

2018

Expenditure Report

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Executive Summary

This document is the Expenditure Report for Budget 2018, as presented to Dáil Éireann. It sets out the Government's voted expenditure allocations and measures for 2018. It also provides the expenditure ceilings for 2019 and 2020. Strengthened economic growth combined with continued careful management of the public finances mean that it is possible to increase public expenditure modestly once again. Public spending is now firmly on the path of steady and sustainable expenditure planning, and sensible spending is at the core of the objectives for the next three years.

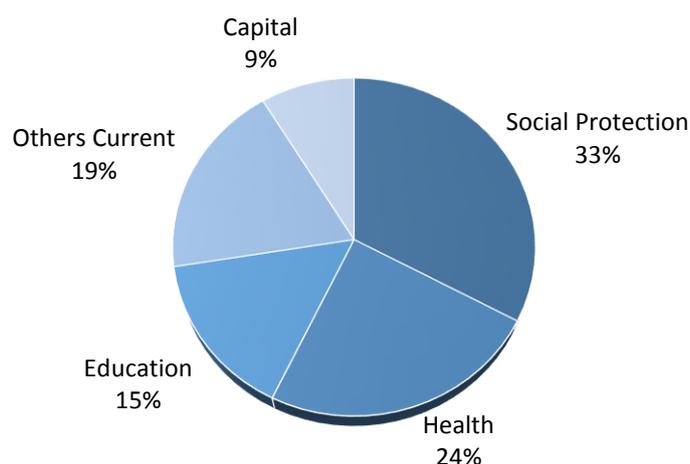
Total gross voted expenditure for 2018 will reach €60.9 billion as shown in the table below. This is consistent with Ireland's fiscal targets and its path towards structural balance.

Estimate of Gross Voted Expenditure 2018	
	€ million
Current Expenditure	55,593
Capital Expenditure	5,330
Total	60,923

*Rounding affects total

The chart below shows the distribution of total Government voted expenditure across the main spending headings. It reflects the importance of strategic programmes in the social protection and education areas as part of Government's focus on protecting the most vulnerable in society and prioritising core social services.

Prioritisation of Public Spending 2018



The 2018 allocations to Departments for current and capital expenditure are outlined in the table below. More information about these allocations are provided in Parts II and III of this Report.

Ministerial Vote Group Gross Current Expenditure Ceilings

	2017	2018	Change
	€ million	€ million	%
Agriculture, Food and the Marine Group	1,230	1,284	4.4%
Business, Enterprise & Innovation Group	302	311	3.0%
Children and Youth Affairs Group	1,285	1,356	5.5%
Communications, Climate Action & Environment Group	357	372	4.2%
Culture, Heritage & the Gaeltacht Group	237	249	4.9%
Defence Group	847	869	2.6%
Education & Skills Group	8,844	9,339	5.6%
Employment Affairs & Social Protection Group	19,799	20,002	1.0%
Finance Group	439	458	4.2%
Foreign Affairs Group	704	725	3.0%
Health Group	14,152	14,798	4.6%
Housing, Planning & Local Government Group	1,122	1,327	18.3%
Justice Group	2,388	2,488	4.2%
Public Expenditure and Reform Group	943	989	4.9%
Rural & Community Development	132	140	6.3%
Taoiseach	182	187	2.4%
Transport, Tourism and Sport	680	699	2.8%
Provision for 2017 Christmas Bonus	230	-	-
Year-end underspends-unallocated	(100)		-
Gross Current Expenditure – Excluding One-Off Cost	53,776	55,593	3.4%
Water Charge Refunds	179	-	-
Gross Current Expenditure	53,955	55,593	3.0%

*Rounding affects total

Ministerial Vote Group Gross Capital Expenditure Ceilings

	2017	2018	Change
	€ million	€ million	%
Agriculture, Food and the Marine Group	238	248	4.2%
Business, Enterprise & Innovation Group	555	560	0.9%
Children and Youth Affairs Group	26	28	9.3%
Communications, Climate Action & Environment Group	171	209	22.2%
Culture, Heritage & the Gaeltacht Group	51	54	5.8%
Defence Group	74	77	4.1%
Education & Skills Group	693	745	7.5%
Employment Affairs & Social Protection Group	10	10	0.0%
Finance Group	25	26	1.7%
Foreign Affairs Group	11	13	18.2%
Health Group	454	493	8.6%
Housing, Planning & Local Government Group	694	1,130	62.8%
Justice Group	180	146	(19.0%)
Public Expenditure and Reform Group	151	175	16.2%
Rural & Community Development	77	88	14.3%
Taoiseach	0	0	
Transport, Tourism and Sport	1,130	1,327	17.5%
Total Gross Capital Expenditure	4,540	5,330	17.4%

*Rounding affects total

Selected Key Areas of Expenditure 2018

In 2018, voted Government expenditure will be €60.9 billion. This will be the fourth successive year in which expenditure has been increased. This increase of expenditure will have an impact broadly across all sectors and regions. Outlined below are summaries of the key spending areas. Details of the services to be delivered by all Departments are set out in Part II of this Report.

Social Protection

In order to protect the most vulnerable in society, the Government will provide an allocation of €20 billion for the Department of Employment and Social Protection. This will allow for a measured increase in social welfare payments. The significant provision of supports through the social protection system represents an important strand of the Government's commitment to tackle poverty and social inequality in Ireland.

Health

The €15.3 billion to be allocated to the Health sector for 2018 represents the highest ever level of resources and will allow Government to support the continued development of Healthcare in Ireland. The service provided through this expenditure will benefit all sections of society and include acute services, primary care, mental health, disability, services for older people and services in the area of health and well-being.

Housing and Homelessness

Reflecting the key challenges facing the State in this area, nearly €2.5 billion will be allocated to the Department of Housing, Planning and Local Government in 2018. An overall provision for the Housing programme of €1.9 billion¹, up from €1.3 billion in 2017, will support the delivery of some 25,500 new social housing supports in 2018 with a further €116 million dedicated to supporting people experiencing homelessness.

Children

€1.38 billion is being invested specifically to support children and young people in Ireland. Central to the continued development of our younger generations will be the delivery of services through organisations such as the Child and Family Agency (Tusla). Increased funding for Early Years Care and Education demonstrates the Government's commitment to support the provision of services for the care, development and wellbeing of children and young people.

Business and Innovation

Given the many challenges and opportunities facing both domestic and international businesses, the Government is committed to investing to secure the future of enterprise in Ireland. The Department of Business, Enterprise and Innovation will continue to support Ireland's economic development by directly supporting over 435,000 jobs through the enterprise agencies. The aim is to grow this to 470,000 jobs during 2018.

¹ €1.8bn Exchequer funded supplemented by €92m local authority funding

Education and Skills

The Government will spend over €10 billion in the Education sector in 2018. Responding to Ireland's changing population, demographic profile and developments in our labour market today and into the future, this significant allocation will support the delivery of key services across all levels of the Education system.

Justice

The area of Justice and Equality incorporates a diverse array of Government activity and includes support for human rights, immigration and asylum, the oversight of policing and the delivery of services across the court system, in prisons and through An Garda Síochána. To support all these areas, the Government is committing over €2.6 billion of expenditure in 2018. This will deliver extra Gardaí on the street, secure over 3,670 prisoners on a daily basis, deliver services for refugees and, through the Policing Authority, review Garda performance.

Multi-annual Increases in Capital Expenditure

A mid-term review of the Capital Plan was carried out in 2017. On the basis of this review, over €4 billion in additional capital expenditure has been allocated over the period 2018 - 2021 as part of Estimates 2018. This is in addition to the €2.2 billion which has already been provided in support of the Action Plan for Housing and Homelessness over the period. In overall terms, the planned total increase in public capital between 2018 and 2021 is 40% above what was originally set out under the Capital Plan in 2015.

Taking account of these increases capital expenditure will increase by approximately 85% between 2016 and 2021. **Gross voted capital expenditure will reach 3.5% of GNI* by 2021** and will account for over 11% of total voted expenditure. This will see public investment in Ireland moving from relatively low levels to **among the highest in the EU**.

In line with the assessment of the Mid-Term Review of the Capital Plan the following priorities have been identified for public capital investment:-

- **Transport** – an additional €1,258 million will be invested in the sector. This investment will deliver major public transport such as the new Bus Rapid Transit Network for Dublin and the extension of the Dart to Balbriggan. There will also be significant additional investment in local and regional roads and projects to address congestion such as the M50 Variable Speed Limits project.
- **Housing** – on the basis of the review of the Action Plan for Housing and Homelessness an additional €500 million has been allocated for the direct building of over 3,000 additional social houses by 2021 increasing the overall Rebuilding Ireland ambition to be achieved through build, refurbishment, acquisition and leasing over the period 2016-2021 from 47,000 to 50,000 new homes;

- **Education** – An additional €322 million has been allocated for the schools sector which will deliver 350 planned large scale projects. An additional €257 million has been allocated for Higher Education, which will allow for the commencement of new programme of infrastructure renewal for the higher education sector, focused on large-scale refurbishment and/or infrastructure replacement projects which are essential to expand capacity, address health and safety issues, and/or improve quality in areas of key skills needs.
- **Health** – the additional €471 million will assure the delivery of the National Children’s Hospital project and will allow the Government to address needs in other priority areas including: Primary Care, Mental Health, Acute Services, Social Care.
- **Business, Enterprise and Innovation** – an additional €310 million will ensure the delivery of the Government’s Regionalisation Agenda, provide transformational supports for indigenous enterprise to respond to Brexit challenges and ramp up R&D investment in support of Government’s science strategy “Innovation 2020”.
- **Communications** – an additional €200 million in order to expand the energy efficiency programmes, continue to rollout the Renewable Heat Incentive Scheme, increase uptake of electric vehicles and ensure the roll out of the National Broadband Plan (following finalisation of the procurement process) to ensure all that citizens can access high speed services regardless of where they live or work.

Introduction

This Budget and the decisions detailed in this Report are set in the context of sustained economic improvements over the past number of years. The increased allocations in the Report will deliver continued enhancements to public services, which are intended to make a steady improvement in people's lives. The underlying economic situation, with Ireland growing at a strong pace and unemployment falling to pre-crisis levels, has allowed this Government to focus on the key objectives of continuing to deliver sustainable improvements in public services, alongside major improvements in public investment, and to broadly 'balance the books' in 2018, while also achieving Ireland's key structural budgetary target.

Public expenditure policy has a key role to play in safeguarding economic growth through efficient and effective investment in economic and social priorities. The decisions taken in this Budget will allow for steady improvements to public services that Irish society will benefit from in the short-term, while significant increases in public investment will underpin recent gains by building a better platform for fully realising Ireland's long-term growth potential.

It is important to recognise that the global trading environment, in which the Irish economy must remain competitive, is currently subject to unprecedented risks and uncertainties. The UK's exit from the EU, possible changes to tax regimes in both the EU and US, and the emergence of protectionism all constitute serious risks to Ireland due to our high degree of openness and integration in the global economy. To mitigate these potential risks, the Government will broadly 'balance the books' and reach our Medium-Term Objective under the Stability and Growth Pact in 2018. This represents the most appropriate fiscal stance at this point in the economic cycle. This achievement, and the commitment to reduce our public debt further, will lay down a solid economic foundation to help deliver steady and sustained improvements in living standards in a rapidly changing world.

This Expenditure Report sets out the Government's decisions in relation to spending by Government Departments for 2018 and its voted funding over the period 2018 to 2020. The structure of the Report is as follows:

Part I provides an overview of the main macro-economic, fiscal and expenditure policy considerations which have been taken into account in setting the expenditure strategy for the period 2018 to 2020.

Part II outlines the multi-annual expenditure ceilings agreed for each Government Department, including summary data on the overall ceilings for current and capital spending. It also sets out information in relation to each Department describing the nature of its funding allocations for current spending, the public services to be delivered in 2018, and a summary of the new measures being funded from the Budget announcements.

Part III contains the full details of the expenditure allocations for 2018 with a presentation of the Estimates for Public Services for each Vote.

Part I - Public Expenditure Strategy

Chapter 1

Economic and Fiscal Context

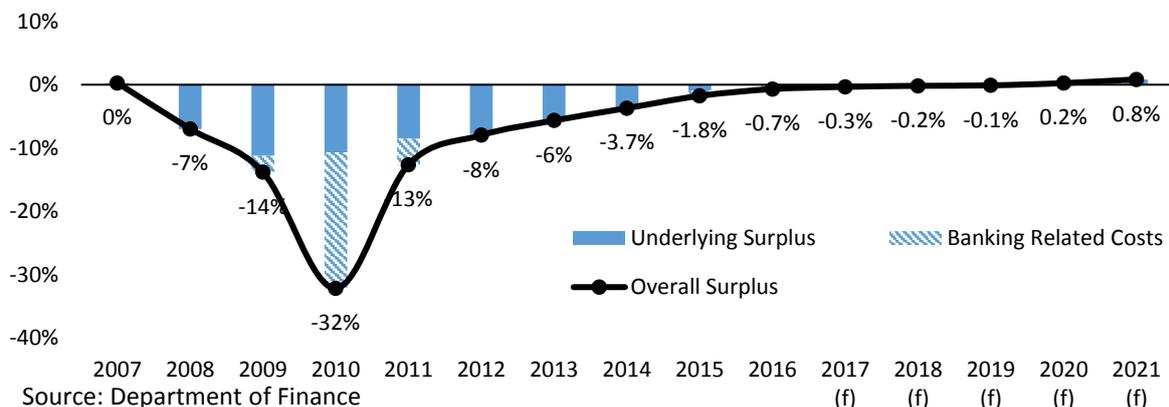
The sustained positive performance of the Irish economy has contributed to the restoration of stability in the public finances and provides a solid base for the three-year expenditure ceilings detailed in this Report. As this period of stability continues, it is important to underpin the recent gains by investing in Ireland’s long-term future. In particular, public expenditure has a key role to play in safeguarding economic growth through efficient and effective public capital investment in economic and social priorities.

The official macroeconomic outlook, published today, estimates growth of 4.3% this year and 3.5% in 2018, with annual average growth rates of approximately 2.9% between 2019 and 2021. These forecasts take into account the likely adverse impacts following the decision by the UK to exit the EU. In particular, there are continued risks on account of exchange rate developments and the uncertainty of the Brexit negotiations. On a more positive note, the rate of global growth is expected to increase, along with the prospect of more stable growth in the medium-term.

The very difficult decisions made following the onset of the economic and financial crisis from 2008 onwards have helped to correct the large imbalances in the public finances over the past number of years. However, particularly for a small open economy like Ireland, the achievement of a balanced government budget and a healthier debt position will assist in weathering unforeseen adverse events that will arise in the future.

Figure 1 shows the rapid deterioration and subsequent gradual improvement in the deficit position since 2007. The scale of the gap in the public finances, which developed from 2008 onwards, necessitated very significant levels of borrowing to deliver key public services. However, sustained progress has been made in reducing the deficit, and will continue to be made under the Government’s fiscal strategy.

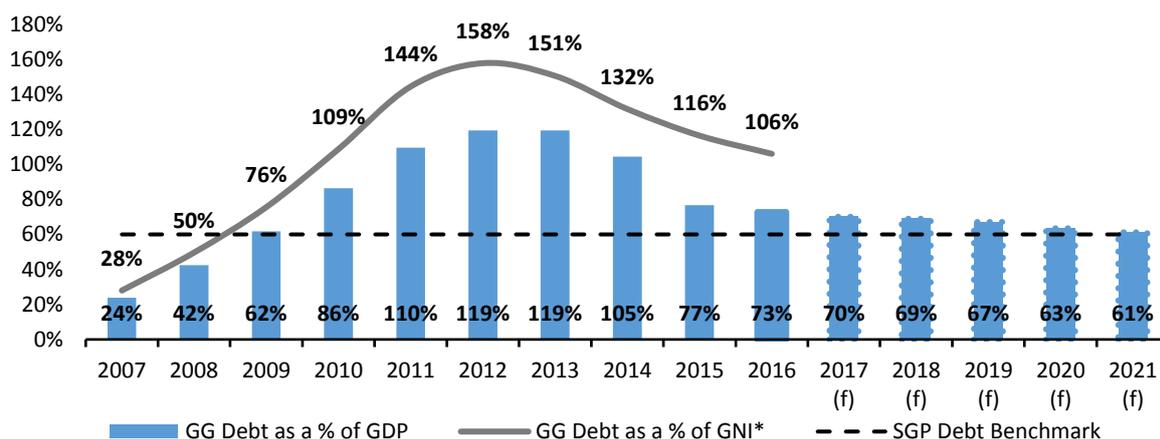
Figure 1 General Government Balance as a % of GDP, 2007 to 2021



Public debt, having peaked in 2012, at around 120% of GDP has now fallen to almost 70% and is expected to fall below this level by next year. However, the marked reduction in the debt ratio that occurred in 2015 was primarily as a result of the unprecedented GDP growth that year. Using the modified GNI (GNI*)² measure as the base, recommended by the Economic Statistics Review Group, the public debt ratio is elevated to 106% in 2016. This remains a very high level of indebtedness by international standards and limits the scope for absorbing external shocks. Ensuring that our public debt ratio is further reduced will assist in making the underlying public finances even more solid and sustainable, and particularly for a small open economy, protect against the risks of external/domestic shocks and the risk of increases from current very low levels in the interest rate paid on public debt.

As Figure 2 illustrates, the current trend details that Ireland’s debt remains on a firm downward trajectory and is projected to approach the Stability and Growth Pact (SGP) ‘debt benchmark’ of 60% of GDP just beyond 2021. Once major capital projects have been completed, the Government will target a further reduction in the debt ratio to 45% of GDP.

Figure 2 General Government Debt as a share of GDP, 2007 to 2021



Source: Department of Finance

² This adjusted level indicator adjusts Gross National Income (GNI) for the retained earnings of re-domiciled firms and depreciation on foreign-owned domestic capital assets in the GNI figures, to provide a more accurate measure of national income.

Chapter 2

Public Expenditure Policy

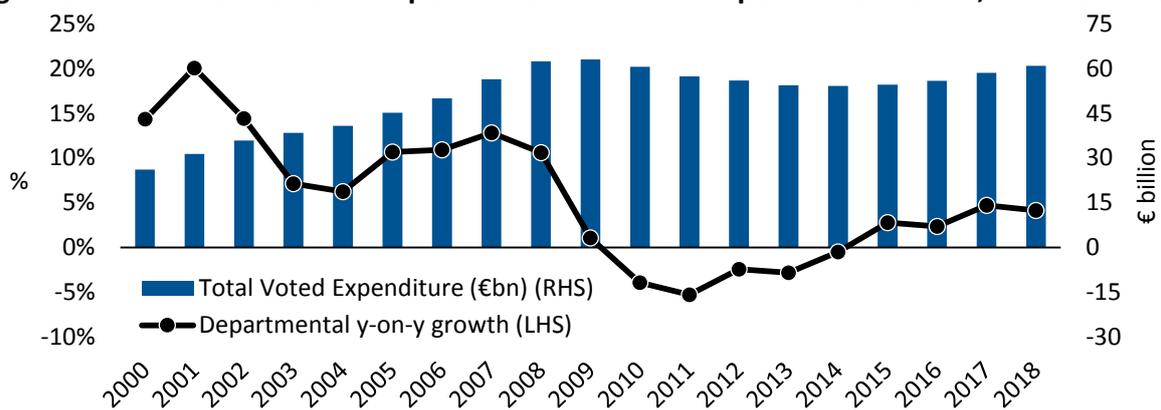
This chapter presents an overview of historical trends in public expenditure and assesses how these levels compare with other countries. It also discusses the expenditure strategy for Budget 2018 and the overall fiscal framework in which it operates.

2.1 Expenditure Trends

Public expenditure levels have undergone significant transitions since the turn of the century, as detailed in Figure 3. Expenditure levels stood at the low nominal level of €26 billion in 2000 but rapidly increased in the early years of this century, with expenditure growth rates of 20% and 14.4% recorded in 2001 and 2002 respectively. After two years of more modest growth, expenditure growth accelerated once more in the years prior to the economic collapse, with growth rates of over 10% for four years in a row. While the spending increases in the earlier years were underpinned by sustainable economic growth, the later increases reflected unsustainable growth in tax revenues fuelled by the economic bubble.

Subsequent to the economic collapse, there was a period of negative or nil expenditure growth as the State sought to bring spending back under control. While the expenditure reductions had significant social costs, Scott and Bedogni (2017)³ found that the consolidation played a role in the stabilisation of the State’s finances and was effective in terms of the fiscal criteria applied and also in terms of the timing and composition of the adjustment.

Figure 3 Gross Voted Expenditure and Annual Expenditure Growth, 2000 to 2018



Source: Department of Public Expenditure and Reform

From 2015 onwards, in recognition of the improving economic conditions, the need for enhanced public services and public investment and in seeking to secure a sustainable long-term path for growth, public expenditure has increased in significant and stable amounts. The evolution of the overall levels of expenditure and how these increases are spread across key areas is shown in Table 1.

³ Scott, Robert and Jacopo Bedogni; *The Irish Experience: Fiscal Consolidation 2008-2014*; IGEES, 2017

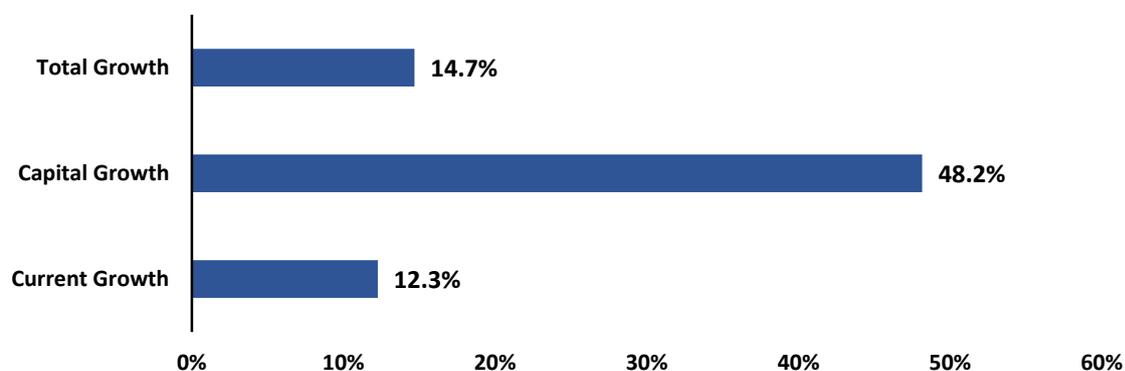
Table 1: Total Voted Government Expenditure, 2012 to 2018

€ billion	2012	2013	2014	2015	2016	2017	2018
1 Pay	15	14.7	14.4	15.1	15.6	16.5	17.4
2 Pensions	3.1	2.8	3	2.9	3	3	3.1
3 Social Welfare - Live Register	3.8	3.7	3.3	3.1	2.8	2.5	2.1
4 Social Welfare - Other	16.9	16.6	16.4	16.8	17	17.4	17.8
5 Other Programmes	12.4	12.3	12.4	13.1	13.6	14.6	15.2
<i>of which:</i>							
5 a. Health non-pay	6	6.2	6	6.3	6.5	6.7	7
5 b. Education non-pay	2	2	2	2	2	2	2
5 c. Other	4.4	4.1	4.4	4.8	5.1	5.9	6.2
6 Gross Current Expenditure (1-5)	51.2	50	49.5	50.9	51.8	54	55.6
7 Gross Capital Expenditure	3.8	3.4	3.6	3.7	4.1	4.5	5.3
8 Gross Total Expenditure (6+7)	55	53.4	53.1	54.6	55.9	58.5	60.9

Note: Rounding affects totals; the total spending figure for 2016 is an appropriation account figure whereas those for 2017 and 2018 are forecast outturn and estimate respectively; and figures pre-2015 have been adjusted to allow for a like-for-like comparison with later years to reflect the effect of the disestablishment of the HSE Vote on 1 January 2015.

The growth illustrated in Figure 4 shows the cumulative increase in Gross Voted Expenditure since the recent lowest point in 2014. It is clear that there has been sustained increases in public spending over that period but in a prudent and responsible manner, contrasting sharply with the expenditure growth rates pre-crisis. The expenditure allocations for 2018, as set out in Part II and Part III of this Report, maintain the prudent and responsible prioritisation of public investment through increases in capital expenditure.

In the area of public capital investment, drawing on the assessment contained in the Review of the Capital Plan, this Budget will allocate increased capital investment in priority areas such as social housing, roads, public transport and education. The need for additional investment in public capital infrastructure was highlighted as a key cross-sectoral priority in this year's National Economic Dialogue and confirmed in the recent Review of the Capital Plan. This assessment has informed Budget 2018 through the decision to support growth-enhancing and socially important investment and will also be demonstrated in the proposed 10-year National Investment Plan, which it is planned will be published before the end of the year.

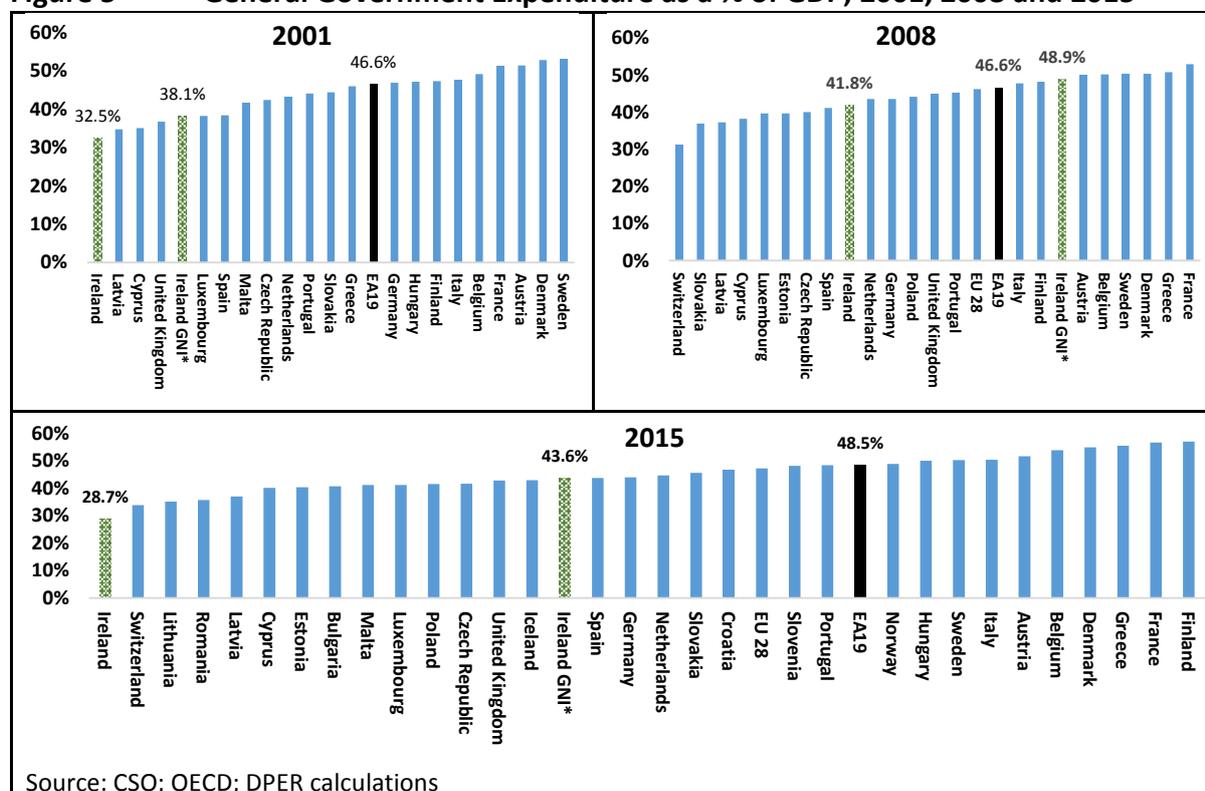
Figure 4 Trough to Peak: Growth by Expenditure Type, 2014 to 2018

2.2 Expenditure Comparisons

Given developments in departmental expenditure during the boom and subsequent recession discussed above, the levels of overall Government spending compared to EU peers has varied over time. At the start of the 2000s Ireland was spending comparatively low amounts as a percentage of GDP. This reflected a combination of both modest growth in expenditure in the years prior and the large increases in nominal GDP in the years when the ‘Celtic Tiger’ took hold between the mid-1990s and early-2000s. From 2002 onwards, Ireland’s comparative expenditure ranking steadily increased until 2008, where expenditure was almost 42% of GDP. This was as a result of successive years of expenditure growth, well in excess of nominal GDP growth which improved Ireland’s international ranking substantially. In more recent years, Ireland has fallen back down the comparative rankings in spending the lowest as a percentage of GDP in 2015. This was as due to reductions in expenditure surpassing GDP declines in the years following the crisis and rapid GDP growth in recent years.

Using the new recommended national income metric, modified GNI (GNI*)⁴, Ireland’s comparative ranking improves in all years, but the single largest increase of 15 percentage points (pp) occurs in 2015. This larger increase in 2015 illustrates the distortion to GDP caused by the re-domiciling of foreign owned assets to within Ireland, which the GNI* specifically adjusts for. Using GNI* shifts Ireland from being at the bottom of the international league table in 2015 to within a middle grouping of countries but somewhat below the Euro-area and EU average.

Figure 5 General Government Expenditure as a % of GDP; 2001, 2008 and 2015

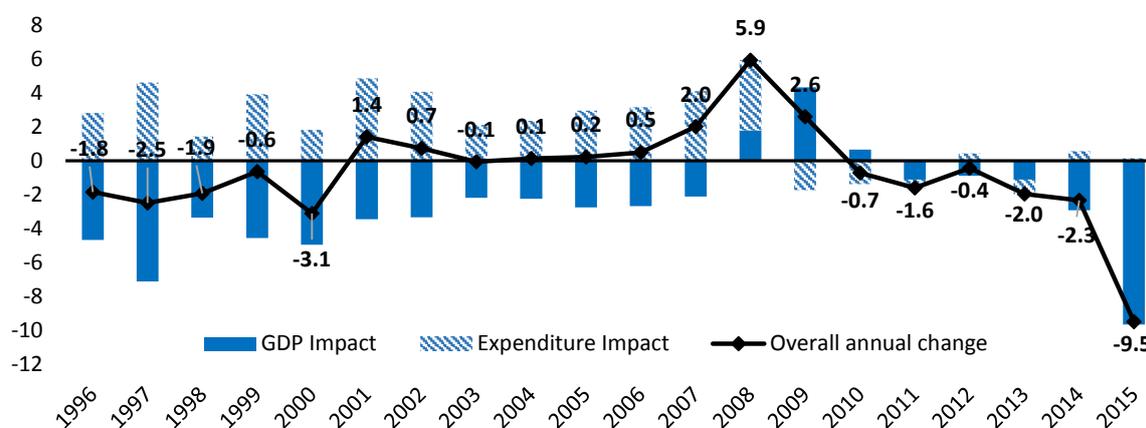


⁴ See footnote 2

2.2.1 Complexity of International Comparisons

As discussed in the section above, Ireland's expenditure position has varied significantly since the beginning of this century and can partly explain changes in comparative rankings over these years. However, the larger impact on the change in Government spending, as a percentage of GDP, has been as a result of the large variations in GDP itself (the base effect). Looking back over the past two decades, figure 6 decomposes the impact of expenditure and GDP annual growth on the annual change in the expenditure/GDP ratio. The relatively large negative impacts of GDP growth have caused large reductions in the spending ratio in certain years, particularly 2014 and 2015.

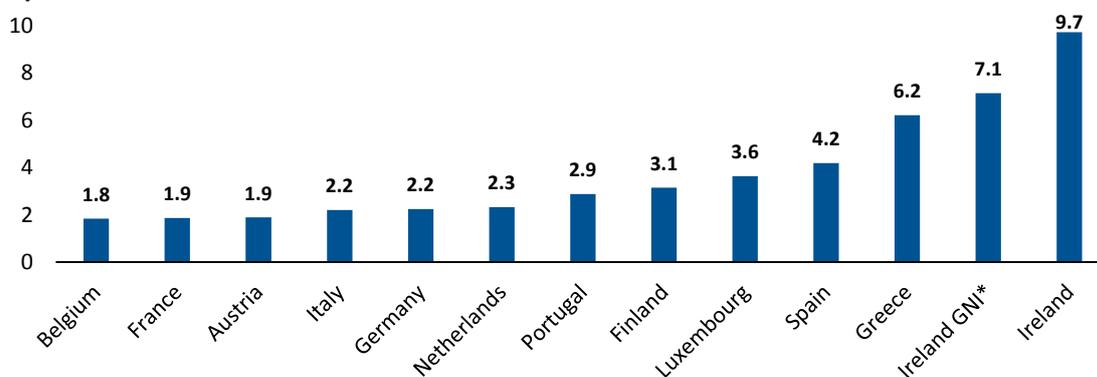
Figure 6 Decomposition of annual change of General Government Expenditure as a % of GDP



Source: AMECO database; DPER calculations

The impact of GDP changes are significantly higher in Ireland than most other countries in the EU, with figure 7 showing the volatility of nominal GDP growth rates for a number of euro-area countries. This is also the case for the new GNI* metric calculated by the CSO, where the volatility is higher than all the other countries GDP figures in the sample. This makes it quite difficult to target levels of expenditure as a percentage of GDP and causes Ireland's comparative position to change very significantly over time.

Figure 7 Volatility of nominal GDP growth since 2001 for euro-area countries (st. dev.)



Source: AMECO database; DPER calculations

2.3 Expenditure Policy – Achieving a Balanced Budget

Today, Ireland finds itself competing in a rapidly-changing global economic environment which generates significant opportunities for a flexible, dynamic economy like Ireland alongside unprecedented risks and uncertainties. The UK's imminent exit from the EU will have a long-lasting impact on the Irish economy given our strong ties with the UK. Possible changes to tax regimes in both the EU and US, and the emergence of protectionism constitute further risks to Ireland due to our high degree of openness and integration in the global economy. While Ireland currently has a younger demographic profile relative to other countries, our population profile has, and will continue to get, older over the coming years, exerting significant pressure on public expenditure and on the public finances.

To address these risks but also to take advantage of emerging opportunities, the Government is committed to making the right preparations and to continue delivering steady and responsible improvements in public services. Ireland has achieved a successful and remarkable turnaround since the economic and financial crisis. The Irish economy is now growing at a strong pace with unemployment falling to its pre-crisis level. While it is important that increased resources are provided to meet our current and future needs, expenditure policy must also be responsible and sensible.

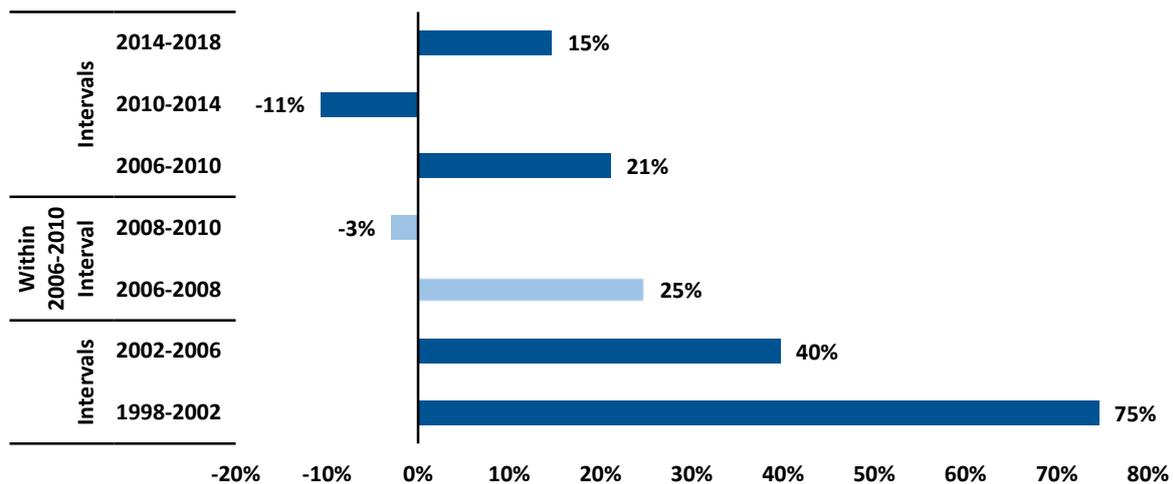
In recent years, government spending has been managed in a sustainable and prudent manner with public expenditure growing at a lower rate than growth in the economy overall. With this in mind, it is important not to repeat mistakes that were made in the past. These led to unsustainable and pro-cyclical expenditure policies prior to the economic crash, as detailed in figure 8 below. Steady, incremental progress in public expenditure, alongside continuing sharp focus on the efficiency and effectiveness of spending in keeping with the principles guiding the Spending Review process and through the intensification of reform and innovation across the public service, will help move Ireland forward in meeting public expectations for the level and the quality of public service provision in an advanced developed economy. The commitment of increased funding for enhanced public services is manifested in the level of increases in public expenditure in the 2014-2018 period below.

Next year, the Government plans to broadly 'balance the books' and reach its Medium-Term Budgetary Objective under the Stability and Growth Pact. This is the appropriate fiscal stance at this point in the economic cycle. This achievement and the commitment to reduce our public debt further will lay down solid economic foundations to deliver steady improvements to people's lives in a changing world.

The Government recognises in this budget the leading role public capital investment plays in contributing to increased long-term growth, competitiveness, regional development, fairness and equality. These goals will be achieved through the implementation of major but sustainable increases in public capital expenditure in key areas on the basis of the assessment

contained in the Review of the Capital Plan. It is essential that both current and capital spending is delivered in the most efficient way that is consistent with Government’s economic and social priorities. The recent Spending Review and the Review of the Capital Plan are key tools to inform policy and guide resources to maximise their effectiveness. This is a fundamental pre-requirement in order to provide first-class public services in a sustainable and efficient manner.

Figure 8 Gross Voted Expenditure Growth: Four-Year Intervals 1998-2018



Source: Department of Public Expenditure and Reform

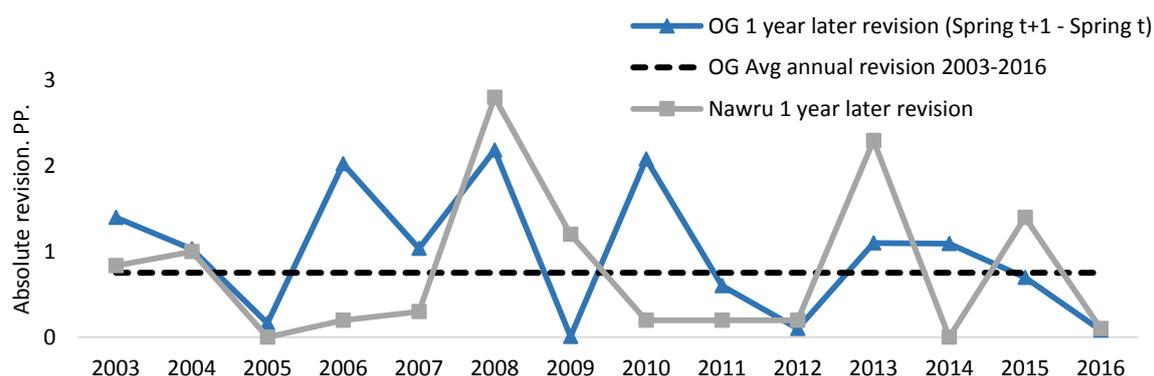
2.4 Ireland’s Fiscal Framework

The objectives of the EU fiscal rules (i.e. counter-cyclicality, stability and sustainability), and their implementation, have an essential role to play in achieving fiscal policy objectives that are sustainable on a long-term basis. In that context, understanding and responding to methodological issues that can impact on their effectiveness is very important. Both the SB and the EB depend on estimates of potential output and the output gap (the difference between actual and potential (OG))⁵. However, these variables are unobservable by nature and must be estimated using statistical and economic models. The methodology employed by the Commission to estimating potential output, and agreed by all Member States, is called the Commonly Agreed Methodology (CAM)⁶. However in the case of Ireland, as highlighted *inter alia* by the Department of Finance and the Irish Fiscal Advisory Council, the CAM methodology has been an unreliable estimator of the structural (i.e. or cyclically adjusted) position of the economy and on that basis is subject to significant revision over time.

⁵ The output gap (OG) is an estimated indicator that is used to assess the cyclical position of an economy. When the OG is negative there is slack in the economy. Conversely, if this is positive, the economy is likely to experience overheating.

⁶ For more information see Havik, K., K. Mc Morrow, F. Orlandi, C. Planas, R. Raciborski, W. Röger, A. Rossi, A. Thum-Thysen, and V. Vandermeulen (2014). "The Production Function Methodology for Calculating Potential Growth Rates & Output Gaps," Economic Papers 535, European Commission.

Figure 9: Output Gap and NAWRU Annual Revisions, 2003 - 2016



Source: Bedogni and Meaney (2017); forthcoming

An IGEES staff paper by Bedogni and Meaney⁷ showed that estimates of potential output and in turn of the Output Gap (OG) tend to be revised very often and by large magnitudes (as large as the size of the OG). Particular difficulties arise in relation to real-time estimates. Figure 9 highlights the uncertainty of the Commission’s estimates of the Irish OG using the CAM by showing annual absolute revisions of any given year from 2003 to 2016. For instance, the first point from the left (blue line) indicates that the 2004 spring forecast revised by 1.4pp the real-time estimate of the 2003 OG. Similarly, the second point indicates that the 2004 OG was revised by 1 pp compared to its real-time estimate with the 2005 spring forecast, and so forth. The average annual absolute revision to the OG is 0.8 pp. The IGEES paper found revisions to OG are mostly driven by revisions to the Non-Accelerating Wage Rate of Unemployment (NAWRU) which is used to derive potential output. The high volatility observed at turning points remark on the extent to which the methodology struggles to detect their occurrence. This is a problem common to all the approaches that produce estimates on the basis of historical data. Nonetheless, revisions to OG make it difficult to correctly assess, in real-time, the cyclical position of the economy and, in turn, the degree to which there is a risk of overheating in the economy. The Department of Finance has therefore, in response to a request from the IFAC, committed to producing other estimates of the cyclical position of the economy.⁸

Frequent changes to the variables underpinning the calculation of the EB create important challenges for the effective functioning of the Government Expenditure Ceilings. Prior to 2015, the EB was set for 3 years. However, with the goal to ensure better accuracy, fiscal parameters such as the reference rate and the converging margin are now updated annually. Conversely, the Expenditure ceilings represent medium-term strategic planning and are set for a 3-year period. Therefore, annual changes to the amount that can be spent will impact on the Government Expenditure Ceilings and can imply revisions to the ceilings.

⁷ Bedogni, J. and K. Meaney (2017a). “EU Fiscal Rules and International Expenditure Rules”, Irish Government Economic and Evaluation Service (IGEES) staff papers, DPER. Bedogni, J. and K. Meaney (forthcoming). “EU Fiscal Rules: Real-time measurement issues of the output gap”, IGEES Analytical Note Series, DPER.

⁸ IFAC (2017); Fiscal Assessment Report June 2017; Dublin

The EU fiscal rules are detailed in the Vade Mecum of the Stability and Growth Pact. The Vade Mecum is prepared by the Directorate-General for Economic and Financial Affairs (ECFIN) of the European Commission and illustrates the procedures and methodologies that a Member State should follow to implement the SGP (European Commission, 2017)⁹. The Vade Mecum was initially published in 2013 and was then revised as the fiscal rules evolved. In particular, since its first version, three major changes were introduced:

1. On the flexibility use within the SGP, which refer to:
 - a. the introduction of a matrix which modulates the annual fiscal adjustment towards the MTO on basis of the cyclical conditions that the economy is experiencing and the country's debt level;
 - b. flexibility on account of the implementation of structural reforms, which allows for a temporary deviation from the MTO (or the adjustment path towards it), if these are major, have direct long-term positive effects on growth and the sustainability of public finances, and are fully implemented;
 - c. flexibility granted for Government investment aiming at, ancillary to, and economically equivalent to the implementation of major structural reforms can justify a temporary deviation;
2. Greater focus on the EB when assessing compliance. The EB rule is thought to be a better operational target which is less affected by cyclical developments and largely under the direct control of the policy maker; and
3. The exclusion of one-offs from the EB when assessing compliance to give more consistency to the fiscal framework as one-off measures were already excluded from the calculation of the SB.

In summary, the EU fiscal framework as set out in the fiscal rules is complex but it has played a pivotal role in providing a strong anchor to the successful conduct of fiscal and expenditure policy in Ireland. As discussed above, work is ongoing at EU level to strengthen the effectiveness of the EU Fiscal framework. The objectives of the fiscal rules are critically important to maintaining the very hard-won gains secured in terms of the sustainability and stability of Ireland's public finances. Improved methodologies to assess the supply-side and capacity constraints of the Irish economy have a key role to play in ensuring the continued appropriateness of fiscal policy and the fiscal stance in the years ahead.

⁹ European Commission (2017), Vade Mecum on the Stability and Growth Pact - 2017 Edition, European Economy, Institutional Paper 052.

Chapter 3

Drivers of Expenditure

This chapter will discuss some of the key drivers of public expenditure in the medium-term and how they will impact on the expenditure ceilings detailed in part II of this report. The drivers of focus in this chapter are:

- demographics;
- the Exchequer Pay Bill; and
- the Labour Market.

3.1 Demographics

While Ireland currently has a younger demographic profile relative to other countries, our population will get larger and older over the coming years and this will exert pressure on expenditure and on our public finances. The size and age structure of the population influences the demand for public services, particularly for the areas of education, childcare, healthcare, income supports and additional infrastructural investment. In the absence of achieving greater efficiency in Government expenditure being sought, the increasing annual costs of demographics will diminish the available fiscal space and adversely impact on the deficit position. The expenditure ceilings in 2018 already have provision for additional staff in the health and education sectors to deal with demographics (€0.12 billion).

The IGEES paper, *Budgetary Impact of Changing Demographics 2017 – 2027*¹⁰, forecasts the likely additional costs over the next decade due to increased demands for public spending across the health, education and social protection areas. This paper projects the annual increased costs due to demographics at €440m, €428m and €435m in 2018, 2019 and 2020 respectively. This analysis provides the baseline for the underlying demographic costs captured within the expenditure ceilings set out in Part II of this Report. Given the scale of the additional funding required to service these ‘no policy change’ costs, expenditure efficiencies continue to be sought to ensure high quality and effective public services can continue to be provided for our population.

