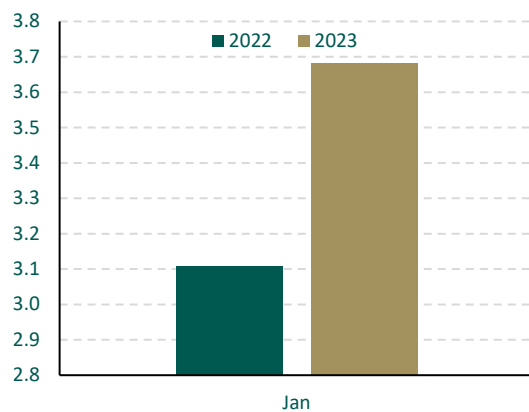
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

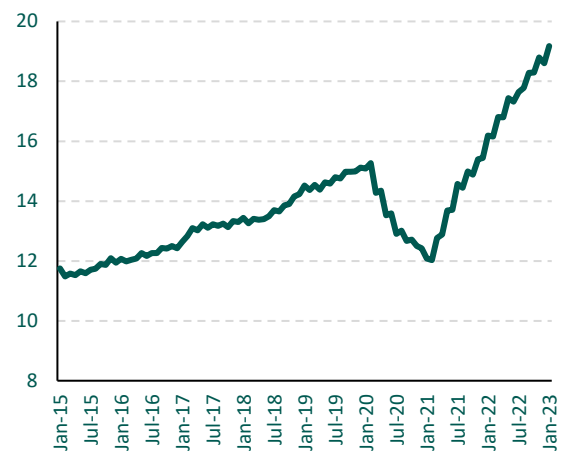
**Figure 5: VAT developments**

A: receipts, € bn



Source: Department of Finance

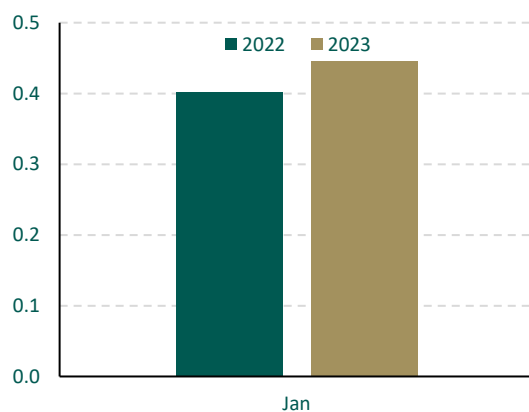
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

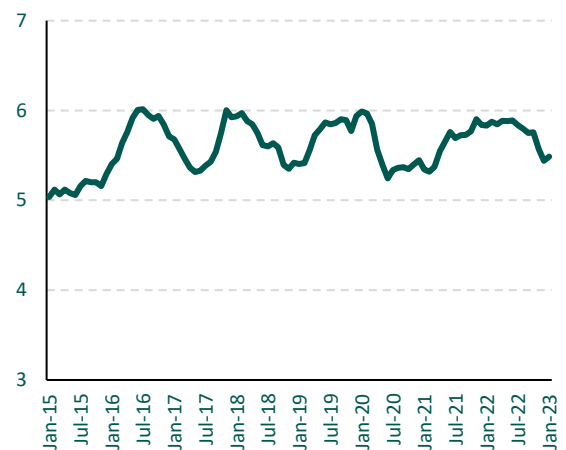
**Figure 6: excise developments**

A: receipts, € bn



Source: Department of Finance

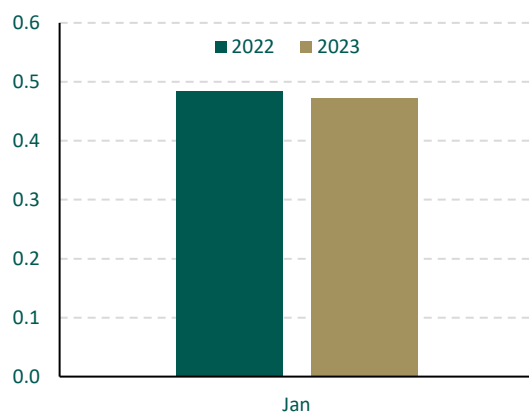
B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

