# FISCAL MONITOR

(Incorporating the Exchequer Statement)

JUNE 2018





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# Summary

- An Exchequer deficit of €823 million was recorded to end June 2018. This compares to a surplus of €2,485 million in the same period last year. When adjusted for the impact of the AIB share sale in June 2017, the Exchequer balance shows an underlying annual decrease of €323 million. This decline in the Exchequer balance was primarily due to an increase in expenditure (both voted and non-voted), albeit somewhat offset by increased tax revenue.
- Tax revenues of €24,941 million were collected to end-June 2018, an annual increase of 5.4% or €1,276 million on end-June 2017. This was in line with profile, up 0.7% or €168 million.
- Overall, total net voted expenditure to end-June 2018, at €23,682 million, was 0.5% or €123 million below profile, and up €1,856 million or 8.5% in year-on-year terms.
- Combined non-tax revenue and capital receipts of €3,435 million were down 44.2% (€2,717 million) year-on-year, due to the base effect of last year's AIB share sale of €2,986 million.
- Non-voted expenditure of €5,516 million was up year-on-year by 5.0% or €261 million. This annual increase was driven by a higher EU budget contribution due primarily to Ireland's increased share of EU budget obligations and separately, an expected increase in debt servicing costs.

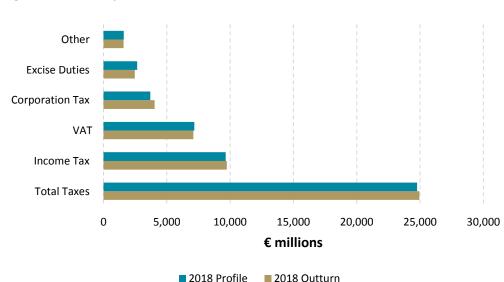


Figure 1. Tax receipts to end-June 2018

## Revenue

At end-June, €24,941 million in tax revenue was collected, up €1,276 million (5.4%) on the same period last year and in line with profile, up 0.7% or €168 million. Combined non-tax revenue and capital resources were €3,435 million, bringing total Exchequer revenues to €28,376 million, which represents a 4.0% or €1,191 million annual decrease. This is due to the base effect of the €2,986 million AIB share sale in June 2017.

#### **DIRECT TAXES**

- Income Tax receipts of €1,653 were recorded in June. This represents a 16.3% or €232 million year-on-year increase, bringing receipts €111 million (7.2%) ahead of target for the month. In cumulative terms, to end-June receipts of €9,743 million were recorded. This represents a 7.7% or €698 million increase compared to end-June 2017 and is line with profile, up by 1.0% or €92 million.
- Corporate Tax receipts of €1,952 million were collected in June, closing the month 4.7% or €87 million ahead of target. Cumulative receipts at end-June are up 14.6% (€513 million) in year-on-year terms and are 9.1% (€335 million) ahead of target.

#### **INDIRECT TAXES**

- June is a non-VAT due month and receipts for the month were €37 million or 24.7% above expectations. In year-on-year terms, cumulative VAT receipts have grown by 2.8% or €195 million and are broadly in line with profile, down just 1.0% or €69 million.
- Excise Duty finished the month €119 million or 23.2% below target. In cumulative terms, excise duties of €2,471 million at end-June, were below profile by €188 million (7.1%) and down €312 million (11.2%) in year-on-year terms.

#### **CAPITAL TAXES**

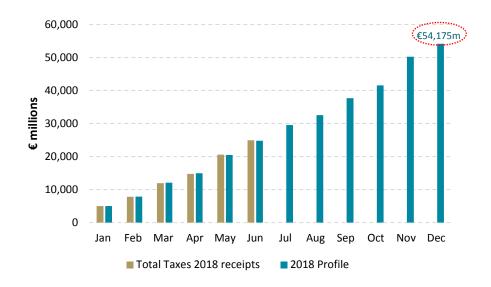
- Stamp duty receipts for the month amounted to €86 million, which was 14.7% or €15 million below target, reflecting in part, the non-linear nature of this heading. In cumulative terms, receipts of €624 million at end-June were up 34.5% or €160 million in year-on-year terms, but 5.8% or €38 million off profile.
- Capital Gains Tax receipts for the month amounted to €10 million and were 27.2% or €2 million above profile. Cumulative receipts of €172 million are now up 6.7% on profile and up €40 million (30.7%) in year-on year terms.
- €20 million was recorded under **Capital Acquisitions Tax** in June, up €3 million or 15.4% against target. Looking at the position in the year-to-date, receipts are now on profile.

#### **OTHER TAXES**

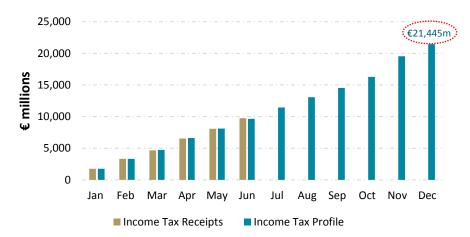
- €79 million was collected in **Motor Tax** receipts in June, down 6.2% against profile. Cumulatively, receipts are now down €11 million or 2.1% against profile.
- Customs cumulative receipts of €146 million were collected to end-June, coming in 4.1% or €6 million below profile and down 3.3% in year-on-year terms.
- As mentioned in previous Fiscal Monitors, Local Property Tax is now paid into the Local Government Fund (LGF) and Motor Tax receipts are now paid directly into the Exchequer instead of the LGF. Therefore, all tax revenue year-on-year comparisons are provided on a like-for-like basis with the exception of the Exchequer Statement and the Analytical Exchequer Statement in Appendices I and II respectively.

Figure 2. Tax Receipts Year-on-Year

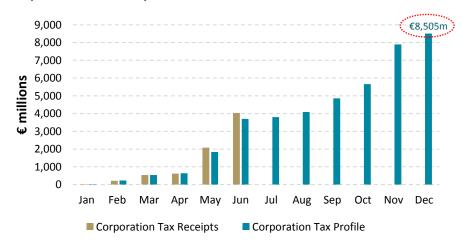
### a. Total Exchequer Tax Receipts



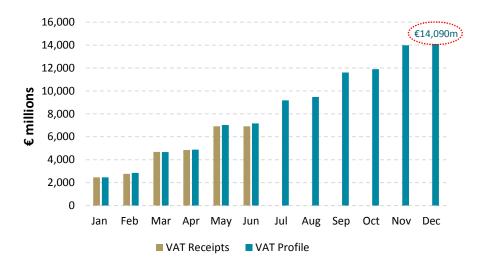
### **b.** Income Tax Receipts



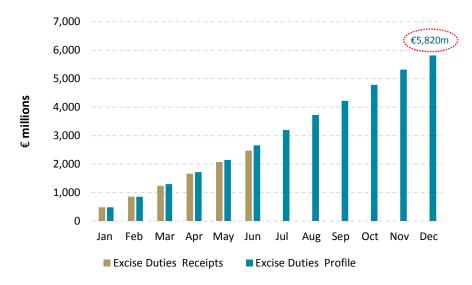
### c. Corporation Tax Receipts



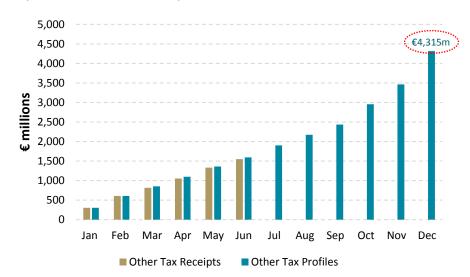
## d. VAT Receipts



## e. Excise Duty Rceeipts



## f. Capital and other Tax Receipts



### **NON-TAX REVENUE**

• Non-tax revenue to end-June 2018 amounted to €2,466 million, up €273 million or 12.5% compared to end-June 2017. The year-on-year growth is mainly due to an increase in the surplus income from the Central Bank as it continues to reduce its holding of floating rate notes.

### **CAPITAL RECEIPTS**

• Capital receipts at end-June of €969 million were down €2,990 million (75.5%) in year-on-year terms, due to the base effect of the AIB share sale in June last year. Adjusting for this, capital receipts were down €4 million (0.4%) year-on-year.

# Expenditure

Exchequer expenditure to end-June 2018 totalled €29,199 million, consisting of net voted and non-voted expenditure of €23,682 million and €5,516 million respectively.

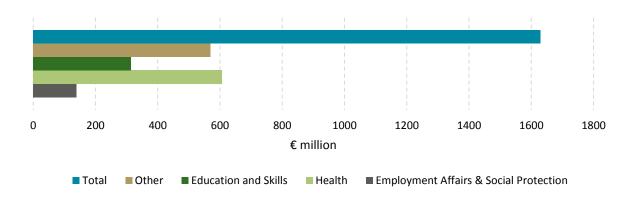
#### **GROSS VOTED EXPENDITURE**

- Total Gross voted expenditure of €29,519 million to end-June was €107 million (0.4%) below profile. This is €2,075 million (7.6%) ahead on the same period in 2017.
- Gross voted current expenditure of €27,551 million is €68 million or (0.2%) ahead of profile and up by €1,629 million (6.3%) in year-on-year terms, while gross voted capital expenditure of €1,968 million is €175 million (8.2%) below profile and up by €445 million (29.2%) year-on-year.

### **NET VOTED EXPENDITURE**

- Total net voted expenditure to end-June 2018, at €23,682 million was 0.5% or €123 million below profile but up €1,856 million (8.5%) in year-on-year terms.
- Net voted current expenditure at €21,721 million to end-June, was (0.2%) or €52 million above profile and €1,358 million (6.7%) higher in year-on-year terms. Net current expenditure in the Department of Health Vote Group is running €167 million or 2.3% above profile, but compared to the outturn at the same point in 2017, expenditure is up by €601 million or 8.7% Net current expenditure in the Department of Justice and Equality is €31 million or 2.9% over profile. Net current expenditure in the Department of Agriculture is €86 million below profile, mostly due to a timing issue of an EU receipt.
- **Net voted capital expenditure** at end-June amounted to €1,961 million, which was €176 million (8.2%) below profile. This represents a year-on-year increase of €498 million or 34.1%.