3.2 Exchequer Pay Bill

In 2018, the gross Exchequer pay bill is expected to be €17.4 billion. The pay bill is driven by two key elements, namely the numbers of public servants employed and the rates at which they are remunerated.

¹⁰ Connors, Duffy and Newman; *Budgetary Impact of Changing Demographics 2017 – 2027*; IGEES, 2016

In terms of the latter, a new Public Service Stability Agreement (PSSA) was approved by the Government and ratified by the Public Services Committee of the ICTU in September 2017. The agreement will run from 2018 to 2020 and will cost €887 million over this period.

The agreement builds on the initial steps taken by Government to unwind the FEMPI measures. These measures were a critical component of the budgetary consolidation imposed during the financial emergency in line with the economic recovery. However, as additional resources have become available, sustainable increases in pay have been agreed. Importantly, the PSSA provides certainty on the level of additional resources that will be required for public service pay between 2018 and 2021 as well as contributing to a much more stable industrial relations climate for the public service.

On the numbers side, increased and better quality public services are largely delivered by increasing the number of public servants: extra nurses, doctors, special needs assistants, teachers and Gardaí in terms of frontline public service provision. Growth in public service numbers in these areas, since the recruitment moratorium was lifted, builds capacity in frontline public service provision.

Since the end of the moratorium, public service numbers have grown by more than 3 per cent per year on average, equating to an additional 8,000 FTEs per year and an additional €1.8 billion in pay bill expenditure between 2014 and 2017. This recent growth in public service staffing means that at the end of 2017 overall numbers will be approaching peak levels. While the increased service delivery that can be provided through additional staff is important, particularly following a period of significant consolidation from an expenditure sustainability perspective, as highlighted in the Summer Economic Statement, in the future it is likely that more modest growth in numbers (inclusive of demographics) will be required.

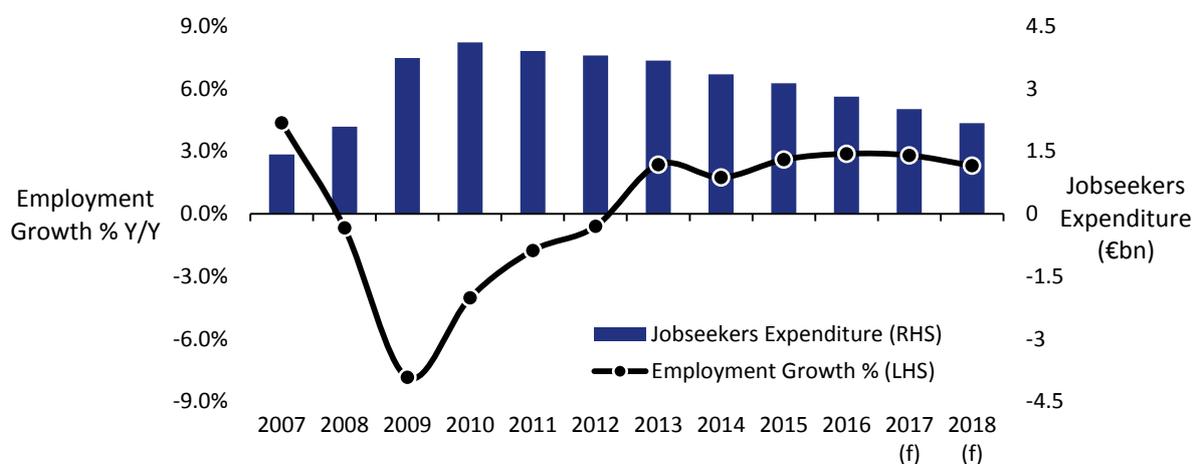
Over the medium-term, the continued prioritisation of front line public servants will require an increased focus on the level and composition of the overall public service workforce as well as enhanced workforce planning practices to ensure the overall sustainability of the Exchequer pay bill within overall fiscal parameters consistent with the fiscal rules.

3.3 The Labour Market

The policies and action plans introduced in recent years to improve job opportunities and job prospects have contributed to the transformation of the labour market. As the labour market continues to improve, the savings in Live Register related costs allow for funding to be reprioritised for other services and investment. The level of employment has grown on average by 2.8% for the last two years and there is an expected growth of 2.3% next year. Since the lowest point of employment in Q3 2012, the number of people in jobs has increased by 230,000. Each of the regions has benefitted in terms of job growth in this time.

The significant increase of the number of people working is also reflected in the reduction in unemployment since 2012. The level of unemployment has dropped from just over 15% in early-2012 to an expected average level of 6.3% this year. It is expected that the unemployment rate will reduce further next year, to 5.7%. This trend shows that our labour market is on the path towards the objective as set out in the *Programme for a Partnership Government*, to reach full employment by 2020. Figure 10 below shows the trends in Jobseekers expenditure and the growth in employment. The impact of job creation has meant that jobseekers expenditure is expected to drop by around 41% or €1.5 billion between 2013 and 2018.

Figure 10 Annual Growth in Employment and costs of Jobseekers 2007 to 2018



Source: Department of Finance and Department of Social Protection

Chapter 4

Reformed Expenditure Frameworks

4.1 Equality Budgeting

It is important to ensure that Government maintains its focus not just on the level of expenditure, but also on *how* public funds have been spent. To this end, the *Programme for Partnership Government* commits to developing a process of budget and policy proofing as a means of advancing equality, reducing poverty and strengthening economic and social rights. Equality Budgeting involves providing greater information on the likely impacts of proposed and ongoing budgetary measures, which, in turn, enhances the potential to better facilitate the integration of equality concerns into the budgetary process, avoid unintended adverse outcomes and enhance the Government's decision making framework.

A paper accompanying this report, *Equality Budgeting – Proposed Next Steps in Ireland*¹¹, sets out the pilot approach to equality budgeting that will be adopted for this budgetary cycle. The approach is anchored in the performance budgeting framework that is currently in place. It will involve Departments setting concrete measurable targets for equality objectives in the Revised Estimates Volume and reporting on progress in the Public Service Performance Report. The learning from the pilot approach can be used to inform the expansion of the equality budgeting initiative.

4.2 Spending Review 2017 and 2018

The Spending Review 2017 took place during the first half of this year and is the first in a series of rolling, selective reviews which will cover the totality of Government spending over a three year period to 2019. The Spending Review process allows for the systematic examination of existing spending programmes to assess their effectiveness in meeting policy objectives and also to identify scope for re-allocating funding to meet expenditure priorities. In this way, focus is directed towards the totality of Government expenditure, rather than the incremental changes announced each year at Budget time.

The results of the first year of this new approach were published with the Mid-Year Expenditure Report 2017 and include key sectoral trend analysis and a number of individual topic papers¹². The published papers extend across a significant number of spending programmes and wide range of diverse policy areas, yielding specific findings and recommendations in every instance.

¹¹ Available at www.budget.gov.ie

¹² Available at <http://www.per.gov.ie/en/spending-review/>

The Spending Review operated as a complementary process to the Budget Estimates process. The Spending Review was undertaken over the first half of the year in order to enable the output of the review in each area to feed into the consideration of expenditure proposals for Estimates 2018. The results of the Spending Review analysis provided a robust evidence base on key expenditure issues that informed discussions on Estimates proposals in the context of Budget 2018.

Building on the output of the 2017 Spending Review, the intention is that the Spending Review in 2018 will further reinforce the more structured and systematic means of analysing spending focusing on an assessment of efficiency, effectiveness and sustainability. The 2018 Spending Review will continue to support the development of better policy options for Government by broadening and deepening the knowledge of a range of complex policy areas to facilitate future discussions regarding the evolution of Government expenditure.

4.3 Mid-Term Review of the Capital Plan

Investment in public infrastructure is essential to support balanced regional growth and increase the capacity of the economy over the long-run. Taking account of the significant resources of €4.3 billion in additional capital expenditure to be allocated the key elements of the review are to assess and report on:

- the quality and capacity of Ireland’s public infrastructure in light of key drivers of future demand such as demographics; and
- priority public capital investment requirements, reflecting in particular where infrastructural congestion and bottlenecks may be jeopardising the sustainability of Ireland’s growth performance.

The review also sought to assess how enhancing public capital infrastructure can strengthen the economy’s resilience to risks related to Brexit, climate change, and the potential for overheating as the economy approaches full capacity.

The review of the Capital Plan provides an evidence base, reflecting sectoral gaps identified by robust analysis. This evidence base includes detailed submissions by Departments and Offices, an extensive public consultation, as well as an Infrastructure Capacity and Demand Analysis completed by members of the Irish Government Economic and Evaluation Service (IGEES). Based on the analysis of this evidence base the review identifies the following sectoral priorities:

- Transport and Higher Education are identified for prioritisation;
- Health requires further analysis in the context of reviewing the totality of health capacity and infrastructure; and
- Housing requires continued investment, reflecting progress to 2021.

These priorities were largely assessed at a national, aspatial level to identify the type of infrastructure gaps which exist. The National Planning Framework (NPF) influences where those gaps need to be filled to support future growth, and in particular regional growth centred on cities.

The review also highlighted the importance of a planned and measured increase in the rate of public capital investment, avoiding sharp or unexpected increases, so as not to outstrip the pace of the supply response feasible from the construction sector. It is also essential that public capital investment is:

- efficient, focused on infrastructural priorities which are properly appraised;
- yields a high economic and social rate of return; and
- makes best use of construction sector resources given the level of private investment demand.

Chapter 5

Conclusion

This Budget will allocate additional resources to key priority areas of public services and public infrastructure, while also ensuring that the public finances will be broadly balanced in 2018. In setting out the expenditure allocations in this Report, the broad consensus on key priorities at the National Economic Dialogue are represented in the large relative increases for housing, health and public infrastructure. These increases will deliver sustainable improvements in public services that will make a steady change in people's lives, while also setting a sustainable platform for Ireland's long-term future.

This has been achieved while also delivering on the objective of a broadly balanced budget and achieving our Medium-Term Objective under the Stability and Growth Pact in 2018. This achievement, and the commitment to reduce our public debt further, will allow Ireland to weather unforeseen adverse events that will arise in the future. The emergence of external risks, such as Brexit, possible changes to tax policy in the EU and US, the emergence of protectionism amongst trading partners, and continued domestic risks to the public finances making it all the more important to continue on a sustainable path for our public finances and for expenditure policy. This clearly represents the correct policy approach to take at our current point in the economic cycle.

Part II - Expenditure Allocations 2018-20

Chapter 1

Expenditure Aggregates

This part of the Expenditure Report sets out the expenditure allocations decided by Government as part of Budget 2018, consistent with Ireland's fiscal framework. The following pages look at the summary position across all Departments, taking into account the pre-Budget position for the expected level of Exchequer Receipts and Payments in 2017 and 2018 as provided in the recently published Government White Paper.¹³ The subsequent sections look in turn at each Department individually, setting out its multi-annual budgetary allocations, the 2018 spending plans, and new Budget measures.

1.1 Expenditure Allocations 2018 - 2020

For 2018, spending by Departments will amount to €60.9 billion as shown in Table 2 below. This represents a year-on-year increase of 4.1%. The revised ceilings for 2017 set out below reflect transfers of functions between Departments and the establishment of the Department of Rural and Community Development. Also included are increases in expenditure in relation to the discontinuance and refunding of water charges and a provision for a Social Welfare Christmas Bonus.

Table 2 **Gross Voted Expenditure 2018**

	2017	2018	Change	
	€ million	€ million	€ million	%
Gross Current Expenditure (Excl. one-off expenditure)	53,776	55,593	1,817	3.4%
One-off Expenditure	179		(179)	-
Gross Current Expenditure	53,955	55,593	1,638	3.0%
Gross Capital Expenditure	4,540	5,330	790	17.4%
Total Gross Expenditure	58,496	60,923	2,428	4.1%

*Rounding affects total

1.1.1 Current Expenditure Allocations 2018

Table 2 above shows how the 2018 gross current expenditure amount of €55.6 billion is allocated across Departments. Details of the 2018 current expenditure plans for each Department are set out later in this Part of the Expenditure Report at Sections II.1 to II.17. Current expenditure in 2018 is estimated to be €1.6 billion, or 3.0% higher than 2017.

¹³ Department of Finance (October 2017), *Estimates of Receipts and Expenditure for the Year Ending 31 December 2018*, Dublin.

Restatement of Estimates for Comparative Purposes

In order to assist with comparing Departmental expenditure in 2018 with the current year, Table 3 below outlines the impact on Departmental allocations of transfers of functions agreed by Government between Departments and additional funding of €293 million arising in 2017 as a consequence of the Water Services Bill 2017. These adjustments are reflected in Further Revised Estimates to be presented to Dáil Éireann. In addition the Table includes a transfer from the Department of Employment Affairs and Social Protection to the Department of Rural and Community Development in respect of the Community Services Programme.

Table 3 Transfer of Functions (Excluding Water and Additional Rural Resources)

	Estimates 2017 Current € million	Adj. € million	Adjusted 2017 Current € million	Estimates 2017 Capital € million	Adj. € million	Adjusted 2017 Capital € million
Agriculture, Food and the Marine	1,230	0	1,230	238	0	238
Business, Enterprise and Innovation	303	(2)	302	555	0	555
Children and Youth Affairs	1,285	0	1,285	26	0	26
Communications, Climate Action and Environment	357	0	357	171	0	171
Culture, Heritage & the Gaeltacht	250	(13)	237	119	(67)	51
Defence	847	0	847	74	0	74
Education and Skills	8,844	0	8,844	693	0	693
Employment Affairs and Social Protection	19,844	(44)	19,799	10	0	10
Finance	439	0	439	25	0	25
Foreign Affairs and Trade	704	0	704	11	0	11
Health	14,152	0	14,152	454	0	454
Housing, Planning & Local Government*	1,075	47	1,122	705	(11)	694
Justice and Equality	2,392	(4)	2,388	180	0	180
Public Expenditure and Reform	943	0	943	151	0	151
Rural and Community Development	0	132	132	0	77	77
Taoiseach	182	0	182	0	0	0
Transport, Tourism and Sport	680		680	1,130		1,130
Total (Excl One-off Costs)	53,531		53,646	4,541		4,540
One-off cost Water refunds*		179				
Gross Expenditure	53,531	294	53,825	4,541	(1)	4,540

*Rounding affects total

Policy decisions impacting on 2017 Expenditure

The Water Services Bill 2017 provides the mechanism through which the majority of the recommendations of the report of the Joint Oireachtas Committee on the Future Funding of Domestic Water Services can be introduced. This includes both the discontinuance of domestic water charges and the extinguishing of any existing liabilities for water charges for domestic customers, for the period prior to the suspension of charges in 2016. €125 million was already provided in the 2017 Estimate for the Department of Housing, Planning and Local Government in respect of the suspension of domestic water charges to the end of March 2017. A further €114 million is required in 2017 to meet Irish Water's funding requirement arising from the loss of revenue from water charges. This amount does not give rise to additional General Government expenditure in 2017 as Irish Water's full costs for the year were included in the Budget 2017 fiscal projections.

The cost of issuing refunds to customers in respect of domestic water charges paid is estimated to be approximately €179m, including administration costs. This is a one-off cost arising from the Oireachtas decision in relation to water charges.

Table 4 below includes a provision of €230 million in respect of a Christmas Bonus for long-term Social Welfare recipients which will be funded from both the Exchequer and the Social Insurance Fund, with the extent of any required supplementary estimate to make provision for this bonus from determined later in the year. At the end of September, PRSI receipts were €220 million ahead of the level estimated at Budget-time last year and it is currently projected that PRSI receipts for the year will be almost €270 million (or 2.7 per cent) ahead of profile. Taking account of the higher than forecast surplus on the Social Insurance Fund, and year-end underspends it is anticipated that the additional funding impact on expenditure can be broadly accommodated within the overall available fiscal resources without impacting on the delivery on public services.

Current Expenditure Allocations 2018

The unemployment rate in 2018 is estimated at 5.7 per cent. The average unemployment rate has not reduced to a similar level since 1999, when it reached a rate of 5.6 per cent. That year, the increase in voted current expenditure was just under 10%. In contrast, the overall increase in current expenditure next year is just over 3¼ per cent, excluding the impact of one-off items. This reflects the Government's commitment to sustainably increase expenditure while delivering on key priorities.

The continuing improvement in the Live Register has resulted in additional resources from Live Register related savings being made available. The pre-Budget ceiling assumed reduced expenditure on Social Welfare Live Register related payments of €0.15 billion. The saving now estimated for 2018 is c €0.4 billion. These additional resources have been utilised to meet demographic costs and other expenditure measures.

Increases provided in current expenditure in Budget 2018 reflect Government priorities. The proposed increase in the Health allocation in 2018 is €646 million, or 4.6%. This follows increases of €1.3 billion in total Health expenditure, current and capital, provided over 2016

and 2017 and satisfies the commitment set out in the Programme for a Partnership Government to increase health expenditure more than by 3% per year.

Following on from the increases provided in 2017, significant additional resources are directed towards continuing to deliver on priorities in the areas of Housing, Childcare, Education and Rural Development in 2018. For example, in the Childcare sector, the ECCE scheme will be extended from September 2018, from the current average of 61 weeks to 76 weeks. The Education sector will see an increase of 5.6 per cent on the 2017 allocation, which will include an increased allocation for Special Needs, as well as funding for new career guidance posts.

Preparing for Brexit has also been a significant priority in Estimates 2018 and this is reflected in allocations across a number of Departments, including additional funding for staffing in the Departments of Foreign Affairs and Trade and Business, Enterprise and Innovation. The Department of Agriculture, Food and the Marine will also receive funding in the context of Brexit, including for a Brexit-response loan scheme for the agri-food sector.

Table 4 Ministerial Vote Group Gross Current Expenditure Ceilings

	2017	2018	Change
	€ million	€ million	%
Agriculture, Food and the Marine Group	1,230	1,284	4.4%
Business, Enterprise & Innovation Group	302	311	3.0%
Children and Youth Affairs Group	1,285	1,356	5.5%
Communications, Climate Action & Environment Group	357	372	4.2%
Culture, Heritage & the Gaeltacht Group	237	249	4.9%
Defence Group	847	869	2.6%
Education & Skills Group	8,844	9,339	5.6%
Employment Affairs & Social Protection Group	19,799	20,002	1.0%
Finance Group	439	458	4.2%
Foreign Affairs Group	704	725	3.0%
Health Group	14,152	14,798	4.6%
Housing, Planning & Local Government Group	1,122	1,327	18.3%
Justice Group	2,388	2,488	4.2%
Public Expenditure and Reform Group	943	989	4.9%
Rural & Community Development	132	140	6.5%
Taoiseach	182	187	2.4%
Transport, Tourism and Sport	680	699	2.8%
<i>Provision for 2017 Christmas Bonus</i>	230	-	-
<i>Year-end underspends-unallocated</i>	(100)		-
Gross Current Expenditure – Excluding One-Off Cost	53,776	55,593	3.4%
<i>Water Charge Refunds</i>	179	-	-
Gross Current Expenditure	53,955	55,593	3.0%

*Rounding affects total

1.1.2 Capital Expenditure Allocations 2018

The Capital allocation for 2018 of €5.3bn represents a significant increase on the amount allocated in the 2017 Estimates. In line with Government priorities, more than half of the increase will be allocated under the Action Plan for Housing and Homelessness with significant additional amounts for the Transport and Health sectors.

Table 5 Ministerial Vote Group Gross Capital Expenditure Ceilings

	2017	2018	Change
	€ million	€ million	%
Agriculture, Food and the Marine Group	238	248	4.2%
Business, Enterprise & Innovation Group	555	560	0.9%
Children and Youth Affairs Group	26	28	9.3%
Communications, Climate Action & Environment Group	171	209	22.2%
Culture, Heritage & the Gaeltacht Group	51	54	5.8%
Defence Group	74	77	4.1%
Education & Skills Group	693	745	7.5%
Employment Affairs & Social Protection Group	10	10	0.0%
Finance Group	25	26	1.7%
Foreign Affairs Group	11	13	18.2%
Health Group	454	493	8.6%
Housing, Planning & Local Government Group	694	1,130	62.8%
Justice Group	180	146	(19.0%)
Public Expenditure and Reform Group	151	175	16.2%
Rural & Community Development	77	88	14.3%
Taoiseach	0	0	
Transport, Tourism and Sport	1,130	1,327	17.5%
Gross Capital Expenditure	4,540	5,330	17.4%

*Rounding affects total

Exchequer investment in 2018 will focus on important social infrastructure spending in areas of priority need such as continued building of new schools, provision of social housing and commencing a programme of health care facility modernisation. As economic activity increases, transport investment will focus on safeguarding the road network, alleviating congestion and enhancing public transport capacity. Funding will also be provided for enterprise supports to support economic recovery and promote continued jobs growth in both the indigenous and foreign owned sectors. There will also be allocations to support a range of projects across areas such as flood defences, justice and policing, heritage, sports facilities and climate change mitigation.

1.1.3 Current Expenditure Allocations: 2018 – 2020

As part of the multi-annual approach to expenditure management, each year the Government publishes 3-year Ministerial Expenditure Ceilings. Table 6 below shows the Gross Voted Current Expenditure Ceilings across Government Departments for the period 2018 to 2020.

Table 6 Ministerial Vote Group Gross Current Expenditure Ceilings

	2018	2019	2020
	<i>€million</i>	<i>€million</i>	<i>€million</i>
Agriculture, Food and the Marine Group	1,284	1,324	1,324
Business, Enterprise & Innovation Group	311	311	311
Children and Youth Affairs Group	1,356	1,356	1,356
Communications, Climate Action & Environment Group	372	372	372
Culture, Heritage & the Gaeltacht Group	249	249	249
Defence Group	869	869	869
Education & Skills Group	9,339	9,388	9,446
Employment Affairs & Social Protection Group	20,002	20,243	20,493
Finance Group	458	458	458
Foreign Affairs Group	725	725	725
Health Group	14,798	14,921	15,045
Housing, Planning & Local Government Group	1,327	1,327	1,327
Justice Group	2,488	2,488	2,488
Public Expenditure and Reform Group	989	989	989
Rural & Community Development	140	140	140
Taoiseach	187	187	187
Transport, Tourism and Sport	699	723	723
Public Service Stability Agreement	-	370	709
Resources to be Allocated	-	506	1,184
Total Gross Current Expenditure	55,593	56,946	58,396

*Rounding affects total

The Mid-Year Expenditure Report 2017 (MYER) published in July outlined current expenditure ceilings for the period 2018-2020. On a technical basis, the ceilings for 2019 and 2020 have been updated to reflect the impact of Budget 2018 as well as Transfers of Functions previously highlighted in Table 3.

Certain demographic pressures have been included in Health, Education, and Social Protection. In addition, an amount is included for the Rural Development Plan in 2019 within the ceiling of the Department of Agriculture, Food and the Marine.

The amounts included for 2019 and 2020 in respect of resources to be allocated are based on the indicative allocation of available net fiscal space outlined in the Summer Economic

Statement. These amounts are available for application towards meeting the cost of new measures and the carryover cost of Budget 2018 measures.

The carryover impact of Budget 2018 measures relate to measures which are to be implemented in 2018 and will be reassessed later in the year. As such, these costs have not been allocated on a Departmental basis. The Public Service Stability Agreement has been ratified since the MYER was published and is now included within the overall Government Expenditure Ceiling.

Table 7 below outlines the estimated carryover impact of certain Departmental increases. There is a cost of approximately €192 million that would need to be met from the unallocated resources in 2019 or savings/reprioritisations identified.

Table 7 Carryover impact of certain current expenditure measures

€million	Additional Impact in 2019
Social Protection	
Gross Cost of Social Protection Package	110
Education	
<i>Funding for new measures</i>	42
Justice	
Funding for Garda reform, including recruitment, as well as other Justice sectoral measures	40
Additional Cost in 2018	192

*Rounding affects total

1.1.4 Capital Expenditure Allocations: 2018 – 2020

The Capital Plan - *Building on Recovery*¹⁴, published in September 2015, set out the Government’s framework for infrastructure investment over the period 2016 – 2021 and its commitment to increase investment in economic and social infrastructure over the period. It was based on an examination of the existing level and composition of capital stock, the social and economic value of infrastructure and the key demographic changes that influence the demand for new capital investment. In addition, detailed assessment of the demand requirements across the main sectors were carried out by the relevant Departments and Agencies.

Since the Capital Plan was published, the context for public capital investment has changed. Due to the progress made in restoring the public finances and the transformation in our economic performance, the Government has been able to supplement the initial €20.9 billion

¹⁴ Department of Public Expenditure and Reform (September 2015) *Building on Recovery: Infrastructure and Capital Investment 2017-2021*, Dublin.

already committed to public capital investment over the period 2018 – 2021 with a further €6 billion.

A mid-term review of the Capital Plan was carried out in 2017. On the basis of this review, over €4 billion in additional capital expenditure has been allocated over the period 2018 - 2021 as part of Estimates 2018. This is in addition to the €2.2 billion which has already been provided in support of the Action Plan for Housing and Homelessness over the period. In overall terms, the planned total increase in public capital between 2018 and 2021 is 40 per cent above what was originally set out under the Capital Plan in 2015.

Table 8 Ministerial Vote Group Capital Ceilings 2018 – 2020

	2018	2019	2020
	<i>€million</i>	<i>€million</i>	<i>€million</i>
Agriculture, Food and the Marine Group	248	255	258
Business, Enterprise & Innovation Group	560	600	600
Children and Youth Affairs Group	28	32	31
Communications, Climate Action & Environment Group	209	256	297
Culture, Heritage & the Gaeltacht Group	54	75	76
Defence Group	77	106	113
Education & Skills Group	745	941	942
Employment Affairs & Social Protection Group	10	14	15
Finance Group	26	25	22
Foreign Affairs Group	13	17	13
Health Group	493	667	724
Housing, Planning & Local Government Group	1,130	1,310	1,376
Justice Group	146	242	231
Public Expenditure and Reform Group	175	203	214
Rural & Community Development	88	86	70
Taoiseach	0	—	—
Transport, Tourism and Sport	1,327	1,643	2,058
Unallocated Reserve		98	135
Total Gross Capital Expenditure	5,330	6,570	7,175

*Rounding affects total

Further details on the allocation of the additional funding available for public investment over the period 2018-2021 are set out in *Outcomes of the Mid-Term Review of the Capital Plan: Exchequer Envelopes 2018-2021*, to be published alongside this report¹⁵.

Building on this investment, a new 10 year National Investment Plan for the period 2018-2027 is being developed alongside, and in support of, the forthcoming new National Planning Framework. The 10 year National Investment Plan will also include proposals for structural reform of public investment in terms of the planning, selection and delivery of capital projects. This will be informed by the Public Investment Management Assessment (PIMA) undertaken by the IMF in July 2017.

1.2 Expenditure Ceiling Reconciliation 2018 - 2020

Table 9 sets out an overall reconciliation of the gross current expenditure ceilings from 2018 to 2020. The pre-Budget position for 2018, set out in the MYER, reflected provision for €1.1 billion in aggregate for certain demographic related costs in Health, Education and Social Protection, the impact of the Lansdowne Road Agreement in 2018 and the carryover impact of Budget 2017 measures. An additional €0.86 billion has been allocated in Budget 2018, including €0.18 billion for the additional pay costs arising from the Public Service Stability Agreement.

The amount of unallocated resources in 2019 and 2020 are based on the estimates of fiscal space available for current expenditure in Table 4 on page 23 of the Summer Economic Statement. These estimates of resources available are adjusted to reflect the carryover cost into 2019 and 2020 of the Public Service Stability Agreement and a re-estimation of demographic related costs and Live Register related savings.

¹⁵ Available at www.budget.gov.ie

Table 9 Gross Current Expenditure Ceilings 2018 - 2020

€ billion	2018	2019	2020
Gross Current Expenditure - Pre-Budget Position 2018 (MYER) ¹	54.62	55.59	56.95
<i>Adjustment in relation to Water Services Bill ²</i>	0.11		
<i>Demographics ³</i>		0.53	0.48
<i>Live Register Savings ⁴</i>		-0.05	-0.05
<i>Carryover Public Service Stability Agreement - Pay Costs ⁵</i>		0.37	0.34
Gross Current Expenditure - Pre-Budget Position (Budget 2018)	54.73	56.44	57.72
<i>Budget 2018 Resources Allocated for Expenditure</i>	0.86		
Revised Baseline for Ministerial Ceilings	55.59	56.44	57.72
<i>Resources to be Allocated Budget 2019 and 2020</i>		0.51	0.68
Gross Voted Current Expenditure Ceiling	55.59	56.95	58.40

¹ The baseline for 2018 is the Pre-Budget position as set out in Table 1.3 on page 9 of the Mid-Year Expenditure Report.

² Reflects additional subvention arising from discontinuing with domestic water charges.

³ Includes amounts in respect of RDP in 2019.

⁴ Live Register savings fall to be reassessed each year.

⁵ Estimated pay costs arising from the Public Service Stability Agreement. The resources allocated for Budget 2018 expenditure measures include €0.18 billion in respect of this agreement.

1.3 Expenditure Measures for 2018

As outlined in Table 9 above, an additional €0.86 billion in resources is allocated towards providing for current expenditure measures in Budget 2018. In addition with capital expenditure increasing to €5,329 million from the pre-Budget position of €5,120 million in the White Paper, the total additional resources allocated towards expenditure measures in Budget 2018 is almost €1.1 billion. Information about the expenditure measures to be implemented by Departments is contained in the detailed data about each Department as shown in sections II.2 to II.17 of this Part of the Expenditure Report.

Table 10 below summarises the current expenditure measures. The total estimated cost of the measures to be implemented by Departments comes to over €1.1 billion in aggregated. The additional amount over and above the resources allocated comes from the reallocation of €0.3 billion within the overall expenditure ceiling. This amount is primarily made available from lower than anticipated expenditure on Live Register related payments.

Table 10 Current Expenditure Measures

€ million	Current
Pre-Budget Ceiling per White Paper	54,729
Social Protection €5 per week increase in State Pension and Working Age Income Payments. Increased funding for the Free Travel Scheme. Qualified Child Increase from €29.80 to €31.80 per week. Lone Parents - Increase the earnings disregard for the One Parent Family Payment and Jobseeker's Transitional Scheme by €20 per week. Increase in FIS Thresholds. Increased funding for school meals for newly designated DEIS schools. Youth Employment Support Scheme. Community Support Allowance. Extend the fuel allowance season by 1 week.	343
Health Waiting list initiative including additional funding for the NTPF. Acute Services - Additional funding for acute services including increases in capacity as new units come on stream. Older People - Funding is being provided for the development of enhanced older persons care pathways. Primary Care - Including development of a GP contract, expansion of community intervention. Mental Health - Services will be developed in line with the model set out in the Vision for Change.	235
Housing Net of transfer from Social Protection for Housing Assistance Payment and carryover cost. Increased provision under the Social Housing Current Expenditure Programme to deliver over 4,000 additional homes units in 2018, while an additional 17,000 households will be accommodated under the Housing Assistance Payment Net of transfer from Social Protection for Housing Assistance Payment and carryover cost.	102
Education Primary Schools reduction in PTR. Increased Special Needs Allocation. Additional funding for DEIS and additional career guidance posts. Additional funding for Higher Education and Apprenticeship and Traineeship through the National Training Fund.	104
Justice Garda Reform - Recruit up to 500 civilian staff and 800 trainee Gardaí in 2018. Protecting the Security of the State - Establishment of a new passenger information unit. Supporting the Office of the Data Protection Commissioner.	43

Table 10 (Continued) Current Expenditure Measures

€ million	Current
<p>Children</p> <p><i>Early Years Care and Education - Extend ECCE in Sept 2018 from current average entitlement of 61 weeks to 76 weeks for all qualifying children and increase capitation by 7%. In addition, the allocation also provides funding for full year costs associated with a universal payment and increase in the subsidies under the CCS targeted schemes introduced in Sept. 2017.</i></p> <p><i>Tusla, the Child and Family Agency - Including recruitment of additional staff, addressing gaps in out of hours services and further investment in Family Resource Centres Network.</i></p>	52
<p>Agriculture - Brexit Related Measures</p> <p><i>Development of further loan schemes for the agri-food sector and funding for Bord Bia promotion and development work in the context of Brexit.</i></p>	30
<p>Business Enterprise and Innovation</p> <p><i>Additional staffing to address particular challenges, including Brexit related. This is in addition to the additional allocation of €40m in capital expenditure.</i></p>	3
<p>Culture Heritage and the Gaeltacht</p> <p><i>Creative Ireland, Heritage initiatives including Waterways Ireland, Biodiversity Action Plans, Gaeltacht - 20 year strategy for the Irish Language.</i></p>	9
<p>Foreign Affairs and Trade</p> <p><i>Management of Article 50 negotiations. Deepening of Ireland's global footprint with an initial targeted response. Enhanced engagement on ODA.</i></p>	18
<p>Rural and Community Development</p> <p><i>Including National Rural Development Schemes, Town and Village Regeneration Supports.</i></p>	8
<p>Others</p> <p><i>Including Revenue Compliance. Transport - PSO. Tourism - Digital Infrastructure as part of Brexit.</i></p>	35
<p>Public Service Stability Agreement</p> <p><i>Pay increase of 1% in January 2018 and 1% in October 2018. This represents a further step in the controlled unwinding of FEMPI measures and ensures ongoing stability in a key element of the Exchequer pay bill over the medium term.</i></p>	180
<p>Reallocation to Fund New Measures</p> <p><i>Additional existing level of services savings in the Department of Employment and Social Protection of €0.27 billion above the level assumed in the pre-Budget ceiling. This is driven in particular by lower expenditure on the Live Register and on employment supports due to reductions in unemployment. In addition carryover impact lower than anticipated.</i></p>	(297)
<p>Post-Budget Ceiling</p>	55,593

1.4 Details of Spending Plans

The following sections II.2 to II.17 of this Report explain the multi-annual expenditure ceilings for each Department and its associated Vote Group. The public services to be delivered with these resource allocations are set out, including new measures for 2018. Each section also contains a technical reconciliation table reflecting adjustments to 2018 expenditure ceilings.

Chapter 2

Agriculture, Food and the Marine

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Agriculture Vote Group for the period 2018-2020 are presented in the table below.

Agriculture, Food and the Marine	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	1,284	1,324	1,324
Gross Voted Capital Expenditure	248	255	258
Total Gross Voted Expenditure	1,532	1,579	1,582

*Rounding affects total

Chart 1(a):

Pay, Pensions¹⁶ and Non-Pay Breakdown
(Incl. Capital)

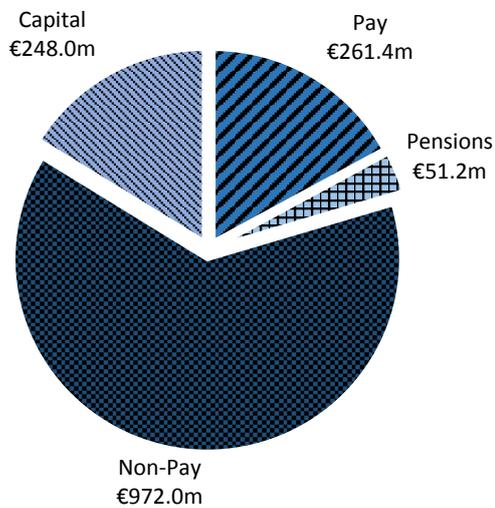
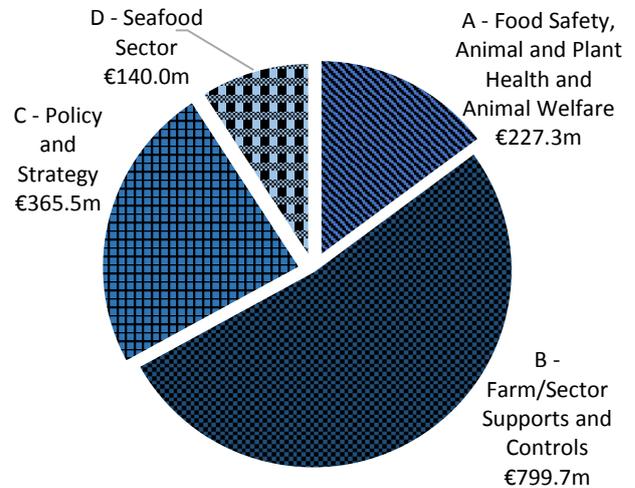


Chart 1(b):

Breakdown of Programme Expenditure



¹⁶ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of public services to be delivered in 2018 and reflects the Government commitment to help the Irish agri-food & fisheries sector to meet the challenges presented by Brexit, to the sustainable development of the agri-food and marine sector and to optimise its contribution to national economic development and the natural environment. Core programmes enabling this include the Rural Development Programme and the Seafood Development Programme, to which €626m and €40.5m have been allocated respectively.

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

The aim of this Programme is to ensure the highest standards of food safety, consumer protection and animal and plant health. Under this Programme, the allocation for 2018 will allow the Department to implement effective food and feed safety and quality monitoring, inspection and control programmes and to operate a secure, comprehensive and effective laboratory service and protect and enhance animal welfare. In particular, the budgetary and estimates decisions mean that the Department will:

- Further improve the capacity of meat inspection services to facilitate the maintenance of food safety standards and the development of export markets;
- Protect animal welfare by carrying out on-farm and animal transport controls and inspections; and
- Deliver the appropriate levels of control, research, testing and eradication activities for plant protection and animal diseases, including Bovine TB.

Programme B – Farm/Sector Supports and Controls

The aim of this programme is to promote environmentally sustainable farming, including mitigation of climate change, while supporting the rural economy. Under this Programme, the allocation for 2018 will allow the Department and its Agencies to promote and implement measures to support competitiveness and sustainability of rural areas. In particular, the budgetary and estimates decisions mean that the Department and its Agencies will:

- Implement the RDP co-funded agri-environmental schemes: Green Low Carbon Agri-environmental Schemes (GLAS), the Agri-Environmental Options Schemes (AEOS) the Organic Farming Scheme and the Locally Led Environmental schemes – (Hen harrier, Pearl Mussel and Burren farming);
- Implement other RDP co-funded schemes: Areas of Natural Constraint, (ANC), Beef Data Genomics Programme (BDGP), Knowledge Transfer and Animal Welfare Scheme for Sheep;
- Continue the progress of the Forestry Programme through funding forestry Development, new afforestation establishment grants and forestry premia; and
- Provide co-funding for a range of on-farm investment under the RDP-funded Targeted Agricultural Modernisation Scheme and funding for the Horticulture Development Scheme.

Programme C – Policy and Strategy Programme

The aim of this Programme is to provide the optimum policy framework for the sustainable development of the agri-food sector. Under this Programme, the allocation for 2018 will allow the Department and its Agencies to develop and implement policies for the agricultural, food, forestry and fisheries industry as set out in Food Wise 2025 and strengthen the sector to meet the challenges of Brexit. In particular, the budgetary and estimates decisions mean that the Department and its Agencies will:

- Make provision for the development of further Brexit response loan schemes for the agri-food sector, in cooperation with the Strategic Banking Corporation of Ireland;
- Make provision for investment in public sector research equipment and facilities for the prepared consumer foods sector;
- Support Bord Bia promotion and development work to address the challenges posed by the impact of the UK's exit from the EU;
- Provide grant aid for capital investment for food and drinks companies to help them improve efficiency, productivity and competitiveness; and
- Provide for the development of a National Food Innovation Hub.

Programme D – Seafood Programmes

The aim of this Programme is to promote environmentally sustainable fishing while supporting the coastal economy. Under this Programme, the allocation for 2018 will allow the Department and its Agencies to promote and implement measures to support competitiveness and sustainability of coastal areas. In particular, the budgetary and estimates decisions mean that the Department and its Agencies will:

- Further develop our Fisheries Harbour Centres and continue remediation works on Haulbowline Island; and
- Implement the Seafood Development Programme 2014-2020 in supporting the sustainable development of our seafood sector.

C. Estimates 2018

Compared to the 2017 allocation, an additional €54m in current expenditure and an extra €10 million in capital expenditure is being allocated to the Department of Agriculture, Food and the Marine in 2018.

The additional funding allocated by the Government in its 2018 Budget and Estimates decisions provides for new and expanded measures to be implemented by the Department. This includes a comprehensive Brexit response package, as well as an additional €25 million for the Areas of Natural Constraint Scheme and an additional €20 million for the Targeted Agricultural Modernisation Scheme. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
<i>Agri-food Sector</i> Development of further Brexit response loan schemes for the agri-food sector	25
<i>Food and Drinks Companies</i> Provision of grant aid for capital investment for food and drinks companies	5
<i>Investment in Research</i> Investment in public sector research equipment and facilities for the prepared consumer foods sector	5
<i>Bord Bia</i> Funding to support Bord Bia promotion and development work in the context of Brexit	4.5
<i>National Food Innovation Hub</i> Development of a National Food Innovation Hub	2
Total	41.5

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Agriculture, Food and the Marine	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017**	1,270	1,310	1,310
Allocation from Central Pay Agreement Provision (LRA and PSSA)	9	9	9
Allocation of additional resources	5	5	5
Current Expenditure Ceiling	1,284	1,324	1,324
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	238	238	208
Additional Capital Allocation under Mid-Term Review of Capital Plan	10	17	50
Capital Ceiling	248	255	258
<u>Ministerial Expenditure Ceiling</u>	1,532	1,579	1,582

*Rounding affects total

**The opening position included an increase of €40 million in the allocation

Chapter 3

Business, Enterprise and Innovation

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Business, Enterprise and Innovation Vote Group for the period 2018-2020 are presented in the table below.

Business, Enterprise and Innovation	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	311	311	311
Gross Voted Capital Expenditure	560	600	600
Total Gross Voted Expenditure	871	911	911

*Rounding affects total

Chart 1(a):

Pay, Pensions¹⁷ and Non-Pay Breakdown
(Incl. Capital)

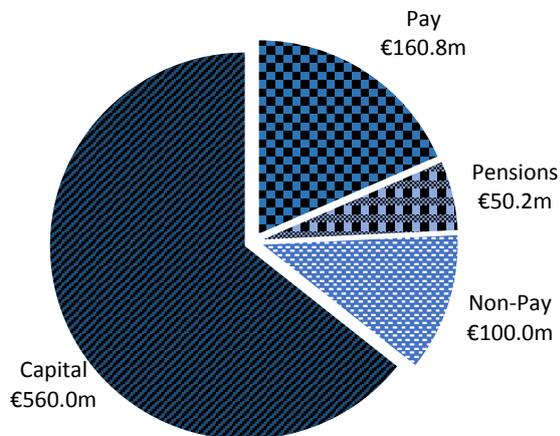
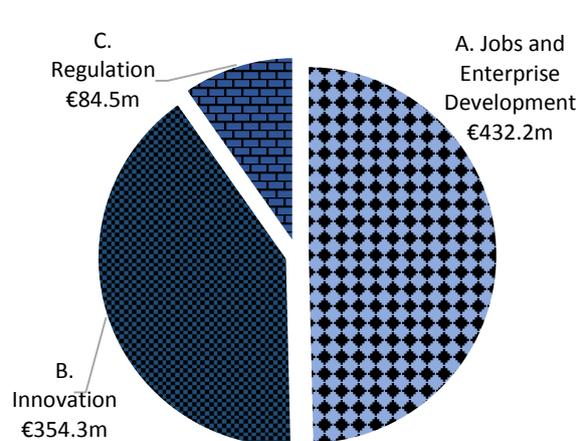


Chart 1(b):

Breakdown of Programme Expenditure



¹⁷ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of public services to be delivered in 2018. The funding provided reflects the Government's commitment to maintain employment levels, to support additional job creation and to foster regional development. The funding will help innovative enterprises to develop their own potential, promote the development of a competitive business environment, grow exports and maintain Ireland's standing globally as a leading research and innovation nation. There will be a particular focus in 2018 on proactively responding to the challenges presented by Brexit and by the changing global geopolitical situation impacting on foreign direct investment.

Programme A- Jobs and Enterprise Development

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

- Directly supporting over 435,000 jobs through Enterprise Ireland, IDA Ireland and the Local Enterprise Offices. The aim is to grow this to 470,000 jobs during 2018;
- Continued commitment to regional balance in the delivery of new jobs during 2018 through the 8 Regional Action Plans. This will involve targeted funding in support of the IDA Regional Property/Advanced Facilities programme and the €60m competitive regional funding through Enterprise Ireland and the Local Enterprise Offices, with a second call to be launched in Q1 2017 for €25m;
- Maintaining and attracting new Foreign Direct Investment, enabling Irish businesses to strengthen their performance in the UK and in other markets.
- Responding to the immediate and longer term impact of Brexit across the enterprise agency supported client base;
- Continuing to contribute strongly to Ireland's exports – as evidenced by Enterprise Ireland's supported client companies delivering €21.6 billion in export sales in 2016.

Programme B - Innovation

The aim of this Programme area is to foster and embed a world class innovation system that underpins enterprise development and drives commercialisation of research in order to build national competitive advantage across the economy. Ireland's innovation capability is a key factor in maintaining and developing FDI capability and enhancing indigenous enterprise. The capital expenditure in this programme expenditure area underpins the agency supports provided under Programme A – Jobs and Enterprise Development. Through its "Innovation" funding supports in 2018 the Department will:

- Enable Science Foundation Ireland (SFI) to support 16 large-scale research centres of global scale and excellence. The funding will support over 4,200 people working on SFI supported research projects spanning in excess of 1,600 industry collaborations;

- Provide increased capital funding for innovation which will see further investment in the SFI Research Centre Programme. A new SFI Research Centre – the FutureMilk Centre to be established in 2018 – aims to be an agent of growth for the Irish dairy industry by being a world leader in research for precision pasture-based dairying. The additional capital funds of €4m for the SFI Research Centres Programme bring the total capital provision to Science Foundation Ireland to over €166 million next year;
- Allow Enterprise Ireland (EI) to continue its support to High Potential Start-Up companies and increase in-company R&D supports across a range of sectors, including Lifesciences, ICT, Food and Energy. EI will also continue to provide key R&D supports for industry collaboration with Ireland’s Higher Education Sector;
- The targeted funding will also help Ireland to leverage additional research investments from the EU’s Research and Development programme, “Horizon 2020”;
- Allow the establishment of 5 new high performance entrant companies for participation in European Space Agency programmes;
- Allocate €7.5 million in funding for a new programme to increase the enrolment of postgraduate researchers. This programme will address a key action in Innovation 2020 to increase enrolment of postgraduate researchers by 500 places by 2020. By 2019, the programme will provide funding for 240 new enrolments in disciplines aligned to enterprise and other national needs; and
- Progress Ireland’s membership of the European Southern Observatory (ESO) in 2018. The benefits of membership are significant and include the creation of advanced enterprise relevant skills in areas such as data analytics, software and photonics. Membership will also ensure Irish companies can compete for ESO contracts to develop innovative products and services.