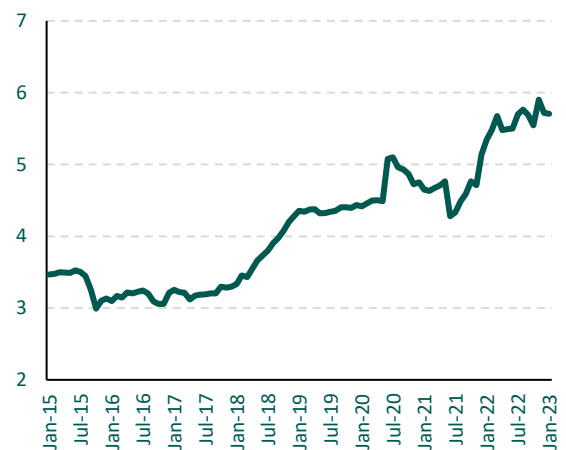
**Figure 7: other tax developments**

A: receipts, € bn



Source: Department of Finance

B: receipts, 12 month rolling sum, € bn



Source: Department of Finance

## Section 2: Expenditure

Exchequer expenditure in January totalled €6.8 billion, consisting of gross voted and non-voted expenditure of €6.4 billion and €0.4 billion respectively.

### 2.1: Gross Voted Expenditure

**Total gross voted expenditure** in January amounted to €6.4 billion, which was €471 million or 7.9 per cent ahead of the same period in 2022.

**Gross voted current expenditure** of €6.1 billion in January was €369 million or 6.5 per cent above the same period last year (**figure 8A**).

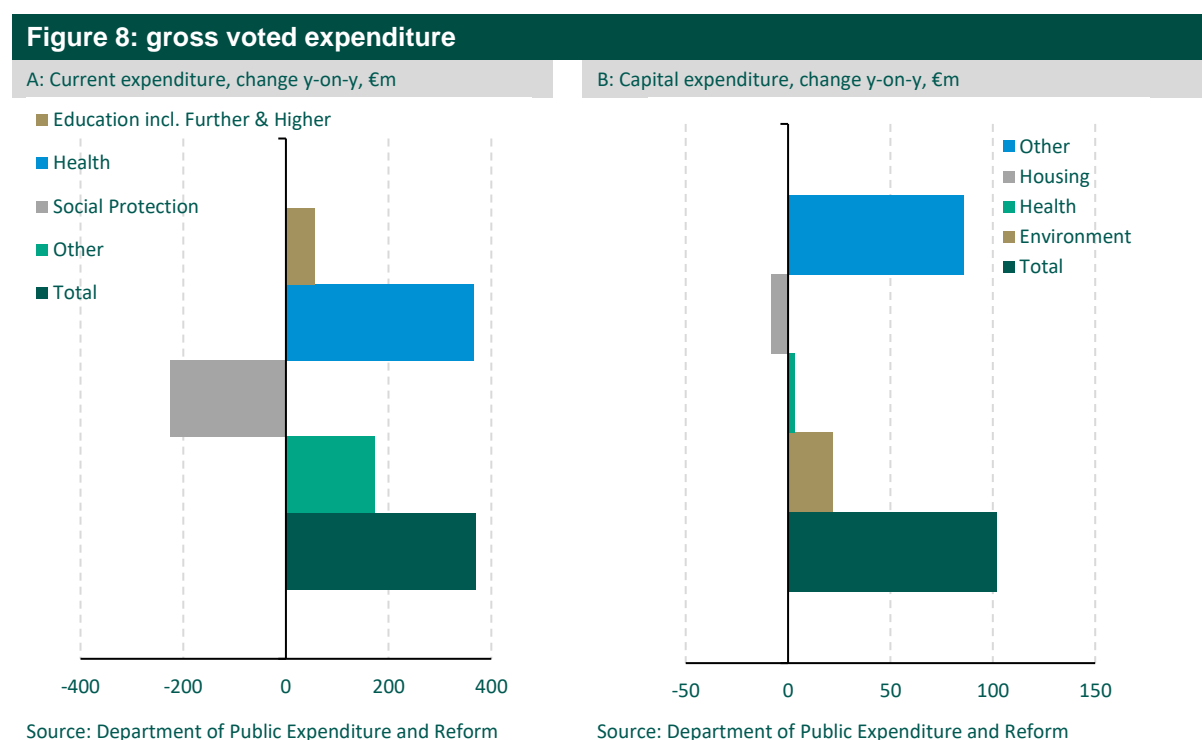
**Gross voted capital expenditure** of €357 million in January was €102 million or 39.9 per cent ahead of the same period last year (**figure 8B**).