Figure 3. End-June Gross Voted Current Expenditure year-on-year change



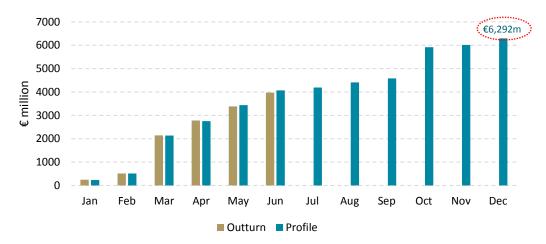
#### **NON-VOTED EXPENDITURE**

- Non-voted current expenditure, excluding debt servicing costs, of €1,543 million, was
  up marginally by €2 million or 0.1% in year-on-year terms. While Ireland's contribution
  to the EU budget has increased, this is offset by a reduction in non-voted expenditure
  due to the Water Services Act 2017 as Local Property tax receipts are now paid directly
  into the Local Government Fund.
- Non-voted capital expenditure of €4 million was down €1 million in year-on-year terms.

#### **DEBT SERVICING COSTS**

Exchequer debt servicing costs to end-June 2018 were €3,969 million, compared to
€3,709 million to end-June 2017. A year-on-year increase was expected at this point
in the year. Debt service expenditure was 2.3% or €95 million below profile at endJune.

Figure 4. Debt Servicing Costs against profile



Receipts and Expenditure - Current		1 January 2017 to 30 June 2017 €000	1 January 2018 to 30 June 2018 €000
Receipts			
Tax Revenue	Note 1	23,415,432	24,940,616
Non-Tax Revenue	Note 2	2,192,820	2,466,089
Total		25,608,252	27,406,705
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dail)	Note 4	(20,363,085)	(21,721,329)
Non-Voted Non-discretionary Expenditure charged directly on the Central Fund			
Other Non-Voted Current Expenditure	Note 5	(5,249,971)	(5,512,006)
Total		(25,613,056)	(27,233,335)
Surplus / (Deficit) on Current Account		(4,805)	173,371
Receipts and Expenditure - Capital			
Receipts			
Other Capital Receipts	Note 3	3,958,670	968,834
Total		3,958,670	968,834
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dail)	Note 4	(1,462,820)	(1,960,997)
Non-Voted (Expenditure charged under particular legislation)	Note 6	(5,718)	(4,238)
Total		(1,468,538)	(1,965,235)
Surplus / (Deficit) on Capital Account		2,490,132	(996,400)
Exchequer Surplus / (Deficit)		2,485,327	(823,030)
Source and Application of Funds			
Total (Borrowing) / Repayment	Note 7	(10,695,703)	(13,535,951)
Total Increase / (Decrease) in Exchequer Deposits and Other Balances	Note 8	13,181,031	12,712,921
Exchequer Surplus / (Deficit)		2,485,327	(823,030)

Note 1 Tax Revenue		2017	2018
		€000	€000
Tax Head	Customs	151,367	146,436
	Excise Duty	2,782,785	2,471,256
	Capital Gains Tax	131,934	172,425
	Capital Acquisitions Tax	90,223	93,032
	Stamps	464,377	624,382
	Income Tax	9,045,415	9,743,132
	Corporation Tax	3,519,533	4,032,885
	Value Added Tax	6,905,665	7,100,695
	Training and Employment Levy	47	0
	Local Property Tax	299,211	0
	Motor Tax	0	514,452
	Unallocated Tax Receipts	24,875	41,921
	Total	23,415,432	24,940,616

Note 2 Non-Tax Revenue		2017	2018	
		€000	€000	
Surplus Incomes / Royalties	Central Bank Surplus Income	1,836,225	2,101,313	
	National Lottery Surplus	114,889	113,552	
	PSE Kinsale Energy	665	2,948	
	Income from Credit Inst (Eligible Liabilities Guarantee)	8,374	1,058	
Interest on Loans	Local Loans Fund	26	3	
	Other Advances	338	465	
Dividends	E.S.B.	57,219	4,387	
	Dublin Port Company	11,712	12,173	
	Other Dividends	9,248	19,858	
	Dublin Airport Authority Dividend	29,100	37,400	
	Eirgrid dividend	4,000	4,000	
	Shannon Foynes Port Dividend	0	300	
Other Receipts	Property Registration Authority Fees	30,100	32,380	
	Motoring Fines	2,251	2,183	
	Other Receipts collected by Departments etc.	82,063	65,162	
	Miscellaneous	251	62,341	
	Pension Levy	6,253	6,482	
	Public Service Pension Payments	106	85	
	Total	2,192,820	2,466,089	

Note 3 Capital Receipts		2017	2018
		€000	€000
EU Receipts	European Regional Development Fund	585	32,371
	Trans European Network	86	275
	Other EU Receipts	6	0
Loan Repayments	Local Loans	277	69
	FEOGA Intervention	770,000	740,000
	Repayment of advances to supply account section 3 Appropriation Act 2017	180,500	193,210
Capital Receipts Under Statute	Carbon Fund Act 2007	0	599
Other Capital Receipts	Miscellaneous Capital Receipts	12,016	2,311
	IBRC Payment	9,381	0
	AIB Share sale receipts	2,985,819	0
	Total	3,958,670	968,834

Note 4 Voted Departmental Expenditure (Current and Capital)		2017	2018
		€000	€000
Vote Group	Agriculture, Fisheries and Food	(325,741)	(336,401)
	Culture, Heritage and the Gaeltacht	(119,455)	(140,953)
	Communications, Climate Action and the Environment	(90,334)	(120,142)
	Defence	(408,713)	(406,898)
	Education and Skills	(4,227,353)	(4,523,862)
	Business, Enterprise and Innovation	(306,782)	(300,634)
	Housing, Planning and Local Government	(685,181)	(1,099,492)
	Finance Group	(175,107)	(186,802)
	Foreign Affairs and Trade	(268,763)	(248,577)
	Health	(7,052,019)	(7,713,614)
	Justice Group	(1,079,350)	(1,166,310)
	Employment Affairs and Social Protection	(5,419,346)	(5,412,073)
	Taoiseach's Group (incl Legal Votes)	(82,809)	(82,616)
	Transport, Tourism and Sport	(591,005)	(724,439)
	Public Expenditure and Reform	(379,817)	(419,892)
	Children and Youth Affairs	(614,130)	(715,074)
	Rural & Community Development	0	(84,547)
	Total	(21,825,905)	(23,682,326)

Note 5 Non-Voted Current Expenditure	2017	2018
	€000	€000
Service of National Debt Interest	(3,637,145)	(3,878,574)
Other Debt Management Expenses	(71,938)	(90,838)
Other Non-Voted Contribution to EU Budget	(1,137,340)	(1,396,767)
xpenditure Election Postal Charges	(16)	(0)
Election Expenses	(447)	(12,449)
Payments to Political Parties under the Electoral Acts	(7,324)	(7,278)
Salaries, Pensions and Allowances	(20,160)	(20,486)
Oireachtas Commission	(52,900)	(57,052)
IDA & ADF - Payments under Development Banks Acts, 2005	(24,570)	(24,390)
Miscellaneous	(11)	(12)
Post & Telecommunications Services Act 1983, Section 46	(33)	(28)
Pensions Insolvency Payment (Amendment) Scheme 2011	(2,874)	(2,795)
Irish Fiscal Advisory Council	(223)	(317)
Transfer of Local Property Tax Receipts to Local Government Fund	(293,223)	(12,179)
Payments to DSP under S48B of Pensions Act 1990	(1,768)	(1,877)
Section 48 (1D) Euro Container Shipping Plc Pensions Scheme	0	(6,963)
Total	(5,249,971)	(5,512,006)

Note 6 Non-Voted Capital Expenditure		2017	2018
		€000	€000
Investment in International	Development Banks Act, 2005	(2,556)	(4,238)
Bodies	Bretton Woods Acts 1957-1999	(2,731)	0
Other Capital Payments Carbon Fund Act 2007		(431)	0
	Total	(5,718)	(4,238)

Note 7 Source and Application of Funds - (Borrowing) / Repayments	2017	2018
	€000	€000
Borrowing from Min. Funds	(105,924)	(377,959)
EU-IMF Financial Assistance Programme	46,871	14,329
Irish Government Bonds	(6,489,612)	(8,251,053)
Other Medium/Long Term Debt	(197,315)	(99,833)
Short Term Paper	(3,892,118)	(4,815,121)
State Saving Schemes	(57,605)	(6,313)
Total	(10,695,703)	(13,535,951)

Note 8 Source and Application of Funds - Increase / (Decrease) in Exchequer	2017	2018
Deposits and Other Balances	€000	€000
Inc/(Dec) in Exchequer Balance	13,061,432	12,899,333
Inc/(Dec) in Deposits, Notes & Treasury Bills	119,599	(186,412)
Total	13,181,031	12,712,921