Programme C – Regulation

The aim of this Programme is to ensure that the business regulatory system and dispute resolution mechanisms facilitate fair, efficient, and competitive markets for businesses, employees, and consumers. Under this Programme area, the Department will:

- Ensure sufficient funding and resources for the Workplace Relations Commission and the Labour Court so as to facilitate an efficient and fair industrial relations mechanism for Ireland; and
- Provide funding to support the operations of the following regulatory bodies:- the Companies Registration Office, the Competition and Consumer Protection Commission, additional promotion activity by the Health & Safety Authority, the Irish Auditing & Accounting Supervisory Authority and the Office of the Director of Corporate Enforcement.

C. Estimates 2018: Summary of New Measures

Compared to the 2017 allocation, an additional €3 million in current expenditure and €5 million in capital expenditure is being allocated. In addition to funding existing services, these resources will be allocated towards the measures set out in the table below.

The increase to the Department’s Current Expenditure baseline will allow for the provision of an additional 40 to 50 staff across the Department and some of the Enterprise Agencies. The additional staffing resources will be deployed to address particular priorities including Regional Development, Brexit, supporting Ireland’s Innovation system and meeting growing regulatory requirements relating to health and safety at work.

The increased Capital allocation will allow the Department to increase its levels of Research and Development investment through Science Foundation Ireland. It will also enable Ireland to become members of the European Southern Observatory during 2018.

Selected Measures	Cost in 2018 €million
Current Expenditure	
<i>Staffing</i> Additional staffing for the Department of Business, Enterprise and Innovation and a number of its Agencies to address particular challenges, including Brexit and health and safety at work	3
Capital Expenditure	
<i>Research and Development</i> Increase investment in Research and Development including expanding membership of International Research Organisations by taking up membership of the European Southern Observatory in 2018 and by further investing in Science Foundation Ireland’s Research centres programme	5
Total	8

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Business, Enterprise and Innovation	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	303	303	303
Allocation from Central Pay Agreement Provision (LRA and PSSA)	6	6	6
Inter Vote Transfers	(2)	(2)	(2)
Allocation of additional resources	3	3	3
Current Expenditure Ceiling	311	311	311
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	520	530	500
Additional Capital Allocation under Mid-Term Review of the Capital Plan	40	70	100
Capital Ceiling	560	600	600
<u>Ministerial Expenditure Ceiling</u>	871	911	911

*Rounding affects total

Chapter 4

Culture, Heritage and the Gaeltacht

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Culture, Heritage and the Gaeltacht Vote Group for the period 2018-2020 are presented in the table below.

Culture, Heritage and the Gaeltacht	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	249	249	249
Gross Voted Capital Expenditure	54	75	76
Total Gross Voted Expenditure	303	324	325

*Rounding affects total

Chart 1(a):

Pay, Pensions¹⁸ and Non-Pay Breakdown
(Incl. Capital)

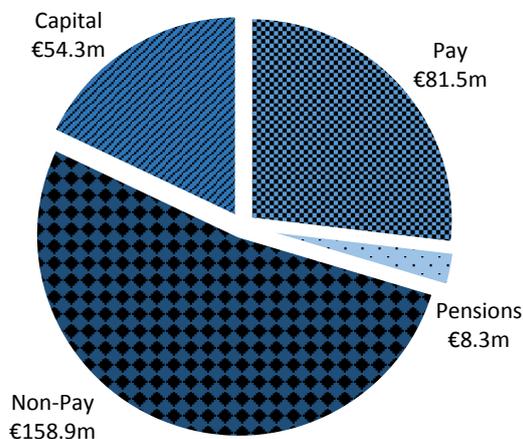
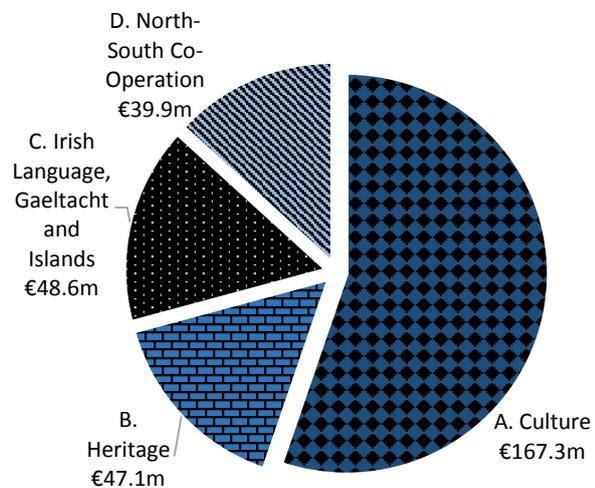


Chart 1(b):

Breakdown of Programme Expenditure



¹⁸ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of services to be delivered across all programme areas in 2018. The funding provided reflects the Government's commitment to conserve, protect, develop and present Ireland's unique culture and heritage; to promote the Irish language, support the Gaeltacht and develop island communities.

Programme A - Culture

The aim of this Programme is to promote and develop Ireland's world-class artistic and creative strengths at home and abroad. The 2018 allocation under this Programme will allow the Department and its Agencies to:

- Continue to develop and deliver the Creative Ireland Programme as the whole of Government legacy initiative from Ireland 2016, including increased public cultural provision and collaborative partnerships and initiatives such as the Creative Children initiative with the Departments of Education and Children and Youth Affairs;
- Facilitate over 4m visits to cultural institutions, including the National Gallery of Ireland, the National Museum of Ireland, the National Library of Ireland, the National Archives of Ireland, the Irish Museum of Modern Art, the Chester Beatty Library, the Crawford Art Gallery and the National Concert Hall;
- Invest in cultural infrastructure in our National Cultural Institutions and regional arts and cultural centres;
- Through the Irish Film Board, invest some €14m in film projects; and
- Support over 400 artists, 460 art organisations and 430 projects/events through the Arts Council and Culture Ireland, reaching a global audience of some 2 million with events across all continents.

Programme B - Heritage

The aim of this Programme is to conserve and manage Ireland's heritage for the benefit of present and future generations. The funding allocated for 2018 will allow the Department to support the protection of archaeological and built heritage, manage and operate 6 national parks and 78 nature reserves and other recreational properties, fund conservation-related scientific surveys and reporting and commence work on Biodiversity Action Plans and Invasive Species County mitigation plans.

Programme C - Irish Language, Gaeltacht and Islands

The aim of this Programme is to support the Irish language, to strengthen its use as the principal community language in the Gaeltacht and to assist the sustainable development of island communities. Under this Programme, the allocation for 2018 will:

- Through Údarás na Gaeltachta, support the creation of over 500 jobs and maintain an employment base of 7,000 jobs in the Gaeltacht;
- Support more than 20,000 students attending Irish colleges in the Gaeltacht;

- Promote the Irish language inside and outside the Gaeltacht; and
- Support the provision of island air and ferry services with some 400,000 passenger journeys.

Programme D - North-South Co-operation

The aim of this Programme is to maintain, develop and foster North-South co-operation in the context of the implementation of the Good Friday Agreement. Under this Programme, the allocation for 2018 will:

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

C. Estimates 2018: Summary of New Measures

Compared to the pre-Budget position, an extra €9 million in current expenditure and an extra €4 million in capital expenditure is being allocated to the Department of Culture, Heritage and the Gaeltacht in 2018.

Additional allocations for 2018 will allow for the further development and implementation of the Creative Ireland initiative in tandem with the National Cultural Institutions, the Arts Council, the Irish Film Board, Culture Ireland etc. whilst laying the groundwork for significantly increased investment in Culture, Heritage and the Gaeltacht over the longer term, and also for the advancement of the 20 Year Strategy for the Irish Language.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current and Capital Expenditure	
<i>Creative Ireland</i>	8.5
<i>Heritage</i> Heritage initiatives including Waterways Ireland, Biodiversity Action Plans and Invasive Species County Mitigation Plans	2
<i>20 Year Strategy Irish Language and other Irish language supports</i>	2.5
Total	13

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Culture, Heritage and the Gaeltacht	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	250	250	250
Allocation from Central Pay Agreement Provision (LRA and PSSA)	3	3	3
Inter Vote Transfers	(13)	(13)	(13)
Allocation of additional resources	9	9	9
Current Expenditure Ceiling	249	249	249
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	116	118	97
Additional Capital Allocation under Mid-Term Review of Capital Plan	4	24	29
Inter Vote Transfers	(66)	(67)	(50)
Capital Ceiling	54	75	76
<u>Ministerial Expenditure Ceiling</u>	303	324	325

*Rounding affects total

Chapter 5

Children and Youth Affairs

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Children and Youth Affairs Vote Group for the period 2018-2020 are presented in the table below.

Children and Youth Affairs	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	1,356	1,356	1,356
Gross Voted Capital Expenditure	28	32	31
Total Gross Voted Expenditure	1,384	1,388	1,387

*Rounding affects total

Chart 1(a):

Pay, Pensions¹⁹ and Non-Pay Breakdown
(Incl. Capital)

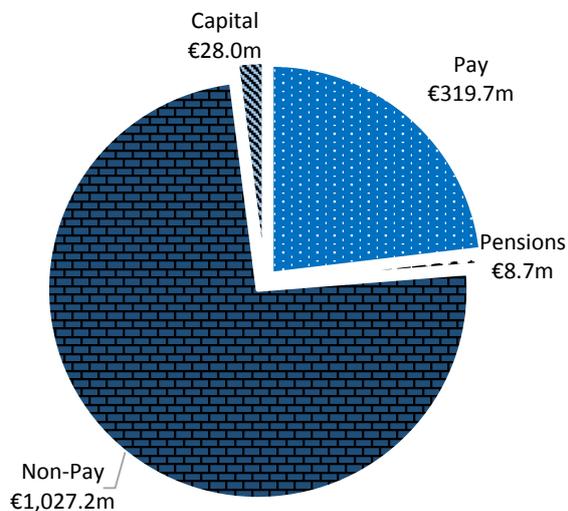
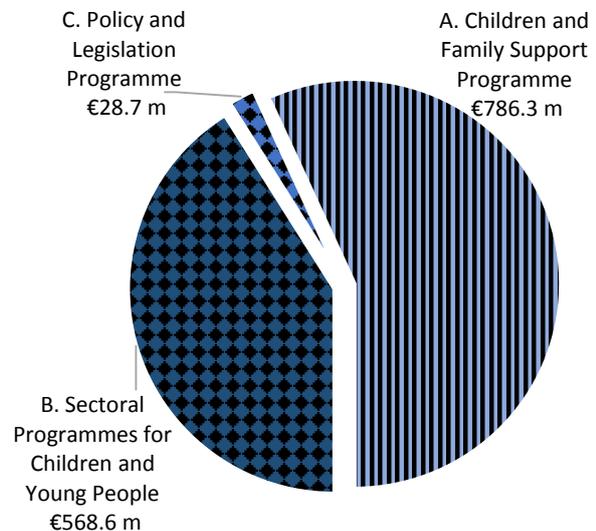


Chart 1(b):

Breakdown of Programme Expenditure



¹⁹ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of services to be delivered in 2018. The funding provided reflects the Government's commitment to improving the outcomes for children and young people in Ireland.

Programme A: Children and Family Support Programme

The aim of this programme is to integrate and improve the existing service delivery arrangements and support the welfare of children, young people and families. In particular, the budgetary decisions for 2018 mean that the Department will:

- Increase the allocation to Tusla, the Child and Family Agency by €40.6m, bringing its total allocation to €753.5m - an increase of 5.7% over 2017. The additional resources are intended to secure the financial base of Tusla and progress a number of key developments including the introduction of mandatory reporting under the Children First Act and address gaps in existing Out of Hours Services. It will also allow for further investment and development of the Family Resource Centres network delivering universal services to families in disadvantaged areas across the country; and
- Increase the current allocation to the Irish Youth Justice Service by €1m bringing its allocation to €23.7m to meet operational costs associated with the Oberstown Children Detention Campus, funding to support the rollout of the Bail Supervision scheme and implement findings from a number of independent reviews on operations. Capital funding of €4.2m is also being provided to support the completion of building works on the Oberstown campus.

Programme B: Sectoral Programmes for Children and Young People

The aim of this programme is to support the provision of both universal and targeted services for the care, development and wellbeing of children and young people. The Government's budgetary decisions for 2018 under this Programme will allow for the following:

- An increase in current funding of €20m for childcare services to:
 - From September 2018, extend ECCE from the current average of 61 weeks ensuring an entitlement to a full two year service (76 weeks) for all qualifying children;
 - Also from September 2018, increase capitation by 7% for ECCE services;
 - Provide funding to meet full year costs associated with a universal payment and increase in the subsidies under the CCS targeted schemes introduced in September 2017 in advance of the commencement of the Single Affordable Childcare Scheme; and
 - Other measures to improve early years inspections and sustainability initiatives.
- An additional €1.5m to increase the support provided to youth work programmes and services by the voluntary youth work sector;

- An additional €2.7m to support the area based approach to child poverty (ABC programme) to maintain all existing sites in 2018; and
- Funding of €2.2m for cross-border initiatives aimed at children and young people under the PEACE IV programme to contribute towards the promotion of greater levels of peace and reconciliation.

Programme C: Policy and Legislation Programme

The aim of this Programme is to oversee key areas of policy, legislation and inter-sectoral collaboration to improve the lives and well-being of children and young people, including the implementation of the Policy Framework for Children and Young People. In particular, the resources allocated will allow for the following:

- Funding of €4.1m to further progress the National Longitudinal Study ‘Growing up in Ireland’;
- Funding of €4.6m to the Adoption Authority of Ireland to support it in the fulfilment of its statutory obligations; and
- Funding of €2.7m to the Office of the Ombudsman for Children to support its operational activities.

C. Estimates 2018: Summary of Measures

Compared to the pre-Budget position, an additional €71 million in current expenditure (inclusive of allocation from central pay provision) and €1 million in capital expenditure is being allocated. €40m will be allocated to Tusla, €20m to Childcare and the remaining €10m will be allocated to fund services within the Department and the other agencies under its aegis. In addition, the following table sets out the key measures to be funded by this additional allocation.

Full details on the allocation of the Vote’s 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
<p><i>Tusla, the Child and Family Agency</i></p> <ul style="list-style-type: none"> • Recruitment of additional staff to respond to areas of identified risk and increasing demand for services including unallocated cases and aftercare services; • Progress a number of key developments including the introduction of mandatory reporting under the Children First Act; • Address gaps in existing Out of Hours Services; and • Allow for further investment and development of the Family Resource Centres network delivering universal services to families in disadvantaged areas across the country. 	40
<p><i>Early Years Care and Education</i></p> <ul style="list-style-type: none"> • Extend ECCE in September 2018 from the current average of 61 weeks ensuring an entitlement to a full two year service (76 weeks) for all qualifying children; • Also in September 2018, an increase capitation by 7% for ECCE services; and • Provide funding to meet full year costs associated with a universal payment and increase in the subsidies under the CCS targeted schemes introduced in September 2017 in advance of the commencement of the Affordable Childcare Scheme. 	20
<p><i>Irish Youth Justice Service</i></p> <p>An additional €2m in funding, including €1m capital, to support the completion of building works on the Oberstown campus.</p>	2
Total	62

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Children and Youth Affairs	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	1,285	1,285	1,285
Allocation from Central Pay Agreement Provision (LRA and PSSA)	6	6	6
Allocation of additional resources to fund existing services and new measures	64	64	64
Current Expenditure Ceiling	1,356	1,356	1,356
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	27	27	24
Additional Capital Allocation under Mid-Term Review of Capital Plan	1	5	7
Capital Ceiling	28	32	31
<u>Ministerial Expenditure Ceiling</u>	1,384	1,388	1,387

*Rounding affects total

Chapter 6

Communications, Climate Action & Environment

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Communications, Climate Action & Environment Vote Group for the period 2018-2020 are presented in the table below.

Communications, Climate Action and Environment	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	372	372	372
Gross Voted Capital Expenditure	209	256	297
Total Gross Voted Expenditure	581	628	669

*Rounding affects total

Chart 1(a):

Pay, Pensions²⁰ and Non-Pay Breakdown
(Incl. Capital)

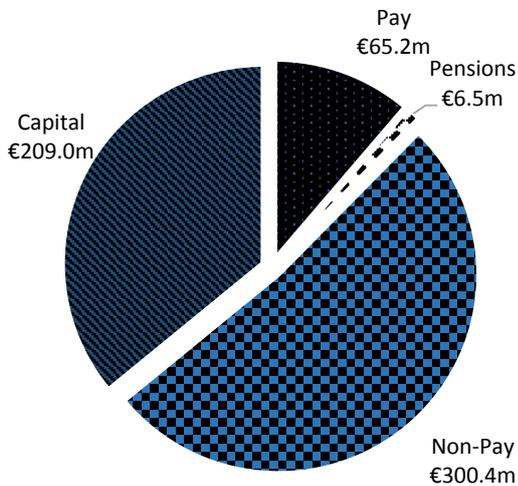
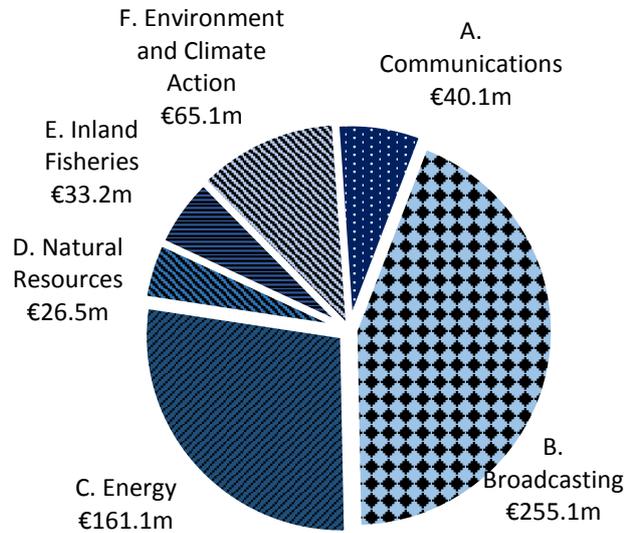


Chart 1(b):

Breakdown of Programme Expenditure



²⁰ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of services to be delivered across all programme areas in 2018. It reflects the scale of the Government's ambition and policy commitments across a number of areas of strategic national importance, including climate action, energy efficiency, communications, broadcasting, environment and natural resources.

Programme A - Communications

The aim of this Programme is to contribute to the ongoing growth and development of Irish economy and society by facilitating investment in high speed broadband networks across the country, and by developing secure and innovative digital communications and services infrastructure, together with the promotion of digital adoption among businesses and citizens. Under this programme, the 2018 allocation will allow the Department to:

- Move into the final stages of the National Broadband Plan procurement process, with a view to appointing a bidder(s) to provide high speed broadband infrastructure to 542,000 premises located within the State Intervention area;
- Continue to promote engagement in the digital economy by indigenous small business supporting a further 1,500 small businesses to trade online through the Trading Online Voucher Scheme;
- Continue to promote digital inclusion by providing digital literacy training under the Digital Skills for Citizens Scheme to support a further 30,000 citizens to get online for the first time, and
- Expand the National Cyber Security Centre to strengthen its role in relation to the protection of Government networks and critical infrastructure

Programme B - Broadcasting

The aim of this programme is to support high quality public service broadcasting, and a broadcasting sector underpinned by a proportionate and effective regulatory regime. Under this programme, the 2018 allocation will allow the Department to:

- Support the continued delivery by RTE of its public service objectives;
- Support the continued delivery by TG4 of its public service objectives and, in particular, those in relation to the Irish language, and
- Stimulate the development of new television and radio programmes and the archiving of material through schemes established under the Broadcasting Fund

Programme C - Energy

The aim of this programme is to ensure the security, continuity and competitiveness of energy supply for the economy and for consumers, to promote the sustainability of energy supply and demand, and to contribute to the reduction of energy related emissions in the context of moving towards a low carbon economy as provided for in the Climate Action and Low Carbon Development Act and in the Government's National Mitigation Plan. Under this programme, the 2018 allocation will allow the Department to:

- Support the Sustainable Energy Authority of Ireland in the performance of its mandate and the delivery of its commitments
- Continue to invest in residential energy efficiency improvements, including new and expanded measures to support innovation and deep retrofit works;
- Expand support to the business and public sectors to deliver significant energy savings and reductions in CO₂ emissions. Funding will facilitate strengthened support for the SME sector and deeper engagement with the large industrial energy users. It also allows enhanced support for public sector bodies in achieving the 33% energy efficiency target;
- Continue to assist more citizens experiencing energy poverty through the Warmth & Wellbeing scheme, with a focus on delivering better health outcomes;
- Continue to support the development of offshore renewable energy through the test site infrastructure;
- Fund the delivery of the first phase of a new Renewable Heat Incentive Scheme, and
- Increase the growth in electric vehicles through the purchase grant scheme which will support 1,200 new vehicles, the expansion of the charging network and the launch of a Public Awareness Campaign.

Programme D - Natural Resources

The aim of this Programme is to manage Ireland's mineral, hydrocarbon and other geological resources in a sustainable and productive manner, and provide reliable geoscience support for environmental protection and the sustainable development of Ireland's natural resources. Under this programme, the 2018 allocation will allow the Department to:

- Regulate some 665 licencing and leasing activities encompassing mineral exploration and mining, and petroleum exploration and production;
- Continue rehabilitation works at the former mining areas of Avoca, Co. Wicklow and Silvermines Co. Tipperary;
- Expand the geo-environmental mapping project (Tellus) to achieve coverage of more than 50% of the country by end-2018, and progress Ireland's marine mapping programme (INFOMAR), and
- Progress Groundwater investigations, including the new monitoring and advisory programme for groundwater and Turlough flooding, which will provide mapping for the next phase of the OPW flood programme.

Programme E - Inland Fisheries

This Programme is aimed at the protection, conservation, development and promotion of Ireland's inland fisheries resource, including sea angling. Under this programme, the 2018 allocation will allow the Department to support Inland Fisheries Ireland (IFI) to:

- Carry out some 25,000 inspections of recreational anglers for licence/permit and other requirements;
- Rehabilitate and maintain up to 35,000 metres of streams and assess 147 rivers, sections of rivers and estuaries as part of the annual salmon management programme;

- Issue up to 18,000 recreational salmon angling licences and approximately 100 commercial salmon licences;
- Upgrade IFI's sea going capacity which will enable better management of migratory salmonids off shore, and
- Continue delivery of the National Strategy for Angling Development through a broad range of conservation, protection, access, information, promotion and other works.

Programme F - Environment and Waste Management

The aim of this programme is to promote the protection of our natural environment, the health and well-being of our citizens and the transition to a resource-efficient circular economy in support of ecologically sustainable development, growth and jobs. Under this programme, the 2018 allocation will allow the Department to:

- Support the Environmental Protection Agency in the performance of its legislative mandate and the delivery of its research commitments and obligations in areas including ambient air quality, non-ionising radiation and noise monitoring, as well as the climate change agenda;
- Carry out remediation of waste sites to mitigate appropriately the risk to environmental and human health;
- Continue to fund a national waste awareness campaign to target household waste collection, illegal dumping, end of life vehicles and tyres; and
- Fund the technical and modelling analysis necessary to underpin national climate change mitigation and adaptation measures, and progress the National Dialogue on Climate Action.

C. Estimates 2018

Compared to the pre-Budget position, an extra €12 million in current expenditure and an extra €8 million in capital expenditure is being allocated to the Department of Communications, Climate Action and Environment.

Existing priorities, such as the National Broadband Plan, will be progressed in 2018, along with increased investment in renewable energy and energy efficiency initiatives. Selected measures are set out in the table below.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
<i>Energy Efficiency</i> Significantly expand the energy efficiency programmes investing an additional €35m in the residential, commercial and public sectors to reduce CO2 emissions from the built environment	117
<i>Supporting the Transition to a Low Carbon Economy</i> Rollout the Renewable Heat Incentive Scheme and increase uptake of electric vehicles	17
<i>National Broadband Plan</i> Finalisation of the procurement process for the State-led intervention	15
<i>Support Small Businesses</i> Support more small businesses to trade online and fund the provision of digital skills training for citizens	5.6
<i>Support the Environmental Protection Agency</i> Support the EPA to meet its expanded role in areas such as air quality and noise monitoring, and the climate change challenge	34.8
<i>Environmentally-degraded landfill sites</i> Continue to address environmentally-degraded landfill sites	11
Total	200.4

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Communications, Climate Action and Environment	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	357	357	357
Allocation from Central Pay Agreement Provision (LRA and PSSA)	3	3	3
Allocation of additional resources	12	12	12
Current Expenditure Ceiling	372	372	372
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	201	256	211
Additional Capital Allocation under Mid-Term Review of Capital Plan	8	0	86
Capital Ceiling	209	256	297
<u>Ministerial Expenditure Ceiling</u>	581	628	669

*Rounding affects total

Chapter 7

Defence

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Defence Vote Group for the period 2018-2020 are presented in the table below.

Defence	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	869	869	869
Gross Voted Capital Expenditure	77	106	113
Total Gross Voted Expenditure	946	975	982

*Rounding affects total

Chart 1(a):

Pay, Pensions²¹ and Non-Pay Breakdown

(Incl. Capital)

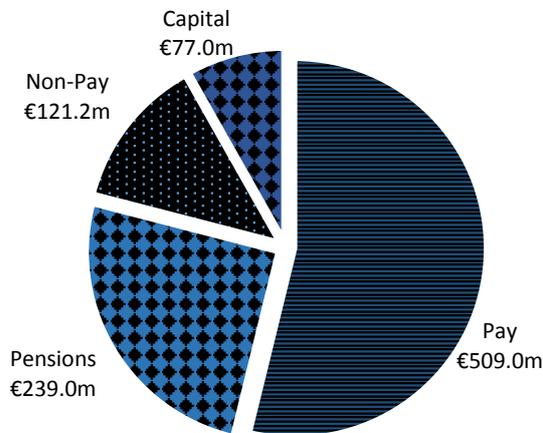
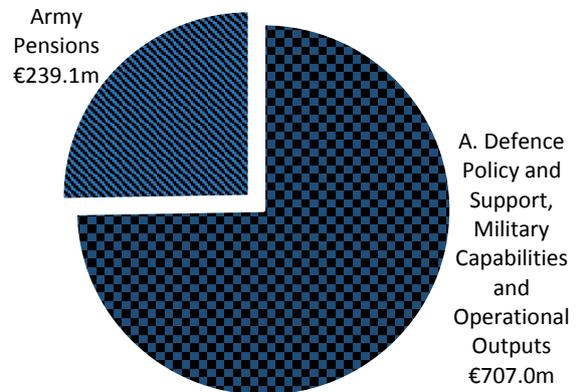


Chart 1(b):

Breakdown of Programme Expenditure



²¹ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of services to be delivered in 2018. The funding provided reflects the Exchequer commitment in support of providing for the military defence of the State, contributing to national and international peace and security and ensuring that the Permanent Defence Force (PDF) fulfils all roles assigned by Government.

Vote 35 – Army Pensions:

Programme A: Provision of Defence Forces’ Pensions Benefits

Under this Programme, the Department will continue to provide Defence Forces pension benefits to new retirees and to some 12,300 military pensioners (including spouses and children of deceased personnel and the spouses of deceased Veterans of The War of Independence).

Vote 36 – Defence

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

The White Paper on Defence provides the defence policy framework for the period up to 2025. The funding provided will allow for the maintenance and development of flexible defence capabilities that meet the requirements of the roles assigned by Government in the White Paper. Defence policy will continue to be responsive to emerging changes in the domestic and international peace and security environment. In particular, the budgetary decisions mean that:

- Defence policy will continue to evolve in response to security challenges arising domestically and overseas;
- Defence capabilities will be maintained and developed in line with the priorities set out in the White Paper;
- The Defence Forces will continue to meet aid to the civil power and approved aid to the civil authority requirements;
- The Defence Forces will continue to meet Government requirements for overseas peace support and crisis management operations; and
- The Defence Forces can continue to provide a broad range of “non-security” supports to other Departments and Agencies.

C. Estimates 2018

Compared to the 2017 allocation, an extra €7 million in current expenditure and an extra €3 million in capital expenditure is being allocated in 2018.

The Defence current allocation provides primarily for the pay and pension costs of the PDF. It will allow the PDF to continue to meet all approved Aid to the Civil Power (ATCP) and Aid to the Civil Authority (ACA) requests. It will also allow PDF personnel to meet Government requirements for overseas peace support operations. The 2018 capital allocation has increased to €77m. This allocation will be used for the replacement of essential military equipment, necessary building and maintenance works and ICT projects.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

D. Reconciliation of 2018 Expenditure Ceiling

Department of Defence	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	847	847	847
Allocation from Central Pay Agreement Provision (LRA and PSSA)	15	15	15
Allocation of additional resources	7	7	7
Current Expenditure Ceiling	869	869	869
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	74	85	78
Additional Capital Allocation under Mid-Term Review of Capital Plan	3	21	35
Capital Ceiling	77	106	113
<u>Ministerial Expenditure Ceiling</u>	946	975	982

*Rounding affects total

Chapter 8

Education and Skills

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Education and Skills Vote Group for the period 2018-2020 are presented in the table below.

Education and Skills	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	9,339	9,388	9,446
Gross Voted Capital Expenditure	745	941	942
Total Gross Voted Expenditure	10,085	10,330	10,389

*Rounding affects total

Chart 1(a):

Pay, Pensions²² and Non-Pay Breakdown
(Incl. Capital)

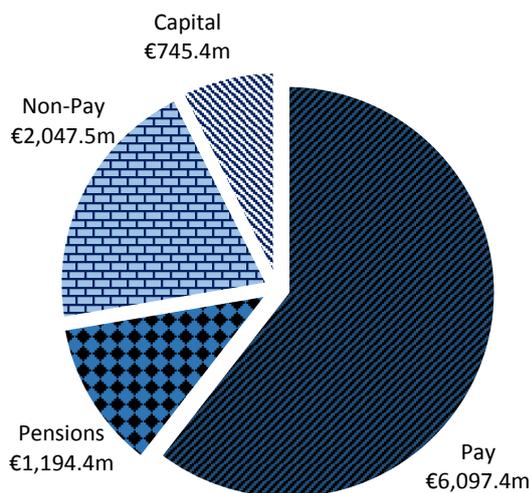
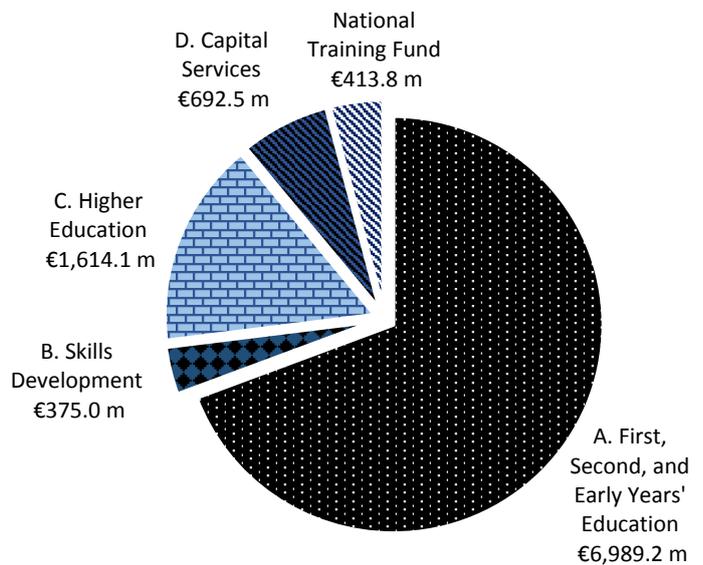


Chart 1(b):

Breakdown of Programme Expenditure



²² Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of services to be delivered in 2018, reflecting the Government's commitment to support the educational success of each learner and to drive improvements in the overall performance of the education and training system, in line with the goals of the Action Plan for Education. As outlined in the 2017 Mid-Year Expenditure Report, an additional €57m was provided for in the 2018 ceiling to meet demographic pressures across the sector, including €17 million for the higher education sector.

Programme A – First, Second and Early Years' Education

The aim of this Programme is to provide a quality inclusive school and early years' education system with improved learning outcomes. Under this programme, the 2018 allocation will allow the Department to recruit almost 1,300 additional teaching posts in schools. This will comprise:

- 545 extra teachers to meet demographic pressures to cater for over 8,000 extra primary and post-primary students;
- 305 extra teachers to reduce the staffing schedule at primary level by one point to 26:1, and
- 100 additional teaching posts as a result of enhancements in guidance provision.

For those children with Special needs, there will be:

- 100 extra teachers to further support the implementation of the new special education teaching model;
- 230 extra teachers in special schools and special classes;
- An estimated 1,000 new SNA posts with c. 130 commencing from January 2018 and further posts commencing from September 2018;
- 10 additional NEPS Psychologists plus €2 million for a new Pilot scheme for in-school Speech & Language Therapists.

The budgetary and estimates decisions will:

- Prioritise support for children with special educational needs;
- Enhance guidance counselling provision;
- Support learners from disadvantaged backgrounds; and
- Support new STEM and Digital learning initiatives in classrooms.

Programmes B & C - Skills Development & Higher Education

The aims of these Programmes are to provide opportunities for up-skilling and re-skilling that meet the needs of individuals and the labour market and to provide high quality teaching and learning, research and innovation opportunities in the higher education sector to support the delivery of regional and national ambitions.

In Budget 2017, the Minister for Public Expenditure and Reform and the Minister for Education and Skills announced a consultation exercise to consider an Employer-Exchequer Investment Mechanism. This reflected the recommendation of the Expert Group on Future Funding of Higher Education (the Cassells Report) that a structured contribution from employers, as major beneficiaries of the sector, should form a core element of future funding requirements.

The rate of the National Training Fund levy will be increased by 0.1 per cent in 2018 to 0.8 per cent. This measure provides €47.5m of additional investment in the Higher and Further Education Sectors next year. The levy will rise to 0.9 per cent in 2019 and to 1.0 per cent in 2020 subject to the implementation of the necessary reforms to ensure that employers have a greater role in determining the priorities and the strategic direction of the Fund. In parallel and as part of the ongoing reform of the NTF there will be a reallocation of several programmes between the Exchequer and the NTF, commencing in 2018, in order to ensure it is more closely aligned and responsive to the needs of the economy.

In 2018, the NTF will:

- Include for the first time higher education provision most closely aligned with the needs of the economy;
- Support the expansion of apprenticeships by over 6,000 and 10 new apprenticeship schemes in key economic areas including indigenous sectors such as retail and hospitality;
- Support 3,900 traineeship places;
- Introduce new pilot programmes aimed at those already in employment for upskilling and reskilling;
- Support an additional 1,000 places on Springboard courses; and
- Provide an additional €3.5 million for Skillnets allowing people in work to upskill.

Employers will also be given a greater say in spending priorities in the NTF. In addition, to guide strategic decisions on the structure and future direction of the National Training Fund, a comprehensive and independent review²³ of the National Training Fund will be completed in early 2018. The reallocation and reprioritisation of programmes as well as the increase in the NTF will provide for a range of initiatives in the higher education system including performance and innovation funding, technological university development, post-graduate funding and access measures. In addition, funding of €17 million was also allocated in the 2017 Mid-Year Expenditure Report to provide for the continued support of 180,000 students in the higher education system in 2018.

Programme D – Capital Services

€745 million is allocated in 2018. This will support the creation of up to an additional 12,000 permanent school places and 3,000 replacement places in 2018 through the delivery of the

²³ For further details please see: <https://www.education.ie/en/Press-Events/Press-Releases/2017-Press-Releases/PR17-07-14.html>

Large Scale Projects Programme, as well as acquiring new sites for school buildings, the additional accommodation scheme and emergency works scheme. The allocation for the school sector will also facilitate the further roll-out of the investment programme to upgrade ICT infrastructure in all schools as part of the €210m digital technology investment in schools to be delivered by 2021. In addition, the Education Sector has received a further allocation of €663 million out to 2021, arising from the Mid-Term Capital Review. Half of this additional allocation (€331m) is to support the Higher Education and Further Education and Training Sectors, including research activities.

C. Estimates 2018: Summary of New Measures

Compared to the pre-Budget position, an additional €438 million in current expenditure (including allocation from central pay provision) and an additional €28 million in capital expenditure is being allocated. In addition to funding existing services these resources will be allocated towards the measures set out in the table below. Full details on the allocation of the Vote's 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current Expenditure	
Increased Special Needs Allocation	29
Special Education Teaching posts	5.5
Curriculum reform	5
Reduction in staffing schedule at primary level	4.5
10 additional NEPS psychologists and new pilot scheme for in-school Speech & Language Therapists	2.5
Supporting DEIS	1.5
100 new posts for career guidance and Strengthening School leadership	2
Increasing investment in Irish language	1
Foreign Languages, STEM School Policy and Digital Learning Programme for Schools	4.5
Support for Creative Ireland	1
Total	56.5

Investing in Higher and Further Education and Training through a Reformed National Training Fund	
Transfer of Higher Education provision of relevance to employers from Exchequer funding to the NTF	37
Additional Expenditure on Apprenticeship and Traineeship	38
Transfer of Apprenticeship and skills funding from Exchequer to NTF	19
Additional Expenditure on Springboard	3
Additional Expenditure on Skillnets	3.5
New Expenditure on Regional Upskilling and Reskilling	1
- Reallocation measures within the NTF	-28
- Transfer of programmes which are less relevant to employer needs to funding by the Exchequer	-26
Total	47.5

*Rounding affects total

Selected Measures – Capital	Cost in 2018 (€m)
School Building Programme (Large Scale Projects)	20
Equipment and fit-out costs associated with the expansion of apprenticeship programmes	8
Total	28

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Education and Skills	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	8,901	8,950	9,008
Carryover	98	98	98
Allocation from Central Pay Agreement Provision (LRA and PSSA)	236	236	236
Allocation of additional resources to fund existing services and new measures	104	104	104
Current Expenditure Ceiling	9,339	9,388	9,446
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	717	750	752
Additional Capital Allocation under Mid-Term Review of Capital Plan	28	191	190
Capital Ceiling	745	941	942
<u>Ministerial Expenditure Ceiling</u>	10,085	10,330	10,389

*Rounding affects total

Chapter 9

Employment Affairs and Social Protection

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Employment Affairs and Social Protection Vote Group for the period 2018-2020 are presented in the table below.

Employment Affairs and Social Protection	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	20,002	20,243	20,493
Gross Voted Capital Expenditure	10	14	15
Total Gross Voted Expenditure	20,012	20,257	20,508

*Rounding affects total

Chart 1(a):

Pay, Pensions²⁴ and Non-Pay Breakdown
(Incl. Capital)

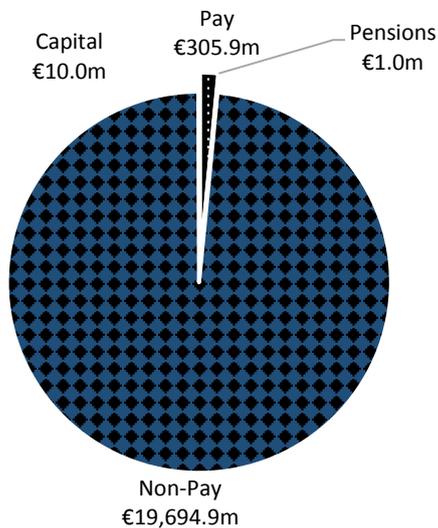
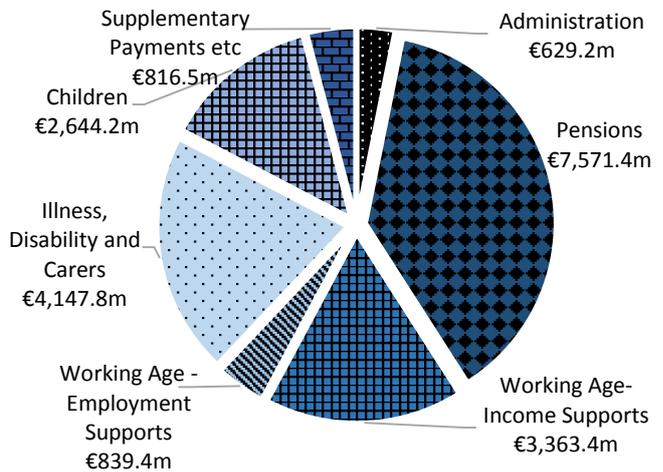


Chart 1(b):

Breakdown of Programme Expenditure



²⁴ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of public services to be delivered in 2018 and reflects the Government commitment to promote active participation and inclusion in society through the provision of income supports, employment services and other services.

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

The aim of this Programme (including the Social Insurance Fund) is to provide income supports, as well as employment and community services, to enable people to participate in society in a positive way and to prevent poverty. Each week, 1.3 million people receive a social welfare payment and, when qualified adults and children are included, close to 2 million people benefit from these payments. The allocation for 2018 will allow the Department to deliver:

- an adequate and sustainable social protection and pension system, particularly having regard to the challenges caused by demographic pressures;
- client-focused commitments in the Programme for Partnership Government and broader Government policy, e.g. Action Plan for Jobs, Housing and Rural Development;
- better outcomes in tackling poverty for children and families, people of working age, including jobseekers, people with disabilities, carers, and older people, through providing appropriate income supports;
- greater integration of income supports with activation, closer engagement with employers and robust evaluation of outcomes, to support clients on the route back to employment and self-sufficiency;
- timely access to decisions, payments and reviews for all schemes and services;
- the Department's services and information resources in a way that is accessible to people with disabilities;
- technological innovations to enable the digital provision of services and information;
- social policy development across areas such as pensions, child income support, disability and jobseekers, including the maintenance of the social insurance system;
- continued cost effectiveness in all areas of expenditure, including improved control and compliance across all schemes to minimise fraud and error in the welfare system; and
- a wide range of social insurance and social assistance income support schemes such as:
 - Pension provision for almost 600,000 older people;
 - Working age supports for 380,000 people;
 - Income supports for illness, disability and carers for 332,000 people;
 - Child Benefit payments to 626,500 families and 1.2 million children each month;
 - Assistance to 436,000 households with key household bills.

Under this programme, the 2018 allocation will allow the Department to:

- Increase by €5 the maximum weekly rate of payment for all social welfare recipients, with proportional increases for qualified adults and those on reduced rates of payment;
- Reduce child poverty by providing targeted weekly increases of €2.00 per child in the qualified child increase payment for low-income social welfare families; and
- Support working lone parents by increasing the earnings disregards for One-Parent Family Payment and Jobseeker's Transitional recipients;
- Introduce a new Telephone Support Allowance to assist older people and people with disabilities who live alone and are of limited means; and
- Increase the earnings thresholds in the Family Income Supplement scheme for families with up to three children. This scheme will be renamed the Working Family Payment.

C. Estimates 2018: Summary of New Measures

A total of €343 million has been allocated for additional funding in 2018. This will be offset by additional further savings, including from the Live Register, of €273 million, leaving an extra €70 million in current expenditure and €1 million in capital expenditure. In addition to funding existing services these resources will be allocated towards the measures set out in the table below.