### 2.2: Net Voted Expenditure

**Total net voted expenditure** in January amounted to €5.2 billion, which was €0.4 billion or 8.8 per cent ahead of the same period last year.

**Net voted current expenditure** of €4.9 billion in January was up €0.3 billion, or 7 per cent, on an annual basis.

**Net voted capital expenditure** in January was €358 million, €0.1 billion or 40 per cent ahead of the same period in 2022.



## 2.3: Non-Voted Expenditure

**Non-voted current expenditure**, excluding debt servicing costs, stood at €297 million in January, down by €73 million or 20 per cent on the same period last year due to a decline in the contribution to the EU budget.

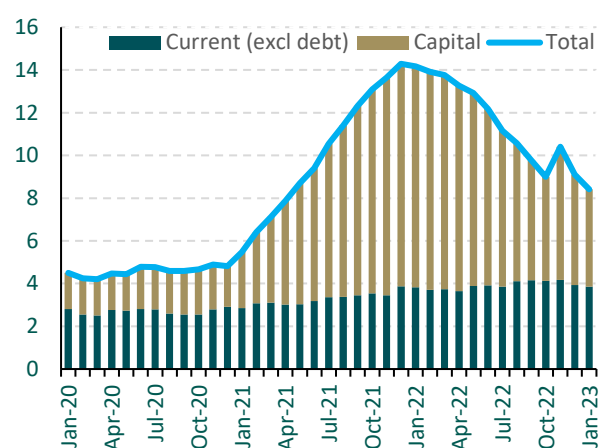
**Non-voted capital expenditure** in January stood at €7 million, down by €624 million on the same period in 2022. The decrease is due to the absence this-month of a technical loan to the Social Insurance Fund.

## 2.4: Debt Servicing Costs

Exchequer debt service expenditure in January was €51 million – while this was down on January 2022 by €99 million, this reduction was expected and is partly due to timing factors.

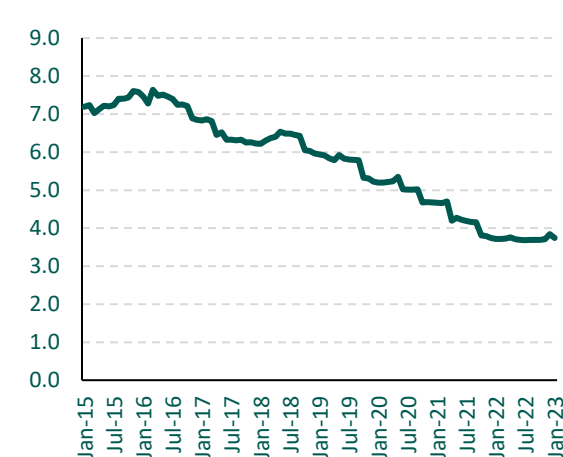
**Figure 9: non-voted expenditure**

A: non-voted expenditure<sup>1</sup>, € bn



Source: Department of Finance

B: debt servicing costs, € bn



Source: Department of Finance

<sup>1</sup> Non-voted capital expenditure impacted by technical in-month loan to Social Insurance Fund.