## APPENDIX II: ANALYTICAL EXCHEQUER STATEMENT – END-JUNE 2018

€m	End-June 2018 Outturn	End-June 2018 Profile	Outturn v Profile €m	Outturn v Profile %	End-June 2017 Outturn	Y-on-Y €m	Y-on-Y %
REVENUE							
1. Tax Revenue and Appropriations-in-Aid (A-in-As)	30,778	30,593	185	0.6%	29,034	1,744	6.0%
- Tax Revenue	24,941	24,772	168	0.7%	23,415	1,525	6.5%
Income tax	9,743	9,651	92	1.0%	9,045	698	7.7%
VAT	7,101	7,170	-69	-1.0%	6,906	195	2.8%
Excise duties	2,471	2,659	-188	-7.1%	2,783	-312	-11.2%
Corporation tax	4,033	3,698	335	9.1%	3,520	513	14.6%
Stamp duties	624	663	-38	-5.8%	464	160	34.5%
Motor Tax	514	525	-11	-2.1%	0	514	n/a
Local Property tax	0	0	0	n/a	299	-299	-100.0%
Customs	146	153	-6	-4.1%	151	-5	-3.3%
Capital gains tax	172	162	11	6.7%	132	40	30.7%
Capital acquisitions tax	93	93	0	0.4%	90	3	3.1%
Other	42	0	42	n/a	25	17	68.2%
- A-in-As	5,837	5,821	16	0.3%	5,619	218	3.9%
Fund receipts (PRSI) - see memo items	4,534	4,520	13	0.3%	4,324	209	4.8%
Fund receipts (NTF) - see memo items	192	188	4	2.1%	158	34	21.3%
Other A-in-As (inc. Departmental Balances)	1,111	1,112	-1	-0.1%	1,136	-25	-2.2%
2. Other Revenues	1,073	904	169	18.7%	1,322	-249	-18.8%
- Non-tax Revenue	1,038	880	158	18.0%	1,309	-271	-20.7%
Central Bank Surplus Income	673	559	114	20.4%	952	-279	-29.3%
National Lottery Surplus	114	105	9	8.1%	115	-1	-1.2%
Dividends	78	133	-55	-41.2%	111	-33	-29.8%
Other	173	83	90	109.2%	130	43	32.7%
- Capital Resources	35	24	11	44.5%	13	22	175.4%
Other	35	24	11	44.5%	13	22	175.4%
(A) REVENUE	31,851	31,497	354	1.1%	30,356	1,495	4.9%
EXPENDITURE							
1. Current Primary	29,160	29,260	-100	-0.3%	27,240	1,921	7.1%
- Gross Voted Current <sup>1</sup>	27,551	27,483	68	0.2%	25,922	1,629	6.3%
Employment Affairs and Social Protection	10,019	10,011	8	0.1%	9,880	139	1.4%
Health	7,634	7,466	168	2.3%	7,028	606	8.6%
Education and Skills	4,596	4,580	16	0.3%	4,281	314	7.3%
Other	5,302	5,426	-124	-2.3%	4,732	570	12.0%
- Non-Voted Current Primary	1,612	1,777	-165	-9.3%	1,318	295	22.4%
Debt management expenses	91	111	-21	-18.4%	72	19	26.3%
Oireachtas Commission	57	59	-2	-3.2%	53	4	7.8%
EU Budget Contribution	1,397	1,532	-135	-8.8%	1,137	259	22.8%
Other	68	75	-7	-9.3%	56	12	21.7%

2. Capital							
- Gross Voted Capital <sup>1</sup>	1,968	2,143	-175	-8.2%	1,523	445	29.2%
Transport, Tourism and Sport	410	427	-17	-3.9%	330	79	24.0%
Education and Skills	322	360	-38	-10.6%	280	42	14.9%
Housing, Planning and Local Government	524	546	-22	-4.0%	312	212	67.9%
Other	712	810	-98	-12.1%	600	112	18.7%
3. Interest on National Debt	3,879	3,953	-74	-1.9%	3,637	241	6.6%
(B) EXPENDITURE	35,010	35,356	-346	-1.0%	32,400	2,611	8.1%
(C) = (A-B) Balance excluding transactions with no general government impact <sup>2</sup>	-3,160	-3,859	699	18.1%	-2,044	-1,116	-54.6%
Non general government impacting transactions							
Revenue - Non-tax revenue	1,428	961	467	48.6%	884	544	61.6%
Central Bank Surplus Income (No GG impact)	1,428	961	467	48.6%	884	544	61.6%
Revenue - Capital Resources	934	801	133	16.6%	3,946	-3,012	-76.3%
Feoga	740	780	-40	-5.1%	770	-30	-3.9%
Loan Repayments	193	20	173	866.4%	181	13	6.9%
AIB Share Sale Receipts	0	0	0	n/a	2,986	-2,986	-100.0%
Other	1	1	0	-35.7%	9	-9	-93.6%
Expenditure - Non Voted Current	21	2	19	909.8%	295	-274	-92.9%
Transfer of LPT receipts to Local Government Fund	12	0	12	n/a	293	-281	-95.8%
Other	9	2	7	324.7%	2	7	400.0%
Expenditure - Non Voted Capital	4	2	2	82.7%	6	-1	-25.9%
Other	4	2	2	82.7%	6	-1	-25.9%
(D) Net transactions with no general government impact <sup>2</sup>	2,337	1,758	579	33.0%	4,529	-2,192	-48.4%
(E) = (C+D) EXCHEQUER BALANCE	-823	-2,102	1,279	60.8%	2,485	-3,308	-133.1%
Memo items						- <del></del>	
Exchequer primary balance	3,059	1.851	1,208	65.2%	6.122	-3.064	-50.0%
Excess PRSI receipts over expenditure	590	463	127	27.5%	354	236	66.8%
Excess NTF receipts over expenditure	92	88	4	4.5%	57	35	61.4%

Notes: Rounding may affect totals

1 For a comparison of net voted current and capital expenditure compared to 2017, see Appendix IV "Analysis end-June Net Voted Expenditure".

2 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.

#### APPENDIX III: ANALYSIS OF TAXATION RECEIPTS – END-JUNE 2018

	Perform	ative		
Exchequer Tax Receipts	End-June 2018 Outturn €m	End-June 2018 Target €m	Excess / Shortfall €m	Excess / Shortfall %
Income Tax (including USC)	9,743	9,651	92	1.0%
VAT	7,101	7,170	-69	-1.0%
Corporation Tax	4,033	3,698	335	9.1%
Excise	2,471	2,659	-188	-7.1%
Stamps	624	663	-38	-5.8%
Capital Gains Tax	172	162	11	6.7%
Capital Acquisitions Tax	93	93	0	0.4%
Customs	146	153	-6	-4.1%
Levies	0	0	0	-
Motor Tax	514	525	-11	-2.1%
Unallocated Tax Deposits	42	0	42	
Total	24,941	24,772	168	0.7%

Perfo	Performance against Profile - Monthly									
June 2018 Outturn €m	June 2018 Target €m	Excess / Shortfall €m	Excess / Shortfall %							
1,653	1,542	111	7.2%							
185	148	37	24.7%							
1,952	1,864	87	4.7%							
396	516	-119	-23.2%							
86	100	-15	-14.7%							
10	8	2	27.2%							
20	17	3	15.4%							
24	26	-2	-9.1%							
0	0	0	-							
79	84	-5	-6.2%							
-7	0	-7	-							
4,397	4,306	91	2.1%							

	Year-or	Year-on-Year Performance - Cumulative					
Exchequer Tax Receipts	End-June 2018 Outturn €m	End-June 2017 Outturn €m	Y-on-Y Change €m	Y-on-Y Change %			
Income Tax (including USC)	9,743	9,045	698	7.7%			
VAT	7,101	6,906	195	2.8%			
Corporation Tax	4,033	3,520	513	14.6%			
Excise	2,471	2,783	-312	-11.2%			
Stamps	624	464	160	34.5%			
Capital Gains Tax	172	132	40	30.7%			
Capital Acquisitions Tax	93	90	3	3.1%			
Customs	146	151	-5	-3.3%			
Levies	0	0	0	-			
Motor Tax	514	548	-34	-6.2%			
Unallocated Tax Deposits	42	25	17	68.5%			
Total	24,941	23,665	1,276	5.4%			

Year-	Year-on-Year Performance - Monthly										
June 2018 Outturn €m	June 2017 Outturn €m	Y-on-Y Change €m	Y-on-Y Change %								
1,653	1,421	232	16.3%								
185	78	107	136.6%								
1,952	1,853	99	5.3%								
396	533	-137	-25.7%								
86	80	6	7.1%								
10	13	-2	-17.8%								
20	17	3	16.5%								
24	26	-2	-9.2%								
0	0	0	-								
79	86	-7	-8.5%								
-7	-12	5	-40.6%								
4,397	4,094	303	7.4%								

Note: Rounding may affect totals

Local Property Tax is now paid into the Local Government Fund (LGF) and Motor Tax receipts are now paid directly into the Exchequer instead of the LGF. Therefore, all tax revenue year-on-year comparisons are provided on a like-for-like basis with the exception of the Exchequer Statement and the Analytical Exchequer Statement.