Existing services which will be financed from the increased allocation include funding of the State Pension scheme for approximately 20,000 extra claimants in 2017. The following table sets out the key measures to be funded by this additional allocation. Full details on the allocation of the Vote's 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current Expenditure	
<i>Weekly rates of payment - pensioners</i> Increase the weekly rates of payment to pensioners aged 66 and over by €5 per week, with proportionate increases for qualified adults and those on reduced rates of payment.	116.5
<i>Weekly rates of payment -working age</i> Increase the weekly rates of payment to all working age recipients by €5 per week, with proportionate increases for qualified adults and those on reduced rates of payment.	147.5
<i>Free Travel</i> Increased funding for the Free Travel scheme	10

<i>Qualified Child Increase</i> Increase the weekly rate of the qualified child increase by €2.00 per week, from €29.80 to €31.80 per week.	28.5
<i>Lone Parents</i> Increase the earnings disregard for the One Parent Family Payment and Jobseeker's Transitional scheme by €20 per week, from €110 to €130 per week.	6.5
<i>Family Income Supplement</i> Increase FIS thresholds by €10 per week for families with up to three children	12.3
<i>School Meals</i> Increase funding for newly designated DEIS schools.	1.7
<i>Youth Employment Support Scheme</i> Introduce a new internship scheme	1
<i>Community Support Allowance</i> Introduce a €2.50 weekly payment for recipients of the Living Alone Allowance and the Fuel Allowance.	9.4
<i>Fuel Allowance</i> Extend the fuel allowance season by 1 weeks, from 26 weeks to 27 weeks.	8.5
<i>Rural Social Scheme</i> Increase number of places on the scheme by 250 from 3,100 to 3,350	1.2
Total	343.1

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Employment Affairs and Social Protection	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	19,927	20,060	20,263
Demographic Adjustment	-	108	155
Existing services	(273)	(273)	(273)
Carryover	140	140	140
Allocation from Central Pay Agreement Provision (LRA and PSSA)	10	10	10
Inter Vote Transfers	(91)	(91)	(91)
Allocation of additional resources	288	288	288
Current Expenditure Ceiling	20,002	20,243	20,493
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	9	9	8
Additional Capital Allocation under Mid-Term Review of Capital Plan	1	5	7
Capital Ceiling	10	14	15
<u>Ministerial Expenditure Ceiling</u>	20,012	20,257	20,508

*Rounding affects total

ANNEX - Social Protection Rates of Payment 2018

Table 1

Maximum Weekly Rates of Social Insurance

	Present Rate	New Rate
Personal and Qualified Adult Rates	€	€
<u>State Pension (Contributory)</u>		
(i) Under 80:		
Personal rate	238.30	243.30
Person with qualified adult under 66	397.10	405.40
Person with qualified adult 66 or over	451.80	461.30
(ii) 80 or over:		
Personal rate	248.30	253.30
Person with qualified adult under 66	407.10	415.40
Person with qualified adult 66 or over	461.80	471.30
<u>Widow's/Widower's Contributory Pension</u>		
(i) Under 66:	198.50	203.50
(ii) 66 and under 80:	238.30	243.30
(iii) 80 or over:	248.30	253.30
<i>Note (ii) and (iii) are the same as State Pension (Contributory) Rates.</i>		
<u>Invalidity Pension</u>		
Personal rate	198.50	203.50
Person with qualified adult	340.20	348.80
<u>Carer's Benefit</u>		
Personal rate	210.00	215.00
<u>Maternity Benefit</u>		
Personal Rate	235.00	240.00
<u>Occupational Injuries Benefit - Death Benefit Pension</u>		
(i) Personal rate under 66	223.50	228.50
(ii) Personal rate 66 and under 80	242.70	247.70
(iii) Personal rate 80 or over	252.70	257.70
<u>Occupational Injuries Benefit - Disablement Pension</u>		
Personal rate	224.00	229.00

<u>Illness/Jobseeker's Benefit</u>		
Personal rate	193.00	198.00
Person with qualified adult	321.10	329.40
<u>Injury Benefit/Health and Safety Benefit</u>		
Personal rate	193.00	198.00
Person with qualified adult	321.10	329.40
<u>Guardian's Payment (Contributory)</u>		
Personal rate	176.00	181.00
<u>Increases for a qualified child</u>		
All schemes in respect of all children	29.80	31.80
<u>Living Alone Allowance</u>		
All relevant schemes	9.00	9.00

Table 2

Maximum Weekly Rates of Social Assistance

	Present Rate	New Rate
Personal and Qualified Adult Rates	€	€
<u>State Pension (Non-Contributory)</u>		
(i) Under 80:		
Personal rate	227.00	232.00
Person with qualified adult under 66	377.00	385.30
(ii) 80 or over:		
Personal rate	237.00	242.00
Person with qualified adult under 66	387.00	395.30
<u>Widow's/Widower's Non-Contributory Pension</u>		
Personal rate	193.00	198.00
<u>One-Parent Family Payment</u>		
Personal rate with one qualified child (child not aged 18)	222.80	229.80
<u>Carer's Allowance</u>		
(i) Under 66	209.00	214.00
(ii) 66 or over	247.00	252.00

<u>Disability Allowance</u>		
Personal rate	193.00	198.00
Person with qualified adult	321.10	329.40
<u>Pre-Retirement Allowance/Farm Assist</u>		
Personal rate	193.00	198.00
Person with qualified adult	321.10	329.40
<u>Guardian's Payment (Non-Contributory)</u>		
Personal rate	176.00	181.00
<u>Increases for a qualified child</u>		
All schemes in respect of all children	29.80	31.80
<u>Living Alone Allowance</u>		
All relevant schemes	9.00	9.00

Table 3

Maximum Weekly Rates of Jobseeker's Allowance

	Present Rate	New Rate
Personal and Qualified Adult Rates	€	€
<u>18 to 21 years of age</u>		
Personal rate	102.70	107.70
Person with qualified adult	205.40	215.40
<u>22 to 24 years of age</u>		
Personal rate	102.70	107.70
Person with qualified adult	205.40	215.40
<u>25 years of age</u>		
Basic Personal rate	147.80	152.80
Person with qualified adult	275.90	284.20
<u>26 years of age and over</u>		
Basic Personal rate	193.00	198.00
Person with qualified adult	321.10	329.40

Table 4

Maximum Weekly Rates of Supplementary Welfare Allowance

	Present Rate	New Rate
Personal and Qualified Adult Rates	€	€
<u>18 to 21 years of age</u>		
Personal rate	102.70	107.70
Person with qualified adult	205.40	215.40
<u>22 to 24 years of age</u>		
Personal rate	102.70	107.70
Person with qualified adult	205.40	215.40
<u>25 years of age</u>		
Basic Personal rate	147.80	152.80
Person with qualified adult	275.90	284.20
<u>26 years of age and over</u>		
Basic Personal rate	191.00	196.00
Person with qualified adult	319.10	327.40

Table 5

Changes in Monthly Rates of Child Benefit

	Present Rate	New Rate
	€	€
<u>Child Benefit</u>		
Rate per child	140.00	140.00

Chapter 10

Finance

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

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Finance Vote Group for the period 2018-2020 are presented in the table below.

Finance	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	457	457	457
Gross Voted Capital Expenditure	26	25	22
Total Gross Voted Expenditure	483	482	479

*Rounding affects total

Chart 1(a):

Pay, Pensions²⁵ and Non-Pay Breakdown
(Incl. Capital)

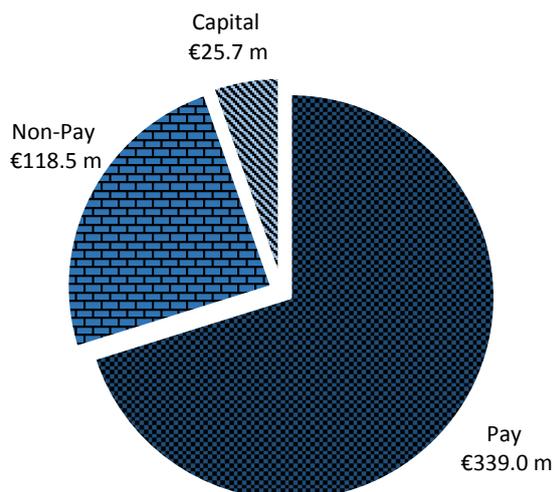
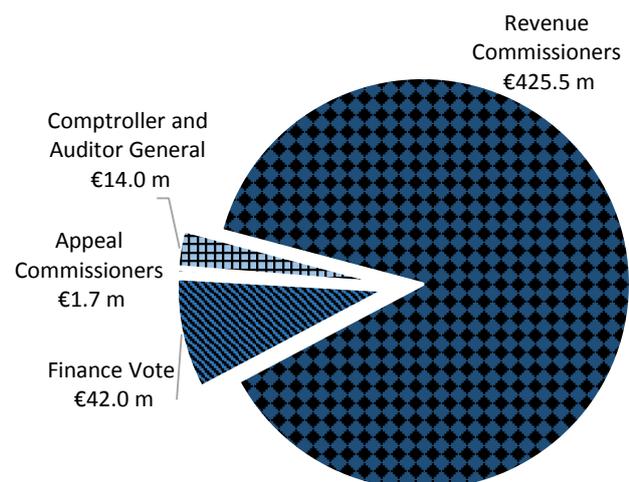


Chart 1(b):

Breakdown of Programme Expenditure



²⁵ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of public services to be delivered in 2018 across the Vote Group. The funding provided reflects the Government's commitment to the sustainable management of the public finances and to the improvement of the standards of living of citizens. The funding provided also reflects the Government's commitment to ensure that public money is spent, and taxes and customs are collected.

Vote 7 – Office of the Minister for Finance

Programme A – Economic and Fiscal Policy

The Economic and Fiscal Programme is focused on the promotion of a resilient Irish economy founded on sustainable and balanced growth and enabling improvements in the living standards of our citizens, and the design of taxation policies aimed at promoting fairness, enterprise and competitiveness. The 2018 allocation provides for:

- Ongoing and extensive engagement across a range of dossiers at EU and International fora;
- Macroeconomic and fiscal analysis and forecasting
- Continued collaboration with the ESRI in relation to macro-economic research;
- Cyclical tax reviews; and
- Provision of a Fuel Grant rebate for disabled drivers

Programme B – Banking and Financial Services

The Banking and Financial Services Programme is targeted with the delivery of policies designed to promote a well-regulated, robust and stable financial sector. The 2018 allocation provides funding for:

- The ongoing management and phased disposal of State investments;
- SME supports including credit availability and alternative finance initiatives;
- Public awareness, information and switching campaigns;
- Enhance the resilience of financial services in Ireland through the development of effective policy and legislation in the context of the European Legislative Framework
- Promotion of the IFS 2020 brand and enhanced International engagement; and
- Transcription of EU directives, consolidation of Central Bank legislation, and other legislation
- Driving the further growth of the international financial services sector in Ireland, managing Ireland's relationships with international financial institutions and the Department's role in respect of climate action.

Programme C – Delivery of Shared Services

This programme delivers cross-departmental Banking, Accounting and Reporting services, together with a range of internal corporate services, ICT and information management.

Vote 8 – Office of the Comptroller and Auditor General

The allocation in 2018 will provide for the audit of the accounts of Government Departments and public bodies within the remit of the Comptroller and Auditor General, to produce reports that facilitate scrutiny of audited bodies by the Oireachtas, to contribute to better public administration, and to authorise the release of funds from the Exchequer on foot of requisitions by or on behalf of the Minister for Finance. The allocation for 2018 funds the provision of these services and will allow the C&AG to:

- Audit the accounts of 290 bodies;
- Publish 25 reports; and
- Control issues from the Central Fund.

Vote 9 – Office of Revenue Commissioners

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

The aim of this Programme is to collect taxes and duties and implement customs controls. Under this Programme the allocation for 2018 will allow the Office of the Revenue Commissioners to:

- Collect taxes and duties;
- Implement customs controls including the interdiction of drugs and other illegal substances;
- Provide excellent service to taxpayers and confront non-compliance with tax and customs obligations;
- Maintain high levels of timely compliance and reduce outstanding tax debt;
- Support the Department of Finance in developing a tax policy framework at national and international level.

Vote 10 – Office of the Appeal Commissioners

Programme A – Facilitation of Hearing of Tax Appeals

The aim of this Programme is to ensure that all taxpayers may exercise, if necessary, their right of appeal to an independent body against all decisions of the Revenue Commissioners which affect them. Under the Programme, the allocation for 2018 will allow the Tax Appeals Commission to continue to implement its programme of modernisation and reform and to address its caseload in an efficient and effective manner.

C. Estimates 2018: Summary of New Measures

Compared to the pre-Budget position, an extra €6 million in current expenditure and an extra €1 million in capital expenditure is being allocated in 2018.

In addition to funding existing services, the 2018 allocation will allow for the establishment of the Financial Services Ombudsman within the Department of Finance Vote and investment in

the Office of the Revenue Commissioners in support of compliance activities and IT development. These measures are set out in the table below.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
<p><i>Revenue Staffing</i> Ongoing provision of additional 100 Compliance staff, mainly for audit and investigation activities, as well as international tax. Provision is also required to enhance ICT systems capacity for data matching and data analytics.</p> <p><i>eCommerce/Online business compliance project</i> Building on knowledge gained in National Compliance Imperative in 2017, a compliance project tackling risks identified by e-commerce and online businesses</p>	4
<p><i>IT Development (PAYE Modernisation)</i> The project represents the most significant reform of the administration of the PAYE system in over fifty years. The objective of the project is that employers, employees and Revenue will all have access to the most accurate and up-to-date information available relating to pay, tax, PRSI and USC deductions.</p>	3
<p>The Financial Services and Pensions Ombudsman Act 2017 – The new merged organisation will now come under the aegis of the Department of Finance. Therefore, there is an increase in the Finance Vote 2018 with a corresponding reduction in the 2018 Vote of the Department of Employment Affairs and Social Protection.</p>	1
Total	8

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Finance	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	439	439	439
Allocation from Central Pay Agreement Provision (LRA and PSSA)	10	10	10
Inter Vote Transfers	1	1	1
Allocation of additional resources	6	6	6
Current Expenditure Ceiling	457	457	457
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid Year Expenditure Report 2017	25	25	22
Additional Capital Allocation under Mid-Term Review of Capital Plan	1	0	0
Capital Ceiling	26	25	22
<u>Ministerial Expenditure Ceiling</u>	483	482	479

*Rounding affects total

Chapter 11

Foreign Affairs and Trade

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Foreign Affairs and Trade Vote Group for the period 2018-2020 are presented in the table below.

Foreign Affairs and Trade	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	725	725	725
Gross Voted Capital Expenditure	13	17	13
Total Gross Voted Expenditure	738	742	738

*Rounding affects total

Chart 1(a):

Pay, Pensions²⁶ and Non-Pay Breakdown
(Incl. Capital)

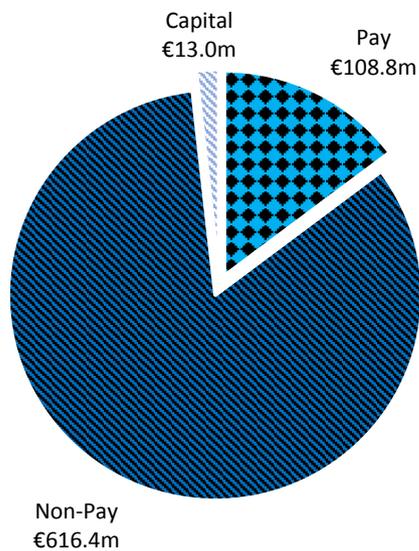
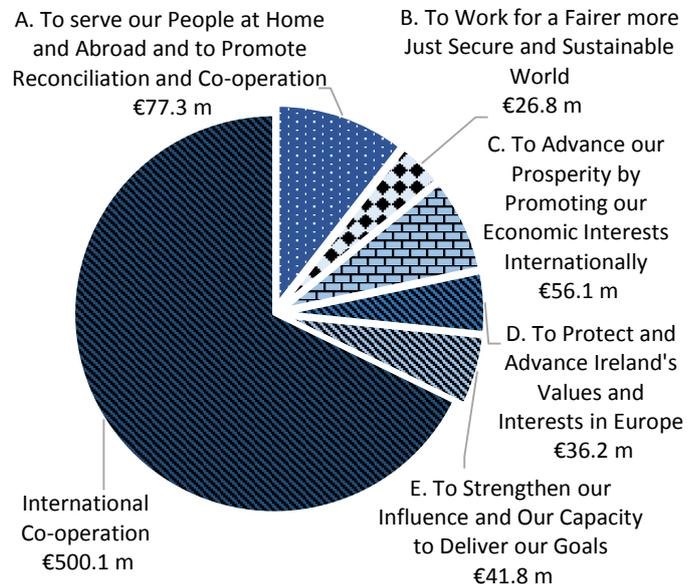


Chart 1(b):

Breakdown of Programme Expenditure



²⁶ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be Delivered in 2018

The funding provided reflects the Exchequer commitment in support of this Department's efforts to serve the Irish people, promote their values and advance their prosperity abroad, and to provide the Government with the capabilities, analysis and influence to ensure that Ireland derives the maximum benefit from all areas of its external engagement.

Vote 27 – International Co-operation

Programme A: Work on Poverty and Hunger Reduction

This Programme contributes towards the eradication of extreme global poverty and hunger, while helping to build resilience and sustainable livelihoods for some of the world's poorest, most vulnerable and marginalised communities with a particular focus on Sub-Saharan Africa.

The programme enables Ireland to play a leading role in the comprehensive international response to the current unprecedented levels of humanitarian crisis, providing emergency humanitarian assistance to meet the acute needs of vulnerable populations caught up in the crises in the Middle East and Sub-Saharan Africa. The Programme will continue to play a central role in the Government's International Development Cooperation response to Ireland's commitments arising from the UN Sustainable Development Goals agreed in 2015. Under this programme, the 2018 allocation will allow the Department to:

- Continue to make a significant contribution in the international fight to reduce poverty levels and improvement food and nutrition security, particularly in our partner countries in Africa;
- Support partner countries to develop stronger and more accountable systems and deliver services to poor and marginalised people;
- Foster inclusive economic growth and inclusive agriculture policies, with a particular focus on our partner countries in Africa and other least developed countries; and
- Provide effective and timely Humanitarian assistance through key UN and NGO partners, to resource Ireland's response to humanitarian crises, including those affected by the migration crisis and fragile and conflict prone societies.

Vote 28 – Foreign Affairs and Trade

Programme A: Our People - To Serve Our People at Home and Abroad and to Promote Reconciliation and Cooperation

In 2018, it is anticipated that the Department will:

- Following from the successful introduction of online passport renewals for adults during 2017, the Passport Reform Programme will continue to 2019 to deliver a modern Passport Service with enhanced security and anti-fraud capabilities. It is

estimated that the Passport Service will issue over 850,000 Passports and 70,000 Passport Cards during 2018.

- Provide Irish citizens abroad with appropriate assistance and deliver a responsive consular service. The Department's public offices in Dublin and Cork deal with the authentication of some 60,000 documents annually for use abroad by Irish companies and citizens (over 90% of these documents are dealt with at the counter in under 30 minutes). A significant increase in many of the services provided is expected including issuing certificates to enable Irish citizens marry abroad; and providing emergency consular assistance to Irish citizens and their families in serious cases such as death, arrest and hospitalisation abroad. The number of applications for Irish citizenship through Foreign Birth Registration (FBR) has increased threefold since the British Vote in 2016 to leave the EU.
- Allocate grants from the Reconciliation Fund (in the region of €2.7 million) to support over 100 civil society and community organisations working to support peace and reconciliation on the island of Ireland and between Ireland and Britain;
- Support 200+ organisations under the Emigrant Support Programme and provide resources for diaspora engagement.

Programme B: Our Values - To work for a Fairer, More Just, Secure and Sustainable World

The 2018 targets for this Programme, which are integrated with those in Vote 27 (International Cooperation), are: to promote our human rights priorities and improve coherence of human rights promotion and protection in our foreign policy; to drive international efforts to protect woman and girls in conflict zones and to ensure participation of women in peacebuilding and conflict resolution; to campaign for Ireland's election to the UN Security Council in 2020; to advocate for peace building through our membership of multilateral organisations; to lead international efforts on disarmament and non-proliferation; and to implement the rulings of international courts.

Programme C: Our Prosperity - To Advance Ireland's Prosperity by Promoting our Economic Interests Internationally

The Department's work under this programme in 2018 will focus on leveraging our resources to drive job creation, exports (including cultural exports), inward investment, and the tourism and education markets. There will be a continued focus on assisting Irish business in the context of the UK's exit from the EU, drawing on the strategies outlined in *Ireland Connected: Trading and Investing in a Dynamic World*. The deepening of Ireland's global footprint will include an initial targeted response to both new and mature markets to mitigate the economic impact of Brexit. The proposals for additional measures in new markets will be as part of a new strategic approach to markets in the Asia/Pacific and in the Americas, which will form the basis for discussion at Government later in the year as part of the global footprint review.

Programme D: Our Place in Europe - To Protect and Advance Ireland's Values and Interests in Europe

The focus of work under this Programme in 2018 will be around safeguarding Ireland's interests in the broader context of Brexit negotiations – especially with regard to Irish issues, the new EU-UK relationship and the future direction and policies of the Union. Actions in 2018 will include: Formulating and delivering clear Irish messages on key Brexit issues to our European partners, including the EU institutions, in Brussels and across the EU27; our Mission network providing support to all Government Departments as required and proactively reporting on key issues affecting Ireland; and active participation at the Foreign Affairs Council and input to the implementation of the EU's Global Strategy.

Programme E: Our Influence - To strengthen our influence and our capacity to deliver our Goals

In 2018, this Programme focusses on strengthening our corporate performance with a view to improved public service. This will include enhanced corporate governance; increased public diplomacy; services in Irish; strong commitment to transparency, i.e. in relation to proactive FOI publication; expansion of online payments for additional consular services; and delivery on our Employee Engagement Action Plan.

C. Estimates 2018: Summary of New Measures

Compared to the 2017 allocation, an extra €18 million in current expenditure and an extra €2 million in capital expenditure is being allocated.

Among the key areas for which additional resources are being provided within the Foreign Affairs Group are passport and consular services, management of Article 50 negotiations on the UK withdrawal from the EU, expansion of Ireland's global footprint and a new programme on the future of the EU. The capital allocation for 2018 and the following three years will facilitate the ongoing modernisation of the Passport Service, enhanced global ICT systems, urgent remedial and security works in buildings abroad and the commencement of a significant investment programme in our global infrastructure to facilitate the promotion of Ireland on the world stage.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current and Capital Expenditure	
<i>Article 50 Negotiations</i> Management of the Article 50 negotiations on UK withdrawal from the EU and the negotiation of subsequent agreements. Enhanced Co-ordination, Promotion and Public Engagement/Outreach	3.5
<i>Deepening of Ireland's global footprint</i> An initial targeted response to both new and mature markets to mitigate the economic impact of the British withdrawal from the EU	2
<i>Passport Service and Consular Operational Costs</i> Funding to meet the increasing demands for passports and citizen applications	1.5
<i>ODA</i> Enhanced engagement on overseas development assistance	13
Total	20

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Foreign Affairs and Trade	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	704	704	704
Allocation from Central Pay Agreement Provision (LRA and PSSA)	3	3	3
Allocation of additional resources	18	18	18
Current Expenditure Ceiling	725	725	725
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	11	11	2
Additional Capital Allocation under Mid-Term Review of Capital Plan	2	6	11
Capital Ceiling	13	17	13
<u>Ministerial Expenditure Ceiling</u>	738	742	738

*Rounding affects total

Chapter 12

Health

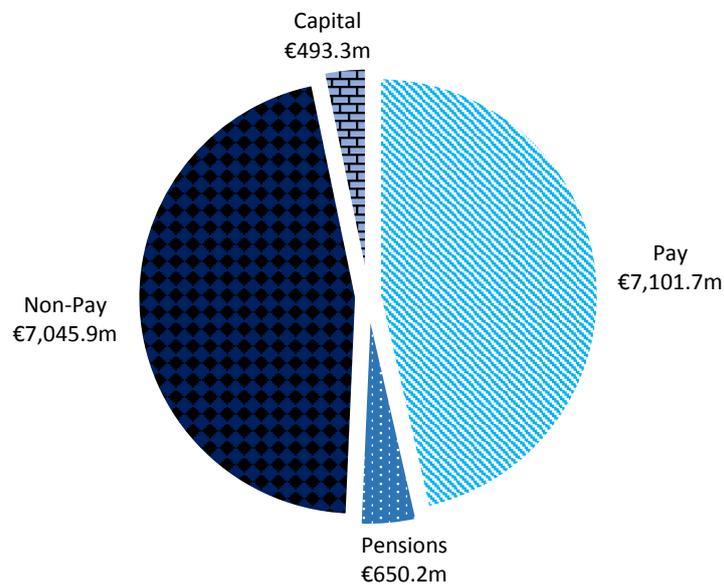
A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Health Vote Group for the period 2018-2020 are presented in the table below.

Health	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	14,798	14,921	15,045
Gross Voted Capital Expenditure	493	667	724
Total Gross Voted Expenditure	15,291	15,588	15,769

*Rounding affects total

Chart 1: Pay, Pensions²⁷ and Non-Pay Breakdown (Incl. Capital)



²⁷ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

The funding provided reflects the Government's commitment to increasing investment to improve access to health and social services for the people of Ireland.

The level of health services to be delivered within the available funding will be set out in the Health Service Executive's 2018 National Service Plan.

A programme to improve access and address winter pressures will see investment across acute hospitals, primary care, services for older people and the National Treatment Purchase Fund.

Acute Services

Funding is being provided to improve access to acute hospital services including, as part of the access programme, funding for waiting lists, increases in capacity as new units come on stream this year, and provision for measures to respond to exceptional winter surge pressures. Funding is also provided for key service requirements including paediatric scoliosis, endoscopy and others. The delivery of quality services to patients and patient safety continue to be a key priority.

Other key priorities this year include funding to support implementation of the National Cancer Strategy and the National Maternity Strategy. In addition, funding is provided for the continued progression of the children's hospital integration project, as the three hospitals continue preparations to come together as one.

Primary Care Services

Provision is made to support GP service development, expansion of Community Intervention Team services, additional Occupational Therapy posts and the extension of the GP Out of Hours services. Work will continue on the development of primary care services and maximising the potential of modern Primary Care Centres as these come on line.

Mental Health Services

Mental health services will receive €35 million in additional funding in 2018 to continue developing services in line with the model set out in Vision for Change, so that more accessible and effective services are available on a consistent basis across the country.

Disability Services

Key priorities next year will include continuation of improvements in community supports for children and young people including the major reconfiguration of existing therapy resources for children with disabilities into multi-disciplinary, geographically-based teams under the Progressing Disability Services Programme. The implementation of national standards and

improved models for providing care through de-congregation of institutional settings will also be a priority.

Services for Older People

The Nursing Home Support Scheme will continue to provide residential care services for older people who require such services, including the increase in need arising from the ageing population. Throughout 2018 there will be a continued emphasis on providing home care and community support services to enable older persons to live independently, in their own homes, for as long as possible. Work will continue to develop more integrated models of care for the elderly including integrated hospital and community responses to meet their needs.

Health and Wellbeing

Health and Wellbeing services in 2018 will continue to support the implementation of Healthy Ireland. The Estimate also provides for the full roll out of Rotavirus and MenB vaccination programme within the maternal and childhood immunisation programme.

Funding is also provided to continue the “Healthy Ireland Fund” in 2018. This new Fund allows for Government Departments to work together on evidence based projects, programmes and initiatives that support the implementation of Healthy Ireland. This will embed and implement Healthy Ireland programmes and projects in a variety of settings, including education, local authorities, workplaces and communities.

C. Estimates 2018: Summary of New Measures

Compared to the 2017 allocation, an additional €685 million (inclusive of carryover and the allocation from the central pay provision) in gross expenditure is being allocated. In addition to funding existing services these resources will be allocated towards the measures set out in the table below.

A programme to improve access and address winter pressures will see investment across acute hospitals, primary care, services for older people and the National Treatment Purchase Fund.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
<p><i>Waiting List Initiative -</i> The Programme for Government emphasises the need for sustained commitment to improving waiting times for patients, with a particular focus on those patients waiting longest. Budget 2018 commits additional funding to the NTPF bringing to €55m the investment in the NTPF for initiatives targeted at those waiting longest.</p>	35
<p><i>Acute Services -</i> Funding is being provided to address a range of acute hospital service pressures, including increases in capacity as new units come on stream this year, provision for measures to respond to emergency pressures, and funding for key service requirements including paediatric scoliosis, endoscopy and others. This is in addition to the Waiting List Initiative outlined above. Funding is also provided for the continued progression of the children's hospital integration project, as the three hospitals continue preparations to come together as one in new facilities. Other key priorities this year include funding to support implementation of the National Cancer Strategy and the National Maternity Strategy.</p>	50
<p><i>Older People -</i> Funding is being provided for the development of enhanced older persons care pathways. One of the key objectives of this year's plan is to reduce the numbers of people waiting to be discharged from hospitals by providing the specific supports and pathways to allow patients to move home or to an alternative suitable community setting which meets their needs. Achieving this objective will free up beds in the acute hospital system, which in turn, will lead to less overcrowding in Emergency Departments.</p> <p>Funding is provided for additional Transitional Care Beds and 45 additional Home Care Packages per week during the winter period. Additional supports will also be provided to support older people with care needs living at home. These is also an increase in resources for the Nursing Home Support Scheme to reflect demographic factors.</p>	32
<p><i>Patient Safety and Quality -</i> Patient safety and quality are central to our health service and it is important to keep patients and service users at the centre of everything that we do. We will continue to implement a programme of patient safety. New funding has been provided to tackle healthcare associated infections and promote prudent antibiotic use in line with Ireland's National Action on Antimicrobial Resistance, which will be launched later the month. This is in recognition of the growing and urgent problem of antibiotic resistance worldwide. We will also progress an independent patient safety complaints advocacy service in 2018.</p>	2.5

Selected Measures contd.	
<p><i>Disabilities -</i> The provision of services and supports for children and young people with a disability throughout their childhood and as they transition to adulthood continues to be a priority and is a key component of the Programme for Government. The Programme for Government contains a commitment that all 18-year-old school leavers with disabilities should have access to supports and services which meet their needs as they make the transition from school to adult life. In 2018, approximately 1,500 young people with disabilities who leave school and Rehabilitative (Lifeskills) Training programmes will require continuing HSE funded supports and services.</p>	15
<p><i>Mental Health -</i> Services will be developed in line with the model set out in Vision for Change, to ensure that more accessible and effective services are available on a consistent basis across the country.</p>	35
<p><i>Primary Care -</i> Provision is made for costs associated with development of a GP contract, expansion of Community Intervention Teams, additional Occupational Therapy posts and the extension of the GP Out of Hours. Work will continue on the delivery of appropriate primary care services through primary care teams and from modern Primary Care Centres which will continue to be developed during 2018. Funding is also provided for the introduction of new drugs in 2018.</p>	40
<p><i>Prescription Charges & Reduced Threshold for Drug Payment Scheme -</i> Prescription charges for medical card holders under 70 years of age are reduced to €2 per item, up to a maximum of €20 in any month, in line with the reduction applied to over 70s in Budget 2017. The monthly threshold of €144 for clients of the Drug Payment Scheme is reduced to €134. These measures will be introduced on 1 January, 2018</p>	17.5
<p><i>Social Inclusion -</i> Improving health outcomes for the most vulnerable groups in society will continue to be a priority in 2018. The additional funding provided will be used to address the health needs of people who are homeless and have mental health and addiction issues, respond to the pressing health needs of refugees arriving in Emergency Reception & Orientation Centres and implement the actions identified as a priority for 2018 in the Government's new strategy Reducing Harm, Supporting Recovery - a health-led response to drug and alcohol use in Ireland 2017-2025.</p>	7.5
Total	234.5

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Health	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	14,270	14,393	14,517
Carryover	97	97	97
Allocation from Central Pay Agreement Provision (LRA and PSSA)	165	165	165
Inter Vote Transfers	(3)	(3)	(3)
Allocation of additional resources to fund existing services and new measures	269	269	269
Current Expenditure Ceiling	14,798	14,921	15,045
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	473	550	570
Additional Capital Allocation under Mid-Term Review of Capital Plan	20	117	154
Capital Ceiling	493	667	724
<u>Ministerial Expenditure Ceiling</u>	15,291	15,588	15,769

*Rounding affects total

Chapter 13

Housing, Planning and Local Government

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Housing, Planning and Local Government Vote for the period 2018-2020 are presented in the table below.

Housing, Planning and Local Government	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	1,327	1,327	1,327
Gross Voted Capital Expenditure	1,130	1,310	1,376
Total Gross Voted Expenditure	2,457	2,637	2,703

*Rounding affects total

Chart 1(a):

Pay, Pensions²⁸ and Non-Pay Breakdown
(Incl. Capital)

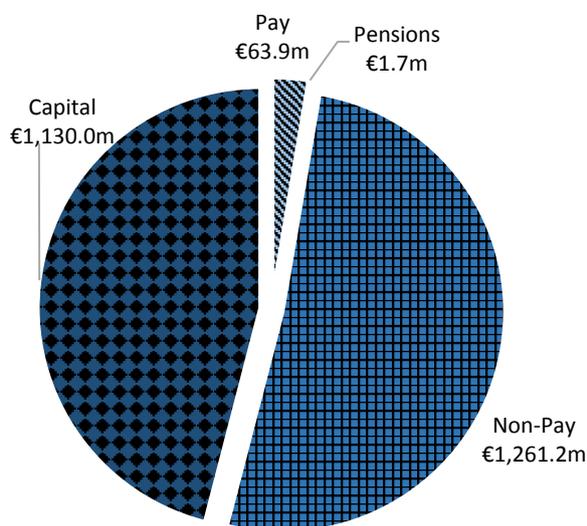
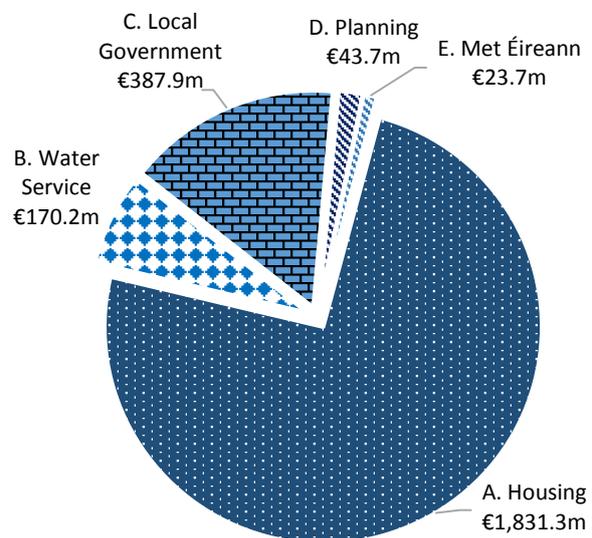


Chart 1(b):

Breakdown of Programme Expenditure



²⁸ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of services to be delivered, with a particular emphasis on delivering on the Government's Rebuilding Ireland Action Plan for Housing and Homelessness to address housing need. Funding will also support the key areas of planning, water services, Local Government and Met Éireann.

Programme A - Housing

The Government published the Rebuilding Ireland Action Plan for Housing and Homelessness in July 2016. Designed to accelerate housing supply across all tenures, Rebuilding Ireland is an action driven plan to address homelessness, accelerate social housing, build more homes, improve the rental sector and utilise existing housing.

Under the Plan, which has recently been reviewed and includes additional actions, the overall social housing ambition to be achieved through build, refurbishment, acquisition and leasing over the period 2016-2021 is being increased from 47,000 to 50,000 homes. In addition, a total of 87,800 households will be supported over this period under the Housing Assistance Payment and the Rental Accommodation Schemes. The key elements of Housing funding in 2018 are as follows:

- An overall provision of €1.9 billion²⁹ (€1.3 billion in 2017), which will facilitate the delivery of some 25,500 new social housing supports in 2018.
- Capital funding of €1.14 billion³⁰ has been allocated for 2018 to support the delivery of almost 5,900 new social houses through a range of build and acquisition programmes.
- Following the review of Rebuilding Ireland, an additional 800 houses will be delivered through direct build instead of acquisitions, bringing the new build of social homes to 3,800 in 2018.
- €75m is being provided in 2018 through the Local Infrastructure Housing Activation Fund (LIHAF). This Fund will relieve critical infrastructural blockages and enable the delivery of large scale housing on key development sites, with the potential to open up lands and deliver 20,000 homes by 2019-20 and will also provide infrastructure and services on Local Authority owned lands in Dublin to facilitate affordable housing provision.
- An additional funding provision of €18 million will be made available for homelessness, giving a total provision of €116 million in 2018. The increased funding will support the implementation of a range of solutions to support the transition to long term and sustainable housing solutions for homeless households.
- An additional €5 million will be provided to help expand the role of the Residential Tenancies Board in overseeing the rental sector with a new rental inspections programme.

²⁹ €1.8bn Exchequer funded supplemented by €92m local authority funding

³⁰ €1.06bn Exchequer funded supplemented by €77m local authority funding

- A further €5 million is being provided to support the intensification of the Mortgage to Rent scheme.
- Continued focus on meeting the housing needs of vulnerable groups with up to 400 homes to be provided in 2018 for people with specific needs.
- Funding for housing adaptation grants will be increased to €53 million to enable up to 11,000 grants to be provided to support people with disabilities and older people to continue to live independently in their own homes.
- An additional €8 million will be provided for Pyrite Resolution, bringing the total provision to €30 million to fund the remediation of a further 430 houses.

The social housing current expenditure programmes include:

- A total allocation of €301 million enabling more than 17,000 additional households to be accommodated under the Housing Assistance Payment.
- Increased funding of over €30 million in 2018 will bring the total provision under the Social Housing Current Expenditure Programme (SCHEP) to a total of almost €115 million, ensuring the delivery of over 4,000 additional homes in 2018 (almost doubling the support provided in 2017).
- Funding of €134 million will support the continued use of the Rental Accommodation Scheme and an additional 600 transfers under the scheme.

Programme B - Water Services

Under this Programme, the allocation will allow the Department to provide capital funding to the Group Water sector and funding towards the monitoring of water quality to ensure compliance with the Marine Strategy Framework Directive and the Water Framework Directive. Although detailed arrangements for the new funding model for Irish Water will be finalised in the context of the Revised Estimates Volume (REV), an initial current provision of €114 million is being provided for within the Vote.

Programme C - Local Government

This Programme includes funding for the Local Government Fund of €364.1 million which will, *inter alia*, provide a contribution to support certain local government initiatives across the country. Details of the Local Government Fund will be finalised in the REV and will reflect consequential reforms arising from the new funding model for Irish Water.

Programme D – Planning

The aim of this Programme is to promote sustainable economic growth and balanced regional development. Given the central importance of planning in addressing housing challenges, this programme includes increased funding to An Bord Pleanála to assist in speeding up the planning decision-making process and accelerating the early delivery of large scale housing developments. Capital funding of €10 million has also been provided to support a new Urban Renewal/Regeneration scheme.

Programme E – Met Éireann

The aim of this Programme is to provide a range of meteorological services to customers, including monitoring, analysis and prediction of Ireland’s weather and climate. The 2018 Programme also includes additional funding to support ongoing work on the establishment of a Flood Forecasting Unit.

C. Estimates 2018: Summary of New Measures

Compared to the pre-Budget position, an additional €158 million in current expenditure (to fund carryover and new measures) and an extra €28 million in capital expenditure is being allocated. As well as this, the Department of Housing, Planning and Local Government has been allocated €325 million in Capital expenditure in 2018 under *Rebuilding Ireland: Action Plan for Housing and Homelessness*. This additional expenditure is supplemented by an Exchequer neutral transfer of €45.5 million from the Department of Employment Affairs and Social Protection (DEASP) as well as a €10 million reallocation of funds from within the DHPLG Vote. In addition to funding existing services, these resources will be allocated towards the measures set out in the table below.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current Expenditure	
<i>Housing Assistance Payment</i> An additional 17,000 households will be accommodated under the Housing Assistance Payment	149
<i>Social Housing Current Expenditure Programme</i> Increased provision under the Social Housing Current Expenditure Programme will deliver over 4,000 additional homes in 2018.	31
<i>Homeless Services and Emergency Accommodation</i> An additional provision will be made available for homelessness to support the implementation of a range of solutions to support long term and sustainable housing solutions for homeless households.	17
<i>Housing – Other Services</i> An additional provision to support RTB and housing agency in social housing delivery	9
<i>An Bord Pleanála</i> Additional resources have been provided to An Bord Pleanála to assist in speeding up the planning decision-making process and accelerating the early delivery of large scale housing developments.	2
<i>Met Éireann</i> Additional resources have been provided to bolster Met Eireann’s capacity for flood forecasting and weather related services.	3
<i>Admin</i>	3
Total	214

***NB: Additional expenditure on these measures of €214m is partly offset by €10m reallocation from within the Vote**

**** Includes €45.5m Exchequer Neutral transfer from DEASP. All figures subject to rounding**

Capital Measures	Cost in 2018 (€million)
<p><i>Social Housing Construction and Acquisition -</i> Additional capital funding is being made available to local authorities and Approved Housing Bodies to construct or acquire additional homes for social housing provision.</p>	326 ³¹
<p><i>Repair and Leasing Initiative -</i> Targeted funding for the Repair and Leasing Scheme will allow local authorities to provide financial assistance to property owners to bring vacant properties up to standard which can then be leased for social housing. Funding will be earmarked with the potential to deliver 800 new homes in 2018.</p>	26
<p><i>Local Infrastructure Housing Activation Fund -</i> This fund will relieve critical infrastructural blockages and enable the delivery of large scale housing on key development sites, with the potential to open up lands and deliver 20,000 homes by 2019-20.</p>	25
<p><i>Urban Renewal/Regeneration -</i> This funding will be targeted to improve people's experience of living, working and visiting urban places in Ireland</p>	10

*Rounding affects total

³¹ This will be supplemented by €77m in local authority self-financing

D. Reconciliation of 2018 Expenditure Ceiling

Department of Housing, Planning and Local Government	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	1,075	1,075	1,075
Carryover	67	67	67
Impact of Irish Water Funding	114	114	114
Allocation from Central Pay Agreement Provision (LRA and PSSA)	2	2	2
Inter Vote Transfers (Further Revised Estimates)	(67)	(67)	(67)
Inter Vote Transfers (HAP)	46	46	46
Allocation of additional resources	91	91	91
Current Expenditure Ceiling	1,327	1,327	1,327
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	788	764	629
Additional allocation including Mid-Term Review of Capital Plan	28	157	231
Action Plan for Housing and Homelessness	325	400	527
Inter Vote Transfers	(11)	(11)	(11)
Capital Ceiling	1,130	1,310	1,376
<u>Ministerial Expenditure Ceiling</u>	2,457	2,637	2,703

*Rounding affects total

Chapter 14

Justice and Equality

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

A. Resource Allocation 2018-2020

The multi-annual current expenditure ceilings for the Justice Vote Group for the period 2018-2020 are presented in the table below.

Justice and Equality	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	2,488	2,488	2,488
Gross Voted Capital Expenditure	146	242	231
Total Gross Voted Expenditure	2,634	2,730	2,719

*Rounding affects total

Chart 1(a):

Pay, Pensions³² and Non-Pay Breakdown

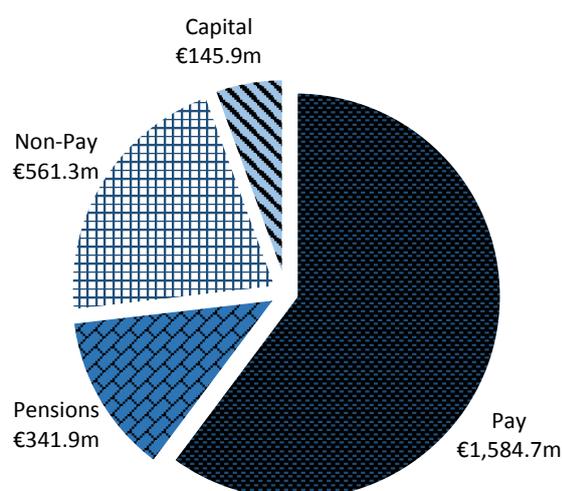
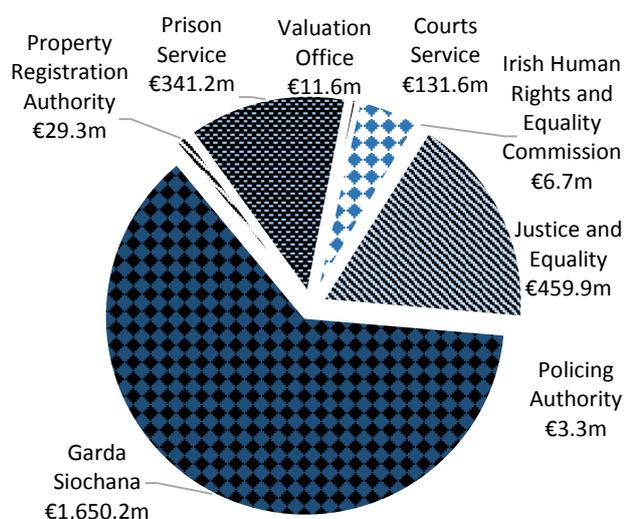


Chart 1(b):

Programme Breakdown



³² Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of public services to be delivered in 2018 and reflects the Government commitment in support of the Justice and Equality sector.

Vote 16 – Valuation Office

Under this programme, the 2018 allocation will allow the Valuation Office to provide a valuation service on behalf of the State including the completion of 7,000 revision applications for valuations. The Valuation Tribunal will also consider consequent appeals.

Vote 20 – Garda Síochána

Programme A - Working with Communities to Protect and Serve

Under this Programme, An Garda Síochána will continue to protect and serve local communities through the ongoing maintenance of national security, the detection and prevention of crime including the targeting and disruption of organised crime groups, and by increasing compliance with road traffic legislation. The allocation in 2018 will provide for the costs associated with:

- Policing reform and civilianisation to provide professional support to front-line policing. This includes proceeding with the recruitment of up to a further 500 civilian staff which also supports the redeployment of Gardaí to frontline policing;
- Recruitment of 800 trainee Gardaí;
- Ongoing special operations targeting organised crime and burglary;
- Safety equipment to protect Gardaí carrying out their policing duties; and
- Policing activities to deal with international terrorism.

In addition, the capital allocation for An Garda Síochána will continue to facilitate the significant ongoing programme of investment in ICT modernisation to promote the efficiency and effectiveness of policing services. The capital allocation also provides for ongoing investment in the building and transport infrastructures.

Vote 21 – Prisons

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

Under this Programme, the Prison Service will continue to provide safe and secure custody, dignity of care and rehabilitation to prisoners for safer communities. The allocation in 2018 will provide for:

- Accommodation and services for over 3,670 prisoners on a daily basis;
- The management of approximately 15,000 committals to custody;
- Drug addiction programmes for prisoners;

- Approximately 160 prisoners participating on the Community Return Programme and Community Support schemes at any one time;
- Recruitment of over 280 trainee prison officers in 2018; and
- Provision of a new 'Step Down Facility' for women prisoners in the Dublin area.

Vote 22 – Courts Service

Programme A - Manage the Courts and Support the Judiciary

Under this Programme, the Courts Service will continue to manage the Courts and support the Judiciary. The allocation in 2018 will:

- Support all scheduled Court sittings and help reduce Court delays;
- Enhance the Courthouse Maintenance Programme to improve the estate infrastructure for the Courts;
- Underpin important components of Courts Service Reform initiatives and facilitate compliance with legislative measures (e.g. the Assisted Decision Making Act); and
- Continue to provide for the ongoing costs in relation to the development of 7 Courthouse venues under the Public Private Partnership (PPP) model.

Vote 23 – Property Registration Authority

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

The aim of this Programme is to manage and control the Land Registry and the Registry of Deeds and by promoting and extending the registration of ownership of land. The allocation in 2018 will provide for:

- Funding to process approximately 200,000 transactions on the Land Register;
- Processing of 125,000 applications for title plans; and
- Further extension of the Land Register by the completion of 14,000 applications for first registration.

Vote 24 – Justice and Equality

The Department of Justice and Equality has a broad remit covering a wide range of agencies and policy areas. It is responsible for key social priorities such as access to justice, equality, inclusion and integration, probation services, the personal insolvency service, supporting commissions and inquiries, legal aid, as well as the management of inward migration.