## Section 3: Appendices

### 3.1: Exchequer Statement - End-January 2023

		2022	2023
		1 Jan to 31 Jan	1 Jan to 31 Jan
		€000	€000
<b>Receipts and Expenditure - Current</b>			
<b>Receipts</b>			
Tax Revenue	Note 1	6,662,693	7,478,005
Non-Tax Revenue	Note 2	4,413	5,951
<b>Total</b>		<b>6,667,106</b>	<b>7,483,955</b>
<b>Expenditure</b>			
Voted expenditure <sup>^</sup>	Note 4	(4,569,933)	(4,891,835)
Sinking Fund	Note 5		
Other Non-Voted expenditure <sup>^^</sup>	Note 5	(519,049)	(347,781)
<b>Total</b>		<b>(5,088,982)</b>	<b>(5,239,616)</b>
<b>Surplus / (Deficit) on Current Account</b>		<b>1,578,124</b>	<b>2,244,339</b>
<b>Receipts and Expenditure - Capital</b>			
<b>Receipts</b>			
Other Capital Receipts	Note 3	1,521,156	957,872
<b>Total</b>		<b>1,521,156</b>	<b>957,872</b>
<b>Expenditure</b>			
Voted expenditure <sup>^</sup>	Note 4	(254,486)	(357,651)
Non-Voted expenditure <sup>^^^</sup>	Note 6	(631,095)	(6,974)
<b>Total</b>		<b>(885,581)</b>	<b>(364,625)</b>
<b>Surplus / (Deficit) on Capital Account</b>		<b>635,575</b>	<b>593,248</b>
<b>Exchequer Surplus/ (Deficit)</b>		<b>2,213,699</b>	<b>2,837,587</b>
<b>Source and Application of Funds</b>			
Total (Borrowing) / Repayment	Note 7	(5,599,941)	(4,653,361)
Total Increase / (Decrease) in Exchequer Deposits <sup>^^^^</sup>	Note 8	7,813,640	7,490,948
<b>Exchequer Surplus/ (Deficit)</b>		<b>2,213,699</b>	<b>2,837,587</b>

<sup>^</sup> Departmental Expenditure Voted Annually by *Dáil Éireann*.

<sup>^^</sup> Non-discretionary Expenditure charged directly on the Central Fund.

<sup>^^^</sup> Expenditure charged under particular legislation.

<sup>^^^^</sup> includes other balances.

Note 1: Tax Revenue		2022	2023
		€000	€000
Tax Head	Customs	50,000	30,800
	Excise Duty	402,412	446,036
	Capital Gains Tax	70,408	111,070
	Capital Acquisitions Tax	19,891	18,948
	Stamps	120,339	118,477
	Income Tax	2,587,569	2,827,318
	Corporation Tax	81,276	49,859
	Value Added Tax	3,107,722	3,683,166
	Training and Employment Levy	136,264	105,875
	Motor Tax Receipts	86,812	86,456
<b>Total</b>		<b>6,662,693</b>	<b>7,478,005</b>

Note 2: Non-Tax Revenue		2022	2023
		€000	€000
Interest on Loans	Other Advances	48	52
Other Receipts	Property Registration Authority Fees	3,900	5,150
	Other Receipts collected by Departments etc.	465	58
	Miscellaneous	0	691
<b>Total</b>		<b>4,413</b>	<b>5,951</b>

Note 3: Capital Receipts		2022	2023
		€000	€000
Loan Repayments	FEOGA Intervention	655,000	670,000
	Repayment of Loans to Social Insurance Fund	625,000	0
	Repayment of advances to Supply Account^	241,156	0
Other Receipts	Miscellaneous Capital Receipts	0	890
	AIB Share Sale Receipts	0	286,982
<b>Total</b>		<b>1,521,156</b>	<b>957,872</b>