## APPENDIX IV: ANALYSIS OF NET VOTED EXPENDITURE - END-JUNE 2018

MINISTERIAL VOTE GROUP		Performance against profile at end-June						
AGRICULTURE, FOOD AND THE MARINE  Current Capital  BUSINESS, ENTERPRISE & INNOVATION Current Capital  BUSINESS, ENTERPRISE & INNOVATION 325 303 -22 -6.8% Current Capital  201 -194 -177 -8.2% Current Capital  COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMEN Capital  CULTURE, HERITAGE AND THE GAELTACHT Capital  CULTURE, HERITAGE AND THE GAELTACHT Capital  Current Capital  Capital  Current Capital  Capital  Current Capital  Current Capital  Capital  Current Capital  Capital  Current Capital  Current Capital  Capital  Current Current Capital  Current								
AGRICULTURE, FOOD AND THE MARINE Current Capital DUSINESS, ENTERPRISE & INNOVATION Current Capital Current Capital Current Capital Capital Capital Current Capital Capital Current Capital Capital Current Capital Cap	MINISTERIAL VOTE GROUP	Profile*	Outturn	Variance	Variance			
Current								
Capital   120	AGRICULTURE, FOOD AND THE MARINE			-96	-26.7%			
BUSINESS, ENTERPRISE & INNOVATION Current Capital Current Capital Coll. Current Capital Capital Current Capital Capital Capital Capital Capital Capital Capital Capital Current Capital Capital Capital Capital Capital Capital Capital Current Capital	Current	239	153	-86	-35.9%			
Current	Capital	120	110	-10	-8.4%			
Capital 201 184 -17 8-8.2% CHILDREN AND YOUTH AFFAIRS 704 705 1 0.1% CUITED AND YOUTH AFFAIRS 704 705 1 1 0.1% CHILDREN AND YOUTH AFFAIRS 688 694 6 0.9% 688 694 6 0.9% 688 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 694 6 0.9% 698 698 694 6 0.9% 698 698 698 694 6 0.9% 698 698 698 698 698 698 698 698 698 698								
CHILDREN AND YOUTH AFFAIRS	Current	125	119	-5	-4.4%			
Current	Capital	201	184	-17	-8.2%			
Capital   16	CHILDREN AND YOUTH AFFAIRS	704	705	1	0.1%			
COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMEN Current Capital CULTURE, HERITAGE AND THE GAELTACHT CURRENT Capital CULTURE, HERITAGE AND THE GAELTACHT CURRENT Capital CURRENT Capital CULTURE, HERITAGE AND THE GAELTACHT CURRENT Capital CURRENT Capital CURRENT CAPITAL CURRENT CAPITAL CURRENT CAPITAL CAPI	Current	688	694	6	0.9%			
Current 66 62 62 -3 3 -3.9%   Capital 66 60 -5 -7.7%   CULTURE, HERITAGE AND THE GAELTACHT 155 141 -14 8.8%   Current 129 122 -7 5.1%   Capital 26 19 -7 227.0%   DEFENCE 443 412 -31 7.0%   Current 4414 390 -24 5.8%   Capital 29 22 -7 224.1%   Capital 29 22 -7 224.1%   Capital 359 321 -38 10.5%   EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION 5.394 5.392 -2 0.0%   Capital 4 2 2 -2 60.1%   Capital 4 2 2 -2 60.1%   Current 5.390 5.390 0 0.0%   Capital 6 88 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Capital	16	11	-5				
Capital CULTURE, HERITAGE AND THE GAELTACHT CULTURE, CAPITAL CULTURE, HERITAGE AND THE GAELTACHT CAPITAL CAPITAL CAPITAL CAPITAL CAPITAL CULTURE, HERITAGE AND THE GAELTACHT CAPITAL CAPIT	COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMEN	129	122	-7	-5.8%			
CULTURE, HERITAGE AND THE GAELTACHT Current Capital  DEFENCE Current Current Capital  Current Capital  Current Capital	Current	65	62	-3	-3.9%			
Current	Capital	64	60	-5	-7.7%			
Capital   26	CULTURE, HERITAGE AND THE GAELTACHT	155	141	-14	-8.8%			
DEFENCE Current Current Capital  29 22 7, 24, 176  EDUCATION & SKILLS Current Capital  EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION Capital Current Curren	Current	129	122	-7	-5.1%			
Current	Capital	26	19	-7	-27.0%			
Capital   29	DEFENCE	443	412	-31	-7.0%			
EDUCATION & SKILLS Current Capital EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION Current Current Current Current Current Current Current Current Current Capital Current Current Capital Current Current Capital Current Capital Capital Current Capital Capital Current Capital Ca	Current	414	390	-24	-5.8%			
Current Capital 359 321 -38 -10.5%   EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION 5,394 5,392 -2 0.0%   Current 5,390 5,390 0 0.0%   Capital 4 2 2 2 6.60.1%   FINANCE 196 188 -8 3.9%   Current 189 181 -7 4.0%   Capital 7 7 7 0 -2.8%   FOREIGN AFFAIRS 281 255 -26 -9.4%   Current 277 253 -25 -8.9%   Capital 4 2 2 2 4.0.8%   Current 277 253 -25 -25 -8.9%   Capital 4 2 2 2 4.0.8%   Current 7,381 7,548 167 2.3%   Capital 8,4 4 2 2 2 4.0.8%   Capital 9,4 4 2 2 2 4.0.8%   Capital 1,151 1,100 51 -4.4%   Current 605 575 -29 4.8%   Capital 64 52 -11 -17.6%   Capital 75 68 -7 9.7%   Current 376 358 -18 4.7%   Capital 75 68 -7 9.7%   Current 88 84 -3 -4.0%   Capital 90 0 18 98.2%   Capital 90 0 0 0 -17.0%   Current 88 84 -3 -4.0%   Capital 90 0 0 0 -17.0%   Current 88 82 -6 6.4%   Capital 90 0 0 0 -17.0%   Current 88 82 -6 6.4%   Capital 90 0 0 0 -17.0%   Current 88 82 -6 6.4%   Capital 90 0 0 0 -17.0%   Current 90 0 0 0 0 0 -17.0%   Current 90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Capital	29	22	-7	-24.1%			
Capital         359         321         -38         -10.5%           EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION         5,394         5,392         -2         0.0%           Current         5,390         5,390         0         0.0%           Capital         4         2         -2         -60.1%           FINANCE         196         188         -8         -3.9%           Current         189         181         -7         -4.0%           Capital         7         7         0         -2.8%           Current         281         255         -26         -9.4%           Current         277         253         -25         -8.9%           Current         7,381         7,548         167         2.3%           Capital         7,556         7,716         160         2.1%           Capital         175         168         -8         -4.4%           HOUSING, PLANNING AND LOCAL GOVERNMENT         1,151         1,100         -51         -4.4%           Current         605         575         -29         -4.8%           Capital         546         525         -21         -4.9%           Capital<	EDUCATION & SKILLS	4,564	4,538		-0.6%			
EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION         5,394         5,392         -2         0.0%           Current         4         2         -2         -6.01%           Capital         4         2         -2         -6.01%           FINANCE         196         188         -8         -3.9%           Current         189         181         -7         -4.0%           Capital         7         7         0         -2.8%           FOREIGN AFFAIRS         281         255         -26         -9.4%           Current         277         253         -25         -8.9%           Capital         4         2         -2         -40.8%           HEALTH         7.556         7,716         160         2.1%           Capital         175         168         -8         -4.4%           Capital         175         168         -8         -4.4%           Current         605         575         -29         -4.8%           Capital         1,151         1,100         -51         -4.9%           Current         605         575         -29         -4.8%           Capital         5         46	Current							
Current 5,390 5,390 0 0.0% Capital 4 2 -2 -2 -60.1% FINANCE 196 188 -8 -3.9% Current 189 181 -7 -4.0% Capital 7 7 0 0 -2.8% FOREIGN AFFAIRS 281 255 -26 -9.4% Current 277 253 -25 -8.9% Capital 4 2 2 -2 -40.8% FOREIGN AFFAIRS 281 255 -26 -9.4% Capital 4 2 2 -2 -40.8% FOREIGN AFFAIRS 281 7,556 7,716 160 2.1% Capital 4 2 2 -2 -40.8% FOREIGN AFFAIRS 281 7,556 7,716 160 2.1% Capital 7,381 7,548 167 2.3% Capital 7,381 7,548 167 2.3% Capital 175 168 -8 -4.4% FOREIGN AFFAIRS 291 7,556 7,716 160 2.1% Capital 175 168 -8 -4.4% Capital 546 525 -22 -4.0% Capital 546 525 -22 -4.0% FOREIGN AFFAIRS 291 7,548 167 2.3% Capital 546 525 -22 -4.0% Capital 546 525 -22 -4.0% Capital 64 52 -11 -17.6% Current 1,083 1,114 31 2.9% Capital 64 52 -11 -17.6% Current 376 358 -18 -4.7% Capital 75 68 -7 -9.7% RURAL AND COMMUNITY DEVELOPMENT 106 85 -22 -20.5% Current 88 84 -3 -4.0% Capital 19 0 -18 -9.7% Capital 19 0 -18 -9.2% Current 88 82 -6 -6.4% Capital 19 0 -18 -9.2% Current 88 82 -6 -6.4% Capital 0 0 0 0 1 -18 -9.2% Current 88 82 -6 -6.4% Capital 0 0 0 0 1 -18 -9.2% Current 88 82 -6 -6.4% Capital 0 0 0 0 0 1 -18 -9.2% Current 88 82 -6 -6.4% Capital 0 0 0 0 0 1 -18 -9.2% Current 88 82 -6 -6.4% Capital 0 0 0 0 0 1 -18 -9.2% Current 88 82 -6 -6.4% Capital 0 0 0 0 0 1 -18 -9.2% Current 88 82 -6 -6.4% Capital 0 0 0 0 0 0 1 -18 -9.2% Current 88 82 -6 -6.4% Capital 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Capital	359	321		-10.5%			
Capital 4 2 -2 -60.1% FINANCE 196 188 -8 -3.9% Current 189 181 -7 -4.0% Capital 7 7 7 0 -2.8% FOREIGN AFFAIRS 281 255 -26 -9.4% Capital 4 2 2 -2 -40.8% FOREIGN AFFAIRS 281 255 -26 -9.4% Capital 4 2 2 -2 -40.8% FOREIGN AFFAIRS 277 253 -25 -8.9% Capital 4 2 2 -2 -40.8% FOREIGN AFFAIRS 7,381 7,548 167 2.3% Capital 7,566 7,716 160 2.1% FOREIGN AFFAIRS 7,381 7,548 167 2.3% Capital 7,566 7,716 160 2.1% FOREIGN AFFAIRS 7,381 7,549 167 2.3% Capital 7,566 5,75 168 -8 -4.4% FOREIGN AFFAIRS 7,381 7,549 167 2.3% Capital 7,566 5,75 168 -8 -4.4% FOREIGN AFFAIRS 7,381 7,549 167 2.3% Capital 7,151 1,100 -51 -4.4% FOREIGN 5,575 -29 -4.8% FOREIGN 5,575 -29 -29 -29 -29 -29 -29 -29 -29 -29 -29								
FINANCE Current Capital 7 7 7 0 2.8% FOREIGN AFFAIRS Capital 7 7 7 0 2.8% FOREIGN AFFAIRS Capital 8 281 255 -26 -9.4% Current 8 277 253 -25 -26 -9.4% Capital 8 4 2 -2 40.8% HEALTH Current Capital 175 168 -8 -4.4% HOUSING, PLANNING AND LOCAL GOVERNMENT Capital 175 168 -8 -4.4% HOUSING, PLANNING AND LOCAL GOVERNMENT Capital 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -4.4% 175 168 -8 -7 -9.7% 175 175 175 175 175 175 175 175 175 175								
Current Capital								
Capital   7								
FOREIGN AFFAIRS  Current  Current  A  277  253  255  -26  -9.4%  Capital  4  2  -2  -40.8%  HEALTH  7,556  7,716  160  2.1%  Capital  7,381  7,548  167  2.3%  HOUSING, PLANNING AND LOCAL GOVERNMENT  Current  Current  605  575  -29  -4.8%  Capital  546  525  -22  -4.0%  JUSTICE & EQUALITY  1,147  1,167  Current  1,083  1,114  31  2.9%  Current  1,083  1,114  31  2.9%  Current  376  358  -18  -4.7%  Current  Current  376  358  -18  -4.7%  Current  68  -7  -9.7%  RURAL AND COMMUNITY DEVELOPMENT  Current  Capital  75  68  77  -9.7%  RURAL AND COMMUNITY DEVELOPMENT  Capital  100  38  88  84  -3  -4.7%  Current  Current  88  84  -3  -4.7%  Current  Capital  100  0  18  -98.2%  TAOISEACH'S  88  82  -6  -6.4%  Capital  0  0  0  -1  TRANSPORT  Capital  427  410  -17  -3.9%  Less DEPARTMENTAL BALANCES  Total Net Cumulative Voted Spending  Current  21,669  22,7271  52  0.2%  Current  Current  Current  Current  Capital  23,806  24,7721  52  0.2%  Current  Current  Capital								
Current Capital         277         253         -25         -8.9% Capital           HEALTH         7,556         7,716         160         2.1% Capital           Current Capital         7,381         7,548         167         2.3% Capital           HOUSING, PLANNING AND LOCAL GOVERNMENT         1,151         1,100         -51         -4.4% Capital           Current Capital         606         575         -29         -4.8% Capital           JUSTICE & EQUALITY         1,147         1,167         20         1.7% Current           Capital         64         525         -22         -4.0% Capital           Current Capital         64         52         -11         -17.6% Capital           PUBLIC EXPENDITURE AND REFORM         451         426         -25         -5.5% Capital         -75         68         -7         -9.7% Current         376         358         -18         -4.7% Capital         -75         68         -7         -9.7% Current         88         84         -3         -4.0% Capital         -6         -6.4% Capital         -6         -6.6% Capital         -7								