Programme A - Leadership in and Oversight of Justice and Equality Policy and Delivery

Under this Programme, the Department of Justice and Equality supports a large number of organisations with important oversight and regulatory roles: the Garda Síochána Ombudsman Commission (GSOC), the Office of the Garda Inspectorate, the Office of the Data Protection Commissioner, the Legal Services Regulatory Authority, the Property Services Regulatory Authority and Insolvency Service Ireland. The allocation in 2018 will

allow these bodies to carry out their statutory functions. Increased funding is being provided to:

- The Office of the Data Protection Commissioner in relation to its enhanced roles and responsibilities arising from the implementation of the EU General Data Protection Regulation (GDPR) in May 2018;
- The Garda Síochána Ombudsman Commission (GSOC) in order to strengthen its new function dedicated to protected disclosures.

Programme B - A Safe and Secure Ireland

Under this Programme, the Vote will continue to work to prevent crime, tackle reoffending and develop more secure communities. This Programme provides funding to a range of organisations including the Criminal Assets Bureau (CAB), Forensic Science Ireland, Youth Justice and the Probation Service. Funding for organisations providing services to Victims of Crime and COSC (the national Office for the Prevention of Domestic, Sexual and Gender-based Violence) is also provided from this programme. Additional capital funding in 2018 and subsequent years will provide for the construction of new Forensic Science Laboratory.

Programme C - Access to Justice for All

Under this Programme, the Vote will ensure the Courts system and structure is appropriate to meet demands and that the important work of ongoing commissions and special inquiries is supported. The efficiency of the administration of justice is kept under review by a number of actions including through cross-agency collaboration by working closely with the Courts Service, An Garda Síochána, Prison Service, Probation Service, Legal Aid Board and Director of Public Prosecutions. The increased allocation in 2018 will allow for transferring of full responsibility for the Dublin Coroner Service, including staffing and administration, to the Department's Vote from Dublin City Council. Funding will be provided under the Commission and Inquiries subhead to meet the cost of two referendums for which the Department has responsibility in 2018.

Programme D - An Equal and Inclusive Society

Under this Programme, the vote aims to promote equality and human rights in society. In 2018, the allocation for this Programme will allow:

- Continued support for the services for refugees, mainly from the Syrian conflict, who will be resettled in Ireland as agreed at EU level; and
- Funding for the Decision Support Service, a key reform contained in the Assisted Decision Making (Capacity) Act (2015) to support decision-making by and for adults with capacity difficulties.

Programme E - An Efficient, Responsive and Fair Immigration, Asylum and Citizenship System

Under this programme, the Department will continue to maintain the integrity of the immigration system and to improve the protection and direct provision systems. In 2018, the allocation for this Programme will allow for:

- The establishment of a Passenger Information Unit (PIU) by May 2018 in order to implement the EU Directive on Passenger name Record data (PNR). The Directive is aimed at the prevention, detection, investigation and prosecution of terrorist offences and serious crime; and
- The continuation of immigration and international protection services including the response to the ongoing EU migration crisis.

Vote 25 – Irish Human Rights and Equality Commission (IHREC)

Programme A - Irish Human Rights and Equality Commission Function

Under this Programme, IHREC will continue to meet its statutory obligation to protect and promote human rights and equality as Ireland's independent national human rights and equality body and to build a culture of respect for human rights, equality and intercultural understanding across Irish society.

Vote 41 - Policing Authority

Programme A - Provision of Independent Oversight of the Policing Functions of An Garda Síochána

The additional funding in 2018 is to provide for additional staffing, accommodation and other costs associated with the work of the Authority. The primary role of the Authority is to oversee the performance by An Garda Síochána of its functions relating to policing services. It has an integral role to play in the reform and modernisation of policing in Ireland. In addition to its functions in relation to senior Garda appointments, the Authority also:

- Sets priorities and performance targets for An Garda Síochána;
- Approves a Strategy Statement and Annual Policing Plan submitted by the Garda Commissioner; and
- Keeps under review the performance by An Garda Síochána of its functions relating to policing services.

C. Estimates 2018: Summary of New Measures

Compared to the pre-Budget position, an extra €63 million in current expenditure and an extra €5 million in capital expenditure has been allocated.

In addition to funding existing services, these resources will be allocated to the measures set out in the table below.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current Expenditure	
<i>Garda Reform</i> Support for the continued provision of policing services in 2018 as well as the implementation of Garda reform including resources for the Policing Authority. Arrangements are proceeding to recruit up to a further 500 civilian staff and 800 trainee Gardai in 2018.	28.6
<i>Protecting the Security of the State</i> Establishment of a new Passenger Information Unit to implement an EU directive on Passenger Name Record data (PNR). The Directive is aimed at the prevention, detection, investigation and prosecution of terrorist offences and serious crime.	4
<i>Regulatory Functions</i> Supporting the Office of the Data Protection Commissioner to put in place the necessary structures for its enhanced roles and responsibilities arising from the implementation of the EU General Data Protection Regulation (GDPR) in May 2018	4
<i>Assisted Decision Making</i> Funding for the Decision Support Service to support decision-making by and for adults with capacity difficulties and to regulate individuals who are providing support under the Act to people with capacity difficulties	3
<i>Coroner service</i> Transfer of responsibility for the Dublin Coroner Office to the Department from Dublin City Council	2
<i>Courts Reform</i> Additional funding for Courthouse maintenance and staffing to further progress the Courts Service Reform measures and facilitate legislative changes	1.5
Total	43.1

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Justice and Equality	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	2,392	2,392	2,392
Allocation from Central Pay Agreement Provision (LRA and PSSA)	37	37	37
Inter Vote Transfers	(4)	(4)	(4)
Allocation of additional resources	63	63	63
Current Expenditure Ceiling	2,488	2,488	2,488
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	141	173	183
Additional Capital Allocation under Mid-Term Review of Capital Plan	5	69	48
Capital Ceiling	146	242	231
<u>Ministerial Expenditure Ceiling</u>	2,634	2,730	2,719

*Rounding affects total

Chapter 15

Public Expenditure and Reform

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

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Public Expenditure and Reform Vote Group for the period 2018-2020 are presented in the table below.

Public Expenditure and Reform	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	989	989	989
Gross Voted Capital Expenditure	175	203	214
Total Gross Voted Expenditure	1,164	1,192	1,203

*Rounding affects total

Chart 1(a):
Pay, Pensions³³ and Non-Pay Breakdown
(Incl. Capital)

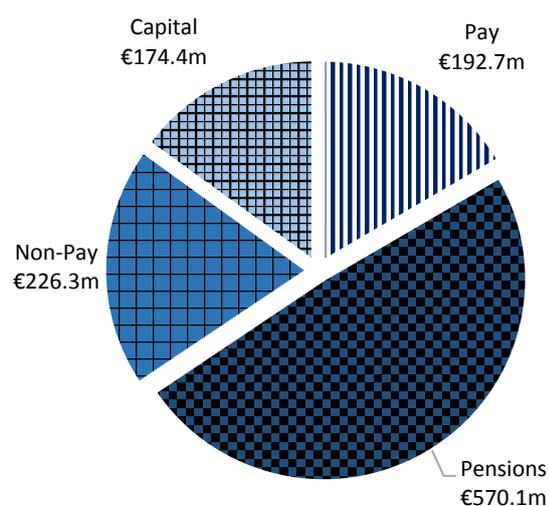
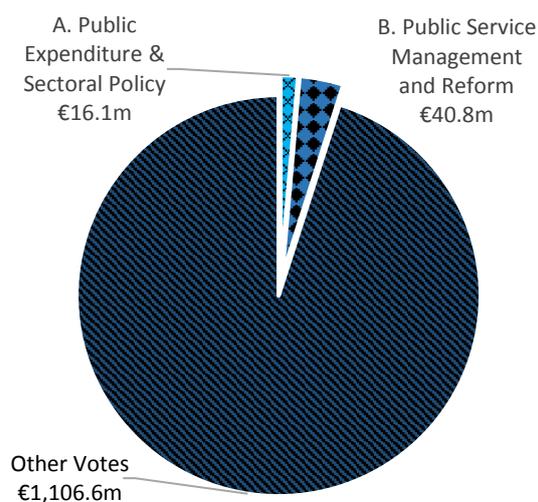


Chart 1(b):
Breakdown of Programme Expenditure



³³ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of services to be delivered in 2018 across the Vote Group. The funding provided reflects the Government's commitment to delivering well-managed and well-targeted public expenditure through a modernised, effective and accountable public service.

Vote 11 – Public Expenditure and Reform

Programme A – Public Expenditure and Sectoral Policy

This programme is focussed on sustainable public expenditure policy-making, to support Ireland's economic development and social progress. The targeted outputs of this programme in 2018 will include continuing budgetary reforms to promote certainty regarding the level and composition of public expenditure over the medium term with clear line of sight to outputs, an examination of pay levels across the Public Service, enhanced economic and policy evaluation capacity across the Civil Service through the Irish Government Economic Evaluation Service and continued support for the reform of the budgetary scrutiny process.

Programme B – Public Service Management and Reform

The Public Service Management and Reform programme aims to deliver public management and governance structures which are effective, responsive to the citizen, transparent and accountable, so as to improve the effectiveness of public expenditure. The targeted outputs of this programme in 2018 will include:

- The next phases of the Public Service Reform and Civil Service Renewal;
- Implementing legislative and other measures necessary to promote and strengthen open and accountable government;
- Civil Service Learning and Development expanding and developing its recently commenced shared model of learning and development across the Civil Service;
- Leading the implementation of the Public Service ICT Strategy to underpin the delivery of better outcomes and efficiencies through excellence and innovation in ICT; and
- Developing and implementing HR strategies designed to support a high-performing workforce which is responsive to economic and demographic pressures.

Vote 12 – Superannuation and Retired Allowances

The allocation for 2018 will provide for the payment of pensions to 25,000 retired Civil Servants and the processing of 2,800 cases in accordance with Pension Scheme Rules.

Vote 13 – Office of Public Works**Programme A – Flood Risk Management**

The aim of this Programme is to develop, coordinate and implement programmes and measures to reduce the national level of flood risk to people, property, infrastructure and the environment. This programme has a significant capital expenditure component in 2018 which will allow the OPW to fund the continuation of eleven schemes already under construction and the commencement of schemes at Athlone, Blackpool, Lower Lee (Cork City), Clonakilty, Glashboy, Douglas and the Lower Morrell in Co Kildare.

Programme B – Estate Portfolio Management

The allocation for 2018 will allow the OPW to manage its property portfolio including the acquisition, rental and maintenance of office accommodation for Government Departments. The OPW will provide built accommodation solutions for Government and State clients including the Garda Building programme and will conserve, protect and maintain national monuments and historic properties in State care. Unitary payments on the Convention Centre Dublin and certain grants are also funded from this programme.

Vote 14 – State Laboratory

The funding for 2018 will enable the State Laboratory to continue to provide a high quality laboratory and advisory service to support national food and feed safety programmes, revenue collection and fraud prevention, Coroners' investigations into unexplained deaths, public health, tobacco products testing service and environment protection initiatives and provide a centralised veterinary toxicology service to the State.

The aim of this programme is to develop the State Laboratory's testing capacity and increase its range of analyses to meet the requirements of its clients. In 2018, the Laboratory will test for 480,000 analytes in 12,800 samples and issue 4,200 statements to assist the Courts including Coroners. The 2018 allocation will also allow the Laboratory to reactivate its tobacco products testing service to enable the Department of Health and the HSE to enforce the Tobacco Products Regulations and meet Ireland's obligations under the Tobacco Products Directive.

Vote 17 – Public Appointments Service

The aim of this programme is for PAS to fulfil its statutory mandate in providing responsive, timely, recruitment and resourcing services across the civil and wider public service; and to manage the attraction and assessment of candidates for appointment to State Boards in line with the agreed Guidelines. With an improving economy, PAS has seen a significant increase in demand for recruitment and resourcing across the public service generally. Demographic trends, the levels of retirements expected over the next three to four years, and expectations of continuing modest economic growth support the expectation that

there will continue to be significant recruitment and resourcing demand throughout 2018 and over the medium term. Under this Programme, the 2018 allocation will enable PAS to achieve the following high level metrics:

- 350 recruitment campaigns initiated;
- 14,000 candidates interviewed;
- 8,000 candidates assigned to roles;
- Average time to run campaigns from 12 weeks for senior executive roles and 16 weeks for professional and technical roles;
- 70 State Board campaigns undertaken; and
- 90% of State Board campaigns with names sent to Minister for consideration for appointment within 8 weeks of advertisement.

Vote 18 – Shared Services

This funding will enable the National Shared Services Office to continue the roll-out of HR, Payroll and Pension administration services, and to provide expert guidance and support to Public Service sectors in progressing similar projects. In 2018, the National Shared Services Office will also progress the roll-out of Financial Management Shared Services to 48 Civil Service bodies with the first wave going live mid- year.

Over the medium term, Shared Services delivers effective and efficient corporate services through the adoption of standardised processes for repeatable transactions, thereby improving performance, reducing duplication of effort and avoiding expensive highly customised individual solutions. Shared services also has a key role to play in expenditure policy as it supports more informed decision making through the standardisation of data sets and addressing common information requirements.

Vote 19 – Office of the Ombudsman

2018 funding will enable the Office of the Ombudsman to provide permanent secretariats to the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Standards in Public Office Commission, the Office of the Information Commissioner, the Office of the Commissioner for Environmental Information as well as the Referendum Commission when established. The allocation for 2018 will allow the Office to continue its work in upholding the principles of openness, fairness, effectiveness and accountability in the delivery of public services and the promotion of ethical public administration.

Vote 39 – Office of Government Procurement

The Government has committed to lead the Procurement Reform Programme (“PRP”) bringing procurement policy and operations together and focusing on building procurement capacity and capability across the public service. The Office of Government

Procurement (OGP) has centralised policy, strategy and operations in one body leading to a coherent and consistent approach to public procurement.

The aim of the Procurement Reform Programme is to develop procurement capacity and capability across the public service. Some of the core outputs and services to be provided by OGP in 2018 are:

- To deliver improved procurement capability in the public service which will yield financial, performance and risk management benefits to the State;
- To continue to support awareness and education of SMEs regarding the opportunities arising from public procurement;
- To publish and deliver Schedule of Contracts and Frameworks giving advance notice to Public Service Bodies (PSBs) and the supply markets of planned tenders;
- To publish a 2016 Public Service Spend and Tendering Analysis report; and
- To support roll out of a national e-Invoicing programme.

C. Estimates 2018: Summary of New Measures

Compared to the pre-Budget position, an extra €41.5 million (€10.5 million for new measures and €30 million for an increase in superannuation costs) in current expenditure and an extra €4 million capital expenditure is being allocated in 2018.

In addition to existing services, resources will be allocated to the introduction of a tobacco products testing service by the State Laboratory and staffing for the continued roll out of the Financial Management Shared Services Office. These measures are set out in more detail in the table below.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current Expenditure	
<i>Tobacco Products Testing Service</i> The State Laboratory will introduce a tobacco products testing service in 2018, which will enable the Department of Health and the HSE to enforce the 2016 Tobacco Products Regulations and meet Ireland's obligations under the Tobacco Product Directive.	0.5
<i>NSSO Staffing</i> The Financial Management Shared Services Project is nearing completion of the design phase. The recruitment programme has begun. In 2018 it is proposed that 140 staff (of the final 255 complement) will be serving Defence, DPER, DFIN and clients and the C&AG and preparing for a second transition in early 2019	5.3
Total	5.8

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Public Expenditure and Reform	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	943	943	943
Allocation from Central Pay Agreement Provision (LRA and PSSA)	4	4	4
Allocation of additional resources	41	41	41
Current Expenditure Ceiling	989	989	989
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	176	178	174
Additional Capital Allocation under Mid-Term Review of Capital Plan	4	25	40
Existing services	(5)	—	—
Capital Ceiling	175	203	214
<u>Ministerial Expenditure Ceiling</u>	1,164	1,192	1,203

*Rounding affects total

Chapter 16

Rural and Community Development

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Rural and Community Development Vote for the period 2018-2020 are presented in the table below.

Rural and Community Development	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	140	140	140
Gross Voted Capital Expenditure	88	86	70
Total Gross Voted Expenditure	228	227	210

*Rounding affects total

Chart 1(a):

Pay, Pensions³⁴ and Non-Pay Breakdown
(Incl. Capital)

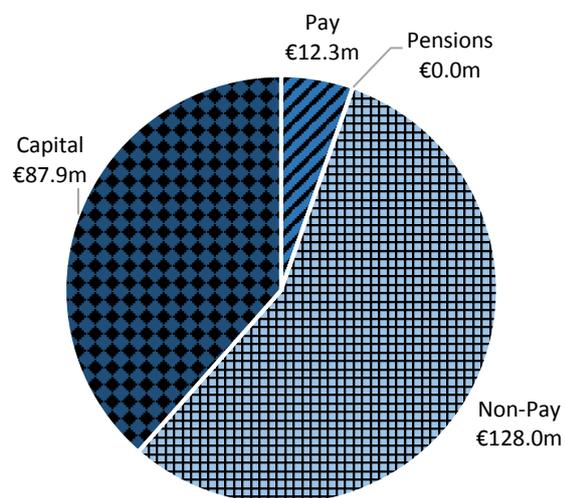
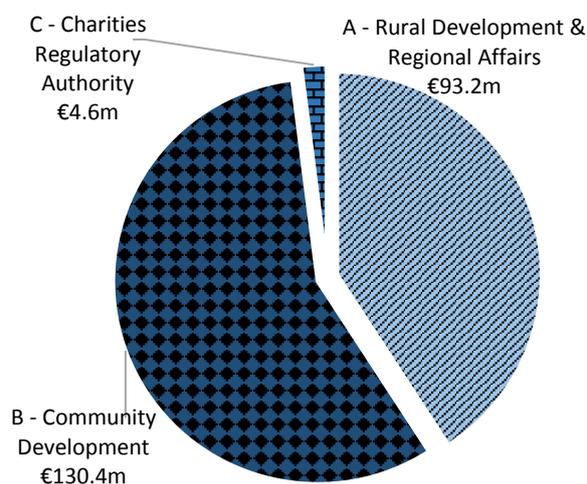


Chart 1(b):

Breakdown of Programme Expenditure



³⁴ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of public services to be delivered in 2018 and reflects the Government commitment to advance economic and social progress in rural Ireland and to the development of vibrant and sustainable communities across Ireland. Funding will also support implementation of the Charities Act by the Charities Regulatory Authority.

Programme A - Rural Development and Regional Affairs

The aim of this programme is to facilitate the economic development of Ireland's regions and to foster the sustainable development of vibrant, rural communities and to support delivery of the Action Plan for Rural Development.

Under this programme, the 2018 allocation will allow the Department to:

- Support ongoing delivery of the LEADER 2014-2020 Rural Economy Sub Programme;
- Further enhance the National Rural Development Schemes including in particular Rural Recreation;
- Provide continued investment of the Town and Village Regeneration Scheme;
- Continue support to the Local Authorities in their preparations for the roll-out of the National Broadband Plan; and
- Provide for a Local Improvement Scheme to support improvement works on private/non-public roads.

Programme B - Community Development

The aim of this programme, working with the Community and Voluntary Sector, is to continue to support Ireland's socio-economic development by facilitating integrated development at local level and fostering vibrant sustainable and inclusive communities.

Under this programme, the 2018 allocation will allow the Department to:

- Provide labour market training and supports through the Social Inclusion and Community Activation Programme;
- Provide support to Local Community Development Committees and strengthen local planning;
- Provide support for a range of initiatives in the community and voluntary sector including support for national organisations in the sector and supports to foster and strengthen volunteerism and philanthropy;
- Fund the Senior Alerts Scheme;
- Support Library Development; and
- Consolidate supports for Social Enterprise by the transfer of the Community Services Programme.

Programme C - Charities Regulatory Authority

Under this Programme the Charities Regulatory Authority will continue to meet its statutory obligations under the Charities Act 2009 to establish and maintain a public register of charitable organisations operating in Ireland and ensure their compliance with the Charities Acts.

C. Estimates 2018: Summary of New Measures

Compared to the 2017 allocation (as set out in the Further Revised Estimates to be laid before the Dáil), an extra €8 million in current expenditure and an extra €11 million capital expenditure is being allocated in 2018.

Budget 2018 aims to continue the Government's support for the implementation of the Action Plan for Rural Development and the Framework for Local and Community Development in Ireland. Funding is being directed towards creating the conditions for sustainable rural development and providing local level supports to support vibrant and sustainable communities across Ireland.

Support for the Local Improvement Scheme is being maintained at €10m and there is an increased focus on Rural Recreation Projects, Town and Village Regeneration, and EU Schemes (LEADER and PEACE).

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	<i>Cost in 2018 €million</i>
Current and Capital Expenditure	
LEADER programme	5
National Rural Development Schemes (including Rural Recreation (up 50%) and Rural Walks measures; the CLÁR programme and support for the implementation of the Rural Plan for Rural Development (up 33%)).	3.7
Town & Village Regeneration supports the revitalisation of towns and villages.	3
Additional funding under the PEACE Programme 2014-2020	2.9
Additional funding under the Social Inclusion and Community Activation Programme.	1
Total	15.6

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of Rural and Community Development	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	—	—	—
Allocation from Central Pay Agreement Provision (LRA and PSSA)	0.3	0.3	0.3
Inter Vote Transfers	131	131	131
Corporate Functions	1	1	1
Allocation of additional resources	8	8	8
Current Expenditure Ceiling	140	140	140
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	—	—	—
Inter Vote Transfers	77	78	59
Additional Capital Allocation under Mid-Term Review of Capital Plan	11	8	11
Capital Ceiling	88	86	70
<u>Ministerial Expenditure Ceiling</u>	228	227	210

*Rounding affects total

Chapter 17

Taoiseach

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

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Taoiseach’s Vote Group for the period 2018-2020 are presented in the table below.

Taoiseach	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	187	187	187
Gross Voted Capital Expenditure	—	—	—
Total Gross Voted Expenditure	187	187	187

*Rounding affects total

Chart 1(a):

Pay, Pensions³⁵ and Non-Pay Breakdown

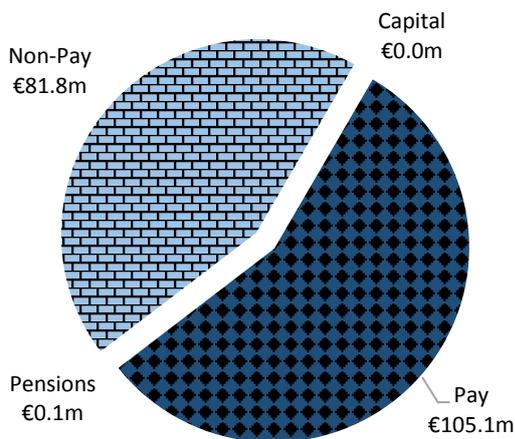
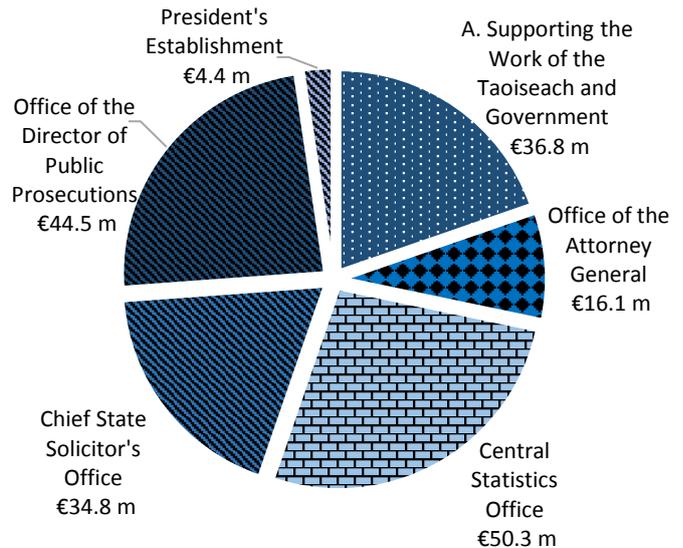


Chart 1(b):

Breakdown of Programme Expenditure



³⁵ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of services to be delivered in 2018 across the Vote Group. The funding provided reflects the importance of the key Constitutional Offices of the President, the Taoiseach and the Attorney General and the key services provided by the other Offices.

Vote 1 – President’s Establishment

Programme A - Administration

The funding provided reflects the Exchequer commitment in support of the President in the execution of his constitutional, legal and representational duties and responsibilities.

Programme B - Centenarian Bounty

The aim of this Programme is to ensure that the Centenarian Bounty will issue to all qualifying applicants. The Centenarian Medal will issue to all centenarians who have reached their 101st or subsequent birthday.

Vote 2 – Department of the Taoiseach

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

The allocation in 2018 will allow the Department of the Taoiseach to support the work of the Taoiseach and the Government. The aims of this Programme are to:

- Ensure Ireland has a sustainable economy;
- Provide excellent support services for the Taoiseach and Government;
- Help to ensure that Government policies and services support a socially inclusive and fair society;
- Ensure that Ireland maintains strong relationships in Europe and the World;
- Ensure the best possible outcomes for Ireland in relation to Brexit; this, of course, includes protecting the Common Travel Area and the peace process, as well as developing North/South cooperation; and
- Plan for the future in the context of all of the many uncertainties arising in the international environment.

Vote 3 – Office of the Attorney General

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

This funding will enable the Office of the Attorney General to deliver on its commitment to provide the highest standard of professional legal services to the Government Departments and Offices as economically and efficiently as possible and to support adherence to the rule of law. Under this Programme, the allocation for 2018 will allow the Office to support the

Attorney General as legal adviser to the Government, to deliver high quality specialist legal advisory service to Government, Departments and Offices, to provide a high quality professional specialist and efficient legislative drafting service to Government and to support and assist in the co-ordination of the legal services of the State.

Vote 4 – Central Statistics Office

Programme A – Delivery of Annual Statistical Programme

This funding will enable the timely and accurate collection, compilation, extraction and dissemination of statistical data. The aim of this Programme is to:

- Maintain the delivery and continuously improve the quality and value of all existing statistical outputs, including those required under law and international agreements;
- In response to the rapidly evolving economic environment, develop a broader suite of domestically focussed economic indicators and information to provide for internationally agreed measures of economic activity;
- Undertake a pilot census of population in 2018 in preparation for Census 2021. This will facilitate testing, assessment and suitability of new questions and workflows;
- Progress the development of a multi-user data collection platform to facilitate survey data collection by the CSO and to meet the data needs of other public service entities. This initiative will be operated consistent with multiple strands of the Public Sector IT Strategy (Build to Share, Digital First and Data as an Enabler);
- Implement an Infrastructure Hosting solution for the CSO; and
- Continue to respond to unmet statistical demands, through enhanced usage of administrative data and improved organisational governance with a class leading focus.

Vote 5 – Office of the Director of Public Prosecutions

The aim of this Programme is to provide a prosecution service that is independent, fair and effective. Under this Programme, the allocation for 2018 will allow the Office to support the Director of Public Prosecutions in the direction and supervision of public prosecutions and related criminal matters received from An Garda Síochána and from other specialised investigative agencies.

Vote 6 – Office of the Chief State Solicitor

This funding will provide for the delivery of a high quality specialist service to the Attorney General, the Departments and Offices. Under this Programme, the allocation for 2018 will allow the Office to provide such services in the areas of litigation, provision of legal advice and in commercial property and transactional matters, and assistance in the negotiation of complex business contracts. Due to the increased complexity of cases and the number of high profile cases due before the Courts in 2018.

C. Estimates 2018: Summary of New Measures

Compared to the 2017 allocation, an extra €1 million in current expenditure is being allocated in 2018.

In addition to existing services, resources will be allocated to new areas such as a Strategic Communications Unit in the Department of the Taoiseach and measures within the Central Statistics Office. These measures are set out in more detail in the table below.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current Expenditure	
<p><i>Strategic Communications Unit</i> Working with all Departments and Agencies, the new Strategic Communications Unit aims to:</p> <ul style="list-style-type: none"> • Streamline communications for citizens; • Develop and deliver major cross-Government communication campaigns; and • Improve communications capacity across Government. 	5
<p><i>Central Statistics Office</i></p> <ul style="list-style-type: none"> • develop a broader suite of domestically focussed economic indicators and information to provide for internationally agreed measures of economic activity; • Undertake a pilot census of population in 2018 in preparation for Census 2021. This will facilitate testing, assessment and suitability of new questions and workflows; • Progress the development of a multi-user data collection platform to facilitate survey data collection by the CSO and to meet the data needs of other public service entities. This initiative will be operated consistent with multiple strands of the Public Sector IT Strategy (Build to Share, Digital First and Data as an Enabler); and • Implement an Infrastructure Hosting solution for the CSO. 	5
Total	10

*Rounding affects total

D. Reconciliation of 2018 Expenditure Ceiling

Department of the Taoiseach	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	182	182	182
Allocation from Central Pay Agreement Provision (LRA and PSSA)	3	3	3
Allocation of additional resources	1	1	1
Current Expenditure Ceiling	187	187	187
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	—	—	—
Additional Capital Allocation under Mid-Term Review of Capital Plan	—	—	—
Capital Ceiling	—	—	—
<u>Ministerial Expenditure Ceiling</u>	187	187	187

*Rounding affects total

Chapter 18

Transport, Tourism and Sport

A. Resource Allocation 2018-2020

The multi-annual expenditure ceilings for the Transport, Tourism and Sport Vote Group for the period 2018-2020 are presented in the table below.

Transport, Tourism and Sport	2018	2019	2020
	€m	€m	€m
Gross Voted Current Expenditure	699	723	723
Gross Voted Capital Expenditure	1,327	1,643	2,058
Total Gross Voted Expenditure	2,026	2,366	2,781

*Rounding affects total

Chart 1(a):

Pay, Pensions³⁶ and Non-Pay Breakdown
(Incl. Capital)

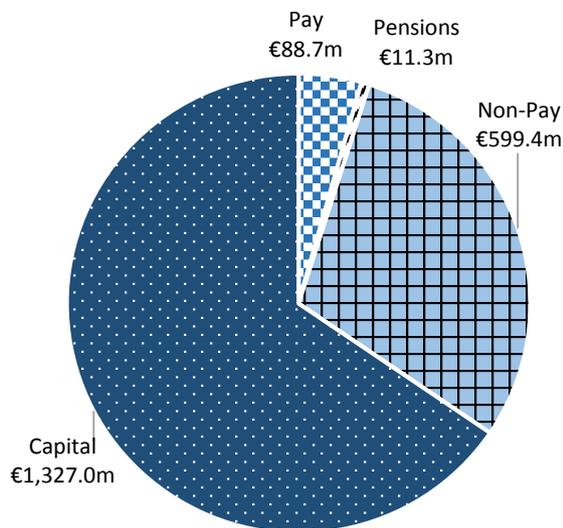
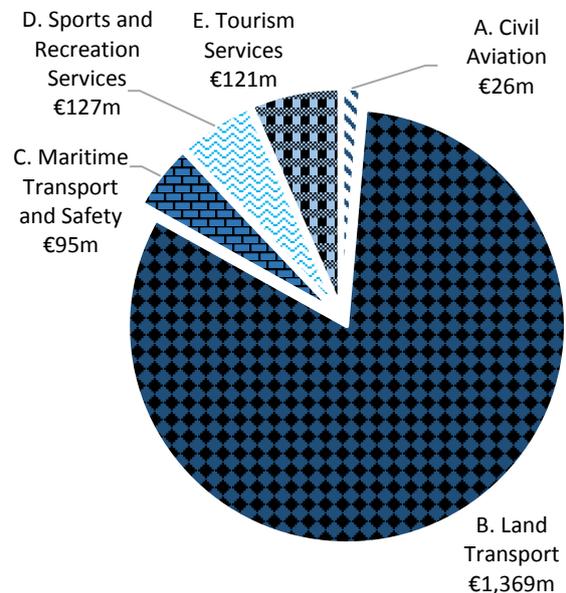


Chart 1(b):

Breakdown of Programme Expenditure



³⁶ Retired Civil Servants are paid from the Superannuation Vote.

B. Public Services to be delivered in 2018

This funding will enable a significant level of public services to be delivered in 2018. The funding provided reflects the Exchequer commitment to the transport, tourism and sport sectors.

Programme A - Civil Aviation

To ensure the aviation sector supports Ireland's economic and social goals in a safe, competitive, cost-effective and sustainable manner and to ensure maximum connectivity for Ireland with the rest of the world. Under this Programme, the allocation for 2018 allows the Department and its Agencies support the implementation of the National Aviation Policy, among other things, by:

- Ensuring that Irish aviation meets the highest standards of safety and security through the revision and updating of the National Civil Aviation Security Programme in line with international requirements, standards and best practice pursuing the achievement of Ireland's Air Navigation performance targets;
- Supporting the development and growth of the air transport sector through the completion of the independent review of airport charges regulation and administer Regional Airport Programme 2015-2019, along with undertaking a high level strategic capacity review of state airports in order to plan for the long term; and
- Delivering approximately >33m passengers through State and Regional Airports.

Programme B - Land Transport

The aim of this Programme is to provide for the maintenance and upgrade of the transport network and to ensure the delivery of public transport services. The Department has published a Strategic Investment Framework for Land Transport which seeks to identify a high level strategic approach to the development and management of Ireland's land transport network over the coming decades. In 2018, under this Programme, the Department and its Agencies will:

- Continue to provide grant support for the National, Regional and Local Road network; this includes programmes to reseal roads (to prolong the life of a road and also improve skid resistance) and to significantly strengthen roads across the network (total network is some 99,000 km). In addition bridge rehabilitation and safety improvement works will be undertaken;
- Progress major Capital Plan projects, including the Naas Bypass widening/Sallins Bypass/Osberstown interchange project, the upgrading of the Nangor and Adamstown roads near Grange Castle Business Park and also two PPP projects which are under construction; namely New Ross Bypass and Gorey to Enniscorthy. The Gort to Tuam PPP has opened. Planning / Design / Land Acquisition and Advance Works will continue on other major capital plan schemes including Dunkettle, N22 Ballyvourney to Macroom, N4 Collooney to Castlebaldwin and N5 Westport to Turlough;
- Grant assistance to Donegal County Council for the repair of roads and bridges following recent severe weather in that county and particularly in North Donegal; and

- Maintain and enhance the capacity and quality of the public transport network (including completion of the Luas Cross City project and maintenance and renewal of the existing heavy rail network) in order to encourage greater use of public transport.

Programme C – Maritime Transport and Safety

The aim of this Programme is to ensure the safety and competitiveness of maritime transport services, the protection of the marine environment and the provision of an effective emergency response service. Under this Programme, the allocation for 2018 allows the Department and its Agencies to:

- Provide Irish Coast Guard emergency services;
- Licence and inspect 1,500 vessels, the licencing and certification of 1,000 seafarers and the inspection of 50 port facilities; and
- Issue Marine Safety Notices.

Programme D – Sports and Recreation Services

The aim of this Programme is to promote sports participation and to contribute to a healthier and more active society. Under this Programme, the allocation for 2018 allows the Department and its Agencies to:

- Provide support for programmes aimed at increasing participation in sport and supporting high performance sport;
- Meet existing commitments under the Sports Capital Programme as well as new allocations under the 2017 round of the programme which will be announced later this year;
- Support the developments of Páirc Uí Chaoimh and Kerry Sports Academy at ITT; and
- Meet existing commitments under the Local Authority Swimming Pool Programme.

Programme E – Tourism Services

The aim of this Programme is to support the tourism industry. Under this Programme, the allocation for 2018 allows the Department and its Agencies to:

- Support the development and sustainability of Irish tourism, in particular through enterprise supports, capital investment, growing event and business tourism and continued enhancement of the signature experience brands;
- Enable overseas tourism marketing activity to increase overseas visitor numbers and associated overseas revenue in 2018;
- To help restore Ireland's share of voice vis-à-vis its competitors in the British market and also to develop growth from alternative markets. This is critical in the context of Brexit and the decline in visitors from Britain;
- Further development of the Wild Atlantic Way;
- Support the development of Greenways; and
- Provide an allocation of €1m to enable Fáilte Ireland to commence work on the development of a brand for the Lakelands region.

C. Estimates 2018: Summary of New Measures

Compared to the pre-Budget position an additional €15m in current expenditure and €46m in capital expenditure is being allocated. These resources will be used to fund existing services such as an increase in the Public Service Obligation and allow for a new round of sports capital funding in addition to some new measures as below.

Full details on the allocation of the Votes 2018 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2018 €million
Current Expenditure	
<i>Fáilte Ireland</i> - As part of the further development of the signature experience brands an allocation of €1m is provided to enable Fáilte Ireland to commence work on the development of a brand for the Lakelands region	1
<i>Cycling</i> - Allocation will allow planning for a new investment programme for cycling (incl walking and traffic management)	3
<i>Tourism</i> - Tourism marketing for digital infrastructure as part of Brexit.	2.5
Total	6.5

D. Reconciliation of 2018 Expenditure Ceiling

Department of Transport, Tourism and Sport	2018	2019	2020
<u>Current Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2017	680	704	704
Allocation from Central Pay Agreement Provision (LRA and PSSA)	4	4	4
Allocation of additional resources	15	15	15
Current Expenditure Ceiling	699	723	723
<u>Capital Expenditure</u>	<u>€million</u>	<u>€million</u>	<u>€million</u>
Capital Envelope per Mid-Year Expenditure Report 2017	1,281	1,328	1,645
Additional Capital Allocation under Mid-Term Review of Capital Plan	46	315	413
Capital Ceiling	1,327	1,643	2,058
<u>Ministerial Expenditure Ceiling</u>	2,026	2,366	2,781

*Rounding affects total

Part III -
Estimates for Public Services 2018

Incorporating Summary Public Capital Programme

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GENERAL NOTE

The 2018 Estimates shown in Part III of the Expenditure Report reflect in full the expenditure adjustments announced by the Minister of Finance, Public Expenditure & Reform on 10 October, 2017, and detailed elsewhere in this Report.

The figures shown in the 2017 Estimates column throughout this section are those approved by Dáil Éireann adjusted for certain technical and functional transfers since the 2017 Estimates were agreed.

In particular, Further Revised Estimates are to be presented to Dáil Éireann to reflect transfers of functions agreed by Government. These Estimates will reflect the establishment of the Department of Rural and Community Development and the transfer of Departmental allocations in relation to the transferring functions with:

- the transfer of functions in relation to rural and community services to the newly established Department of Rural and Community Development;
- the transfer of certain functions of the Minister for Justice and Equality, specifically responsibility for charities regulation including the Charities Regulatory Authority to the Minister for Rural and Community Development; and
- the transfer of certain functions in relation to labour affairs and labour law responsibilities to the Department of Employment Affairs and Social Protection from the Department of Business, Enterprise and Innovation.

The new Estimate for the Department of Housing, Planning and Local Government will reflect the additional funding requirement arising from the Water Services Bill 2017, presented to Dáil Éireann on 20th September 2017.

In addition, for illustrative purposes, the Estimate figures for both 2017 and 2018 reflect the proposed transfer in relation to the Community Services Programme from Vote 37 Employment Affairs and Social Protection to Vote 42 Rural and Community Development. This is intended to take effect from 1st January 2018. Contingency amounts are included for 2017 in relation to a provision for a Social Welfare Christmas bonus net of estimated year-end underspends.

It is intended that, in the context of the Revised Estimates Volume (REV), as provided for in the Water Services Bill 2017, on foot of the Report of the Joint Oireachtas Committee on future funding of Domestic Water Services, technical adjustments to the Estimates for funding Irish Water and consequential reform of the Local Government Fund will be made. These adjustment that are neutral in general government terms will impact on gross voted expenditure and appropriations- in-aid.

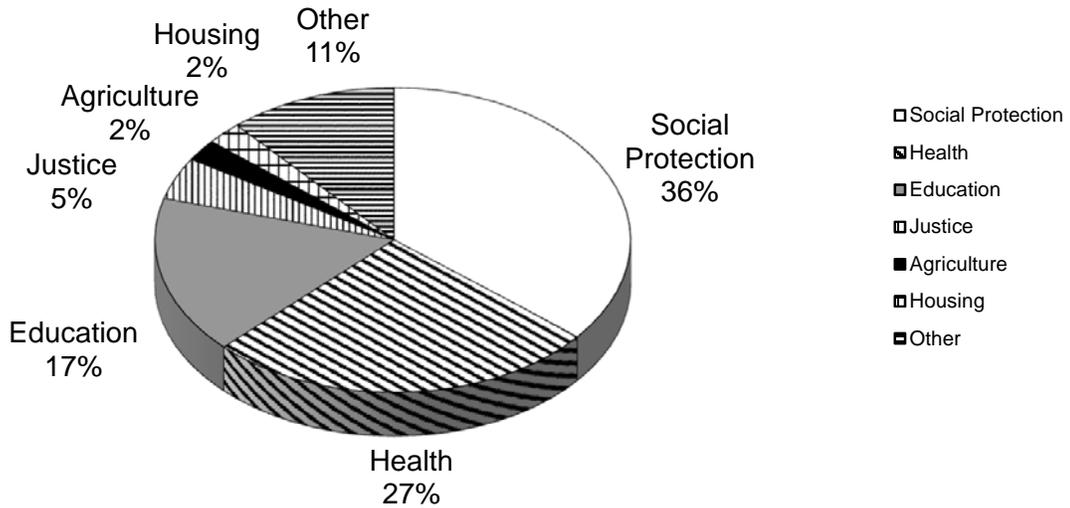
10 October, 2017.

TOTAL OF ESTIMATES FOR SUPPLY SERVICES

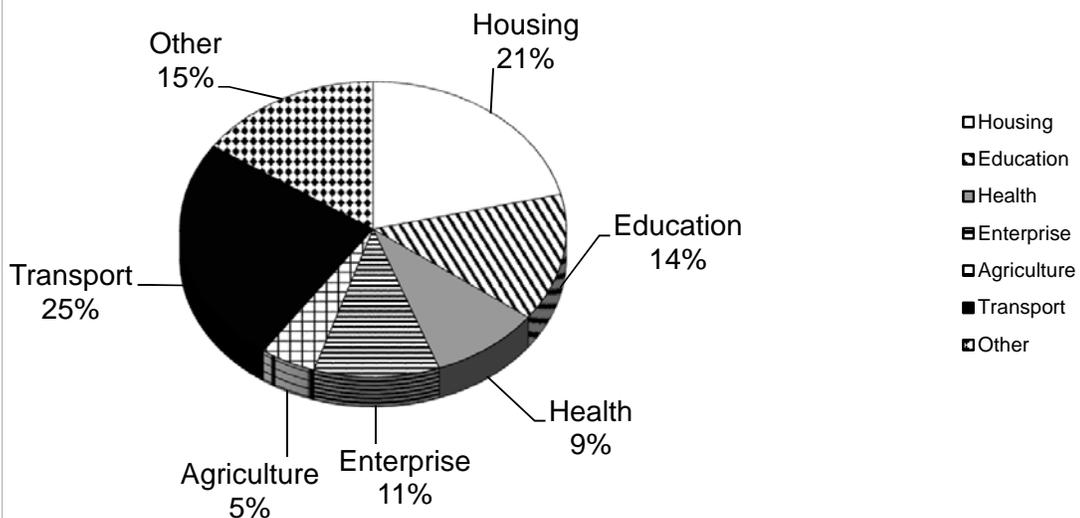
	<u>2017</u>	<u>2018</u>	
<i>Gross Estimates</i> *	€000	€000	%
Total	58,495,628	60,923,174	4.1%
Current Services	53,955,246	55,593,357	3.0%
Capital Services	4,540,382	5,329,817	17.4%
<i>Net Estimates</i>			
Total	46,272,168	48,450,927	4.7%
Current Services	41,987,429	43,373,301	3.3%
Capital Services	4,284,739	5,077,626	18.5%

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

Gross Voted Current Spending
where the overall €55.6 billion is going in 2018



Gross Voted Capital Expenditure
where the overall €5.3 billion is going in 2018



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

by Ministerial Vote Group

Ministerial Vote Group	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimate	
	€000	€000	€000	%
Taoiseach's Group (including Central Statistics Office)	182,472	186,894	4,422	2.4%
Current	182,472	186,894	4,422	2.4%
Capital	-	-	-	-
Finance Group	464,511	483,232	18,721	4.0%
Current	439,237	457,517	18,280	4.2%
Capital	25,274	25,715	441	1.7%
Public Expenditure and Reform Group	1,094,251	1,164,561	70,310	6.4%
Current	943,308	989,165	45,857	4.9%
Capital	150,943	175,396	24,453	16.2%
Justice Group	2,567,966	2,633,813	65,847	2.6%
Current	2,387,818	2,487,961	100,143	4.2%
Capital	180,148	145,852	(34,296)	-19.0%
Housing, Planning and Local Government(b)	1,994,844	2,456,790	461,946	23.2%
Current	1,300,860	1,326,790	25,930	2.0%
Capital	693,984	1,130,000	436,016	62.8%
Education and Skills	9,537,395	10,084,722	547,327	5.7%
Current	8,844,045	9,339,372	495,327	5.6%
Capital	693,350	745,350	52,000	7.5%
Foreign Affairs and Trade Group	715,187	738,267	23,080	3.2%
Current	704,187	725,267	21,080	3.0%
Capital	11,000	13,000	2,000	18.2%
Communications, Climate Action and Environment	528,235	581,114	52,879	10.0%
Current	357,271	372,114	14,843	4.2%
Capital	170,964	209,000	38,036	22.2%
Agriculture, Food and the Marine	1,468,245	1,532,498	64,253	4.4%
Current	1,230,245	1,284,498	54,253	4.4%
Capital	238,000	248,000	10,000	4.2%
Transport, Tourism and Sport	1,810,054	2,026,456	216,402	12.0%
Current	680,413	699,410	18,997	2.8%
Capital	1,129,641	1,327,046	197,405	17.5%
Business Enterprise and Innovation (b)	856,874	870,960	14,086	1.6%
Current	301,874	310,960	9,086	3.0%
Capital	555,000	560,000	5,000	0.9%
Culture Heritage and the Gaeltacht (b)	288,408	302,959	14,551	5.0%
Current	237,108	248,659	11,551	4.9%
Capital	51,300	54,300	3,000	5.8%
Defence Group	921,429	946,181	24,752	2.7%
Current	847,429	869,181	21,752	2.6%
Capital	74,000	77,000	3,000	4.1%
Employment Affairs and Social Protection(b)	19,809,373	20,011,810	202,437	1.0%
Current	19,799,373	20,001,810	202,437	1.0%
Capital	10,000	10,000	-	-
Health Group	14,606,530	15,291,130	684,600	4.7%
Current	14,152,280	14,797,880	645,600	4.6%
Capital	454,250	493,250	39,000	8.6%
Children and Youth Affairs	1,311,036	1,383,611	72,575	5.5%
Current	1,285,416	1,355,611	70,195	5.5%
Capital	25,620	28,000	2,380	9.3%
Rural and Community Development(b)	208,818	228,176	19,358	9.3%
Current	131,910	140,268	8,358	6.3%
Capital	76,908	87,908	11,000	14.3%
Contingency (c)	130,000	-	(130,000)	-
Current	130,000	-	(130,000)	-
Capital	-	-	-	-
Total:-	58,495,628	60,923,174	2,427,546	4.1%
Total:-	58,495,628	60,923,174	2,427,546	4.1%
Current:-	53,955,246	55,593,357	1,638,111	3.0%
Capital:-	4,540,382	5,329,817	789,435	17.4%

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

(b) Both 2017 and 2018 amounts reflect transfers of functions.