^ as per appropriation act

Note 4: Voted Departmental Expenditure – current and capital		2022	2023
		€000	€000
Vote Group	Agriculture, Food and the Marine	(109,800)	(119,079)
	Tourism, Culture, Arts, Gaeltacht, Sport and Media	(22,253)	(21,540)
	Environment, Climate and Communications	(16,178)	(43,029)
	Defence	(68,599)	(93,730)
	Education	(850,348)	(915,952)
	Enterprise, Trade and Employment	(39,313)	(63,463)
	Housing, Local Government and Heritage	(141,733)	(132,052)
	Foreign Affairs	(59,602)	(43,181)
	Finance Group	(35,849)	(40,204)
	Health	(1,452,488)	(1,821,785)
	Social Protection	(1,145,956)	(988,712)
	Justice Group	(195,869)	(189,997)
	Taoiseach's Group (incl Legal Votes)	(16,175)	(18,270)
	Transport	(43,194)	(44,329)
	Children, Equality, Disability, Integration and Youth	(196,071)	(330,504)
	Rural & Community Development	(29,230)	(19,458)
	Public Expenditure and Reform	(50,839)	(58,598)
	Further and Higher Education, RIS ^	(350,922)	(305,603)
<b>Total</b>		<b>(4,824,419)</b>	<b>(5,249,486)</b>

^ Research, Innovation and Science

Note 5: Non-Voted Current Expenditure		2022	2023
		€000	€000
National debt service	Interest	(125,528)	(32,163)
	Other Debt Management Expenses	(24,176)	(18,864)
Other non-voted exp.	Contribution to EU Budget	(299,519)	(224,758)
	Election Expenses	(15)	(0)
	Payments to Political Parties under the Electoral Acts	(2,188)	(2,384)
	Salaries, Pensions and Allowances	(4,136)	(4,766)
	Oireachtas Commission	(9,643)	(13,594)
	IDA & ADF - Payments under Development Banks Acts^	(28,160)	(32,170)
	Post & Telecommunications Services Act 1983 (s.46)	(22,076)	(18,220)
	Pensions Insolvency Payment (Amendment) Scheme^^	(376)	(356)
	Securities Market Programme related payment	(2,770)	0
	Payments to DSP under S48B of Pensions Act 1990	(461)	(505)
<b>Total</b>		<b>(519,049)</b>	<b>(347,781)</b>

^ per 2005

^^ as per 2011

Note 6: Non-Voted Capital Expenditure		2022	2023
		€000	€000
Loans	Loans to Social Insurance Fund	(625,000)	0
International Bodies^	African Development Bank	(6,095)	(6,174)
Other payments	Other Payments under Statute	0	(799)
<b>Total</b>		<b>(631,095)</b>	<b>(6,974)</b>

^ Investment in International Bodies

Note 7: Source and Application of Funds – (borrowing) / repayment		2022	2023
		€000	€000
Borrowing from Min. Funds		(395,666)	(38,951)
Irish Government Bonds		(2,733,781)	(3,301,237)
Short Term Paper		(2,495,902)	(1,621,515)
SPEM Surplus (Non NTMA)		77,338	304,729
State Saving Schemes		(51,931)	3,613
<b>Total</b>		<b>(5,599,941)</b>	<b>(4,653,361)</b>

Note 8: Increase / (decrease) in Exchequer Deposits and other balances		2022	2023
		€000	€000
Increase / (Decrease) in Exchequer Balance		7,813,640	7,381,082
Increase / (Decrease) in Deposits, Notes & Treasury Bills		0	109,866
<b>Total</b>		<b>7,813,640</b>	<b>7,490,948</b>