Capital       4       2       -2       -40.8%         HEALTH       7,556       7,716       160       2.1%         Current       7,381       7,548       167       2.3%         Capital       175       168       -8       -4.4%         HOUSING, PLANNING AND LOCAL GOVERNMENT       1,151       1,100       -51       -4.4%         Current       605       575       -29       -4.8%         Capital       546       525       -22       -4.0%         JUSTICE & EQUALITY       1,147       1,167       20       1.7%         Current       1,083       1,114       31       2.9%         Capital       64       52       -11       -17.6%         PUBLIC EXPENDITURE AND REFORM       451       426       -25       -5.5%         Current       376       358       -18       -4.7%         Capital       75       68       -7       -9.7%         RURAL AND COMMUNITY DEVELOPMENT       106       85       -22       -20.5%         Current       88       84       -3       -4.0%         Capital       0       0       -18       -98.2%         TAOISEACH								
HEALTH								
Current Capital   7,381   7,548   167   2,3%   Capital   175   168   68   -4,4%   175   168   68   -4,4%   175   168   69   575   -29   -4,8%   606   575   -29   -4,8%   606   575   -29   -4,8%   606   575   -29   -4,8%   607   -4,4%   608   525   -22   -4,0%   64   525   -22   -4,0%   64   525   -22   -4,0%   64   525   -22   -4,0%   64   525   -21   -1,76%   68   -7   -9,7%   68   -7				_				
Capital								
HOUSING, PLANNING AND LOCAL GOVERNMENT   1,151   1,100   -51   -4.4%								
Current Capital         605         575         -29         -4.8% Capital           JUSTICE & EQUALITY Current Capital         1,147         1,167         20         1.7% Capital           Current Capital         64         52         -11         -17.6% Capital         64         52         -11         -17.6% Capital         376         358         -18         -4.7% Capital         376         358         -18         -4.7% Capital         75         68         -7         -9.7% Current         88         84         -3         -4.7% Capital         9         0         -18         -98.2% Capital         9         0         -18         -98.2% Capital         9         0         -18         -98.2% Capital         9         0         -6.4% Capital         9         0         0         0         -6.6% Capital         -6.6% Capital         -6.0% Capital         9         0         0         -7         -7         -7         -7         -7         -7         -7         -8% Capital         -6.0% Capital         9         0         0         0         -6.0% Capital         -6.0% Capital         9         0         0         0         -6.0% Capital         -6.0% Capital         -7         -7         -7         -7         <								
Capital     546     525     -22     -4.0%       JUSTICE & EQUALITY     1,147     1,167     20     1.7%       Current     1,083     1,114     31     2.9%       Capital     64     52     -11     -17.6%       PUBLIC EXPENDITURE AND REFORM     451     426     -25     -5.5%       Current     376     358     -18     -4.7%       Capital     75     68     -7     -9.7%       RURAL AND COMMUNITY DEVELOPMENT     106     85     -22     -20.5%       Current     88     84     -3     -4.0%       Capital     19     0     -18     -98.2%       TAOISEACH'S     88     82     -6     -6.4%       Capital     0     0     0     -       Capital     0     0     0     -       TRANSPORT     757     721     -37     -4.8%       Current     331     311     -20     -6.0%       Capital     427     410     -17     -3.9%       Less DEPARTMENTAL BALANCES     -68     -68     -7     -123     -0.5%       Current     21,669     21,721     52     0.2%								
JUSTICE & EQUALITY Current 1,147 1,167 1,083 1,114 31 2,9% 64 52 -11 -17.6% PUBLIC EXPENDITURE AND REFORM 451 Capital 75 68 -7 -9,7% RURAL AND COMMUNITY DEVELOPMENT Current 88 84 -3 -4,0% Capital 19 0 -18 -98,2% TAOISEACH'S 88 82 -6 -6,4% Current 88 82 -6 -6,4% Capital 9 0 0 0 - TRANSPORT 75 721 -37 -4,8% Capital 427 410 -17 -3,9% Less DEPARTMENTAL BALANCES 75 Total Net Cumulative Voted Spending 23,806 23,806 21,721 52 0.2%								
Current Capital         1,083         1,114         31         2.9% Capital           PUBLIC EXPENDITURE AND REFORM         451         426         -25         -5.5% Current           Capital         376         358         -18         -4.7% Capital           RURAL AND COMMUNITY DEVELOPMENT         106         85         -22         -20.5% Current           Capital         19         0         -18         -98.2% Current           Capital         9         0         -18         -98.2% Current           Capital         0         0         0         -           TRANSPORT         757         721         -37         -4.8% Capital           Capital         0         0         0         -           TRANSPORT         757         721         -37         -4.8% Capital           Capital         427         410         -17         -3.9% Capital           Capital         23,806         23,882         -16         -6.0% Capital           Current         331         311         -20         -6.0% Capital           Current         336         23,806         23,682         -123         -0.5% Capital								
Capital         64         52         -11         -17.6%           PUBLIC EXPENDITURE AND REFORM         451         426         -25         -5.5%           Current         376         358         -18         -4.7%           Capital         75         68         -7         -9.7%           RURAL AND COMMUNITY DEVELOPMENT         106         85         -22         -20.5%           Current         88         84         -3         -4.0%           Capital         19         0         -18         -98.2%           TAOISEACH'S         88         82         -6         -6.4%           Capital         0         0         0         -           Capital         0         0         0         -           TRANSPORT         757         721         -37         -4.8%           Current         331         311         -20         -6.0%           Capital         427         410         -17         -3.9%           Less DEPARTMENTAL BALANCES         -68         -68         -68         -123         -0.5%           Current         21,669         21,721         52         0.2%								
PUBLIC EXPENDITURE AND REFORM         451         426         -25         -5.5%           Current         376         358         -18         -4.7%           Capital         75         68         -7         -9.7%           RURAL AND COMMUNITY DEVELOPMENT         106         85         -22         -20.5%           Current         88         84         -3         -4.0%           Capital         19         0         -18         -98.2%           TAOISEACH'S         88         82         -6         -6.4%           Current         88         82         -6         -6.4%           Capital         0         0         0         -           TRANSPORT         757         721         -37         -4.8%           Current         331         311         -20         -6.0%           Capital         427         410         -17         -3.9%           Less DEPARTMENTAL BALANCES         -68         -68         -68         -68           Total Net Cumulative Voted Spending         23,806         23,682         -123         -0.5%           Current         21,669         21,721         52         0.2%								
Current Capital         376         358         -18         -4.7% Capital         75         68         -7         -9.7% 68         -7         -9.7% 68         -7         -9.7% 68         -7         -9.7% 68         -7         -9.7% 68         -7         -9.7% 68         -7         -9.7% 68         -7         -9.7% 68         -22         -20.5% 68         -22         -20.5% 68         -22         -20.5% 68         -22         -20.5% 68         -4.0% 68         -8         -22         -20.5% 68         -4.0% 68         -8         -2         -6         -6.4% 68         -8         -8         -6         -6.4% 68         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -6         -6.4% 68         -7         -7         -7         -7         -7         -7         -7         -7         -7         -8.8% 68         -7         -7         -7         -8.8% 68								
Capital       75       68       -7       -9.7%         RURAL AND COMMUNITY DEVELOPMENT       106       85       -22       -20.5%         Current       88       84       -3       -4.0%         Capital       19       0       -18       -98.2%         TAOISEACH'S       88       82       -6       -6.4%         Current       88       82       -6       -6.4%         Capital       0       0       0       0         TRANSPORT       757       721       -37       -4.8%         Current       331       311       -20       -6.0%         Capital       427       410       -17       -3.9%         Less DEPARTMENTAL BALANCES       -68       -68       -7       -9.7%         Total Net Cumulative Voted Spending       23,806       23,682       -123       -0.5%         Current       21,669       21,721       52       0.2%		-	_	_				
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Capital         19         0         -18         -98.2%           TAOISEACH'S         88         82         -6         -6.4%           Current         88         82         -6         -6.4%           Capital         0         0         0         -           TRANSPORT         757         721         -37         -4.8%           Current         331         311         -20         -6.0%           Capital         427         410         -17         -3.9%           Less DEPARTMENTAL BALANCES         -68         -68         -7.3.9%           Total Net Cumulative Voted Spending         23,806         23,682         -123         -0.5%           Current         21,669         21,721         52         0.2%								
TAOISEACH'S     88     82     -6     -6.4%       Current     88     82     -6     -6.4%       Capital     0     0     0     -       TRANSPORT     757     721     -37     -4.8%       Current     331     311     -20     -6.0%       Capital     427     410     -17     -3.9%       Less DEPARTMENTAL BALANCES     -68     -68       Total Net Cumulative Voted Spending     23,806     23,682     -123     -0.5%       Current     21,669     21,721     52     0.2%								
Current         88         82         -6         -6.4%           Capital         0         0         0         -           TRANSPORT         757         721         -37         -4.8%           Current         331         311         -20         -6.0%           Capital         427         410         -17         -3.9%           Less DEPARTMENTAL BALANCES         -68         -68         -7.23         -7.24           Total Net Cumulative Voted Spending         23,806         23,682         -123         -0.5%           Current         21,669         21,721         52         0.2%								
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TRANSPORT         757         721         -37         -4.8%           Current         331         311         -20         -6.0%           Capital         427         410         -17         -3.9%           Less DEPARTMENTAL BALANCES         -68         -68         -7         -7         -7         -7         -0.5%           Total Net Cumulative Voted Spending         23,806         23,682         -123         -0.5%           Current         21,669         21,721         52         0.2%			_		5.478			
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Capital         427         410         -17         -3.9%           Less DEPARTMENTAL BALANCES         -68         -68         -68           Total Net Cumulative Voted Spending         23,806         23,682         -123         -0.5%           Current         21,669         21,721         52         0.2%								
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Total Net Cumulative Voted Spending         23,806         23,682         -123         -0.5%           Current         21,669         21,721         52         0.2%		427		-17	-3.9%			
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Capital	Capital	2,137	1,961	-176	-8.2%			