(c) The contingency includes provision for a Christmas bonus, net of estimated year-end underspends.

TABLE 1

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

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,998	4,418	420	10.5%
2	Department of the Taoiseach	37,580	36,763	(817)	-2.2%
3	Office of the Attorney General	15,666	16,121	455	2.9%
4	Central Statistics Office	49,972	50,347	375	0.8%
5	Office of the Director of Public Prosecutions	41,588	44,466	2,878	6.9%
6	Chief State Solicitor's Office	33,668	34,779	1,111	3.3%
7	Office of the Minister for Finance	40,805	42,048	1,243	3.0%
8	Office of the Comptroller and Auditor General	12,642	13,977	1,335	10.6%
9	Office of the Revenue Commissioners	409,380	425,500	16,120	3.9%
10	Tax Appeals Commission	1,684	1,707	23	1.4%
11	Public Expenditure and Reform	56,051	56,931	880	1.6%
12	Superannuation and Retired Allowances	539,900	569,900	30,000	5.6%
13	Office of Public Works	394,331	431,478	37,147	9.4%
14	State Laboratory	9,671	10,278	607	6.3%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	11,368	11,587	219	1.9%
17	Public Appointments Service	11,380	13,598	2,218	19.5%
18	National Shared Services Office	50,623	48,759	(1,864)	-3.7%
19	Office of the Ombudsman	10,860	11,597	737	6.8%
20	Garda Síochána	1,611,948	1,650,209	38,261	2.4%
21	Prisons	327,374	341,171	13,797	4.2%
22	Courts Service	140,080	131,575	(8,505)	-6.1%
23	Property Registration Authority	28,291	29,303	1,012	3.6%
24	Justice and Equality (c)	439,562	459,918	20,356	4.6%
25	Irish Human Rights and Equality Commission	6,631	6,703	72	1.1%
26	Education and Skills	9,171,095	9,670,922	499,827	5.5%
26	National Training Fund (a)	366,300	413,800	47,500	13.0%
27	International Co-operation	486,614	500,126	13,512	-
28	Foreign Affairs and Trade	228,573	238,141	9,568	4.2%
29	Communications, Climate Action and Environment	528,235	581,114	52,879	10.0%
30	Agriculture, Food and the Marine	1,468,245	1,532,498	64,253	4.4%
31	Transport, Tourism and Sport	1,810,054	2,026,456	216,402	12.0%
32	Businss, Enterprise and Innovation (c)	856,874	870,960	14,086	1.6%
33	Culture Heritage and the Gaeltacht	288,408	302,959	14,551	5.0%
34	Housing, Planning and Local Government (c)	1,994,844	2,456,790	461,946	23.2%
35	Army Pensions	229,632	239,133	9,501	4.1%
36	Defence	691,797	707,048	15,251	2.2%
37	Employment Affairs and Social Protection (c)	10,998,613	10,834,890	(163,723)	-1.5%
37	Social Insurance Fund (a)	8,810,760	9,176,920	366,160	4.2%
38	Health	14,606,530	15,291,130	684,600	4.7%
39	Office of Government Procurement	20,435	21,020	585	2.9%
40	Children and Youth Affairs	1,311,036	1,383,611	72,575	5.5%
41	Policing Authority	2,712	3,347	635	23.4%
42	Rural and Community Development (c)	208,818	228,176	19,358	9.3%
	Contingency (b)	130,000	-	(130,000)	-
	Total:-	58,495,628	60,923,174	2,427,546	4.1%

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

(b) The contingency includes provision for a Christmas bonus, net of estimated year-end underspends.

(c) Both 2017 and 2018 amounts reflect transfers of functions.

TABLE 2

SUMMARY OF CURRENT SUPPLY SERVICES - GROSS ESTIMATES (a)

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimates	
		€000	€000	€000	%
1	President's Establishment	3,998	4,418	420	10.5%
2	Department of the Taoiseach	37,580	36,763	(817)	-2.2%
3	Office of the Attorney General	15,666	16,121	455	2.9%
4	Central Statistics Office	49,972	50,347	375	0.8%
5	Office of the Director of Public Prosecutions	41,588	44,466	2,878	6.9%
6	Chief State Solicitor's Office	33,668	34,779	1,111	3.3%
7	Office of the Minister for Finance	38,531	40,333	1,802	4.7%
8	Office of the Comptroller and Auditor General	12,642	13,977	1,335	10.6%
9	Office of the Revenue Commissioners	386,380	401,500	15,120	3.9%
10	Tax Appeals Commission	1,684	1,707	23	1.4%
11	Public Expenditure and Reform	47,516	51,731	4,215	8.9%
12	Superannuation and Retired Allowances	539,900	569,900	30,000	5.6%
13	Office of Public Works	268,282	275,429	7,147	2.7%
14	State Laboratory	9,671	10,278	607	6.3%
15	Secret Service	1,000	1,000	-	0.0%
16	Valuation Office	11,368	11,587	219	1.9%
17	Public Appointments Service	10,380	12,098	1,718	16.6%
18	National Shared Services Office	36,334	37,072	738	2.0%
19	Office of the Ombudsman	10,860	11,597	737	6.8%
20	Garda Síochána	1,522,878	1,588,769	65,891	4.3%
21	Prisons	305,044	316,841	11,797	3.9%
22	Courts Service	79,397	82,558	3,161	4.0%
23	Property Registration Authority	27,731	28,743	1,012	3.6%
24	Justice and Equality (b)	432,157	449,513	17,356	4.0%
25	Irish Human Rights and Equality Commission	6,531	6,603	72	1.1%
26	Education and Skills	8,477,745	8,925,572	447,827	5.3%
26	National Training Fund (a)	366,300	413,800	47,500	13.0%
27	International Co-operation	486,114	497,626	11,512	2.4%
28	Foreign Affairs and Trade	218,073	227,641	9,568	4.4%
29	Communications, Climate Action, and Environment	357,271	372,114	14,843	4.2%
30	Agriculture, Food and the Marine	1,230,245	1,284,498	54,253	4.4%
31	Transport, Tourism and Sport	680,413	699,410	18,997	2.8%
32	Business, Enterprise and Innovation (b)	301,874	310,960	9,086	3.0%
33	Culture, Heritage, and the Gaeltacht	237,108	248,659	11,551	4.9%
34	Housing, Planning and Local Government (b)	1,300,860	1,326,790	25,930	2.0%
35	Army Pensions	229,632	239,133	9,501	4.1%
36	Defence	617,797	630,048	12,251	2.0%
37	Employment Affairs and Social Protection (b)	10,988,613	10,824,891	(163,722)	-1.5%
37	Social Insurance Fund (a)	8,810,760	9,176,920	366,160	4.2%
38	Health	14,152,280	14,797,880	645,600	4.6%
39	Office Of Government Procurement	19,365	20,060	695	3.6%
40	Children and Youth Affairs	1,285,416	1,355,611	70,195	5.5%
41	Policing Authority	2,712	3,347	635	23.4%
42	Rural and Community Development (b)	131,910	140,268	8,358	6.3%
	Contingency (c)	130,000	-	(130,000)	-
	Total:-	53,955,246	55,593,358	1,638,112	3.0%

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

(b) Both 2017 and 2018 amounts reflect transfers of functions.

(c) The contingency includes provision for a Christmas bonus net of estimated year-end underspends.

TABLE 3

SUMMARY OF VOTED CAPITAL - GROSS ESTIMATES

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimate	
		€000	€000	€000	%
7	Office of the Minister for Finance	2,274	1,715	(559)	-24.6%
9	Office of the Revenue Commissioners	23,000	24,000	1,000	-
11	Public Expenditure and Reform	8,535	5,200	(3,335)	-39.1%
13	Office of Public Works	126,049	156,049	30,000	-
17	Public Appointments Service	1,000	1,500	500	-
18	National Shared Services Office	14,289	11,687	(2,602)	-18.2%
20	Garda Síochána	89,070	61,440	(27,630)	-31.0%
21	Prisons	22,330	24,330	2,000	9.0%
22	Courts Service	60,683	49,017	(11,666)	-19.2%
23	Property Registration Authority	560	560	-	-
24	Justice and Equality	7,405	10,405	3,000	40.5%
25	Irish Human Rights and Equality Commission	100	100	-	0.0%
26	Education and Skills	693,350	745,350	52,000	7.5%
27	International Co-operation	500	2,500	2,000	-
28	Foreign Affairs and Trade	10,500	10,500	-	0.0%
29	Communications, Climate Action and Environment	170,964	209,000	38,036	22.2%
30	Agriculture, Food and the Marine	238,000	248,000	10,000	4.2%
31	Transport, Tourism and Sport	1,129,641	1,327,046	197,405	17.5%
32	Business, Enterprise and Innovation	555,000	560,000	5,000	0.9%
33	Culture, Heritage and the Gaeltacht <i>(a)</i>	51,300	54,300	3,000	5.8%
34	Housing, Planning and Local Government <i>(a)</i>	693,984	1,130,000	436,016	62.8%
36	Defence	74,000	77,000	3,000	4.1%
37	Employment Affairs and Social Protection	10,000	10,000	-	0.0%
38	Health	454,250	493,250	39,000	8.6%
39	Office of Government Procurement	1,070	960	(110)	-10.3%
40	Children and Youth Affairs	25,620	28,000	2,380	9.3%
42	Rural and Community Development <i>(a)</i>	76,908	87,908	11,000	14.3%
	Total:-	4,540,382	5,329,817	789,435	17.4%

(a) Both 2017 and 2018 amounts reflect transfers of functions.

TABLE 4
EXCHEQUER PAY BILL – GROSS

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimate	
		€000	€000	€000	%
1	President's Establishment	1,746	1,802	56	3.2%
2	Department of the Taoiseach	16,504	17,422	918	5.6%
3	Office of the Attorney General	12,538	12,992	454	3.6%
4	Central Statistics Office	38,983	40,188	1,205	3.1%
5	Office of the Director of Public Prosecutions	14,127	15,285	1,158	8.2%
6	Chief State Solicitor's Office	16,760	17,371	611	3.6%
7	Office of the Minister for Finance	18,000	18,671	671	3.7%
8	Office of the Comptroller and Auditor General	10,413	11,116	703	6.8%
9	Office of the Revenue Commissioners	301,645	309,900	8,255	2.7%
10	Tax Appeals Commission	1,284	1,307	23	1.8%
11	Public Expenditure and Reform	25,714	28,528	2,814	10.9%
13	Office of Public Works	94,196	99,093	4,897	5.2%
14	State Laboratory	5,601	5,898	297	5.3%
16	Valuation Office	8,286	8,505	219	2.6%
17	Public Appointments Service	6,458	7,398	940	14.6%
18	National Shared Services Office	27,878	28,616	738	2.6%
19	Office of the Ombudsman	7,956	8,693	737	9.3%
20	Garda Síochána	1,024,630	1,080,690	56,060	5.5%
21	Prisons	237,986	249,283	11,297	4.7%
22	Courts Service	51,707	53,865	2,158	4.2%
23	Property Registration Authority	23,777	24,589	812	3.4%
24	Justice and Equality (b)	149,111	162,037	12,926	8.7%
25	Irish Human Rights and Equality Commission	3,538	3,610	72	2.0%
26	Education and Skills	5,666,005	6,056,695	390,690	6.9%
26	National Training Fund	11,561	40,712	29,151	-
27	International Co-operation	15,099	16,261	1,162	7.7%
28	Foreign Affairs and Trade	83,995	92,563	8,568	10.2%
29	Communications, Climate Action and Environment (a)	57,809	65,155	7,346	12.7%
30	Agriculture, Food and the Marine	252,969	261,351	8,382	3.3%
31	Transport, Tourism and Sport	85,147	88,710	3,563	4.2%
32	Business, Enterprise and Innovation	152,477	160,754	8,277	5.4%
33	Culture, Heritage, and the Gaeltacht (b)	77,820	81,465	3,645	4.7%
34	Housing, Planning, and Local Government (a) (b)	57,646	63,917	6,271	10.9%
35	Army Pensions	70	70	-	-
36	Defence	496,699	508,950	12,251	2.5%
37	Employment Affairs and Social Protection (b)	300,953	305,890	4,937	1.6%
38	Health	6,793,092	7,101,726	308,634	4.5%
39	Office of Government Procurement	12,470	14,500	2,030	16.3%
40	Children and Youth Affairs	301,018	319,708	18,690	6.2%
41	Policing Authority	1,712	2,147	435	25.4%
42	Rural and Community Development (b)	9,802	12,264	2,462	25.1%
	Total :- (c)	16,475,182	17,399,697	924,515	5.6%

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

(b) Both 2017 and 2018 amounts reflect transfers of functions.

(c) The Budget Estimate for 2018 includes an allocation related to the bringing forward, from September 2017 to April 2017, of pay increases for public servants under the Lansdowne Road Agreement. This had a cost of €120 million which is not reflected in the 2017 REV estimate and thus impacts on year to year comparisons in the pay bill.

TABLE 5

EXCHEQUER PENSIONS BILL – GROSS

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimate	
				€000	%
3	Office of the Attorney General	67	68	1	1.5%
11	Public Expenditure and Reform	337	523	186	55.2%
12	Superannuation and Retired Allowances	539,650	569,570	29,920	5.5%
20	Garda Síochána	333,392	341,013	7,621	2.3%
22	Courts Service	107	110	3	2.8%
24	Justice and Equality	741	771	30	4.0%
26	Education and Skills	1,171,688	1,194,445	22,757	1.9%
29	Communications, Climate Action and Environment	6,377	6,533	156	-
30	Agriculture, Food and the Marine	49,991	51,190	1,199	2.4%
31	Transport, Tourism and Sport	10,180	11,305	1,125	11.1%
32	Business Enterprise and Innovation	49,384	50,163	779	1.6%
33	Culture, Heritage and the Gaeltacht	8,224	8,329	105	1.3%
34	Housing, Planning and Local Government	1,707	1,723	16	0.9%
35	Army Pensions	229,462	238,963	9,501	4.1%
37	Employment Affairs and Social Protection	849	1,045	196	23.1%
38	Health	626,129	650,224	24,095	3.8%
40	Children and Youth Affairs	6,700	8,719	2,019	30.1%
42	Rural and Community Development	38	38	-	-
	Total :-	3,035,023	3,134,732	99,709	3.3%

SUMMARY OF NET EXPENDITURE (CAPITAL AND CURRENT)

by Ministerial Vote Group

Ministerial Vote Group	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimate	
	€000	€000	€000	%
Taoiseach's Group (including Legal Votes)	177,150	181,178	4,028	2.3%
Current	177,150	181,178	4,028	2.3%
Capital	-	-	-	-
Finance Group	389,131	407,079	17,948	4.6%
Current	363,857	381,364	17,507	4.8%
Capital	25,274	25,715	441	1.7%
Public Expenditure and Reform Group	874,645	918,703	44,058	5.0%
Current	725,702	743,307	17,605	2.4%
Capital	148,943	175,396	26,453	17.8%
Justice Group	2,339,152	2,400,015	60,863	2.6%
Current	2,159,004	2,254,163	95,159	4.4%
Capital	180,148	145,852	(34,296)	-19.0%
Housing, Planning and Local Government	1,927,355	2,394,434	467,079	24.2%
Current	1,233,371	1,264,434	31,063	2.5%
Capital	693,984	1,130,000	436,016	62.8%
Education and Skills	8,675,299	9,142,427	467,128	5.4%
Current	7,984,799	8,399,927	415,128	5.2%
Capital	690,500	742,500	52,000	7.5%
Foreign Affairs and Trade Group	669,021	691,854	22,833	3.4%
Current	658,021	678,854	20,833	3.2%
Capital	11,000	13,000	2,000	18.2%
Communications, Climate Action and Environment	290,636	343,259	52,623	18.1%
Current	119,672	134,259	14,587	12.2%
Capital	170,964	209,000	38,036	22.2%
Agriculture, Food and the Marine	1,131,157	1,250,428	119,271	10.5%
Current	893,157	1,002,428	109,271	12.2%
Capital	238,000	248,000	10,000	4.2%
Transport, Tourism and Sport	1,442,107	1,658,679	216,572	15.0%
Current	552,523	571,488	18,965	3.4%
Capital	889,584	1,087,191	197,607	22.2%
Business, Enterprise and Innovation	806,541	820,583	14,042	1.7%
Current	252,041	261,083	9,042	3.6%
Capital	554,500	559,500	5,000	0.9%
Culture, Heritage and the Gaeltacht	284,435	298,759	14,324	5.0%
Current	233,135	244,459	11,324	4.9%
Capital	51,300	54,300	3,000	5.8%
Defence Group	895,725	920,646	24,921	2.8%
Current	824,225	844,896	20,671	2.5%
Capital	71,500	75,750	4,250	5.9%
Employment Affairs and Social Protection	10,734,549	10,568,455	(166,094)	-1.5%
Current	10,724,549	10,558,455	(166,094)	-1.5%
Capital	10,000	10,000	-	-
Health Group	14,146,309	14,830,909	684,600	4.8%
Current	13,692,309	14,337,909	645,600	4.7%
Capital	454,000	493,000	39,000	8.6%
Children and Youth Affairs	1,286,024	1,356,254	70,230	5.5%
Current	1,260,404	1,328,254	67,850	5.4%
Capital	25,620	28,000	2,380	9.3%
Rural and Community Development	192,932	212,265	19,333	10.0%
Current	123,510	131,843	8,333	6.7%
Capital	69,422	80,422	11,000	15.8%
Contingency	10,000	55,000	45,000	-
Current	10,000	55,000	45,000	-
Capital	-	-	-	-
Total:-	46,272,168	48,450,927	2,178,759	4.7%
Total including Capital Carryover :-	46,272,168	48,450,927	2,178,759	4.7%
Current:-	41,987,429	43,373,301	1,385,872	3.3%
Capital:-	4,284,739	5,077,626	792,887	18.5%

TABLE 1A

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

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimate	
		€000	€000	€000	%
1	President's Establishment	3,903	4,321	418	10.7%
2	Department of the Taoiseach	36,747	35,891	(856)	-2.3%
3	Office of the Attorney General	14,900	15,322	422	2.8%
4	Central Statistics Office	48,584	48,447	(137)	-0.3%
5	Office of the Director of Public Prosecutions	40,676	43,502	2,826	6.9%
6	Chief State Solicitor's Office	32,340	33,695	1,355	4.2%
7	Office of the Minister for Finance	39,470	40,647	1,177	3.0%
8	Office of the Comptroller and Auditor General	6,915	7,927	1,012	14.6%
9	Office of the Revenue Commissioners	341,141	356,879	15,738	4.6%
10	Tax Appeals Commission	1,605	1,626	21	1.3%
11	Public Expenditure and Reform	53,105	53,630	525	1.0%
12	Superannuation and Retired Allowances	359,900	366,150	6,250	1.7%
13	Office of Public Works	365,067	400,329	35,262	9.7%
14	State Laboratory	8,749	9,343	594	6.8%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	10,239	10,440	201	2.0%
17	Public Appointments Service	11,156	13,359	2,203	19.7%
18	National Shared Services Office	45,173	43,267	(1,906)	-4.2%
19	Office of the Ombudsman	10,535	11,155	620	5.9%
20	Garda Síochána	1,505,946	1,542,522	36,576	2.4%
21	Prisons	314,790	328,195	13,405	4.3%
22	Courts Service	92,252	83,606	(8,646)	-9.4%
23	Property Registration Authority	27,785	28,734	949	3.4%
24	Justice and Equality (a)	378,964	396,644	17,680	4.7%
25	Irish Human Rights and Equality Commission	6,522	6,588	66	1.0%
26	Education and Skills	8,675,299	9,142,427	467,128	5.4%
27	International Co-operation	485,494	498,956	13,462	2.8%
28	Foreign Affairs and Trade	183,527	192,898	9,371	5.1%
29	Communications, Climate Action and Environment	290,636	343,259	52,623	18.1%
30	Agriculture, Food and the Marine	1,131,157	1,250,428	119,271	10.5%
31	Transport, Tourism and Sport	1,442,107	1,658,679	216,572	15.0%
32	Business, Enterprise and Innovation (a)	806,541	820,583	14,042	1.7%
33	Culture, Heritage and the Gaeltacht	284,435	298,759	14,324	5.0%
34	Housing, Planning, and Local Government(a)	1,927,355	2,394,434	467,079	24.2%
35	Army Pensions	224,632	234,133	9,501	4.2%
36	Defence	671,093	686,513	15,420	2.3%
37	Employment Affairs and Social Protection (a)	10,734,549	10,568,455	(166,094)	-1.5%
38	Health	14,146,309	14,830,909	684,600	4.8%
39	Office of Government Procurement	19,960	20,470	510	2.6%
40	Children and Youth Affairs	1,286,024	1,356,254	70,230	5.5%
41	Policing Authority	2,654	3,286	632	23.8%
42	Rural and Community Development(a)	192,932	212,265	19,333	10.0%
	Contingency (b)	10,000	55,000	45,000	-
	Total:-	46,272,168	48,450,927	2,178,759	4.7%

(a) Both 2017 and 2018 amounts reflect transfers of functions.

(b) The contingency for 2017 includes provision for a Christmas bonus net of estimated year-end savings. The net expenditure amounts reflect estimated additional appropriations in aid. In particular, with the Social Insurance fund in surplus, the portion of the Christmas bonus estimated to be paid from the SIF gives rise to an increase in appropriations in aid. The 2018 contingency relates to technical adjustments that will be reflected in the REV.

TABLE 2A

SUMMARY OF VOTED CURRENT - NET ESTIMATES

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimates	
		€000	€000	€000	%
1	President's Establishment	3,903	4,321	418	10.7%
2	Department of the Taoiseach	36,747	35,891	(856)	-2.3%
3	Office of the Attorney General	14,900	15,322	422	2.8%
4	Central Statistics Office	48,584	48,447	(137)	-0.3%
5	Office of the Director of Public Prosecutions	40,676	43,502	2,826	6.9%
6	Chief State Solicitor's Office	32,340	33,695	1,355	4.2%
7	Office of the Minister for Finance	37,196	38,932	1,736	4.7%
8	Office of the Comptroller and Auditor General	6,915	7,927	1,012	14.6%
9	Office of the Revenue Commissioners	318,141	332,879	14,738	4.6%
10	Tax Appeals Commission	1,605	1,626	21	1.3%
11	Public Expenditure and Reform	44,570	48,430	3,860	8.7%
12	Superannuation and Retired Allowances	359,900	366,150	6,250	1.7%
13	Office of Public Works	241,018	244,280	3,262	1.4%
14	State Laboratory	8,749	9,343	594	6.8%
15	Secret Service	1,000	1,000	-	-
16	Valuation Office	10,239	10,440	201	2.0%
17	Public Appointments Service	10,156	11,859	1,703	16.8%
18	National Shared Services Office	30,884	31,580	696	2.3%
19	Office of the Ombudsman	10,535	11,155	620	5.9%
20	Garda Síochána	1,416,876	1,481,082	64,206	4.5%
21	Prisons	292,460	303,865	11,405	3.9%
22	Courts Service	31,569	34,589	3,020	9.6%
23	Property Registration Authority	27,225	28,174	949	3.5%
24	Justice and Equality (a)	371,559	386,239	14,680	4.0%
25	Irish Human Rights and Equality Commission	6,422	6,488	66	1.0%
26	Education and Skills	7,984,799	8,399,927	415,128	5.2%
27	International Co-operation	484,994	496,456	11,462	2.4%
28	Foreign Affairs and Trade	173,027	182,398	9,371	5.4%
29	Communications, Climate Action and Environment	119,672	134,259	14,587	12.2%
30	Agriculture, Food and the Marine	893,157	1,002,428	109,271	12.2%
31	Transport, Tourism and Sport	552,523	571,488	18,965	3.4%
32	Business, Enterprise and Innovation	252,041	261,083	9,042	3.6%
33	Culture, Heritage and the Gaeltacht (a)	233,135	244,459	11,324	4.9%
34	Housing, Planning and Local Government (a)	1,233,371	1,264,434	31,063	2.5%
35	Army Pensions	224,632	234,133	9,501	4.2%
36	Defence	599,593	610,763	11,170	1.9%
37	Employment Affairs and Social Protection (a)	10,724,549	10,558,455	(166,094)	-1.5%
38	Health	13,692,309	14,337,909	645,600	4.7%
39	Office of Government Procurement	18,890	19,510	620	3.3%
40	Children and Youth Affairs	1,260,404	1,328,254	67,850	5.4%
41	Policing Authority	2,654	3,286	632	23.8%
42	Rural and Community Development (a)	123,510	131,843	8,333	6.7%
	Contingency (b)	10,000	55,000	45,000	-
	Total:-	41,987,429	43,373,301	1,385,872	3.3%

(a) Both 2017 and 2018 amounts reflect transfers of functions.

(b) The contingency for 2017 includes provision for a Christmas bonus net of estimated year-end savings. The net expenditure amounts reflect estimated additional appropriations in aid. In particular, with the Social Insurance fund in surplus, the portion of the Christmas bonus estimated to be paid from the SIF gives rise to an increase in appropriations in aid. The 2018 contingency relates to technical adjustments that will be reflected in the REV

TABLE 3A

SUMMARY OF VOTED CAPITAL - NET ESTIMATES

Vote No	Service	20167Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimates	
		€000	€000	€000	%
7	Office of the Minister for Finance	2,274	1,715	(559)	-24.6%
9	Office of the Revenue Commissioners	23,000	24,000	1,000	-
11	Public Expenditure and Reform	8,535	5,200	(3,335)	-39.1%
13	Office of Public Works	124,049	156,049	32,000	25.8%
17	Public Appointments Service	1,000	1,500	500	50.0%
18	National Shared Services Office	14,289	11,687	(2,602)	-18.2%
20	Garda Síochána	89,070	61,440	(27,630)	-31.0%
21	Prisons	22,330	24,330	2,000	9.0%
22	Courts Service	60,683	49,017	(11,666)	-19.2%
23	Property Registration Authority	560	560	-	-
24	Justice and Equality	7,405	10,405	3,000	40.5%
25	Irish Human Rights and Equality Commission	100	100	-	-
26	Education and Skills	690,500	742,500	52,000	7.5%
27	International Co-operation	500	2,500	2,000	-
28	Foreign Affairs and Trade	10,500	10,500	-	0.0%
29	Communications, Climate Action and Environment	170,964	209,000	38,036	22.2%
30	Agriculture, Food and the Marine	238,000	248,000	10,000	4.2%
31	Transport, Tourism and Sport	889,584	1,087,191	197,607	22.2%
32	Business, Enterprise and Innovation	554,500	559,500	5,000	0.9%
33	Culture Heritage and the Gaeltacht (a)	51,300	54,300	3,000	5.8%
34	Housing, Planning, and Local Government (a)	693,984	1,130,000	436,016	62.8%
36	Defence	71,500	75,750	4,250	5.9%
37	Employment Affairs and Social Protection	10,000	10,000	-	-
38	Health	454,000	493,000	39,000	8.6%
39	Office of Government Procurement	1,070	960	(110)	-10.3%
40	Children and Youth Affairs	25,620	28,000	2,380	9.3%
42	Rural and Community Development(a)	69,422	80,422	11,000	15.8%
	Total:-	4,284,739	5,077,626	792,887	18.5%

(a) Both 2017 and 2018 amounts reflect transfers of functions.

TABLE 4A
EXCHEQUER PAY BILL – NET

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimates	
		€000	€000	€000	%
1	President's Establishment	1,661	1,712	51	3.1%
2	Department of the Taoiseach	15,729	16,608	879	5.6%
3	Office of the Attorney General	11,780	12,201	421	3.6%
4	Central Statistics Office	37,795	38,488	693	1.8%
5	Office of the Director of Public Prosecutions	13,343	14,449	1,106	8.3%
6	Chief State Solicitor's Office	15,932	16,487	555	3.5%
7	Office of the Minister for Finance	17,265	17,870	605	3.5%
8	Office of the Comptroller and Auditor General	9,961	10,466	505	5.1%
9	Office of the Revenue Commissioners	264,964	272,500	7,536	2.8%
10	Tax Appeals Commission	1,205	1,226	21	1.7%
11	Public Expenditure and Reform	23,864	26,828	2,964	12.4%
13	Office of Public Works	91,017	95,674	4,657	5.1%
14	State Laboratory	5,379	5,663	284	5.3%
16	Valuation Office	8,002	8,203	201	2.5%
17	Public Appointments Service	6,259	7,184	925	14.8%
18	National Shared Services Office	27,298	27,994	696	2.5%
19	Office of the Ombudsman	7,636	8,296	660	8.6%
20	Garda Síochána	980,234	1,034,409	54,175	5.5%
21	Prisons	226,007	236,812	10,805	4.8%
22	Courts Service	50,014	52,031	2,017	4.0%
23	Property Registration Authority	23,271	24,020	749	3.2%
24	Justice and Equality (b)	144,284	156,834	12,550	8.7%
25	Irish Human Rights and Equality Commission	3,429	3,495	66	1.9%
26	Education and Skills	5,389,468	5,760,832	371,364	6.9%
27	International Co-operation	14,429	15,541	1,112	7.7%
28	Foreign Affairs and Trade	81,249	89,620	8,371	10.3%
29	Communications, Climate Action and Environment	53,909	61,037	7,128	13.2%
30	Agriculture, Food and the Marine	240,013	248,811	8,798	3.7%
31	Transport, Tourism and Sport	81,783	85,016	3,233	4.0%
32	Business Enterprise and Innovation	145,776	154,009	8,233	5.6%
33	Culture Heritage and the Gaeltacht (b)	75,279	78,717	3,438	4.6%
34	Housing, Planning and Local Government (a) (b)	3,998	15,132	11,134	-
35	Army Pensions	67	67	-	-
36	Defence	484,845	495,577	10,732	2.2%
37	Employment Affairs and Social Protection (b)	291,649	297,470	5,821	2.0%
38	Health	6,789,177	7,097,811	308,634	4.5%
39	Office of Government Procurement	12,045	14,000	1,955	16.2%
40	Children and Youth Affairs	291,669	309,814	18,145	6.2%
41	Policing Authority	1,654	2,086	432	26.1%
42	Rural and Community Development (b)	9,522	11,959	2,437	25.6%
	Total:-	15,952,861	16,826,949	874,088	5.5%

(a) Net pay comparison impacted by transfer in 2017 of pension related deductions from the Local Authority Sector.

(b) Both 2017 and 2018 amounts reflect transfers of functions.

TABLE 5A

EXCHEQUER PENSIONS BILL – NET

Vote No	Service	2017 Estimate	2018 Estimate	Increase/Decrease 2018 Estimate over 2017 Estimates	
		€000	€000	€000	%
3	Office of the Attorney General	67	68	1	1.5%
11	Public Expenditure and Reform	337	523	186	55.2%
12	Superannuation and Retired Allowances	359,650	365,820	6,170	1.7%
20	Garda Síochána	299,586	308,207	8,621	2.9%
22	Courts Service	107	110	3	2.8%
24	Justice and Equality	351	381	30	8.5%
26	Education and Skills	968,318	977,702	9,384	1.0%
29	Communications, Climate Action and Environment	5,683	5,801	118	2.1%
30	Agriculture, Food and the Marine	49,991	51,190	1,199	2.4%
31	Transport, Tourism and Sport	9,427	10,552	1,125	11.9%
32	Business, Enterprise and Innovation	43,473	44,252	779	1.8%
33	Culture, Heritage and the Gaeltacht	7,427	7,524	97	1.3%
34	Housing, Planning and Local Government	1,707	1,723	16	0.9%
35	Army Pensions	224,465	233,966	9,501	4.2%
37	Employment Affairs and Social Protection	209	710	501	-
38	Health	626,129	650,224	24,095	3.8%
40	Children and Youth Affairs	-2,923	-904	2,019	-69.1%
42	Rural and Community Development	-12	-12	-	-
Total:-		2,593,992	2,657,837	63,845	-

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PRESIDENT'S ESTABLISHMENT

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants.

Four million, three hundred and twenty one thousand euro
(€4,321,000)

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

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	PRESIDENT'S ESTABLISHMENT	2,662	3,014	13%
B -	CENTENARIANS' BOUNTY	1,336	1,404	5%
Gross Total :-		3,998	4,418	11%
<i>Deduct :-</i>				
C -	APPROPRIATIONS-IN-AID	95	97	2%
Net Total :-		3,903	4,321	11%
Net Increase (€000)				418
<i>Exchequer pay included in above net total</i>		1,661	1,712	3%
<i>Associated Public Service employees</i>		26	27	4%

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	1,746	1,802	3%
(ii)	TRAVEL AND SUBSISTENCE	310	310	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	295	340	15%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	86	86	-
(v)	OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	280	535	91%
Gross Total :-		2,717	3,073	13%

DEPARTMENT OF THE TAOISEACH

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants.

**Thirty-five million, eight hundred and ninety-one thousand euro
(€35,891,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
A - SUPPORTING THE WORK OF THE TAOISEACH AND GOVERNMENT*	€000	€000	€000	€000	€000	€000	
	37,580	-	37,580	36,763	-	36,763	-2%
Gross Total :-	37,580	-	37,580	36,763	-	36,763	-2%
Deduct :-							
B - APPROPRIATIONS-IN-AID	833	-	833	872	-	872	5%
Net Total :-	36,747	-	36,747	35,891	-	35,891	-2%

Net Decrease (€000) (856)

Exchequer pay included in above net total
Associated Public Service employees

15,729	16,608	6%
224	239	7%

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	13,926	-	13,926	15,101	-	15,101	8%
(ii) TRAVEL AND SUBSISTENCE	615	-	615	730	-	730	19%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,505	-	1,505	6,955	-	6,955	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	360	-	360	360	-	360	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,160	-	1,160	1,410	-	1,410	22%
(vi) OFFICE PREMISES EXPENSES	316	-	316	316	-	316	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	18	-	18	18	-	18	-
Gross Total :-	17,900	-	17,900	24,890	-	24,890	39%

* Responsibility for Diaspora Affairs transferred from Vote 2 (Department of the Taoiseach) with effect from 1st January 2018.

OFFICE OF THE ATTORNEY GENERAL

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Attorney General, including a grant.

**Fifteen million, three hundred and twenty two thousand euro
(€15,322,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - DELIVERY OF PROFESSIONAL LEGAL SERVICES TO GOVERNMENT, DEPARTMENTS AND OFFICES	15,666	-	15,666	16,121	-	16,121	3%
Gross Total :-	15,666	-	15,666	16,121	-	16,121	3%
Deduct :-							
B - APPROPRIATIONS-IN-AID	766	-	766	799	-	799	4%
Net Total :-	14,900	-	14,900	15,322	-	15,322	3%

Net Increase (€000)

422

Exchequer pay included in above net total

11,780

12,201

4%

Associated Public Service employees

158

160

1%

Exchequer pensions included in above net total

67

68

-

Associated Public Service pensioners

2

2

-

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	11,263	-	11,263	11,677	-	11,677	4%
(ii) TRAVEL AND SUBSISTENCE	170	-	170	176	-	176	4%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	610	-	610	640	-	640	5%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	70	-	70	70	-	70	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	576	-	576	590	-	590	2%
(vi) OFFICE PREMISES EXPENSES	160	-	160	160	-	160	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	50	-	50	50	-	50	-
(viii) CONTRACT LEGAL EXPERTISE	350	-	350	300	-	300	-14%
Gross Total :-	13,249	-	13,249	13,663	-	13,663	3%

4

CENTRAL STATISTICS OFFICE

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Central Statistics Office.

Forty-eight million, four hundred and forty seven thousand euro
(€48,447,000)

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %		
	Current	Capital	Total	Current	Capital	Total			
PROGRAMME EXPENDITURE									
A - DELIVERY OF ANNUAL STATISTICAL PROGRAMME	49,972	-	49,972	50,347	-	50,347	1%		
Gross Total :-	49,972	-	49,972	50,347	-	50,347	1%		
<i>Deduct :-</i>									
B - APPROPRIATIONS-IN-AID	1,388	-	1,388	1,900	-	1,900	37%		
Net Total :-	48,584	-	48,584	48,447	-	48,447	-		
Net Decrease (€000)							(137)		
<i>Exchequer pay included in above net total</i>							37,795	38,488	2%
<i>Associated Public Service employees</i>							755	801	6%

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	38,983	-	38,983	40,188	-	40,188	3%
(ii) TRAVEL AND SUBSISTENCE	1,035	-	1,035	1,200	-	1,200	16%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,142	-	1,142	1,100	-	1,100	-4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,039	-	1,039	800	-	800	-23%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	4,203	-	4,203	4,103	-	4,103	-2%
(vi) OFFICE PREMISES EXPENSES	1,173	-	1,173	1,000	-	1,000	-15%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	511	-	511	70	-	70	-86%
(viii) COLLECTION OF STATISTICS	1,886	-	1,886	1,886	-	1,886	-
Gross Total :-	49,972	-	49,972	50,347	-	50,347	1%

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Director of Public Prosecutions.

Forty three million, five hundred and two thousand euro
(€43,502,000)

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - PROVISION OF PROSECUTION SERVICE	41,588	-	41,588	44,466	-	44,466	7%
Gross Total :-	41,588	-	41,588	44,466	-	44,466	7%
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	912	-	912	964	-	964	6%
Net Total :-	40,676	-	40,676	43,502	-	43,502	7%
Net Increase (€000)							2,826
<i>Exchequer pay included in above net total</i>	13,343			14,449			8%
<i>Associated Public Service employees</i>	199			199			-

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	14,127	-	14,127	15,285	-	15,285	8%
(ii) TRAVEL AND SUBSISTENCE	109	-	109	109	-	109	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,262	-	1,262	1,212	-	1,212	-4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	240	-	240	240	-	240	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	641	-	641	791	-	791	23%
(vi) OFFICE PREMISES EXPENSES	1,048	-	1,048	948	-	948	-10%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	37	-	37	37	-	37	-
Gross Total :-	17,464	-	17,464	18,622	-	18,622	7%

OFFICE OF THE CHIEF STATE SOLICITOR

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Chief State Solicitor.

**Thirty-three million, six hundred and ninety five thousand euro
(€33,695,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
A - PROVISION OF LEGAL SERVICES	€000	€000	€000	€000	€000	€000	%
	33,668	-	33,668	34,779	-	34,779	3%
Gross Total :-	33,668	-	33,668	34,779	-	34,779	3%
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	1,328	-	1,328	1,084	-	1,084	-18%
Net Total :-	32,340	-	32,340	33,695	-	33,695	4%

Net Increase (€000) 1,355

Exchequer pay included in above net total
Associated Public Service employees

15,932	16,487	3%
260	275	6%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	16,760	-	16,760	17,371	-	17,371	4%
(ii) TRAVEL AND SUBSISTENCE	70	-	70	70	-	70	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	813	-	813	813	-	813	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	350	-	350	350	-	350	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	750	-	750	750	-	750	-
(vi) OFFICE PREMISES EXPENSES	275	-	275	275	-	275	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	50	-	50	50	-	50	-
Gross Total :-	19,068	-	19,068	19,679	-	19,679	3%

OFFICE OF THE MINISTER FOR FINANCE

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office, for certain services administered by the Office of the Minister and for payment of certain grants.

Forty million, six hundred and forty seven thousand euro

(€40,647,000)

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

PROGRAMME EXPENDITURE	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
A - ECONOMIC AND FISCAL POLICY	19,734	-	19,734	20,511	-	20,511	4%
B - BANKING AND FINANCIAL SERVICES POLICY *	11,800	-	11,800	12,634	-	12,634	7%
C - DELIVERY OF SHARED SERVICES	6,997	2,274	9,271	7,188	1,715	8,903	-4%
Gross Total :-	38,531	2,274	40,805	40,333	1,715	42,048	3%
Deduct :-							
F - APPROPRIATIONS-IN-AID	1,335	-	1,335	1,401	-	1,401	5%
Net Total :-	37,196	2,274	39,470	38,932	1,715	40,647	3%

Net Increase (€000) 1,177

Exchequer pay included in above net total
Associated Public Service employees

17,265	17,870	4%
327	329	1%

ADMINISTRATION	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
(i) SALARIES, WAGES AND ALLOWANCES	18,000	-	18,000	18,671	-	18,671	4%
(ii) TRAVEL AND SUBSISTENCE	816	-	816	850	-	850	4%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,114	-	1,114	1,155	-	1,155	4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	354	-	354	384	-	384	8%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	829	697	1,526	762	215	977	-36%
(vi) OFFICE PREMISES EXPENSES	407	1,577	1,984	421	1,500	1,921	-3%
(vii) CONSULTANCY AND OTHER SERVICES	50	-	50	50	-	50	-
Gross Total :-	21,570	2,274	23,844	22,293	1,715	24,008	1%

* €950,000 Budget Transfer from Vote 37 to reflect the establishment of the Office of the Financial Services and Pensions Ombudsman in 2018.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

- I.** Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Comptroller and Auditor General.

**Seven million, nine hundred and twenty seven thousand euro
(€7,927,000)**

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

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	AUDIT AND REPORTING	12,642	13,977	11%
Gross Total :-		12,642	13,977	11%
<i>Deduct :-</i>				
B -	APPROPRIATIONS-IN-AID	5,727	6,050	6%
Net Total :-		6,915	7,927	15%
Net Increase (€000)				1,012
<i>Exchequer pay included in above net total</i>		9,961	10,466	5%
<i>Associated Public Service employees</i>		164	164	-

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	10,413	11,116	7%
(ii)	TRAVEL AND SUBSISTENCE	546	546	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	328	340	4%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	100	100	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	443	443	-
(vi)	OFFICE PREMISES EXPENSES	217	217	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	350	350	-
(viii)	LEGAL FEES	45	45	-
(ix)	CONTRACT AUDIT SERVICES	200	820	310%
Gross Total :-		12,642	13,977	11%

OFFICE OF THE REVENUE COMMISSIONERS

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

**Three hundred and fifty-six million, eight hundred and seventy-nine thousand euro
(€356,879,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
PROGRAMME EXPENDITURE							
A - ADMINISTRATION AND COLLECTION OF TAXES AND DUTIES, AND FRONTIER MANAGEMENT	386,380	23,000	409,380	401,500	24,000	425,500	4%
Gross Total :-	386,380	23,000	409,380	401,500	24,000	425,500	4%
Deduct :-							
B - APPROPRIATIONS-IN-AID	68,239	-	68,239	68,621	-	68,621	1%
Net Total:-	318,141	23,000	341,141	332,879	24,000	356,879	5%

Net Increase (€000)

15,738

Exchequer pay included in above net total

264,964

272,500

2.8%

Associated Public Service employees

6,014

6,114

1.7%

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	301,645	-	301,645	309,900	-	309,900	3%
(ii) TRAVEL AND SUBSISTENCE	4,100	-	4,100	4,500	-	4,500	10%
(iii) TRAINING AND DEVELOPMENT AND OTHER DAY-TO-DAY EXPENSES	18,035	-	18,035	22,300	-	22,300	24%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	10,200	-	10,200	10,400	-	10,400	2%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	33,250	20,700	53,950	35,250	21,700	56,950	6%
(vi) OFFICE PREMISES EXPENSES	6,200	800	7,000	6,200	800	7,000	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	50	-	50	50	-	50	-
(viii) MOTOR VEHICLES AND EQUIPMENT MAINTENANCE	1,500	1,500	3,000	1,500	1,500	3,000	-
(ix) LAW CHARGES, FEES AND REWARDS	10,900	-	10,900	10,900	-	10,900	-
(x) COMPENSATION AND LOSSES	500	-	500	500	-	500	-
Gross Total :-	386,380	23,000	409,380	401,500	24,000	425,500	4%

10

TAX APPEALS COMMISSION

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Tax Appeals Commission.

**One million, six hundred and twenty six thousand euro
(€1,626,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Tax Appeals Commission.

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE *				
A -	FACILITATION OF HEARING OF TAX APPEALS	1,684	1,707	1%
Gross Total :-		1,684	1,707	1%
<i>Deduct :-</i>				
B -	APPROPRIATIONS-IN-AID	79	81	3%
Net Total :-		1,605	1,626	1%
Net Increase (€000)				21
<i>Exchequer pay included in above net total</i>		1,205	1,226	2%
<i>Associated Public Service employees</i>		15	16	7%

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	1,284	1,307	2%
(ii)	TRAVEL AND SUBSISTENCE	70	70	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	30	30	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	30	30	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	200	200	-
(vi)	OFFICE PREMISES EXPENSES	70	70	-
Gross Total :-		1,684	1,707	1%

11

OFFICE OF THE MINISTER FOR PUBLIC EXPENDITURE AND REFORM

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Public Expenditure and Reform, for certain services administered by the Office of the Minister and for payment of certain grants.