### 3.2: Analytical Exchequer Statement<sup>2</sup> - End-January 2023

	End-January 2023 Outturn	End-January 2022 Outturn	Y-on-Y €m	Y-on-Y %
<b>(A) Revenue</b>	<b>8,677</b>	<b>7,813</b>	<b>864</b>	<b>11.1</b>
: tax revenue	7,478	6,663	815	12.2
- Income tax	2,827	2,588	240	9.3
- VAT	3,683	3,108	575	18.5
- Corporation tax	50	81	-31	-38.7
- Excise duties	446	402	44	10.8
- Other taxes	472	484	-12	-2.5
: A-in-As (incl. PRSI, NTF and balances)	1,193	1,146	47	4.1
: non-tax revenue	6	4	2	34.8
: capital resources	1	0	1	-
<b>(B) Expenditure</b>	<b>6,789</b>	<b>6,489</b>	<b>300</b>	<b>4.6</b>
: gross voted current expenditure	6,084	5,715	369	6.5
: gross voted capital expenditure	358	256	102	39.9
: non-voted current expenditure	347	519	-171	-33.0
- interest on national debt	32	126	-93	-74.4
<b>(C) = balance of transactions with GG impact<sup>^</sup></b>	<b>1,888</b>	<b>1,324</b>	<b>564</b>	<b>42.6</b>
<b>(D) Revenue with no GG impact</b>	<b>957</b>	<b>1,521</b>	<b>-564</b>	<b>-37.1</b>
: non-tax revenue	0	0	0	-
: capital resources	957	1,521	-564	-37.1
<b>(E) Expenditure with no GG impact</b>	<b>7</b>	<b>632</b>	<b>-624</b>	<b>-98.8</b>
: non-voted current expenditure	1	0	0	-
: non-voted capital expenditure	7	631	-624	-98.9
<b>(F) = balance of transactions with no GG impact<sup>^</sup></b>	<b>950</b>	<b>890</b>	<b>60</b>	<b>6.7</b>
<b>(A+D) Gross total revenue</b>	<b>9,634</b>	<b>9,334</b>	<b>300</b>	<b>3.2</b>
<b>(B+E) Gross total expenditure</b>	<b>6,796</b>	<b>7,121</b>	<b>-324</b>	<b>-4.6</b>
<b>(C+F) Exchequer balance</b>	<b>2,838</b>	<b>2,214</b>	<b>624</b>	<b>28.2</b>

Notes: A more detailed version of this table is available at <https://www.gov.ie/en/publication/19f9a-january-2023-analytical-statement/>

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.

<sup>^</sup> C = A - B; F = D - E

<sup>2</sup> 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 – End-January 2023

Exchequer Tax Receipts	Year-on-Year Performance - Cumulative			
	End-January 2023 Outturn €m	End-January 2022 Outturn €m	Y-on-Y Change €m	Y-on-Y Change %
Income Tax (including USC)	2,827	2,588	240	9.3
VAT	3,683	3,108	575	18.5
Corporation Tax	50	81	-31	-38.7
Excise	446	402	44	10.8
Stamps	118	120	-2	-1.5
Capital Gains Tax	111	70	41	57.8
Capital Acquisitions Tax	19	20	-1	-4.7
Customs	31	50	-19	-38.4
Levies	0	0	0	-
Motor Tax	86	87	0	-0.4
Unallocated Tax Deposits	106	136	-30	-
<b>Total</b>	<b>7,478</b>	<b>6,663</b>	<b>815</b>	<b>12.2</b>

Note: Rounding may affect totals

Exchequer Tax Receipts	Year-on-Year Performance - Monthly			
	January 2023 Outturn €m	January 2022 Outturn €m	Y-on-Y Change €m	Y-on-Y Change %
Income Tax (including USC)	2,827	2,588	240	9.3
VAT	3,683	3,108	575	18.5
Corporation Tax	50	81	-31	-38.7
Excise	446	402	44	10.8
Stamps	118	120	-2	-1.5
Capital Gains Tax	111	70	41	57.8
Capital Acquisitions Tax	19	20	-1	-4.7
Customs	31	50	-19	-38.4
Levies	0	0	0	-
Motor Tax	86	87	0	-0.4
Unallocated Tax Deposits	106	136	-30	-
<b>Total</b>	<b>7,478</b>	<b>6,663</b>	<b>815</b>	<b>12.2</b>