Year-on-Year   Performance		
End June 17 v End June 18**    %   11	Year-or	-Year
18**    %   11   3.3%    -4   -1.9%    15   16.0%    -6   -2.0%    8   7.0%    10   16.4%    97   15.9%    4   69.4%    30   33.0%    12   25.1%    8   42.2%    21   18.0%    3   11.5%    9   18.0%    -2   -0.4%    8   2.2%    -10   -31.6%    297   7.0%    4   25.1%    -7   -0.1%    -6   -0.1%    -7   -0.1%    -6   -0.1%    -7   -0.1%    -8   4.8%    4   96.2%    -10   -31.6%    50   7%    50   65.7%    41   41.1%    662   9.4%    601   8.7%    61   56.7%    431   64.6%    219   61.7%    212   67.9%    431   64.6%    219   61.7%    212   67.9%    431   44.6%    40   10.6%    50   5.3%    41   43.3%    50   -0.2%    50   -0.2%    60   -0.2%    7   -0.2%    8   -0   -0.2%    8   -0   -0.2%    8   -0   -0.2%    9   3%    133   23%    9   3%    124   44%		
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	124	74/6
	1,856	8.5%
1,358 6.7%		
498 34.1%	498	34.1%

Annual Esti	mate for Net	Voted Expen	diture
2018 Estimate*	Outturn***	Year-on-Ye	
€m	€m	€m	%
1,251	1,107	144	13.0%
1,003	910	93	10.2%
248	198	51	25.6%
819	800	19	2.4%
264	254	11	4.3%
555	546	9	1.6%
1,356	1,238	118	9.5%
1,328	1,205	123	10.2%
28	33	-5	-15.7%
343	258	85	32.9%
134	108	27	24.7%
209			
	151	58	38.8%
299	281	18	6.3%
244	231	13	5.8%
54	50	4	8.4%
921	884	37	4.2%
845	789	56	7.1%
76	95	-19	-20.2%
9,157	8,773	383	4.4%
8,414	8,082	332	4.1%
743	691	52	7.5%
10,627	10,775	-148	-1.4%
10,617	10,768	-151	-1.4%
10	7	3	39.0%
407	377	30	7.9%
381	356	25	7.9%
26	21	23 5	23.4%
692	641	50	7.9%
679	629	50	8.0%
13	13	0	2.3%
14,872	14,339	533	3.7%
14,379	13,885	494	3.6%
493	454	39	8.7%
3,240	2,024	1,216	60.1%
1,608	1,232	377	30.6%
1,632	792	839	105.9%
2,334	2,332	2	0.1%
2,190	2,174	16	0.7%
144	158	-14	-8.7%
925	820	105	12.8%
751	682	68	10.0%
174	138	36	26.4%
208	114	94	82.2%
136	74	61	82.3%
73	40	33	0.0%
181	163	19	11.5%
181	163	19	11.5%
-	-	-	-
2,005	1,430	576	40.3%
679	554	125	22.6%
1,326	876	450	51.4%
-	-	-	-
49,637	46,357	3,280	7.1%
43,834	42,095	1,739	4.1%
5,803	4,262	1,541	36.2%
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<sup>\*</sup> These profiles reflect the Revised Estimates for Public Services 2018 published on 14 December 2017. For more details see http://www.per.gov.ie/en/rev/

<sup>\*\*</sup>Departmental balances are included for comparison puposes. Some year on year comparisons are affected by transfer of functions across Vote groups and the enactment of the Water Services Act 2017

<sup>\*\*\*</sup>Capital carryover of €70.305 million from 2017 into 2018 is not included in these figures for comparison purposes.

Note: rounding may affect totals

#### **APPENDIX V: ANALYSIS OF GROSS VOTED EXPENDITURE - END-JUNE 2018**

	Performa	nce against p	rofile at er	nd-June
	End June	End June	nome at ci	ia vanc
MINISTERIAL VOTE GROUP	Profile*	Outturn	Variance	Variance
	€m	€m	€m	%
AGRICULTURE, FOOD AND THE MARINE	592	542	-51	-8.5%
Current	472	432	-40	-8.6%
Capital	120	110	-10	-8.4%
BUSINESS ENTERPRISE AND INNOVATION	352	329	-22	-6.3%
Current	151	145	-6	-3.9%
Capital	201	184	-16	-8.2%
CHILDREN AND YOUTH AFFAIRS	715	714	-1	-0.1%
Current	699	704	5	0.7%
Capital	16	11	-5	-
COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMEN	243	232	-11	-4.6%
Current	179	172	-6	-3.5%
Capital	64	60	-5	-7.7%
CULTURE HERITAGE AND THE GAELTACHT	157	143	-14	-8.7%
Current	131	124	-7	-5.0%
Capital	26	19	-7	-27.0%
DEFENCE	454	428	-26	-5.6%
Current	425	406	-19	-4.4%
Capital	29	22	-7	-24.5%
EDUCATION & SKILLS	4,940	4,918	-22	-0.4%
Current	4,580	4,596	16	0.3%
Capital	360	322	-38	-10.6%
EMPLOYMENT AFFAIRS & SOCIAL PROTECTION	10,015	10,021	5	0.1%
Current	10,011	10,019	8	0.1%
Capital	4	2	-2	-60.1%
FINANCE	234	227	-7	-3.2%
Current	227	219	-7	-3.2%
Capital	7	7	0	-2.8%
FOREIGN AFFAIRS AND TRADE	313	294	-19	-6.1%
Current	309	292	-18	-5.7%
Capital	4	2	-2	-
HEALTH	7,642	7,802	161	2.1%
Current	7,466	7,634	168	2.3%
Capital	175	168	-8	-4.4%
HOUSING, PLANNING & LOCAL GOVERNMENT	1,182	1,124	-58	-4.9%
Current	636	599	-37	-5.7%
Capital	546	525	-22	-4.0%
JUSTICE & EQUALITY	1,267	1,298	31	2.4%
Current	1,204	1,246	42	3.5%
Capital PUBLIC EXPENDITURE AND REFORM	64 558	52 548	-11 -10	-17.6% -1.7%
			-10 -2	
Current Capital	483 75	480 67.9	-2 -7	-0.5% -9.7%
RURAL AND COMMUNITY DEVELOPMENT	112	91	-20	-18.1%
Current	112 88	91 85	-20 -3	-18.1% -3.8%
Capital	24	7	-3 -17	-3.6% -71.0%
TAOISEACH'S	91	85	-6	-6.4%
Current	91	85	-6	-6.4%
Capital	-	_	0	-0.478
TRANSPORT, TOURISM AND SPORT	760	724	-37	-4.8%
Current	333	314	-20	-5.9%
Capital	427	410	-17	-3.9%
Total Gross Cumulative Voted Spending	29,626	29,519	-107	-0.4%
Current	27,483	27,551	68	0.2%
Capital	2,143	1,968	-175	-8.2%

***Year-o	- Vaar
Perform	
	17 v End
June	18
	%
68	14.3%
53	13.9%
15 -5	16.0% -1.5%
9	6.5%
-14	-6.9%
91	14.6%
86	14.0%
4	69.4%
25	12.3%
8 18	4.8% 42.2%
2	1.1%
6	5.5%
-5	-20.3%
4	0.8%
14	3.6%
-11	-32.6%
356 314	7.8% 7.3%
42	14.9%
137	1.4%
139	1.4%
-2	8.6%
11	5.0%
7	3.4%
-4	96.2% -1.3%
-5	-1.5%
1	-
667	9.3%
606	8.6%
61	56.7%
423 211	61.8% 56.7%
212	67.9%
98	8.2%
84	7.2%
13	34.7%
48	18.7%
28	6.1%
21 91	43.3%
97 85	_
7	_
-1	-1.3%
-1	-1.3%
- 64	9.8%
-15	9.8% -4.6%
79	24.0%
2,075	7.6%
1,629	6.3%
445	29.2%
see http://www.	.per.gov.ie/e