Fifty-three million, Six hundred and thirty thousand euro
(€53,630,000)

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
	€000	€000	€000	€000	€000	€000	%
A - PUBLIC EXPENDITURE & SECTORAL POLICY	16,864	1,225	18,089	16,034	100	16,134	-11%
B - PUBLIC SERVICE MANAGEMENT AND REFORM	30,652	7,310	37,962	35,697	5,100	40,797	7%
Gross Total :-	47,516	8,535	56,051	51,731	5,200	56,931	2%
<i>Deduct :-</i>							
C - APPROPRIATIONS-IN-AID	2,946	-	2,946	3,301	-	3,301	12%
Net Total :-	44,570	8,535	53,105	48,430	5,200	53,630	1%

Net Increase (€000) 525

<i>Exchequer pay included in above net total</i>	23,864	26,828	12%
<i>Associated Public Service employees</i>	427	481	13%
<i>Exchequer pensions included in above net total</i>	337	523	55%
<i>Associated Public Service pensioners</i>	6	6	0%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in the above Programme allocations</i>							
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	22,500	-	22,500	25,298	-	25,298	12%
(ii) TRAVEL AND SUBSISTENCE	315	-	315	322	-	322	2%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,111	-	1,111	1,071	-	1,071	-4%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	280	-	280	344	-	344	23%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	757	280	1,037	873	270	1,143	10%
(vi) OFFICE PREMISES EXPENSES	311	100	411	368	100	468	14%
(vii) CONSULTANCY AND OTHER SERVICES	40	-	40	37	-	37	-8%
Gross Total :-	25,314	380	25,694	28,313	370	28,683	12%

12

SUPERANNUATION AND RETIRED ALLOWANCES

- I. Estimate of the amount required in the year ending 31 December 2018 for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure and Reform, fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Authority and other professional fees, miscellaneous payments, etc.

Three hundred and sixty-six million, one hundred and fifty thousand euro

(€366,150,000)

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

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A. -	SUPERANNUATION AND RETIRED ALLOWANCES	539,900	569,900	6%
	<i>Gross Total :-</i>	539,900	569,900	6%
	<i>Deduct :-</i>			
B. -	APPROPRIATIONS-IN-AID	180,000	203,750	13%
	<i>Net Total :-</i>	359,900	366,150	2%
		Net Increase (€000)		6,250
	<i>Exchequer pensions included in above net total</i>	359,650	365,820	2%
	<i>Associated Public Service pensioners</i>	24,000	25,000	4%

13

OFFICE OF PUBLIC WORKS

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of Public Works, for services administered by that Office and for payment of certain grants and for the recoupment of certain expenditure.

**Four hundred million, three hundred and twenty nine thousand euro
(€400,329,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE							
A - FLOOD RISK MANAGEMENT	31,782	43,262	75,044	32,873	68,262	101,135	35%
B - ESTATE PORTFOLIO MANAGEMENT	236,500	82,787	319,287	242,556	87,787	330,343	3%
Gross total :- *	268,282	126,049	394,331	275,429	156,049	431,478	9%
<i>Deduct :-</i>							
C - APPROPRIATIONS-IN-AID....	27,264	2,000	29,264	31,149	-	31,149	6%
Net total :- *	241,018	124,049	365,067	244,280	156,049	400,329	10%
Net Increase (€000)							35,262
<i>Exchequer pay included in above net total</i>							91,017
<i>Associated Public Service employees</i>							1,730
							95,674
							1,760
							5%
							2%

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	35,049	-	35,049	38,706	-	38,706	10%
(ii) TRAVEL AND SUBSISTENCE	1,511	-	1,511	1,511	-	1,511	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,187	-	1,187	1,187	-	1,187	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,532	-	1,532	1,532	-	1,532	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,761	3,170	4,931	1,930	3,170	5,100	3%
(vi) OFFICE PREMISES EXPENSES	1,103	-	1,103	1,035	-	1,035	-6%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	517	-	517	416	-	416	-20%
(viii) GOVERNMENT PUBLICATION SERVICES	170	-	170	170	-	170	-
Gross Total :-	42,830	3,170	46,000	46,487	3,170	49,657	8%

14

STATE LABORATORY

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the State Laboratory.

Nine million, three hundred and forty-three thousand euro
(€9,343,000)

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

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	GOVERNMENT ANALYTICAL LABORATORY AND ADVISORY SERVICE	9,671	10,278	6%
Gross Total :-		9,671	10,278	6%
<i>Deduct :-</i>				
B -	APPROPRIATIONS-IN-AID	922	935	1%
Net Total :-		8,749	9,343	7%
Net Increase (€000)				594
<i>Exchequer pay included in above net total</i>		5,379	5,663	5%
<i>Associated Public Service employees</i>		97	99	2%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	5,601	5,898	5%
(ii)	TRAVEL AND SUBSISTENCE	40	40	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	256	256	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	70	70	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,145	2,455	-
(vi)	OFFICE PREMISES EXPENSES	1,545	1,545	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	14	14	-
Gross Total :-		9,671	10,278	6%

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SECRET SERVICE

I. Estimate of the amount required in the year ending 31 December 2018 for Secret Service.

One million euro

(€1,000,000)

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

	2017 Estimate	2018 Estimate	Change 2018 over 2017
	Current	Current	
	€000	€000	%
SECRET SERVICE	1,000	1,000	-
	Increase (€000)		-

16

VALUATION OFFICE

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Valuation Office and certain minor services.

Ten million, four hundred and forty thousand euro
(€10,440,000)

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

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	PROVISION OF A STATE VALUATION SERVICE ...	10,278	10,488	2%
B -	ADMINISTRATION SERVICES FOR THE VALUATION TRIBUNAL ...	1,090	1,099	1%
Gross Total :-		11,368	11,587	2%
Deduct :-				
C -	APPROPRIATIONS-IN-AID	1,129	1,147	2%
Net Total :-		10,239	10,440	2%
Net Increase (€000)				201
Exchequer pay included in above net total		8,002	8,203	3%
Associated Public Service employees		160	160	0%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES ...	8,286	8,505	3%
(ii)	TRAVEL AND SUBSISTENCE ...	271	271	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	885	885	-
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES ...	105	105	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	527	527	-
(vi)	OFFICE PREMISES EXPENSES	161	161	-
(vii)	CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	60	60	-
Gross Total :-		10,295	10,514	2%

PUBLIC APPOINTMENTS SERVICE

I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Public Appointments Service.

**Thirteen million, three hundred and fifty-nine thousand euro
(€13,359,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current €000	Capital	Total	Current €000	Capital	Total	
PROGRAMME EXPENDITURE							
A - CIVIL AND PUBLIC SERVICE - REDEPLOYMENT / RECRUITMENT / SELECTION	10,380	1,000	11,380	12,098	1,500	13,598	19%
Gross Total :-	10,380	1,000	11,380	12,098	1,500	13,598	19%
Deduct :-							
B - APPROPRIATIONS-IN-AID	224	-	224	239	-	239	7%
Net Total :-	10,156	1,000	11,156	11,859	1,500	13,359	20%
Net Increase (€000)							2,203
Exchequer pay included in above net total	6,259		7,184		15%		
Associated Public Service employees	157		179		14%		
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	6,458	-	6,458	7,398	-	7,398	15%
(ii) TRAVEL AND SUBSISTENCE	80	-	80	35	-	35	-56%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	280	-	280	240	-	240	-14%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	130	-	130	115	-	115	-12%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	860	1,000	1,860	1,250	1,500	2,750	48%
(vi) OFFICE PREMISES EXPENSES	190	-	190	250	-	250	32%
(vii) RECRUITMENT COSTS - RESEARCH AND CORPORATE GOVERNANCE	35	-	35	50	-	50	43%
(viii) RECRUITMENT COSTS - ADVERTISING AND TESTING	950	-	950	910	-	910	-4%
(ix) RECRUITMENT COSTS - INTERVIEW BOARDS	1,397	-	1,397	1,850	-	1,850	32%
Gross Total :-	10,380	1,000	11,380	12,098	1,500	13,598	19%

18

NATIONAL SHARED SERVICES OFFICE

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the National Shared Services Office.

**Forty-three million, two hundred and sixty-seven thousand euro
(€43,267,000)**

II.

Programmes under which the Subheads for this Vote will be accounted for by the National Shared Services Office.*

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
PROGRAMME EXPENDITURE							
A - PROVISION OF SHARED SERVICES INCLUDING PERSONNEL, PAYROLL AND PENSION ADMINISTRATION SERVICES	36,334	14,289	50,623	37,072	11,687	48,759	-4%
Gross Total :-	36,334	14,289	50,623	37,072	11,687	48,759	-4%
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	5,450	-	5,450	5,492	-	5,492	1%
Net Total :-	30,884	14,289	45,173	31,580	11,687	43,267	-4%

Net Decrease (€000) (1,906)

Exchequer pay included in above net total
Associated Public Service employees

27,298	27,994	3%
778	877	13%

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

- (i) SALARIES, WAGES AND ALLOWANCES
(ii) TRAVEL AND SUBSISTENCE
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES
(vi) OFFICE PREMISES EXPENSES

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
(i) SALARIES, WAGES AND ALLOWANCES	25,206	-	25,206	25,821	-	25,821	2%
(ii) TRAVEL AND SUBSISTENCE	169	-	169	377	-	377	123%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,144	-	1,144	1,491	-	1,491	30%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	697	-	697	986	-	986	41%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	4,012	1,327	5,339	2,797	1,505	4,302	-19%
(vi) OFFICE PREMISES EXPENSES	435	225	660	649	85	734	11%
Gross Total :-	31,663	1,552	33,215	32,121	1,590	33,711	1%

* The National Shared Services Office Act 2017 is to be commenced from 1st January 2018.

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OFFICE OF THE OMBUDSMAN

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

Eleven million, one hundred and fifty-five thousand euro
(€11,155,000)

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

	2017 Estimate	2018 Estimate	Change
	Current	Current	2018 over 2017
	€000	€000	%
PROGRAMME EXPENDITURE			
A - OMBUDSMAN FUNCTION / OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS	5,912	6,327	7%
B - STANDARDS IN PUBLIC OFFICE COMMISSION	2,061	2,073	1%
C - OFFICE OF THE INFORMATION COMMISSIONER / OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION	2,887	3,197	11%
Gross Total :-	10,860	11,597	7%
Deduct :-			
D - APPROPRIATIONS-IN-AID	325	442	36%
Net Total :-	10,535	11,155	6%
	Net Increase (€000)		620
<i>Exchequer pay included in above net total</i>	7,636	8,296	9%
<i>Associated Public Service employees</i>	131	149	14%

	2017 Estimate	2018 Estimate	Change
	Current	Current	2018 over 2017
	€000	€000	%
ADMINISTRATION			
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>			
(i) SALARIES, WAGES AND ALLOWANCES	7,956	8,693	9%
(ii) TRAVEL AND SUBSISTENCE	48	53	10%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	407	354	-13%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	39	39	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	360	452	26%
(vi) OFFICE PREMISES EXPENSES	132	129	-2%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	1,368	1,217	-11%
(viii) LEGAL FEES	540	650	20%
(ix) REFERENDUM COMMISSION	10	10	-
Gross Total :-	10,860	11,597	7%

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GARDA SÍOCHÁNA

- I. Estimate of the amount required in the year ending 31 December 2018, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for the payment of certain witnesses' expenses, and for payment of certain grants.

**One thousand, five hundred and forty two million, five hundred and twenty-two thousand euro
(€1,542,522,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE	1,522,878	89,070	1,611,948	1,588,769	61,440	1,650,209	2%
Gross Total :-	1,522,878	89,070	1,611,948	1,588,769	61,440	1,650,209	2%
Deduct :-							
B - APPROPRIATIONS-IN-AID	106,002	-	106,002	107,687	-	107,687	2%
Net Total :-	1,416,876	89,070	1,505,946	1,481,082	61,440	1,542,522	2%

Net Increase (€000)

36,576

Exchequer pay included in above net total
Associated Public Service employees
Exchequer pensions included in above net total
Associated Public Service pensioners

980,234	1,034,409	6%
16,476	17,400	6%
299,586	308,207	3%
10,749	10,849	1%

	2017 Estimate			2018 Estimate*			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	1,024,630	-	1,024,630	1,056,678	-	1,056,678	3%
(ii) TRAVEL AND SUBSISTENCE	15,983	-	15,983	15,100	-	15,100	-6%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	12,706	-	12,706	11,636	-	11,636	-8%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	39,647	-	39,647	39,447	-	39,447	-1%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,272	33,540	36,812	3,254	41,422	44,676	21%
(vi) MAINTENANCE OF GARDA PREMISES	721	-	721	642	-	642	-11%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	261	-	261	261	-	261	-
(viii) STATION SERVICES	18,700	-	18,700	17,801	-	17,801	-5%
(ix) GARDA RESERVE	1,395	-	1,395	1,395	-	1,395	-
Gross Total :-	1,117,315	33,540	1,150,855	1,146,214	41,422	1,187,636	3%

* A proportion of the 2018 Estimate for items (i) to (ix) is now reflected in a new subhead for the Garda College, hence the reduction in some items compared with 2017. The new subhead will be reflected under Part III, Programme Expenditure in the Revised Estimates volume.

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PRISONS

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention, and for payment of certain grants.

**Three hundred and twenty eight million, one hundred and ninety five thousand euro
(€328,195,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	
A - ADMINISTRATION AND PROVISION OF SAFE, SECURE, HUMANE AND REHABILITATIVE CUSTODY FOR PEOPLE WHO ARE SENT TO PRISON	305,044	22,330	327,374	316,841	24,330	341,171	4%
Gross Total :-	305,044	22,330	327,374	316,841	24,330	341,171	4%
Deduct :-							
B - APPROPRIATIONS-IN-AID	12,584	-	12,584	12,976	-	12,976	3%
Net Total :-	292,460	22,330	314,790	303,865	24,330	328,195	4%

Net Increase (€000)

13,405

Exchequer pay included in above net total
Associated Public Service employees

226,007	236,812	5%
3,318	3,382	2%

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	237,986	-	237,986	249,283	-	249,283	5%
(ii) TRAVEL AND SUBSISTENCE	1,816	-	1,816	1,816	-	1,816	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	3,860	-	3,860	3,860	-	3,860	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	2,900	-	2,900	1,800	-	1,800	-38%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,500	980	4,480	4,600	980	5,580	25%
(vi) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	100	-	100	100	-	100	-
Gross Total :-	250,162	980	251,142	261,459	980	262,439	4%

COURTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2018 for such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

Eighty-three million, six hundred and six- thousand euro
(€83,606,000)

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

PROGRAMME EXPENDITURE	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY	79,397	60,683	140,080	82,558	49,017	131,575	-6%
Gross Total :-	79,397	60,683	140,080	82,558	49,017	131,575	-6%
Deduct :-							
B - APPROPRIATIONS-IN-AID	47,828	-	47,828	47,969	-	47,969	0%
Net Total :-	31,569	60,683	92,252	34,589	49,017	83,606	-9%
	Net Decrease (€000)						(8,646)
Exchequer pay included in above net total			50,014			52,031	4%
Associated Public Service employees			1,019			1,040	2%
Exchequer pensions included in above net total			107			110	3%
Associated Public Service pensioners			1			1	-

ADMINISTRATION	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	51,814	-	51,814	53,975	-	53,975	4%
(ii) TRAVEL AND SUBSISTENCE	3,013	-	3,013	3,013	-	3,013	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	6,356	-	6,356	6,356	-	6,356	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	2,003	-	2,003	2,003	-	2,003	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	535	10,320	10,855	535	8,174	8,709	-20%
(vi) OFFICE PREMISES EXPENSES	15,576	-	15,576	16,576	-	16,576	6%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	100	-	100	100	-	100	-
Gross Total :-	79,397	10,320	89,717	82,558	8,174	90,732	1%

PROPERTY REGISTRATION AUTHORITY

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Property Registration Authority.

**Twenty-eight million, seven hundred and thirty-four thousand euro
(€28,734,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - MANAGE THE LAND REGISTRY AND THE REGISTRY OF DEEDS	27,731	560	28,291	28,743	560	29,303	4%
Gross Total :-	27,731	560	28,291	28,743	560	29,303	4%
Deduct :-							
B - APPROPRIATIONS-IN-AID	506	-	506	569	-	569	12%
Net Total :-	27,225	560	27,785	28,174	560	28,734	3%

Net Increase (€000) 949

Exchequer pay included in above net total
Associated Public Service employees

23,271	24,020	3%
500	505	1%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	23,777	-	23,777	24,589	-	24,589	3%
(ii) TRAVEL AND SUBSISTENCE	110	-	110	110	-	110	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,300	-	1,300	1,500	-	1,500	15%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	800	-	800	800	-	800	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,257	560	1,817	1,257	560	1,817	-
(vi) OFFICE PREMISES EXPENSES	462	-	462	462	-	462	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	25	-	25	25	-	25	-
Gross Total :-	27,731	560	28,291	28,743	560	29,303	4%

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JUSTICE AND EQUALITY

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Justice and Equality, Probation Service staff and of certain other services including payments under cash-limited schemes administered by that Office, and payment of certain grants.

**Three hundred and ninety-six million, six hundred and forty-four thousand euro
(€396,644,000)**

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

	2017 Estimate*			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE*	€000	€000	€000	€000	€000	€000	%
A - LEADERSHIP IN AND OVERSIGHT OF JUSTICE AND EQUALITY POLICY AND DELIVERY	58,768	1,188	59,956	63,592	1,188	64,780	8%
B - A SAFE, SECURE IRELAND	154,515	6,138	160,653	155,996	9,138	165,134	3%
C - ACCESS TO JUSTICE FOR ALL	51,527	2	51,529	53,857	2	53,859	5%
D - AN EQUAL AND INCLUSIVE SOCIETY	22,227	5	22,232	26,311	5	26,316	18%
E - AN EFFICIENT RESPONSIVE AND FAIR IMMIGRATION ASYLUM AND CITIZENSHIP SYSTEM	145,120	72	145,192	149,757	72	149,829	3%
Gross Total :-	432,157	7,405	439,562	449,513	10,405	459,918	5%
Deduct :-							
F - APPROPRIATIONS-IN-AID	60,598	-	60,598	63,274	-	63,274	4%
Net Total :-	371,559	7,405	378,964	386,239	10,405	396,644	5%

Net Increase (€000)

17,680

Exchequer pay included in above net total

144,284

156,834

9%

Associated Public Service employees

2,823

3,142

11%

Exchequer pensions included in above net total

351

381

9%

Associated Public Service pensioners

63

65

3%

ADMINISTRATION

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

	2017 Estimate*			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	20,077	-	20,077	20,898	-	20,898	4%
(ii) TRAVEL AND SUBSISTENCE	340	-	340	338	-	338	-1%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	3,517	-	3,517	3,517	-	3,517	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	635	-	635	635	-	635	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	5,544	191	5,735	5,544	191	5,735	-
(vi) OFFICE PREMISES EXPENSES	1,633	-	1,633	1,633	-	1,633	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	73	-	73	73	-	73	-
(viii) RESEARCH	282	-	282	282	-	282	-
(ix) FINANCIAL SHARED SERVICES	7,163	159	7,322	6,884	159	7,043	-4%
Gross Total :-	39,264	350	39,614	39,804	350	40,154	1%

* The 2017 Estimate figure reflects the transfer of the Charities Regulatory Authority function to Vote 42 Department of Rural and Community Affairs with effect from July 26th 2017

IRISH HUMAN RIGHTS AND EQUALITY COMMISSION

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Irish Human Rights and Equality Commission and for payment of certain grants.

Six million, five hundred and eighty-eight thousand euro

(€6,588,000)

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
A - IRISH HUMAN RIGHTS AND EQUALITY COMMISSION FUNCTION	€000	€000	€000	€000	€000	€000	%
	6,531	100	6,631	6,603	100	6,703	1%
Deduct :-	6,531	100	6,631	6,603	100	6,703	1%
B - APPROPRIATIONS-IN-AID	109	-	109	115	-	115	6%
	6,422	100	6,522	6,488	100	6,588	1%

Net Increase (€000) 66

Exchequer pay included in above net total

3,429

Associated Public Service employees

56

3,495

64

2%

14%

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000			€000			%
(i) SALARIES, WAGES AND ALLOWANCES	3,538	-	3,538	3,610	-	3,610	2%
(ii) TRAVEL AND SUBSISTENCE	80	-	80	80	-	80	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,927	-	1,927	1,927	-	1,927	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	122	-	122	122	-	122	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	100	65	165	100	65	165	-
(vi) OFFICE PREMISES EXPENSES	465	35	500	465	35	500	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEW	299	-	299	299	-	299	-
Gross Total :-	6,531	100	6,631	6,603	100	6,703	1%

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EDUCATION AND SKILLS

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Education and Skills, for certain services administered by that Office, and for the payments of certain grants.

**Nine thousand, one hundred and forty-two million, four hundred and twenty-seven thousand euro
(€9,142,427,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - FIRST, SECOND AND EARLY YEARS' EDUCATION	6,563,227	35,344	6,598,571	6,954,252	34,951	6,989,203	6%
B - SKILLS DEVELOPMENT	339,062	3,804	342,866	368,932	6,106	375,038	9%
C - HIGHER EDUCATION	1,544,161	40,673	1,584,834	1,573,442	40,702	1,614,144	2%
D - CAPITAL SERVICES	31,295	613,529	644,824	28,946	663,591	692,537	7%
Gross Total :-	8,477,745	693,350	9,171,095	8,925,572	745,350	9,670,922	5%
<i>Deduct :-</i>							
E - APPROPRIATIONS-IN-AID	492,946	2,850	495,796	525,645	2,850	528,495	7%
Net Total :-	7,984,799	690,500	8,675,299	8,399,927	742,500	9,142,427	5%

Net Increase (€000)

467,128

Exchequer pay included in above net total

5,389,468

5,760,832

7%

Associated Public Service employees

104,560

108,253

4%

Exchequer pensions included in above net total

968,318

977,702

1%

Associated Public Service pensioners

46,480

47,442

2%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in the above Programme allocations</i>							
(i) SALARIES, WAGES AND ALLOWANCES	59,570	-	59,570	62,886	-	62,886	6%
(ii) TRAVEL AND SUBSISTENCE	1,761	-	1,761	1,761	-	1,761	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,617	-	1,617	1,615	-	1,615	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	2,200	-	2,200	2,199	-	2,199	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	4,843	1,050	5,893	4,845	1,800	6,645	13%
(vi) OFFICE PREMISES EXPENSES	1,950	-	1,950	1,951	-	1,951	-
(vii) CONSULTANCY AND OTHER SERVICES	130	-	130	130	-	130	-
(viii) NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE	18,385	-	18,385	19,805	-	19,805	8%
Gross Total :-	90,456	1,050	91,506	95,192	1,800	96,992	6%

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

	2017 Estimate	2018 Estimate	Change 2018 over 2017 %
	Current	Current	
	€000	€000	
INCOME :			
National Training Fund Levy	405,130	503,446	24%
European Social Fund	5,000	5,000	-
European Globalisation Adjustment Fund (EGF)	125	-	-
Investment Account Income	-	125	-
Bank Interest Received	12	12	-
Total Income :-	410,267	508,583	24%
EXPENDITURE			
Training Programmes for those in Employment			
Training People in Employment	80,400	124,500	55%
Training Networks Programme	16,380	19,530	19%
Training Grants to Industry	6,500	6,500	-
Workplace Basic Education Fund	2,800	3,000	7%
Community & Voluntary Organisations	375	375	-
Continuing Professional Development	75	75	-
Total	106,530	153,980	45%
Training Programmes for Employment			
Training People for Employment	220,702	217,652	-1%
Labour Market Education and Training Fund - Momentum	1,000	-	-100%
Springboard+ (b)	27,438	30,438	11%
Training Networks Programme	1,820	2,170	19%
European Globalisation Adjustment Fund (EGF)	300	50	-83%
Technical Employment Support Grant	3,200	3,200	-
Community Employment Training	4,200	4,200	-
Total	258,660	257,710	-0%
Provision of Information on Skills Requirements			
Provision of Information on Skills Requirements	860	1,860	116%
Total	860	1,860	116%
Bank Charges and Interest			
	250	250	-
Total Expenditure :-	366,300	413,800	13%
Surplus/ (Deficit) for the year	43,967	94,783	-
Balance brought forward at 1st January 2017	238,195		
Surplus Carried Forward as at 31 December 2017 (Projected)	282,162		
Surplus Carried Forward as at 31 December 2018 (Projected)	-	376,945	

(a) Expenditure under the National Training Fund is allocated to organisations that operate schemes to raise the skills of those in employment or to provide training to those who wish to acquire skills for the purpose of taking up employment, or to provide information in relation to existing, or likely future, requirements for skills in the economy. Following a decision by Government in July 2017, an independent comprehensive review of the NTF and its objectives will be completed in 2018

(b) The ICT conversion funding has been included with Springboard+

INTERNATIONAL CO-OPERATION

- I. Estimate of the amount required in the year ending 31 December 2018 for certain Official Development Assistance, including certain grants, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

**Four hundred and ninety eight million, nine hundred and fifty-six thousand euro
(€498,956,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - WORK ON POVERTY AND HUNGER REDUCTION	486,114	500	486,614	497,626	2,500	500,126	3%
Gross Total :-	486,114	500	486,614	497,626	2,500	500,126	3%
Deduct :-							
B - APPROPRIATIONS-IN-AID	1,120	-	1,120	1,170	-	1,170	4%
Net Total :- (a)	484,994	500	485,494	496,456	2,500	498,956	3%

Net Increase (€000) 13,462

Exchequer pay included in above net total
Associated Public Service employees

14,429	15,541	8%
207	227	10%

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	15,099	-	15,099	16,261	-	16,261	8%
(ii) TRAVEL AND SUBSISTENCE	1,800	-	1,800	1,800	-	1,800	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,600	200	1,800	1,600	200	1,800	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,600	50	1,650	1,600	50	1,650	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,400	20	1,420	1,400	20	1,420	-
(vi) OFFICE PREMISES EXPENSES	4,000	230	4,230	4,000	2,230	6,230	47%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	500	-	500	500	-	500	-
(viii) PROMOTIONAL SUPPORT AND ACCOMMODATION	1,800	-	1,800	1,800	-	1,800	-
Gross Total :-	27,799	500	28,299	28,961	2,500	31,461	11%

(a) This allocation combined with expenditure of approximately €207 million, comprising allocations from other Government Departments and Ireland's share of the EU Budget (Development Cooperation) constitutes total Official Development Assistance

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FOREIGN AFFAIRS AND TRADE

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants and contributions to International Organisations.

**One hundred and ninety two million, eight hundred and ninety-eight thousand euro
(€192,898,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - TO SERVE OUR PEOPLE AT HOME AND ABROAD AND TO PROMOTE RECONCILIATION AND CO-OPERATION ("OUR PEOPLE")*	69,601	9,443	79,044	71,797	5,500	77,297	-2%
B - PROTECT AND ADVANCE OUR VALUES AND INTERESTS IN EUROPE ("OUR PLACE IN EUROPE")	22,258	1,021	23,279	26,785	-	26,785	15%
C - WORK FOR MORE JUST, SECURE AND SUSTAINABLE WORLD ("OUR VALUES")	55,779	-	55,779	56,121	-	56,121	1%
D - PROMOTE OUR ECONOMIC INTERESTS INTERNATIONALLY ("OUR PROSPERITY")	31,175	36	31,211	33,188	3,000	36,188	16%
E - STRENGTHEN OUR CAPACITY TO DELIVER OUR GOALS ("OUR INFLUENCE")	39,260	-	39,260	39,750	2,000	41,750	6%
Gross Total :-	218,073	10,500	228,573	227,641	10,500	238,141	4%
Deduct :-							
F - APPROPRIATIONS-IN-AID	45,046	-	45,046	45,243	-	45,243	-
Net Total :-	173,027	10,500	183,527	182,398	10,500	192,898	5%

Net Increase (€000)

9,371

Exchequer pay included in above net total
Associated Public Service employees

81,249	89,620	10%
1,348	1,448	7%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
Functional split of Administrative Budgets, which are included in above Programme allocations.							
(i) SALARIES, WAGES AND ALLOWANCES	83,995	-	83,995	92,563	-	92,563	10%
(ii) TRAVEL AND SUBSISTENCE	5,144	-	5,144	5,144	-	5,144	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	3,748	275	4,023	3,748	-	3,748	-7%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	5,786	-	5,786	5,786	-	5,786	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	21,428	7,225	28,653	21,928	10,500	32,428	13%
(vi) OFFICE PREMISES EXPENSES	24,319	3,000	27,319	24,319	-	24,319	-11%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	100	-	100	100	-	100	-
(viii) PROMOTIONAL SUPPORT AND ACCOMMODATION	7,897	-	7,897	7,897	-	7,897	-
Gross Total :-	152,417	10,500	162,917	161,485	10,500	171,985	6%

* Responsibility for Diaspora Affairs was transferred to Vote 28 (Foreign Affairs and Trade) with effect from 1st January 2018

COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMENT

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Communications, Climate Action and Environment, including certain services administered by that Office, and for payment of certain grants.

**Three hundred and forty three million, two hundred and fifty-nine thousand euro
(€343,259,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Communications, Climate Action and Environment.

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE							
A - COMMUNICATIONS	10,982	28,928	39,910	13,280	26,800	40,080	-
B - BROADCASTING	252,208	9,001	261,209	253,085	2,024	255,109	-2%
C - ENERGY	24,678	90,705	115,383	30,370	130,714	161,084	40%
D - NATURAL RESOURCES	12,674	13,522	26,196	12,824	13,684	26,508	1%
E - INLAND FISHERIES	27,391	3,210	30,601	29,975	3,231	33,206	9%
F - ENVIRONMENT AND WASTE MANAGEMENT	29,338	25,598	54,936	32,580	32,547	65,127	19%
Gross Total :-	357,271	170,964	528,235	372,114	209,000	581,114	10%
Deduct :-							
G - APPROPRIATIONS-IN-AID	237,599	-	237,599	237,855	-	237,855	-
Net Total :-	119,672	170,964	290,636	134,259	209,000	343,259	18%

Net Increase (€000)

52,623

Exchequer pay included in above net total

53,909

61,037

13%

Associated Public Service employees *

1,353

1,430

6%

Exchequer pensions included in above net total

5,683

5,801

2%

Associated Public Service pensioners

389

404

4%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	22,632	-	22,632	25,931	-	25,931	15%
(ii) TRAVEL AND SUBSISTENCE	942	-	942	942	-	942	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,590	-	1,590	1,389	-	1,389	-13%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	784	-	784	585	-	585	-25%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,742	1,374	4,116	2,259	1,000	3,259	-21%
(vi) OFFICE PREMISES EXPENSES	962	-	962	963	-	963	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	1,917	-	1,917	1,801	-	1,801	-6%
(viii) EQUIPMENT, STORES AND MAINTENANCE	245	51	296	245	51	296	-
Gross Total :-	31,814	1,425	33,239	34,115	1,051	35,166	6%

* Included in this amount are 239 non-exchequer funded employees and 53 co funded North-South agency employees. In 2017, the figures were 230 and 53 respectively

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AGRICULTURE, FOOD AND THE MARINE

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants and subsidies and for the payment of certain grants under cash-limited schemes and the remediation of Haulbowline Island.

**One thousand, two hundred and fifty million, four hundred and twenty eight thousand euro
(€1,250,428,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Agriculture, Food and the Marine.

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE **	€000	€000	€000	€000	€000	€000	%
A. - FOOD SAFETY, ANIMAL AND PLANT HEALTH AND ANIMAL WELFARE	214,464	3,741	218,205	223,727	3,568	227,295	4%
B. - FARM/SECTOR SUPPORTS AND CONTROLS	637,550	145,808	783,358	641,670	158,040	799,710	2%
C. - POLICY AND STRATEGY	297,280	27,548	324,828	335,496	30,044	365,540	13%
D. - SEAFOOD SECTOR	80,951	60,903	141,854	83,605	56,348	139,953	-1%
Gross Total :-	1,230,245	238,000	1,468,245	1,284,498	248,000	1,532,498	4%
<i>Deduct :-</i>							
E. - APPROPRIATIONS-IN-AID	337,088	-	337,088	282,070	-	282,070	-16%
Net Total :-	893,157	238,000	1,131,157	1,002,428	248,000	1,250,428	11%

Net Increase (€000)

119,271

Exchequer pay included in above net total

240,013

248,811

4%

Associated Public Service employees

4,732

4,782

1%

Exchequer pensions included in above net total

49,991

51,190

2%

Associated Public Service pensioners

1,916

1,938

1%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	174,719	-	174,719	180,211	-	180,211	3%
(ii) TRAVEL AND SUBSISTENCE	6,910	-	6,910	7,200	-	7,200	4%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	5,720	-	5,720	5,919	-	5,919	3%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	4,555	-	4,555	4,654	-	4,654	2%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	29,930	2,900	32,830	32,020	3,400	35,420	8%
(vi) OFFICE PREMISES EXPENSES	6,411	-	6,411	6,435	750	7,185	12%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	188	-	188	149	-	149	-21%
(viii) SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	852	-	852	852	-	852	-
(ix) LABORATORY SERVICES	4,604	1,900	6,504	4,800	1,250	6,050	-7%
Gross Total :-	233,889	4,800	238,689	242,240	5,400	247,640	4%

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TRANSPORT, TOURISM AND SPORT

- I. Estimate of the amount required in the year ending 31 December, 2018 for the salaries and expenses of the Office of the Minister for Transport, Tourism and Sport, including certain services administered by that Office, for payment of certain grants and certain other services.

One thousand, six hundred and fifty-eight million, six hundred and seventy nine thousand euro
(€1,658,679,000)

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE							
A - CIVIL AVIATION	22,435	4,820	27,255	22,695	4,920	27,615	14%
B - LAND TRANSPORT	403,629	1,053,301	1,456,930	413,887	1,243,191	1,657,078	14%
C - MARITIME TRANSPORT AND SAFETY	89,659	6,132	95,791	91,857	6,182	98,039	2%
D - SPORTS AND RECREATION SERVICES	55,990	52,117	108,107	57,822	53,452	111,274	3%
E - TOURISM SERVICES	108,700	13,271	121,971	113,149	19,301	132,450	9%
Gross Total :-	680,413	1,129,641	1,810,054	699,410	1,327,046	2,026,456	12%
Deduct :-							
F - APPROPRIATIONS-IN-AID	127,890	240,057	367,947	127,922	239,855	367,777	-0%
Net Total :-	552,523	889,584	1,442,107	571,488	1,087,191	1,658,679	15%

Net Increase (€000)

216,572

Exchequer pay included in above net total

81,783

85,016

4%

Associated Public Service employees

1,717

1,826

6%

Exchequer pensions included in above net total

9,427

10,552

12%

Associated Public Service pensioners

493

481

-2%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	29,645	-	29,645	31,000	-	31,000	5%
(ii) TRAVEL AND SUBSISTENCE	1,030	-	1,030	1,021	-	1,021	-1%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,964	-	1,964	2,198	-	2,198	12%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	400	-	400	519	-	519	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	958	700	1,658	884	700	1,584	-4%
(vi) OFFICE PREMISES EXPENSES	600	-	600	564	-	564	-6%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	599	-	599	599	-	599	-
Gross Total :-	35,196	700	35,896	36,785	700	37,485	4%

BUSINESS ENTERPRISE AND INNOVATION

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Business, Enterprise and Innovation, including certain services administered by that Office, for the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes.

**Eight hundred and twenty million, five hundred and eighty three thousand euro
(€820,583,000)**

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

	2017 Estimate *			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - JOBS AND ENTERPRISE DEVELOPMENT	194,443	232,195	426,638	199,960	232,195	432,155	1%
B - INNOVATION	25,376	322,805	348,181	26,463	327,805	354,268	2%
C - REGULATION	82,055	-	82,055	84,537	-	84,537	3%
Gross Total :-	301,874	555,000	856,874	310,960	560,000	870,960	2%
Deduct :-							
D - APPROPRIATIONS-IN-AID	49,833	500	50,333	49,877	500	50,377	-
Net Total :-	252,041	554,500	806,541	261,083	559,500	820,583	2%

Net Increase (€000) 14,042

Exchequer pay included in above net total	145,776	154,009	6%
Associated Public Service employees	2,375	2,474	4%
Exchequer pensions included in above net total	43,473	44,252	2%
Associated Public Service pensioners	1,656	1,693	2%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	24,743	-	24,743	26,174	-	26,174	6%
(ii) TRAVEL AND SUBSISTENCE	473	-	473	486	-	486	3%
(iii) LEARNING AND DEVELOPMENT AND INCIDENTAL EXPENSES	973	-	973	1,000	-	1,000	3%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	425	-	425	437	-	437	3%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,901	-	3,901	4,010	-	4,010	3%
(vi) OFFICE PREMISES EXPENSES	1,265	-	1,265	1,300	-	1,300	3%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	972	-	972	764	-	764	-21%
(viii) ADVERTISING AND INFORMATION RESOURCES	442	-	442	454	-	454	3%
Gross Total :-	33,194	-	33,194	34,625	-	34,625	4%

* The 2017 Estimate figure reflects the transfer of certain Employment Rights policy functions and the Low Pay Commission to Vote 37 Department of Employment Affairs and Social Protection with effect from July 26th 2017.

CULTURE, HERITAGE, AND THE GAELTACHT

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Culture, Heritage and the Gaeltacht including certain services administered by that Office, and for payment of certain subsidies and grants.

**Two hundred and ninety-eight million, seven hundred and fifty nine thousand euro
(€298,759,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Culture, Heritage and the Gaeltacht

	2017 Estimate*			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - CULTURE	130,283	27,730	158,013	137,571	29,730	167,301	6%
B - HERITAGE	35,485	9,804	45,289	36,742	10,404	47,146	4%
C - IRISH LANGUAGE, GAELTACHT AND ISLANDS ...	35,646	10,967	46,613	38,100	10,467	48,567	4%
D - NORTH-SOUTH CO-OPERATION **	35,694	2,799	38,493	36,246	3,699	39,945	4%
Gross Total :-	237,108	51,300	288,408	248,659	54,300	302,959	5%
Deduct :-							
E - APPROPRIATIONS-IN-AID	3,973	-	3,973	4,200	-	4,200	6%
Net Total :-	233,135	51,300	284,435	244,459	54,300	298,759	5%
Net Increase (€000)							14,324

Exchequer pay included in above net total

75,279
1,671

78,717	5%
1,734	4%

Associated Public Service employees

Exchequer pensions included in above net total

7,427
421

7,524	1%
420	-

Associated Public Service pensioners

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	30,150	-	30,150	31,225	-	31,225	4%
(ii) TRAVEL AND SUBSISTENCE	1,427	-	1,427	1,428	-	1,428	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	987	-	987	987	-	987	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	610	-	610	610	-	610	-
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,343	644	1,987	1,342	644	1,986	-
(vi) OFFICE PREMISES EXPENSES	775	-	775	775	-	775	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	100	-	100	100	-	100	-
Gross Total :-	35,392	644	36,036	36,467	644	37,111	3%

* The 2017 Estimates figures reflect the transfer of the Regional Development and Rural Affairs function to Vote 42 Department of Rural and Community Development with effect from July 26th 2017.

** Allocation is subject to the North- South Ministerial Council.

HOUSING, PLANNING AND LOCAL GOVERNMENT

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Housing, Planning and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants.

**Two thousand, three hundred and ninety four million, four hundred and thirty four thousand euro
(€2,394,434,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Housing, Planning and Local Government.

	2017 Estimate**			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - HOUSING	565,784	655,447	1,221,231	765,777	1,065,503	1,831,280	50%
B - WATER SERVICES ***	316,432	24,634	341,066	138,220	31,935	170,155	-50%
C - LOCAL GOVERNMENT	378,111	8,572	386,683	377,108	10,083	387,191	-
D - PLANNING	25,435	1,031	26,466	26,952	16,729	43,681	65%
E - MET ÉIREANN	15,098	4,300	19,398	18,733	5,750	24,483	26%
Gross Total :-	1,300,860	693,984	1,994,844	1,326,790	1,130,000	2,456,790	23%
Deduct :-							
F - APPROPRIATIONS-IN-AID	67,489	-	67,489	62,356	-	62,356	-8%
Net Total :-	1,233,371	693,984	1,927,355	1,264,434	1,130,000	2,394,434	24%

Net Increase (€000)

467,079

Exchequer pay included in above net total

3,998
1,045

15,132	-
1,110	6%

Exchequer pensions included in above net total

1,707
160

1,723	1%
165	3%

	2017 Estimate**			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	43,524	-	43,524	46,895	-	46,895	8%
(ii) TRAVEL AND SUBSISTENCE	952	-	952	1,171	-	1,171	23%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,373	-	1,373	2,165	-	2,165	58%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	1,153	-	1,153	1,187	-	1,187	3%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	3,222	5,423	8,645	4,432	6,200	10,632	23%
(vi) OFFICE PREMISES EXPENSES	1,062	-	1,062	1,431	1,300	2,731	157%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	49	-	49	50	-	50	2%
(viii) RESEARCH (STATISTICS AND ECONOMICS)	-	-	-	125	-	125	-
Gross Total :-	51,335	5,423	56,758	57,456	7,500	64,956	14%

* These figures include a number of Non-Commercial State Agencies (NCSAs) that are not in direct receipt of Exchequer funding but whose staff are included here.

** The function of the Community Programme transferred to the Department of Rural and Community Development with effect from 26th July 2017

*** As provided for in the Water Services Bill 2017, on foot of the Report of the Joint Oireachtas Committee on future funding of Domestic Water Services, technical adjustments to the Vote for funding Irish Water and consequential reform of the Local Government Fund will be made in the context of REV 2018.

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ARMY PENSIONS

- I. Estimate of the amount required in the year ending 31 December 2018 for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

**Two hundred and thirty-four million, one hundred and thirty-three thousand euro
(€234,133,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - PROVISION FOR DEFENCE FORCES' PENSION BENEFITS	229,632	-	229,632	239,133	-	239,133	4%
Gross Total :-	229,632	-	229,632	239,133	-	239,133	4%
Deduct :-							
B - APPROPRIATIONS-IN-AID	5,000	-	5,000	5,000	-	5,000	-
Net Total :-	224,632	-	224,632	234,133	-	234,133	4%
	Net Increase (€000)						9,501
Exchequer pay included in above net total			67			67	-
Associated Public Service employees			1			1	-
Exchequer pensions included in above net total			224,465			233,966	4%
Associated Public Service pensioners *			13,044			13,224	1%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
Functional split of Administrative Budgets, which are included in above Programme allocations.							
(i) SALARIES, WAGES AND ALLOWANCES	70	-	70	70	-	70	-
Gross Total :-	70	-	70	70	-	70	-

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

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DEFENCE

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants.

**Six hundred and eight-six million, five hundred and thirteen thousand euro
(€686,513,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE							
A - DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS	€000	€000	€000	€000	€000	€000	%
	617,797	74,000	691,797	630,048	77,000	707,048	2%
Gross Total :-	617,797	74,000	691,797	630,048	77,000	707,048	2%
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	18,204	2,500	20,704	19,285	1,250	20,535	-1%
Net Total :-	599,593	71,500	671,093	610,763	75,750	686,513	2%

Net Increase (€000)

15,420

Exchequer pay included in above net total

484,845

495,577

2%

Associated Public Service employees

10,435

10,440

-

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	17,863	-	17,863	18,000	-	18,000	1%
(ii) TRAVEL AND SUBSISTENCE	575	-	575	575	-	575	-
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	250	-	250	250	-	250	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	635	30	665	635	60	695	5%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	2,185	420	2,605	2,585	390	2,975	14%
(vi) OFFICE PREMISES EXPENSES	1,110	-	1,110	1,110	-	1,110	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	35	-	35	35	-	35	-
Gross Total :-	22,653	450	23,103	23,190	450	23,640	2%

EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Employment Affairs and Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants.

Ten thousand, five hundred and sixty eight million, four hundred and fifty six thousand euro
(€10,568,456,000)

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - SOCIAL ASSISTANCE SCHEMES, SERVICES, ADMINISTRATION AND PAYMENT TO SOCIAL INSURANCE FUND:							
- Administration	540,686	10,000	550,686	526,200	10,000	536,200	-3%
- Pensions	971,980	-	971,980	996,790	-	996,790	3%
- Working Age - Income Supports	2,889,770	-	2,889,770	2,579,055	-	2,579,055	-11%
- Working Age - Employment Supports	905,330	-	905,330	821,855	-	821,855	-9%
- Illness, Disability and Carers	2,442,550	-	2,442,550	2,706,480	-	2,706,480	11%
- Children	2,605,870	-	2,605,870	2,625,370	-	2,625,370	1%
- Supplementary Payments, etc.	632,426	-	632,426	569,141	-	569,141	-10%
- Subvention to the Social Insurance Fund	1	-	1	-	-	-	-
Gross Total :-	10,988,613	10,000	10,998,613	10,824,891	10,000	10,834,891	-1%
Deduct :-							
B - APPROPRIATIONS-IN-AID	264,064	-	264,064	266,435	-	266,435	-
Net Total :-	10,724,549	10,000	10,734,549	10,558,456	10,000	10,568,456	-2%

Net Decrease (€000) (166,093)

Exchequer pay included in above net total	291,649	297,470	2%
Associated Public Service employees	6,339	6,225	-2%
Exchequer pensions included in above net total	209	710	240%
Associated Public Service pensioners	67	72	7%

	2017 Estimate*			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
Functional split of Administrative Budgets, which are included in above Programme allocations.							
(i) SALARIES, WAGES AND ALLOWANCES	295,510	-	295,510	300,872	-	300,872	2%
(ii) TRAVEL AND SUBSISTENCE	5,113	-	5,113	5,000	-	5,000	-2%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	20,464	-	20,464	17,518	-	17,518	-14%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	16,412	-	16,412	15,800	-	15,800	-4%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	37,928	8,000	45,928	39,390	6,800	46,190	1%
(vi) OFFICE PREMISES EXPENSES	16,095	1,600	17,695	15,100	3,000	18,100	2%
(vii) CONSULTANCY SERVICES	1,090	-	1,090	700	-	700	-36%
(viii) PAYMENTS FOR AGENCY SERVICES	136,906	-	136,906	119,820	-	119,820	-12%
(ix) eGOVERNMENT RELATED PROJECTS	11,168	400	11,568	12,000	200	12,200	5%
Gross Total :-	540,686	10,000	550,686	526,200	10,000	536,200	-3%

Total Expenditure on Social Protection

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000	
(1) VOTE 37: SOCIAL PROTECTION							
Gross Total :-	10,988,613	10,000	10,998,613	10,824,891	10,000	10,834,891	-1%
<i>Less:</i> Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005	1	-	1	0	-	0	-
Administration expenses recovered by Vote 37 from the Social Insurance Fund	177,280	-	177,280	177,280	-	177,280	-
Subtotal:-	10,811,332	10,000	10,821,332	10,647,611	10,000	10,657,611	-2%
(2) SOCIAL INSURANCE FUND	8,988,041	-	8,988,041	9,354,200	-	9,354,200	4%
(3) TOTAL EXPENDITURE - VOTE 37 and SIF (1) + (2)	19,799,373	10,000	19,809,373	20,001,811	10,000	20,011,811	-
TOTAL EXPENDITURE BROKEN DOWN BY ADMINISTRATION AND PROGRAMME							
ADMINISTRATION*	633,686	10,000	643,686	619,200	10,000	629,200	-2%
PENSIONS	7,269,110	-	7,269,110	7,571,360	-	7,571,360	4%
WORKING AGE - INCOME SUPPORTS	3,665,780	-	3,665,780	3,363,395	-	3,363,395	-8%
WORKING AGE - EMPLOYMENT SUPPORTS**	919,830	-	919,830	839,375	-	839,375	-9%
ILLNESS, DISABILITY AND CARERS	3,823,000	-	3,823,000	4,147,830	-	4,147,830	8%
CHILDREN	2,624,530	-	2,624,530	2,644,190	-	2,644,190	1%
SUPPLEMENTARY PAYMENTS, ETC***	863,437	-	863,437	816,461	-	816,461	-5%
Total Expenditure :-	19,799,373	10,000	19,809,373	20,001,811	10,000	20,011,811	1%

* Total Expenditure on Social Protection Administration includes payments to other Votes and payment for An Post Agency Services from the Social Insurance Fund.