Note: Rounding may affect totals

### 3.4: Analysis of Net Voted Expenditure – End-January 2023

MINISTERIAL VOTE GROUP	End-Jan 2022 €m	End-Jan 2023 €m	Y-on-Y €m	Y-on-Y %
AGRICULTURE, FOOD AND THE MARINE	109,800	119,079	9,279	8.5
Current	54,767	74,379	19,612	35.8
Capital	55,033	44,700	-10,333	-18.8
CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH	196,071	330,504	134,433	68.6
Current	195,377	321,524	126,147	64.6
Capital	694	8,980	8,286	1193.9
DEFENCE	68,599	93,730	25,131	36.6
Current	65,241	76,769	11,528	17.7
Capital	3,358	16,961	13,603	-
EDUCATION	850,348	915,952	65,604	7.7
Current	798,473	807,067	8,594	1.1
Capital	51,875	108,885	57,010	109.9
ENTERPRISE, TRADE AND EMPLOYMENT	39,313	63,463	24,150	61.4
Current	24,540	36,071	11,531	47.0
Capital	14,773	27,392	12,619	85.4
ENVIRONMENT, CLIMATE AND COMMUNICATIONS	16,178	43,029	26,851	166.0
Current	6,040	11,414	5,374	89.0
Capital	10,138	31,615	21,477	211.8
FINANCE	35,849	40,204	4,355	12.1
Current	35,064	39,413	4,349	12.4
Capital	785	791	6	0.8
FOREIGN AFFAIRS	59,602	43,181	-16,421	-27.6
Current	59,122	42,839	-16,283	-27.5
Capital	480	342	-138	-
FURTHER AND HIGHER EDUCATION	350,922	305,603	-45,319	-12.9
Current	347,847	298,174	-49,673	-14.3
Capital	3,075	7,429	4,354	141.6
HEALTH	1,452,488	1,821,785	369,297	25.4
Current	1,431,590	1,797,923	366,333	25.6
Capital	20,898	23,862	2,964	14.2
HOUSING, LOCAL GOVERNMENT AND HERITAGE	141,733	132,052	-9,681	-6.8
Current	101,710	100,215	-1,495	-1.5
Capital	40,023	31,837	-8,186	-20.5
JUSTICE	195,869	189,997	-5,872	-3.0
Current	181,320	187,387	6,067	3.3
Capital	14,549	2,610	-11,939	-82.1
PUBLIC EXPENDITURE AND REFORM	50,839	58,598	7,759	15.3
Current	45,867	47,327	1,460	3.2
Capital	4,972	11,271	6,299	126.7
RURAL AND COMMUNITY DEVELOPMENT	29,230	19,458	-9,772	-33.4
Current	24,541	15,063	-9,478	-38.6
Capital	4,689	4,395	-294	-6.3
SOCIAL PROTECTION	1,145,956	988,712	-157,244	-13.7
Current	1,145,891	988,584	-157,307	-13.7
Capital	65	128	63	96.9
TAOISEACH	16,175	18,270	2,095	13.0
Current	16,175	18,270	2,095	13.0
Capital	-	-	-	-
TOURISM, CULTURE, ARTS, GAELTACHT, SPORT AND MEDIA	22,253	21,540	-713	-3.2
Current	16,248	15,786	-462	-2.8
Capital	6,005	5,754	-251	-4.2
TRANSPORT	43,194	44,329	1,135	2.6
Current	20,120	13,630	-6,490	-32.3
Capital	23,074	30,699	7,625	33.0
<b>Total Net Cumulative Voted Spending</b>	<b>4,824,419</b>	<b>5,249,486</b>	<b>425,067</b>	<b>8.8</b>
<b>Current</b>	<b>4,569,933</b>	<b>4,891,835</b>	<b>321,902</b>	<b>7.0</b>
<b>Capital</b>	<b>254,486</b>	<b>357,651</b>	<b>103,165</b>	<b>40.5</b>