Annual Estimate for Gross Voted Expenditure										
	2017									
2018* Estimate	Outturn**	Year-on-Ye	ear Change %							
€m 1,533	€m 1,366	€m 167	12.2%							
1,285	1,366	116	10.0%							
248	1,166	51								
871	852	19	25.6% 2.2%							
316	306	10	3.4%							
555	547	8	1.5%							
1,383	1,259	124	9.9%							
1,355	1,239	130	10.6%							
1,333	33	-5	-15.7%							
581	491	90	18.4%							
372	340	32	9.3%							
209 303	151 287	58 16	38.8%							
			5.7%							
249	236	12	5.1%							
54	50	4	8.4%							
946	920	26	2.9%							
869	825 95	45 -18	5.4% -19.3%							
77 10,088	9,597	491								
			5.1%							
9,343	8,905	438 53	4.9%							
745	692		7.7%							
20,011	19,944	68	0.3%							
20,001	19,936	65	0.3%							
10	7	3	39.0%							
483	456	27	6.0%							
458	435	23	5.2%							
26	21	5	23.4%							
738	706	32	4.6%							
725	693	32	4.6%							
13 15,332	13 14,798	534	2.3%							
14,839	14,796	494	3.6% 3.4%							
14,639 493	14,345 454	494	3.4% 8.7%							
3,305	2,087 1,295	1,218 378	58.3%							
1,673			29.2%							
1,632	792	839	105.9%							
2,577 2,433	2,584 2,426	-7 7	-0.3% 0.3%							
2,433 144	2,426 158	-14	-8.7%							
		-14 97								
1,164 989	1,066 927	97 62	9.1% 6.7%							
174										
232	139 136	35 -	25.1%							
232 144	136 77									
88	59									
187	168	- 19	11.4%							
187	168	19	11.4%							
0	- 100	. 19	11.470							
2,030	1,809	221	12.2%							
2,030 703	681	221	3.3%							
1,327	1,128	199	17.6%							
61,765	58,525	3,239	5.5%							
55,941	53,989	1,952	3.6%							
5,823	4,536	1,287	28.4%							
J,023	-,550	.,201	20.7/0							

Capital 2,143 1,968 -175 -8.2% 445 29.2%

\*These profiles reflect the Revised Estimates for Public Services 2018 published on 14 December, 2017. For more details see http://www.per.gov.ie/en/rev/

<sup>\*\*</sup>Capital carryover of €70.305 million from 2017 into 2018 is not included in these figures for comparison purposes.

<sup>\*\*\*</sup>Some year on year comparisons are effected by transfer of functions across Vote groups and the enactment of the Water Services Act 2017 Note: rounding may affect totals

#### **APPENDIX VI: TAX REVENUE 2018 PROFILES**

			Мо	nthly Profile o	f Expected Ex	chequer Tax F	Revenue Recei	ipts in 2018					
	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	October	<u>November</u>	<u>December</u>	<u>TOTAL</u>
	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>
	Outturn												
Customs	17	25	28	29	28	26	31	33	35	33	32	29	345
Excise Duties	478	373	445	421	426	516	540	525	494	562	536	504	5,820
Excise Dates	470	0.0	440	721	420	010	040	020	404	302	000	504	0,020
Capital Gains Tax	62	62	9	12	8	8	17	11	16	21	71	547	845
Capital Acquisitions Tax	13	12	14	17	19	17	21	22	29	82	204	20	470
Stamp Duties	124	115	102	104	117	100	148	126	103	319	125	186	1,670
Income Taxes	1,760	1,566	1,422	1,861	1,500	1,542	1,783	1,639	1,470	1,735	3,270	1,898	21,445
Corporation Tax	25	205	307	101	1,196	1,864	106	285	763	806	2,239	607	8,505
VAT	2,454	390	1,817	215	2,146	148	2,007	287	2,147	290	2,086	104	14,090
Motor Tax	87	88	93	85	88	84	90	80	77	65	79	68	985
Total Tax Revenue	5,019	2,837	4,237	2,846	5,527	4,306	4,743	3,007	5,135	3,913	8,642	3,964	54,175

	January	February	March	<u>April</u>	May	Exchequer Tax June	July	August	September	October	November	December
	<u>€m</u>	<u>€m</u>	€m	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	<u>€m</u>	€m
	Outturn		<u></u>	<u>—</u>	<u> </u>		<u>—</u>			<del></del>		' <u></u>
Customs	17	42	70	99	127	153	183	216	251	284	316	345
Excise Duties	478	851	1,296	1,717	2,143	2,659	3,199	3,724	4,218	4,780	5,316	5,820
Capital Gains Tax	62	124	133	145	153	162	178	189	205	226	298	845
Capital Acquisitions Tax	13	25	40	57	76	93	114	136	164	246	450	470
Stamp Duties	124	239	341	445	562	663	811	937	1,040	1,359	1,484	1,670
Income Taxes	1,760	3,326	4,748	6,609	8,109	9,651	11,434	13,072	14,542	16,278	19,547	21,445
Corporation Tax	25	230	536	637	1,834	3,698	3,805	4,090	4,853	5,658	7,898	8,505
VAT	2,454	2,844	4,661	4,876	7,021	7,170	9,176	9,463	11,610	11,900	13,986	14,090
Motor Tax	87	175	268	353	441	525	615	696	773	838	917	985
Total Tax Revenue	5,019	7,856	12,093	14,939	20,467	24,772	29,515	32,522	37,656	41,570	50,211	54,175

Rounding may affect totals Source: Department of Finance

Tax revenue profile is consistent with the tax revenue forecast of €53,660 million as published in Budget 2018, after adjustments have been made to allow for the provisions of the Water Services Act 2017.

January figures represent the actual tax revenue outturns as per the end-January 2018 Exchequer Statement. Unallocated tax deposits (UTD) for January have been distributed between Income Tax and VAT. Their actual distributions to the correct tax heads will be carried out by the Revenue Commissioners in due course. For the purpose of profiling, UTD is assumed to be zero.

## APPENDIX VII: EXCHEQUER BORROWING REQUIREMENT 2018 PROFILES

n	Jan-18	re Profile of Feb-18	Expected E Mar-18	xchequer R Apr-18	evenue and May-18	l Expenditu Jun-18	re for 2018 Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-1
EVENUE	Jail-10	1 ch-10	mai*10	Apr-10	may*10	Juil-10	Jui-10	Aug-10	3eh-10	00:10	1404-10	Dec-
- Tax Revenue												
Income tax	1,760	3,326	4,748	6,609	8,109	9,651	11,434	13,072	14,542	16,278	19,547	21,44
VAT	2,454	2,844	4,661	4,876	7,021	7,170	9,176	9,463	11,610	11,900	13,986	14,09
Excise duties Corporation tax	478 25	851 230	1,296 536	1,717 637	2,143 1,834	2,659 3,698	3,199 3,805	3,724 4,090	4,218 4,853	4,780 5,658	5,316 7,898	5,820 8,50
Stamp duties	124	239	341	445	562	663	811	937	1,040	1,359	1,484	1,67
Motor Tax	87	175	268	353	441	525	615	696	773	838	917	985
Customs	17	42	70	99	127	153	183	216	251	284	316	345
Capital gains tax Capital acquisitions tax	62 13	124 25	133 40	145 57	153 76	162 93	178 114	189 136	205 164	226 246	298 450	845 470
Capital acquisitions tax	5,019	7,856	12,093	14,939	20,467	24,772	29,515	32,522	37,656	41,570	50,211	54,17
- A-in-As												
Fund receipts (PRSI)	715	1,402	2,260	2,958	3,683	4,520	5,237	6,102	6,827	7,565	8,417	9,17
Fund receipts (NTF)	36	43	106	116	171	188	244	245	319	331	395	415
Other A-in-As (inc. Departmental Balances)	97 <b>848</b>	323 1,768	620 <b>2,987</b>	780 <b>3,854</b>	938 <b>4,791</b>	1,112 <b>5,821</b>	1,284 <b>6,766</b>	1,445 <b>7,792</b>	1,628 <b>8,774</b>	1,797 <b>9,692</b>	2,250 11,063	2,53 <b>12,12</b>
		•	•	-	•	•		•	•		•	
- Non-tax Revenue Central Bank Surplus Income	0	0	0	0	559	559	559	559	559	559	559	559
Dividends	0	0	0	44	44	133	135	135	135	135	177	246
National Lottery	0	42	42	70	70	105	105	140	140	175	175	210
Other	40 40	51 <b>93</b>	55 98	64 178	74 <b>747</b>	83 880	96 <b>895</b>	107 <b>941</b>	120 <b>955</b>	134 1,003	148 1,059	161 <b>1,17</b>
	40	33	30	170	747	000	033	341	333	1,003	1,009	1,17
- Capital Resources Other	16	24	24	24	24	24	24	24	24	24	42	73
50.01	16	24 24	24 24	24 24	24	24 24	24	24	24 24	24 24	42 42	73 73
(A) REVENUE	5,923	9,741	15,202	18,996	26,028	31,497	37,200	41,279	47,409	52,289	62,375	67,55
	3,323	3,141	13,202	10,330	20,020	31,431	31,200	41,213	41,403	32,203	02,313	01,5
XPENDITURE 1. Current												
- Gross Voted 1												
Employment Affairs and Social Protection	1,666	3,174	4,956	6,494	8,140	10,011	11,625	13,417	14,975	16,632	18,392	20,00
Health	1,347	2,539	3,780	4,979	6,238	7,466	8,716	9,958	11,149	12,418	13,666	14,83
Education and Skills	799	1,343	2,187	2,916	3,788	4,580	5,300	5,890	6,749	7,410	8,370	9,34
Other	777 4,589	1,654 <b>8,710</b>	2,629 <b>13,552</b>	3,503 17,892	4,497 <b>22,662</b>	5,426 <b>27,483</b>	6,363 <b>32,004</b>	7,296 <b>36,561</b>	8,462 <b>41,336</b>	9,449 <b>45,908</b>	10,678 <b>51,106</b>	11,75 <b>55,9</b> 4
	4,309	0,710	10,002	11,092	22,002	21,403	32,004	30,301	71,330	40,300	31,100	33,94
- Non-Voted Current												
Interest on National Debt	218	469	2,074	2,680	3,339	3,953	4,064	4,264	4,416	5,738	5,818	6,10
Debt management expenses	16 10	47 18	62 29	73 39	97 49	111 59	123 69	140 79	153 88	164 98	176 108	188 118
Oireachtas Commission EU Budget Contribution	239	707	730	883	1,090	1,532	1,733	1,862	2,061	2,259	2,459	2,65
Other	25	30	33	37	42	75	81	87	92	120	141	162
	508	1,271	2,929	3,712	4,617	5,730	6,070	6,431	6,810	8,380	8,702	9,22
2. Capital												
- Gross Voted Capital 1												
Transport, Tourism and Sport	32	70	172	245	322	427	513	631	730	856	1,004	1,32
Education and Skills	50	127	184	259	307	360	412	465	538	596	667	745
Housing, Planning and Local Government	7	93	163	365	442	546	633	846	973	1,101	1,386	1,63
Other	129 <b>218</b>	229 <b>519</b>	363 883	529 1,398	642 1,713	810 <b>2,143</b>	954 <b>2,513</b>	1,099 <b>3,040</b>	1,285 <b>3,526</b>	1,542 <b>4,095</b>	1,804 <b>4,861</b>	2,12 <b>5,82</b>
	2.10	3.3	500	.,000	.,, 13	_,173	_,010	5,070	0,0±0	-,,000	-,001	0,02
(B) EXPENDITURE	5,315	10,500	17,364	23,002	28,993	35,356	40,587	46,032	51,672	58,383	64,669	70,98
(b) EXTENSIONE	0,010	10,500	17,504	20,002	20,555	55,550	40,001	40,002	31,012	30,303	04,003	70,5
(C) = (A-B) Balance excluding transactions with no			-2,163	-4,007	-2,964	-3,859	-3,387	-4,753	-4,263	-6,094	-2,295	-3,43
	607	-758	_,								•	-0,40
general government impact	607	-/58									•	-0,40
general government impact on general government impacting transactions Revenue - Capital Resources				700	700	700	700	700	700	700		
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga	740	780	780	780 20	780 20	780 20	780 55	780 55	780 55	780 55	780	780
general government impact on general government impacting transactions Revenue - Capital Resources				780 20 1	780 20 1	780 20 1	780 55 1	780 55 1	780 55 1	780 55 1		
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments	740 20	780 20	780 20	20	20	20	55	55	55	55	780 55	780 90 2
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile	740 20 1	780 20 1	780 20 1	20 1	20 1	20 1	55 1	55 1	55 1	55 1	780 55 2	780 90 2
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other	740 20 1 761	780 20 1 <b>801</b>	780 20 1 <b>801</b>	20 1 <b>801</b>	20 1 <b>801</b> 961	20 1 <b>801</b> 961	55 1 <b>836</b> 961	55 1 <b>836</b> 961	55 1 <b>836</b> 961	55 1 <b>836</b> 961	780 55 2 <b>837</b>	780 90 2 <b>872</b> 961
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue	740 20 1 <b>761</b>	780 20 1 <b>801</b>	780 20 1 <b>801</b>	20 1 <b>801</b>	20 1 <b>801</b>	20 1 <b>801</b>	55 1 <b>836</b>	55 1 <b>836</b>	55 1 <b>836</b>	55 1 <b>836</b>	780 55 2 <b>837</b>	780 90 2 <b>872</b> 961
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue	740 20 1 761	780 20 1 <b>801</b>	780 20 1 <b>801</b>	20 1 <b>801</b>	20 1 <b>801</b> 961	20 1 <b>801</b> 961	55 1 <b>836</b> 961	55 1 <b>836</b> 961	55 1 <b>836</b> 961	55 1 <b>836</b> 961	780 55 2 <b>837</b>	780 90 2 <b>872</b> 961
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other	740 20 1 761 0	780 20 1 <b>801</b> 0	780 20 1 <b>801</b> 0	20 1 801 0 0	20 1 <b>801</b> 961 961	20 1 <b>801</b> 961 961	55 1 836 961 961	55 1 836 961 961	55 1 836 961 961	55 1 836 961 961	780 55 2 837 961 961	780 90 2 872 961
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current	740 20 1 761	780 20 1 <b>801</b>	780 20 1 <b>801</b>	20 1 <b>801</b>	20 1 <b>801</b> 961 <b>961</b>	20 1 <b>801</b> 961 961	55 1 <b>836</b> 961 961	55 1 836 961 961	55 1 <b>836</b> 961 961	55 1 <b>836</b> 961 <b>961</b>	780 55 2 <b>837</b>	780 90 2 <b>872</b> 961
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital	740 20 1 761 0 0	780 20 1 801 0	780 20 1 801 0 0	20 1 801	20 1 801 961 961 2	20 1 801 961 961 2	55 1 836 961 961 2 2	55 1 836 961 961 3 3	55 1 836 961 961 3 3	961 961 3	780 55 2 837 961 961	780 90 2 <b>872</b> 961 <b>961</b>
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital Feoga	740 20 1 761 0 0	780 20 1 801 0 0	780 20 1 801 0 0	20 1 801 0 0	20 1 801 961 961 2 2	20 1 801 961 961 2 2	55 1 836 961 961 2 2	55 1 836 961 961 3 3	55 1 836 961 961 3 3	55 1 836 961 961 3 3	780 55 2 837 961 961 4 4	780 90 2 <b>872</b> 961 961 4 4
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital	740 20 1 761 0 0	780 20 1 801 0	780 20 1 801 0 0	20 1 801	20 1 801 961 961 2	20 1 801 961 961 2	55 1 836 961 961 2 2	55 1 836 961 961 3 3	55 1 836 961 961 3 3	961 961 3	780 55 2 837 961 961	780 90 2 <b>872</b> 961 961 4 4
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital Feoga Other	740 20 1 <b>761</b> 0 <b>0</b>	780 20 1 801 0 0	780 20 1 801 0 0	20 1 801 0 0 1 1 0 2 2	20 1 801 961 961 2 2 0 2 2	20 1 801 961 961 2 2	55 1 836 961 961 2 2 0 4 4	961 961 3 3 4 4	961 961 3 3 0 5 5	961 961 3 3 150 10	780 55 2 837 961 961 4 4 200 11 211	780 90 2 872 961 961 4 4 800 40 840
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital Feoga Other	740 20 1 761 0 0	780 20 1 801 0 0	780 20 1 801 0 0	20 1 801 0 0 1 1	20 1 801 961 961 2 2	20 1 801 961 961 2 2	55 1 836 961 961 2 2 2	55 1 836 961 961 3 3	55 1 836 961 961 3 3	961 961 3 3 150	780 55 2 837 961 961 4 4	780 90 2 872 961 961 4 4 800 40 840
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital Feoga Other	740 20 1 <b>761</b> 0 <b>0</b>	780 20 1 801 0 0	780 20 1 801 0 0	20 1 801 0 0 1 1 0 2 2	20 1 801 961 961 2 2 0 2 2	20 1 801 961 961 2 2	55 1 836 961 961 2 2 0 4 4	961 961 3 3 4 4	961 961 3 3 0 5 5	961 961 3 3 150 10	780 55 2 837 961 961 4 4 200 11 211	780 90 2 872 961 4 4 4 800 40 840
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital Feoga Other  (D) Net transactions with no general government impact  EXCHEQUER BALANCE (Budget Consistent Profile) emo items	740 20 1 761 0 0 0 0 0 0 760	780 20 1 801 0 0 1 1 1 0 2 2 2	780 20 1 801 0 0 1 1 1 0 2 2 798	20 1 801 0 0 1 1 1 2 2 2 797	20 1 801 961 961 2 2 2 2 1,758	20 1 801 961 961 2 2 2 0 2 2 2 1,758	55 1 836 961 961 2 2 2 0 4 4 4 1,790	55 1 836 961 961 3 3 3 0 4 4 1,790	55 1 836 961 961 3 3 0 5 5 5	55 1 836 961 961 3 3 3 150 10 160 1,633	760 55 2 837 961 961 4 4 200 11 211 1,582	7800 900 2 8722 9611 4 4 4 8000 400 8400 9893 -2,444
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital Feoga Other  (D) Net transactions with no general government impact  EXCHEQUER BALANCE (Budget Consistent Profile)	740 20 1 761 0 0 0	780 20 1 801 0 0 1 1 1	780 20 1 801 0 0 1 1 1	20 1 801 0 0 1 1 1	20 1 801 961 961 2 2 2 2 1,758	20 1 801 961 961 2 2 2 0 2 2 2	55 1 836 961 961 2 2 2 0 4 4 4	55 1 836 961 961 3 3 3 0 4 4 4	55 1 836 961 961 3 3 3 0 5 5	55 1 836 961 961 3 3 3 150 10 160	780 55 2 837 961 961 4 4 4 200 11 211 211	780 90 2 872 961 4 4 800 40 840
general government impact on general government impacting transactions  Revenue - Capital Resources Feoga Loans Repayments Other Budget Consistent Profile  Revenue - Non-tax Revenue Central Bank Surplus Income (No GG impact)  Expenditure - Non Voted Current Other Budget Consistent Profile  Expenditure - Non Voted Capital Feoga Other  (D) Net transactions with no general government impact  EXCHEQUER BALANCE (Budget Consistent Profile) emo items	740 20 1 761 0 0 0 0 0 0 760	780 20 1 801 0 0 1 1 1 0 2 2 2	780 20 1 801 0 0 1 1 1 0 2 2 798	20 1 801 0 0 1 1 1 2 2 2 797	20 1 801 961 961 2 2 2 2 1,758	20 1 801 961 961 2 2 2 0 2 2 2 1,758	55 1 836 961 961 2 2 2 0 4 4 4 1,790	55 1 836 961 961 3 3 3 0 4 4 1,790	55 1 836 961 961 3 3 0 5 5 5	55 1 836 961 961 3 3 3 150 10 160 1,633	760 55 2 837 961 961 4 4 200 11 211 1,582	786 90 2 872 961 961 4 4 800 40 840 985 -2,44

Rounding may affect totals

1 Profiles for gross voted expenditure and apprioprations-in-aid are consistent with the Revised Estimates Volume.

All other profiles are consistent with the fiscal forecast as published in Budget 2018 after adjustments have been made to allow for the Water Services Act 2017.