### 3.5: Analysis of Gross Voted Expenditure – End-January 2023

MINISTERIAL VOTE GROUP	End-Jan 2022 €m	End-Jan 2023 €m	Variance €m	Variance %
AGRICULTURE, FOOD AND THE MARINE	113,786	122,275	8,489	7.5
Current	58,753	77,575	18,822	32.0
Capital	55,033	44,700	-10,333	-18.8
CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH	197,952	331,495	133,543	67.5
Current	197,258	322,515	125,257	63.5
Capital	694	8,980	8,286	1193.9
DEFENCE	69,859	95,424	25,565	36.6
Current	66,501	78,463	11,962	18.0
Capital	3,358	16,961	13,603	405.1
EDUCATION	870,369	941,106	70,737	8.1
Current	818,176	832,221	14,045	1.7
Capital	52,193	108,885	56,692	108.6
ENTERPRISE, TRADE AND EMPLOYMENT	39,313	63,463	24,150	61.4
Current	24,540	36,071	11,531	47.0
Capital	14,773	27,392	12,619	85.4
ENVIRONMENT, CLIMATE AND COMMUNICATIONS	16,200	43,402	27,202	167.9
Current	6,062	11,787	5,725	94.4
Capital	10,138	31,615	21,477	211.8
FINANCE	38,039	42,422	4,383	11.5
Current	37,254	41,631	4,377	11.7
Capital	785	791	6	0.8
FOREIGN AFFAIRS	65,212	47,413	-17,799	-27.3
Current	64,732	47,071	-17,661	-27.3
Capital	480	342	-138	-28.8
FURTHER AND HIGHER EDUCATION	352,640	398,618	45,978	13.0
Current	348,664	391,189	42,525	12.2
Capital	3,976	7,429	3,453	86.8
HEALTH	1,466,721	1,836,043	369,322	25.2
Current	1,445,823	1,812,181	366,358	25.3
Capital	20,898	23,862	2,964	14.2
HOUSING, LOCAL GOVERNMENT AND HERITAGE	144,145	134,039	-10,106	-7.0
Current	104,122	102,202	-1,920	-1.8
Capital	40,023	31,837	-8,186	-20.5
JUSTICE	216,255	214,520	-1,735	-0.8
Current	201,706	211,910	10,204	5.1
Capital	14,549	2,610	-11,939	-82.1
PUBLIC EXPENDITURE AND REFORM	72,287	98,470	26,183	36.2
Current	67,315	87,199	19,884	29.5
Capital	4,972	11,271	6,299	126.7
RURAL AND COMMUNITY DEVELOPMENT	31,065	19,494	-11,571	-37.2
Current	26,375	15,097	-11,278	-42.8
Capital	4,690	4,397	-293	-6.2
SOCIAL PROTECTION	2,175,846	1,951,004	-224,842	-10.3
Current	2,175,781	1,950,876	-224,905	-10.3
Capital	65	128	63	96.9
TAOISEACH	16,511	18,666	2,155	13.1
Current	16,511	18,666	2,155	13.1
Capital	-	-	-	-
TOURISM, CULTURE, ARTS, GAELTACHT, SPORT AND MEDIA	40,854	39,668	-1,186	-2.9
Current	34,849	33,914	-935	-2.7
Capital	6,005	5,754	-251	-4.2
TRANSPORT	43,584	44,496	912	2.1
Current	20,510	13,797	-6,713	-32.7
Capital	23,074	30,699	7,625	33.0
<b>Total Gross Cumulative Voted Spending</b>	<b>5,970,638</b>	<b>6,442,018</b>	<b>471,380</b>	<b>7.9</b>
<b>Current</b>	<b>5,714,932</b>	<b>6,084,365</b>	<b>369,433</b>	<b>6.5</b>
<b>Capital</b>	<b>255,706</b>	<b>357,653</b>	<b>101,947</b>	<b>39.9</b>





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