** The Community Services Programme will transfer to the Department of Rural and Community Development from 1st January 2018 and is reflected in Vote 42.

*** The 2017 Estimates figures reflect the transfer of the Low Pay Commission from Vote 32 Department of Business, Enterprise and Innovation with effect from July 26th 2017.

III. Details of Programmes - Objectives, Outputs and Financial & Human Resources
PROGRAMME EXPENDITURE

A - SOCIAL ASSISTANCE SCHEMES, SERVICES, ADMINISTRATION AND PAYMENT TO SOCIAL INSURANCE FUND

High Level Goal: Place the client at the centre of all the Department's activities by providing targeted income support, training referral and employment services as required, based on individual needs and circumstances, and attain better outcomes in tackling poverty.

Financial & Human Resource Inputs

Numbers	
2017	2018
6,325	6,225

- ADMINISTRATION:

- A.1 - ADMINISTRATION - PAY
A.2 - ADMINISTRATION - NON-PAY

Subtotal:-

- PENSIONS:

- A.3 - STATE PENSION (NON-CONTRIBUTORY)

Subtotal:-

- WORKING AGE - INCOME SUPPORTS:

- A.4 - JOBSEEKER'S ALLOWANCE
A.5 - ONE-PARENT FAMILY PAYMENT
A.6 - WIDOWS/ WIDOWERS/ SURVIVING CIVIL
PARTNER'S (NON-CONTRIBUTORY)
PENSION
A.7 - DESERTED WIFE'S ALLOWANCE
A.8 - BASIC SUPPLEMENTARY WELFARE
ALLOWANCE PAYMENTS
A.9 - FARM ASSIST
A.10 - EXCEPTIONAL NEEDS AND URGENT
NEEDS PAYMENTS
A.11 - OTHER WORKING AGE - INCOME SUPPORTS ...

Subtotal:-

- WORKING AGE - EMPLOYMENT SUPPORTS:

- A.12 - COMMUNITY EMPLOYMENT PROGRAMME ...
A.13 - RURAL SOCIAL SCHEME
A.14 - TÚS
A.15 - JOBS INITIATIVE
A.16 - BACK TO WORK ENTERPRISE ALLOWANCE
A.17 - NATIONAL INTERNSHIP SCHEME -
JOBBRIDGE
A.18 - BACK TO EDUCATION ALLOWANCE
A.19 - GATEWAY
A.20 - BACK TO WORK FAMILY DIVIDEND
A.21 - JOBLESS
A.22 - WAGE SUBSIDY SCHEME
A.23 - OTHER WORKING AGE - EMPLOYMENT
SUPPORTS

Subtotal:-

- ILLNESS, DISABILITY AND CARERS:

- A.24 - DISABILITY ALLOWANCE
A.25 - BLIND PENSION
A.26 - CARER'S ALLOWANCE
A.27 - DOMICILIARY CARE ALLOWANCE
A.28 - CARER'S SUPPORT GRANT

Subtotal:-

- CHILDREN:

- A.29 - CHILD BENEFIT
A.30 - FAMILY INCOME SUPPLEMENT
A.31 - BACK-TO-SCHOOL CLOTHING AND
FOOTWEAR ALLOWANCE
A.32 - SCHOOL MEALS SCHEMES
A.33 - OTHER CHILD RELATED PAYMENTS

Subtotal:-

**- SUPPLEMENTARY PAYMENTS, AGENCIES AND
MISCELLANEOUS SERVICES:**

- A.34 - RENT SUPPLEMENT
A.35 - MORTGAGE INTEREST SUPPLEMENT
A.36 - HOUSEHOLD BENEFITS PACKAGE
A.37 - FREE TRAVEL
A.38 - FUEL ALLOWANCE
A.39 - GRANT TO THE CITIZENS INFORMATION
BOARD
A.40 - OFFICE OF THE PENSIONS OMBUDSMAN
A.41 - MISCELLANEOUS SERVICES
A.42 - LOW PAY COMMISSION

Subtotal:-

- SUBVENTION TO THE SOCIAL INSURANCE FUND:

- A.43 - PAYMENT TO THE SOCIAL INSURANCE
FUND UNDER SECTION 9(9) (a) OF THE SOCIAL
WELFARE CONSOLIDATION ACT 2005

Subtotal:-

Programme Total:-

	2017 Estimate			2018 Estimate		
	Current €000	Capital €000	Total €000	Current €000	Capital €000	Total €000
A.1 - ADMINISTRATION - PAY	295,510	-	295,510	300,872	-	300,872
A.2 - ADMINISTRATION - NON-PAY	245,176	10,000	255,176	225,328	10,000	235,328
<i>Subtotal:-</i>	540,686	10,000	550,686	526,200	10,000	536,200
- PENSIONS:						
A.3 - STATE PENSION (NON-CONTRIBUTORY)	971,980	-	971,980	996,790	-	996,790
<i>Subtotal:-</i>	971,980	-	971,980	996,790	-	996,790
- WORKING AGE - INCOME SUPPORTS:						
A.4 - JOBSEEKER'S ALLOWANCE	2,161,670	-	2,161,670	1,837,060	-	1,837,060
A.5 - ONE-PARENT FAMILY PAYMENT	501,980	-	501,980	501,730	-	501,730
A.6 - WIDOWS/ WIDOWERS/ SURVIVING CIVIL PARTNER'S (NON-CONTRIBUTORY) PENSION	13,690	-	13,690	13,180	-	13,180
A.7 - DESERTED WIFE'S ALLOWANCE	1,290	-	1,290	1,120	-	1,120
A.8 - BASIC SUPPLEMENTARY WELFARE ALLOWANCE PAYMENTS	85,420	-	85,420	103,340	-	103,340
A.9 - FARM ASSIST	82,800	-	82,800	74,135	-	74,135
A.10 - EXCEPTIONAL NEEDS AND URGENT NEEDS PAYMENTS	31,500	-	31,500	36,420	-	36,420
A.11 - OTHER WORKING AGE - INCOME SUPPORTS ...	11,420	-	11,420	12,070	-	12,070
<i>Subtotal:-</i>	2,889,770	-	2,889,770	2,579,055	-	2,579,055
- WORKING AGE - EMPLOYMENT SUPPORTS:						
A.12 - COMMUNITY EMPLOYMENT PROGRAMME ...	353,000	-	353,000	350,530	-	350,530
A.13 - RURAL SOCIAL SCHEME	47,660	-	47,660	51,045	-	51,045
A.14 - TÚS	124,820	-	124,820	100,100	-	100,100
A.15 - JOBS INITIATIVE	19,270	-	19,270	18,520	-	18,520
A.16 - BACK TO WORK ENTERPRISE ALLOWANCE	119,560	-	119,560	101,680	-	101,680
A.17 - NATIONAL INTERNSHIP SCHEME - JOBBRIDGE	15,000	-	15,000	1,000	-	1,000
A.18 - BACK TO EDUCATION ALLOWANCE	105,000	-	105,000	72,950	-	72,950
A.19 - GATEWAY	7,250	-	7,250	470	-	470
A.20 - BACK TO WORK FAMILY DIVIDEND	14,400	-	14,400	20,890	-	20,890
A.21 - JOBLESS	20,400	-	20,400	30,000	-	30,000
A.22 - WAGE SUBSIDY SCHEME	25,900	-	25,900	23,160	-	23,160
A.23 - OTHER WORKING AGE - EMPLOYMENT SUPPORTS	53,070	-	53,070	51,510	-	51,510
<i>Subtotal:-</i>	905,330	-	905,330	821,855	-	821,855
- ILLNESS, DISABILITY AND CARERS:						
A.24 - DISABILITY ALLOWANCE	1,416,170	-	1,416,170	1,543,150	-	1,543,150
A.25 - BLIND PENSION	13,480	-	13,480	13,370	-	13,370
A.26 - CARER'S ALLOWANCE	694,000	-	694,000	789,130	-	789,130
A.27 - DOMICILIARY CARE ALLOWANCE	138,000	-	138,000	153,140	-	153,140
A.28 - CARER'S SUPPORT GRANT	180,900	-	180,900	207,690	-	207,690
<i>Subtotal:-</i>	2,442,550	-	2,442,550	2,706,480	-	2,706,480
- CHILDREN:						
A.29 - CHILD BENEFIT	2,091,530	-	2,091,530	2,083,750	-	2,083,750
A.30 - FAMILY INCOME SUPPLEMENT	422,500	-	422,500	431,300	-	431,300
A.31 - BACK-TO-SCHOOL CLOTHING AND FOOTWEAR ALLOWANCE	37,400	-	37,400	49,530	-	49,530
A.32 - SCHOOL MEALS SCHEMES	47,500	-	47,500	54,000	-	54,000
A.33 - OTHER CHILD RELATED PAYMENTS	6,940	-	6,940	6,790	-	6,790
<i>Subtotal:-</i>	2,605,870	-	2,605,870	2,625,370	-	2,625,370
- SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES:						
A.34 - RENT SUPPLEMENT	252,600	-	252,600	179,500	-	179,500
A.35 - MORTGAGE INTEREST SUPPLEMENT	4,120	-	4,120	2,430	-	2,430
A.36 - HOUSEHOLD BENEFITS PACKAGE	84,164	-	84,164	90,340	-	90,340
A.37 - FREE TRAVEL	80,000	-	80,000	90,000	-	90,000
A.38 - FUEL ALLOWANCE	146,095	-	146,095	136,290	-	136,290
A.39 - GRANT TO THE CITIZENS INFORMATION BOARD	54,050	-	54,050	57,410	-	57,410
A.40 - OFFICE OF THE PENSIONS OMBUDSMAN	950	-	950	-	-	-
A.41 - MISCELLANEOUS SERVICES	9,970	-	9,970	12,691	-	12,691
A.42 - LOW PAY COMMISSION	477	-	477	480	-	480
<i>Subtotal:-</i>	632,426	0	632,426	569,141	0	569,141
- SUBVENTION TO THE SOCIAL INSURANCE FUND:						
A.43 - PAYMENT TO THE SOCIAL INSURANCE FUND UNDER SECTION 9(9) (a) OF THE SOCIAL WELFARE CONSOLIDATION ACT 2005	1	-	1	-	-	-
<i>Subtotal:-</i>	1	-	1	-	-	0
Programme Total:-	10,988,613	10,000	10,998,613	10,824,891	10,000	10,834,891

III.

Estimate of Income and Expenditure of the Social Insurance Fund

	2017 Estimate *			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
Income:							
Income from Contributions	9,566,000		9,566,000	10,370,800		10,370,800	8%
Overpayment Recoveries	10,000		10,000	10,000		10,000	-
Redundancy and Insolvency Recoveries from Employers	3,000		3,000	4,440		4,440	48%
Recovery of Benefits from Insurance Compensation Awards	20,000		20,000	22,400		22,400	12%
Other SIF Income	130		130	70		70	-46%
Total Income:-	9,599,130		9,599,130	10,407,710		10,407,710	8%
Expenditure (current):							
Administration - Non-Pay	270,280		270,280	270,280		270,280	-
<i>Subtotal :-</i>	<i>270,280</i>		<i>270,280</i>	<i>270,280</i>		<i>270,280</i>	<i>-</i>
Schemes and Services:							
PENSIONS							
State Pension (Contributory)	4,844,500		4,844,500	5,086,460		5,086,460	5%
Widow(er)s and Surviving Civil Partners' Pension (Contrib)	1,444,400		1,444,400	1,478,790		1,478,790	2%
Widow(er)s and Surviving Civil Partners' (Death Benefit)	8,230		8,230	9,320		9,320	13%
<i>Subtotal :-</i>	<i>6,297,130</i>		<i>6,297,130</i>	<i>6,574,570</i>		<i>6,574,570</i>	<i>4%</i>
WORKING AGE - INCOME SUPPORTS							
Jobseeker's Benefit	342,910		342,910	331,730		331,730	-3%
Deserted Wife's Benefit	71,150		71,150	72,540		72,540	2%
Maternity Benefit	266,400		266,400	263,960		263,960	-1%
Adoptive Benefit	270		270	350		350	30%
Paternity Benefit	16,000		16,000	15,820		15,820	-1%
Health and Safety Benefit	420		420	450		450	7%
Redundancy and Insolvency Payments	30,500		30,500	23,890		23,890	-22%
Treatment Benefits	48,360		48,360	75,600		75,600	56%
<i>Subtotal :-</i>	<i>776,010</i>		<i>776,010</i>	<i>784,340</i>		<i>784,340</i>	<i>-</i>
WORKING AGE - EMPLOYMENT SUPPORTS							
Partial Capacity Benefit	14,500		14,500	17,520		17,520	21%
<i>Subtotal :-</i>	<i>14,500</i>		<i>14,500</i>	<i>17,520</i>		<i>17,520</i>	<i>21%</i>
ILLNESS, DISABILITY AND CARERS							
Illness Benefit	589,700		589,700	606,260		606,260	3%
Injury Benefit	19,580		19,580	19,790		19,790	1%
Invalidity Pension	661,580		661,580	702,530		702,530	6%
Disablement Benefit	75,270		75,270	76,570		76,570	2%
Medical Care Scheme	350		350	270		270	-23%
Carer's Benefit	33,970		33,970	35,930		35,930	6%
<i>Subtotal :-</i>	<i>1,380,450</i>		<i>1,380,450</i>	<i>1,441,350</i>		<i>1,441,350</i>	<i>4%</i>
CHILDREN							
Guardian's Payment (Contributory)	12,660		12,660	14,020		14,020	11%
Widowed Parent / Surviving Civil Partner Grant	6,000		6,000	4,800		4,800	-20%
<i>Subtotal :-</i>	<i>18,660</i>		<i>18,660</i>	<i>18,820</i>		<i>18,820</i>	<i>1%</i>
SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES							
Household Benefits Package	148,046		148,046	156,460		156,460	6%
Fuel Allowance	82,965		82,965	90,860		90,860	10%
<i>Subtotal :-</i>	<i>231,011</i>		<i>231,011</i>	<i>247,320</i>		<i>247,320</i>	<i>7%</i>
Total Schemes and Services:-	8,717,761		8,717,761	9,083,920		9,083,920	4%
Total Expenditure:-	8,988,041		8,988,041	9,354,200		9,354,200	4%
Excess of Expenditure over Income				-		-	-
Excess of Income over Expenditure	611,089		611,089	1,053,510		1,053,510	-
Subvention required from Vote 37	1		1	-		-	-

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HEALTH

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including grants to the Health Service Executive and miscellaneous grants.

**Fourteen thousand, eight hundred and thirty million, nine hundred and nine thousand euro
(€14,830,909,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
ADMINISTRATION							
A.1 - SALARIES, WAGES AND ALLOWANCES	29,962	-	29,962	30,962	-	30,962	3%
A.2 - TRAVEL AND SUBSISTENCE	654	-	654	654	-	654	-
A.3 - TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	1,150	-	1,150	1,150	-	1,150	-
A.4 - POSTAL AND TELECOMMUNICATIONS SERVICES	730	-	730	730	-	730	-
A.5 - OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	1,850	473	2,323	1,850	473	2,323	-
A.6 - OFFICE PREMISES EXPENSES	700	-	700	700	-	700	-
A.7 - CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	1,250	-	1,250	1,250	-	1,250	-
<i>Subtotal :-</i>	36,296	473	36,769	37,296	473	37,769	3%
GRANTS							
B.1 - GRANTS TO RESEARCH BODIES AND OTHER RESEARCH GRANTS	38,000	-	38,000	40,000	-	40,000	5%
B.2 - HEALTHY IRELAND FUND	5,000	-	5,000	5,000	-	5,000	-
B.3 - DRUGS INITIATIVE	6,026	-	6,026	6,026	-	6,026	-
<i>Subtotal:-</i>	49,026	-	49,026	51,026	-	51,026	4%
OTHER SERVICES							
C. - EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	3,100	-	3,100	3,100	-	3,100	-
D. - STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	4,000	-	4,000	10,000	-	10,000	150%
E.1 - DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY, REGULATORY AND ADVISORY BODIES	57,366	-	57,366	67,368	-	67,368	17%
E.2 - THE FOOD SAFETY PROMOTION BOARD	5,691	-	5,691	5,691	-	5,691	-
E.3 - NATIONAL TREATMENT PURCHASE FUND	20,100	-	20,100	55,100	-	55,100	174%
E.4 - IRELAND /NORTHERN IRELAND INTERREG	100	-	100	100	-	100	-
F.1 - PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	745	-	745	745	-	745	-
F.2 - PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION	1	-	1	1	-	1	-
F.3 - PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	21,786	-	21,786	21,786	-	21,786	-
F.4 - PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	3,849	-	3,849	3,849	-	3,849	-
G. - DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES	1,513	-	1,513	1,513	-	1,513	-
<i>Subtotal:-</i>	118,251	-	118,251	169,253	-	169,253	43%

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	
CORPORATE ADMINISTRATIVE							
H. - PENSION LUMP SUM PAYMENTS	96,000	-	96,000	96,000	-	96,000	-
<i>Subtotal:-</i>	96,000	-	96,000	96,000	-	96,000	-
HSE REGIONS AND OTHER HEALTH AGENCIES							
I.1 - HSE - DUBLIN MID LEINSTER REGION	1,512,607	-	1,512,607	1,584,105	-	1,584,105	5%
I.2 - HSE - DUBLIN NORTH EAST REGION	1,352,297	-	1,352,297	1,416,218	-	1,416,218	5%
I.3 - HSE - SOUTH REGION	2,099,067	-	2,099,067	2,198,285	-	2,198,285	5%
I.4 - HSE - WEST REGION	2,325,438	-	2,325,438	2,435,357	-	2,435,357	5%
I.5 - GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT HOSPITAL BOARDS	2,414,933	-	2,414,933	2,509,204	-	2,509,204	4%
<i>Subtotal:-</i>	9,704,342	-	9,704,342	10,143,169	-	10,143,169	5%
OTHER HSE SERVICES							
J.1 - HEALTH AGENCIES AND SIMILAR ORGANISATIONS (PART FUNDED BY THE NATIONAL LOTTERY)	7,513	-	7,513	7,513	-	7,513	-
J.2 - PAYMENTS TO SPECIAL ACCOUNT - HEALTH (REPAYMENT) ACT 2006	2,000	-	2,000	2,000	-	2,000	-
J.3 - PAYMENT TO SPECIAL ACCOUNT EST UNDER SECTION 4 OF THE HEPATITIS C COMPENSATION TRIBUNAL (AMENDMENT) ACT 2006 - INSURANCE SCHEME	1,500	-	1,500	1,500	-	1,500	-
J.4 - SERVICE DEVELOPMENTS AND INNOVATIVE SERVICE DELIVERY PROJECTS	60,000	-	60,000	148,000	-	148,000	147%
J.5 - PAYMENT TO STATE CLAIMS AGENCY	224,000	-	224,000	274,000	-	274,000	22%
J.6 - ECONOMIC AND SOCIAL DISADVANTAGED (DORMANT ACCOUNT FUNDING)	2,450	250	2,700	2,450	250	2,700	-
<i>Subtotal:-</i>	297,463	250	297,713	435,463	250	435,713	46%
CARE PROGRAMME							
K.1 - PRIMARY CARE REIMBURSEMENT SERVICES AND COMMUNITY DEMAND LED SCHEMES	2,807,300	-	2,807,300	2,812,371	-	2,812,371	-
K.2 - LONG TERM RESIDENTIAL CARE	939,902	-	939,902	949,602	-	949,602	1%
<i>Subtotal:-</i>	3,747,202	-	3,747,202	3,761,973	-	3,761,973	-
CAPITAL SERVICES							
L.1 - GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING ICT)	-	14,527	14,527	-	14,527	14,527	-
L.2 - BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES AND OF HIGHER EDUCATION FACILITIES ...	-	381,461	381,461	-	420,461	420,461	10%
L.3 - BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (PART FUNDED BY NATIONAL LOTTERY)	-	2,539	2,539	-	2,539	2,539	-
L.4 - INFORMATION SERVICES AND RELATED SERVICES FOR HEALTH AGENCIES	103,700	55,000	158,700	103,700	55,000	158,700	-
L.5 - BUILDING AND EQUIPPING MENTAL HEALTH AND OTHER HEALTH FACILITIES	-	-	-	-	-	-	-
<i>Subtotal:-</i>	103,700	453,527	557,227	103,700	492,527	596,227	7%
<i>Gross Total :-</i>	14,152,280	454,250	14,606,530	14,797,880	493,250	15,291,130	5%
<i>Deduct :-</i>							
I. - APPROPRIATIONS-IN-AID	459,971	250	460,221	459,971	250	460,221	-
<i>Net Total :-</i>	13,692,309	454,000	14,146,309	14,337,909	493,000	14,830,909	5%
Net Increase (€000)							684,600
<i>Exchequer pay included in above net total</i>			6,789,177			7,097,811	5%
<i>Associated public service employees *</i>			109,675			111,475	2%
<i>Exchequer pensions included in above net total</i>			626,129			650,224	4%
<i>Associated public service pensioners *</i>			47,340			49,340	4%

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OFFICE OF GOVERNMENT PROCUREMENT

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of Government Procurement.

Twenty million, four hundred and seventy thousand euro
(€20,470,000)

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
PROGRAMME EXPENDITURE							
A - DELIVERY OF CENTRAL PROCUREMENT SERVICE	19,365	1,070	20,435	20,060	960	21,020	3%
Gross Total :-	19,365	1,070	20,435	20,060	960	21,020	-
<i>Deduct :-</i>							
B - APPROPRIATIONS-IN-AID	475	-	475	550	-	550	16%
Net Total :-	18,890	1,070	19,960	19,510	960	20,470	-
Net Increase (€000)							510
<i>Exchequer pay included in above net total</i>			12,045	14,000			16%
<i>Associated Public Service employees</i>			238	241			1%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
							%
ADMINISTRATION							
<i>Functional split of Administrative Budgets, which are included in the above Programme allocations</i>							
(i) SALARIES, WAGES AND ALLOWANCES	12,470	-	12,470	14,500	-	14,500	16%
(ii) TRAVEL AND SUBSISTENCE	225	-	225	250	-	250	11%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	700	-	700	735	-	735	5%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	150	-	150	160	-	160	7%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	250	50	300	160	200	360	20%
(vi) OFFICE PREMISES EXPENSES	180	20	200	170	60	230	15%
(vii) CONSULTANCY & VFM & POLICY REVIEWS	-	-	-	-	-	-	-
Gross Total :-	13,975	70	14,045	15,975	260	16,235	16%

CHILDREN AND YOUTH AFFAIRS

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Children and Youth Affairs, for certain services administered by that Office and for the payment of grants including certain grants under cash-limited schemes.

**One thousand, three hundred and fifty-six million, two hundred and fifty four thousand euro
(€1,356,254,000)**

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

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	
A - CHILDREN AND FAMILY SUPPORT PROGRAMME	725,928	16,760	742,688	768,158	18,140	786,298	6%
B - SECTORAL PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE	530,736	8,860	539,596	558,789	9,860	568,649	5%
C - POLICY AND LEGISLATION PROGRAMME	28,752	-	28,752	28,664	-	28,664	-
Gross Total :-	1,285,416	25,620	1,311,036	1,355,611	28,000	1,383,611	6%
Deduct :-							
D - APPROPRIATIONS-IN-AID	25,012	-	25,012	27,357	-	27,357	9%
Net Total :-	1,260,404	25,620	1,286,024	1,328,254	28,000	1,356,254	5%

Net Increase (€000)

70,230

Exchequer pay included in above net total	291,669	309,814	6%
Associated Public Service employees	5,000	5,102	2%
Exchequer pensions included in above net total	-2,923	-904	-69%
Associated Public Service pensioners	395	487	23%

	2017 Estimate			2018 Estimate			Change 2018 over 2017 %
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(i) SALARIES, WAGES AND ALLOWANCES	12,440	-	12,440	15,396	-	15,396	24%
(ii) TRAVEL AND SUBSISTENCE	238	-	238	300	-	300	26%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	577	-	577	725	-	725	26%
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	186	-	186	234	-	234	26%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	326	-	326	411	-	411	26%
(vi) OFFICE PREMISES EXPENSES	526	-	526	661	-	661	26%
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	276	-	276	347	-	347	26%
Gross Total :-	14,569	-	14,569	18,074	-	18,074	24%

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POLICING AUTHORITY

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Policing Authority.

Three million, two hundred and eighty-six thousand euro
(€3,286,000)

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

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	%
		€000	€000	%
PROGRAMME EXPENDITURE				
A -	PROVISION OF INDEPENDENT OVERSIGHT OF THE POLICING FUNCTIONS OF AN GARDA SÍOCHÁNA	2,712	3,347	23%
Gross Total :-		2,712	3,347	23%
<i>Deduct :-</i>				
B. -	APPROPRIATIONS-IN-AID	58	61	5%
Net Total :-		2,654	3,286	24%
Net Increase (€000)				632
<i>Exchequer pay included in above net total</i>		1,654	2,086	26%
<i>Associated Public Service employees</i>		35	39	11%

		2017 Estimate	2018 Estimate	Change 2018 over 2017
		Current	Current	%
		€000	€000	%
ADMINISTRATION				
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>				
(i)	SALARIES, WAGES AND ALLOWANCES	1,712	2,147	25%
(ii)	TRAVEL AND SUBSISTENCE	50	50	-
(iii)	TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	685	745	9%
(iv)	POSTAL AND TELECOMMUNICATIONS SERVICES	50	50	-
(v)	OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	125	125	-
(vi)	OFFICE PREMISES EXPENSES	80	130	63%
(vii)	CONSULTANTY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	10	100	-
Gross Total :-		2,712	3,347	23%

RURAL & COMMUNITY DEVELOPMENT

- I. Estimate of the amount required in the year ending 31 December 2018 for the salaries and expenses of the Office of the Minister for Rural & Community Development including certain services administered by that Office and for the payment of grants.

**Two hundred and twelve million, two hundred and sixty-five thousand euro
(€12,265,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Rural and Community Development.

	2017 Estimate*			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
PROGRAMME EXPENDITURE	€000	€000	€000	€000	€000	€000	%
A - RURAL DEVELOPMENT AND REGIONAL AFFAIRS	12,809	67,555	80,364	14,653	78,555	93,208	16%
B - COMMUNITY DEVELOPMENT**	114,635	9,353	123,988	121,063	9,353	130,416	5%
C - CHARITIES REGULATORY AUTHORITY	4,466	-	4,466	4,552	-	4,552	2%
Gross Total :-	131,910	76,908	208,818	140,268	87,908	228,176	9%
Deduct :-							
D - APPROPRIATIONS-IN-AID	8,400	7,486	15,886	8,425	7,486	15,911	-
Net Total :-	123,510	69,422	192,932	131,843	80,422	212,265	10%

Net Increase (€000)

19,333

Exchequer pay included in above net total
Associated Public Service employees

9,522
187

11,959	26%
204	9%

	2017 Estimate			2018 Estimate			Change 2018 over 2017
	Current	Capital	Total	Current	Capital	Total	
ADMINISTRATION	€000	€000	€000	€000	€000	€000	%
(i) SALARIES, WAGES AND ALLOWANCES	5,715	-	5,715	8,082	-	8,082	41%
(ii) TRAVEL AND SUBSISTENCE	292	-	292	604	-	604	107%
(iii) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES	146	-	146	539	-	539	-
(iv) POSTAL AND TELECOMMUNICATIONS SERVICES	121	-	121	191	-	191	58%
(v) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES	508	302	810	1,467	302	1,769	118%
(vi) OFFICE PREMISES EXPENSES	76	-	76	289	-	289	-
(vii) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS	8	-	8	39	-	39	-
Gross Total :-	6,866	302	7,168	11,211	302	11,513	61%

* The Estimate figures reflect the transfer of functions from Vote 34 Department of Housing, Planning and Local Government, Vote 33 Department of Culture, Heritage and the Gaeltacht and Vote 24 Department of Justice and Equality with effect from 26th July 2017.

** For illustrative purposes only - the Estimate figures reflect the proposed transfer of the Community Services Programme from Vote 37 Employment Affairs and Social Protection, which is intended to take effect from 1st January 2018.

SUMMARY

PUBLIC CAPITAL PROGRAMME

2018

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GENERAL NOTE

The 2018 Summary Public Capital Programme sets out the public capital investment from 2018 to 2021 by Ministerial Group. This investment is set out in terms of the gross Exchequer allocation by Vote Group for each of the years from 2018 to 2021 (Table 1).

The 2017-2018 estimates for gross exchequer investment together with PPP investment funded by unitary payments is set out in Table 2 and the 2017-2018 Summary Capital Programme by Sector is set out in Table 3.

Estimated Exchequer non-voted capital expenditure for 2018 is €270 million. Non-Exchequer expenditure estimates amount to €2,466 million for 2018.

Capital Carryover

As it is too early in the year to accurately estimate what capital underspends may arise at the end of 2017, figures for the level of capital available for spending in 2018 under the multi-annual capital envelope carryover facility are not provided in the Budget Estimates. These figures will be provided in the Revised Estimates Volume 2018.

TABLE 1
MULTI-ANNUAL CAPITAL INVESTMENT ALLOCATIONS 2018 – 2021

	2018	2019	2020	2021	Total 2018 - 2021
	€ million	€ million	€ million	€ million	
AGRICULTURE, FOOD AND THE MARINE	248	255	258	265	1,026
BUSINESS, ENTERPRISE AND INNOVATION	560	600	600	600	2,360
CHILDREN AND YOUTH AFFAIRS	28	32	31	32	123
COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMENT	209	256	297	317	1,079
CULTURE, HERITAGE AND THE GAELTACHT*	54	75	76	80	286
DEFENCE	77	106	113	120	416
EDUCATION AND SKILLS*	745	941	942	1,006	3,634
EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION	10	14	15	16	55
FINANCE GROUP*	26	25	22	18	91
FOREIGN AFFAIRS AND TRADE GROUP	13	17	13	13	56
HEALTH*	493	667	724	780	2,664
HOUSING, PLANNING, COMMUNITY AND LOCAL GOVERNMENT	1,130	1,310	1,376	1,403	5,219
JUSTICE AND EQUALITY GROUP*	146	242	231	219	838
PUBLIC EXPENDITURE AND REFORM GROUP*	175	203	214	223	815
RURAL AND COMMUNITY DEVELOPMENT*	88	86	70	72	316
TRANSPORT, TOURISM AND SPORT*	1,327	1,643	2,058	2,526	7,554
PCP RESERVE		98	136	94	328
TOTAL GROSS CAPITAL EXPENDITURE CEILINGS*	5,330	6,570	7,175	7,785	26,860

*Rounding affects totals

TABLE 2

SUMMARY PUBLIC CAPITAL PROGRAMME

	2017 Estimate				2018 Estimate				Total Expenditure in PCP
	Sources of Finance				Sources of Finance				
	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	Total Expenditure in PCP	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	Total Expenditure in PCP	
AGRICULTURE, FOOD AND THE MARINE									
<i>Voted:</i>									
Programme A - Food Safety, Animal & Plant Health and Animal Welfare	3,741	-	-	3,741	3,568	-	-	3,568	3,568
Programme B - Farm / Sector Supports and Controls	145,808	-	-	145,808	158,040	-	-	158,040	158,040
Programme C - Policy and Strategy	27,548	-	-	27,548	30,044	-	-	30,044	30,044
Programme D - Seafood Sector	60,903	-	-	60,903	56,348	-	-	56,348	56,348
Voted Subtotal:	238,000	-	-	238,000	248,000	-	-	248,000	248,000
<i>Non-Voted:</i>									
Coillie Teo	-	34,743	33,646	68,389	-	33,990	33,577	67,567	67,567
National Stud	-	1,500	-	1,500	-	1,500	-	1,500	1,500
Teagasc	-	4,000	-	4,000	-	7,000	-	7,000	7,000
Horse Racing Ireland	-	440	5,000	5,440	-	500	6,250	6,750	6,750
Bord na gCon	-	1,250	-	1,250	-	3,200	-	3,200	3,200
Non-Voted Subtotal:	-	41,933	38,646	80,579	-	46,190	39,827	86,017	86,017
Total:	238,000	41,933	38,646	318,579	248,000	46,190	39,827	334,017	334,017
BUSINESS, ENTERPRISE AND INNOVATION									
<i>Voted:</i>									
Programme A - Jobs and Enterprise Development	232,195	-	-	232,195	232,195	-	-	232,195	232,195
Programme B - Innovation	322,805	-	-	322,805	327,805	-	-	327,805	327,805
Voted Subtotal:	555,000	-	-	555,000	560,000	-	-	560,000	560,000
<i>Non-Voted:</i>									
Enterprise Ireland	-	66,300	-	66,300	-	71,000	-	71,000	71,000
IDA Ireland Grants	-	2,000	-	2,000	-	2,000	-	2,000	2,000
IDA Ireland Buildings	-	12,000	-	12,000	-	30,500	-	30,500	30,500
Non-Voted Subtotal:	-	80,300	-	80,300	-	103,500	-	103,500	103,500
Total:	555,000	80,300	-	635,300	560,000	103,500	-	663,500	663,500

	2017 Estimate				2018 Estimate			
	Sources of Finance		Total Expenditure in PCP		Sources of Finance		Total Expenditure in PCP	
	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	€000s	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	€000s
CHILDREN AND YOUTH AFFAIRS								
<i>Voted:</i>								
Programme A - Children and Family Support	16,760	-	-	16,760	18,140	-	-	18,140
Programme B - Sectoral Programmes for Children and Young People	8,860	-	-	8,860	9,860	-	-	9,860
Total:	25,620	-	-	25,620	28,000	-	-	28,000
COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMENT								
<i>Voted:</i>								
Programme A - Communications	28,928	-	-	28,928	26,800	-	-	26,800
Programme B - Broadcasting	9,001	-	-	9,001	2,024	-	-	2,024
Programme C - Energy	90,705	-	-	90,705	130,714	-	-	130,714
Programme D - Natural Resources	13,522	-	-	13,522	13,684	-	-	13,684
Programme E - Inland Fisheries	3,210	-	-	3,210	3,231	-	-	3,231
Programme F - Environment and Waste Management	25,598	-	-	25,598	32,547	-	-	32,547
Total:	170,964	-	-	170,964	209,000	-	-	209,000
<i>Non-Voted:</i>								
An Post	-	10,400	-	10,400	-	10,000	-	10,000
E.S.B.	-	805,000	139,000	944,000	-	298,000	794,000	1,092,000
EirGrid	-	42,300	30,000	72,300	-	15,900	50,000	65,900
Bord na Móna	-	46,493	-	46,493	-	78,307	-	78,307
RTE	-	14,000	-	14,000	-	21,690	-	21,690
Broadcasting Authority of Ireland	-	53	-	53	-	31	-	31
Digital Hub Development Agency	-	350	-	350	-	850	-	850
Commission for Communications Regulation	-	4,940	-	4,940	-	3,365	-	3,365
Commission for Energy Regulation	-	172	-	172	-	75	-	75
Inland Fisheries Ireland	-	600	-	600	-	1,597	-	1,597
Environment Services - Productive Infrastructure	-	3,410	-	3,410	-	4,420	-	4,420
Total:	170,964	927,718	169,000	1,096,718	209,000	434,235	844,000	1,278,235
Total:	170,964	927,718	169,000	1,267,682	209,000	434,235	844,000	1,487,235

	2017 Estimate				2018 Estimate			
	Sources of Finance		Total Expenditure in PCP		Sources of Finance		Total Expenditure in PCP	
	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	€000s	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	€000s
CULTURE, HERITAGE AND THE GAELTACHT								
<i>Voted:</i>								
Programme A - Culture	27,730	-	-	27,730	29,730	-	-	29,730
Programme B - Heritage	9,804	-	-	9,804	10,404	-	-	10,404
Programme C - Irish Languages, Gaeltacht and Islands	10,967	-	-	10,967	10,467	-	-	10,467
Programme D - North - South Co-operation	2,799	-	-	2,799	3,699	-	-	3,699
<i>Voted Subtotal:</i>	<i>51,300</i>	-	-	<i>51,300</i>	<i>54,300</i>	-	-	<i>54,300</i>
<i>Non-Voted:</i>								
Irish Film Board	-	600	-	600	-	750	-	750
Udaras na Gaeltachta	-	1,700	-	1,700	-	1,000	-	1,600
<i>Non-Voted Subtotal:</i>	-	<i>2,300</i>	<i>750</i>	<i>3,050</i>	-	<i>1,750</i>	<i>600</i>	<i>2,350</i>
Total:	51,300	2,300	750	54,350	54,300	1,750	600	56,650
DEFENCE								
<i>Voted:</i>								
Programme A - Defence Policy and Military Capabilities	74,000	-	-	74,000	77,000	-	-	77,000
<i>Voted Subtotal:</i>	<i>74,000</i>	-	-	<i>74,000</i>	<i>77,000</i>	-	-	<i>77,000</i>
Total:	74,000	-	-	74,000	77,000	-	-	77,000
EDUCATION AND SKILLS								
<i>Voted:</i>								
Programme A - First, Second and Early Years' Education	35,344	-	-	35,344	34,951	-	-	34,951
Programme B - Skills Development	3,804	-	-	3,804	6,106	-	-	6,106
Programme C - Higher Education	40,673	-	-	40,673	40,702	-	-	40,702
Programme D - Capital Services	613,529	-	-	613,529	663,591	-	-	663,591
PPP Estimate (Funded by Unitary Payments)	-	-	60,796	60,796	-	-	63,000	63,000
<i>Voted Subtotal:</i>	<i>693,350</i>	-	<i>60,796</i>	<i>754,146</i>	<i>745,350</i>	-	<i>63,000</i>	<i>808,350</i>
Total:	693,350	-	60,796	754,146	745,350	-	63,000	808,350
EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION								
<i>Voted:</i>								
Programme A - Social Assistance Schemes, Services, Administration and Payment to Social Insurance Fund	10,000	-	-	10,000	10,000	-	-	10,000
<i>Voted Subtotal:</i>	<i>10,000</i>	-	-	<i>10,000</i>	<i>10,000</i>	-	-	<i>10,000</i>
Total:	10,000	-	-	10,000	10,000	-	-	10,000

	2017 Estimate				2018 Estimate						
	Sources of Finance		Total Expenditure in PCP	Exchequer	Sources of Finance		Total Expenditure in PCP	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	Total Expenditure in PCP
	€000s	€000s			€000s	€000s					
FINANCE GROUP											
<i>Voted:</i>											
<i>Department of Finance</i>											
Programme C - Delivery of Shared Services	2,274	-	2,274		1,715	-	1,715		-	1,715	
<i>Office of the Revenue Commissioners</i>											
Programme A - Administration & Collection of Taxes and Duties, and Frontier Management	23,000	-	23,000		24,000	-	24,000		-	24,000	
<i>Voted Subtotal:</i>	25,274	-	25,274		25,715	-	25,715		-	25,715	
<i>Non-Voted:</i>											
Issues under the Acts	10,000	-	10,000		-	-	-		-	-	
<i>Non-Voted Subtotal:</i>	10,000	-	10,000		-	-	-		-	-	
Total:	35,274	-	35,274		25,715	-	25,715		-	25,715	
FOREIGN AFFAIRS AND TRADE GROUP											
<i>Voted:</i>											
<i>Department of Foreign Affairs</i>											
Programme A - To Serve our People at Home and Abroad and to Promote Reconciliation and Co-operation	9,443	-	9,443		5,500	-	5,500		-	5,500	
Programme B - To Protect and Advance Ireland's Values and Interests in Europe	1,021	-	1,021		-	-	-		-	-	
Programme D - To Advance our Prosperity by Promoting our Economic Interests Internationally	36	-	36		3,000	-	3,000		-	3,000	
Programme E - Strengthen our Capacity to Deliver our Goals	-	-	-		2,000	-	2,000		-	2,000	
<i>International Co-operation</i>											
Programme A - Work on Poverty and Hunger Reduction	500	-	500		2,500	-	2,500		-	2,500	
<i>Voted Subtotal:</i>	11,000	-	11,000		13,000	-	13,000		-	13,000	
Total:	11,000	-	11,000		13,000	-	13,000		-	13,000	
HEALTH											
<i>Voted:</i>											
<i>Department of Health</i>											
Programme A - Administration	473	-	473		473	-	473		-	473	
Programme J - Other HSE Services	250	-	250		250	-	250		-	250	
Programme L - Capital Services	453,527	-	453,527		492,527	-	492,527		-	492,527	
PPP Estimate (Funded by Unitary Payments)	-	78,859	78,859		-	78,859	78,859		-	78,859	
<i>Voted Subtotal:</i>	454,250	78,859	533,109		493,250	78,859	572,109		8,826	580,935	
Total:	454,250	78,859	533,109		493,250	78,859	572,109		8,826	580,935	

	2017 Estimate				2018 Estimate			
	Sources of Finance		Total Expenditure in PCP	Total Expenditure in PCP	Sources of Finance		Total Expenditure in PCP	Total Expenditure in PCP
	Exchequer	Internal (income / own resources)			External (borrowings / EU Receipts)	Exchequer		
	€000s	€000s	€000s	€000s	€000s	€000s	€000s	€000s
HOUSING, PLANNING, COMMUNITY AND LOCAL GOVERNMENT								
<i>Voted:</i>								
Programme A - Housing	655,447	-	655,447	1,065,503	-	1,065,503	1,065,503	
Programme B - Water Services	24,634	-	24,634	31,935	-	31,935	31,935	
Programme C - Local Government	8,572	-	8,572	10,083	-	10,083	10,083	
Programme D - Planning	1,031	-	1,031	16,729	-	16,729	16,729	
Programme E - Met Éireann	4,300	-	4,300	5,750	-	5,750	5,750	
	693,984	-	693,984	1,130,000	-	1,130,000	1,130,000	
<i>Non-Voted:</i>								
Local Authority and Social Housing	-	127,000	127,000	-	127,000	127,000	127,000	
House Purchase and Improvement Loans etc. (including H.F.A.)	-	10,000	220,000	-	10,000	210,000	220,000	
Water and Waste Water Investment Plan (Irish Water)	270,000	-	533,000	270,000	-	263,000	533,000	
Ervia	-	61,000	178,000	-	61,000	117,000	178,000	
	270,000	198,000	1,058,000	270,000	198,000	590,000	1,058,000	
Total:	963,984	198,000	1,751,984	1,400,000	198,000	590,000	2,188,000	
JUSTICE AND EQUALITY GROUP								
<i>Voted:</i>								
<i>Garda Síochána</i>								
Programme A - Working with Communities to Protect and Serve	89,070	-	89,070	61,440	-	61,440	61,440	
<i>Prisons</i>								
Programme A - Administration and Provision of Safe, Secure, Humane and Rehabilitative Custody for People who are Sent to Prison	22,330	-	22,330	24,330	-	24,330	24,330	
<i>Courts Service</i>								
Programme A - Manage the Courts and Support the Judiciary	60,683	-	60,683	49,017	-	49,017	49,017	
PPP Estimate (Funded by Unitary Payments)	-	-	104,600	-	-	18,600	18,600	
<i>Property Registration Authority</i>								
Programme A - Manage the Land Registry and the Registry of Deeds	560	-	560	560	-	560	560	
<i>Justice & Equality</i>								
Programme A - Leadership in and Oversight of Justice and Equality Policy and Delivery	1,188	-	1,188	1,188	-	1,188	1,188	
Programme B - A Safe, Secure Ireland	6,138	-	6,138	9,138	-	9,138	9,138	
Programme C - Access to Justice for All	2	-	2	2	-	2	2	
Programme D - An Equal and Inclusive Society	5	-	5	5	-	5	5	
Programme E - An Efficient Responsive and Fair Immigration Asylum and Citizenship System	72	-	72	72	-	72	72	
<i>Irish Human Rights and Equality Commission</i>								
Programme A - Irish Human Rights and Equality Commission Functions	100	-	100	100	-	100	100	
	180,148	-	284,748	145,852	-	18,600	164,452	
<i>Non-Voted:</i>								
Ordnance Survey Ireland	-	2,000	2,000	-	2,000	-	2,000	
	-	2,000	2,000	-	2,000	-	2,000	
Total:	180,148	2,000	286,748	145,852	2,000	18,600	166,452	

	2017 Estimate				2018 Estimate						
	Sources of Finance		Total Expenditure in PCP	Exchequer	Sources of Finance		Total Expenditure in PCP	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	Total Expenditure in PCP
	€000s	€000s			€000s	€000s					
PUBLIC EXPENDITURE AND REFORM GROUP											
<i>Voted:</i>											
<i>Department of Public Expenditure & Reform</i>											
Programme A - Public Expenditure and Sectoral Policy	1,225	-	1,225	100	-	100	-	-	-	100	100
Programme B - Public Sector Management and Reform	7,310	-	7,310	5,100	-	5,100	-	-	-	5,100	5,100
<i>Office of Public Works</i>											
Programme A - Flood Risk Management	43,262	-	43,262	68,262	-	68,262	-	-	-	68,262	68,262
Programme B - Estate Portfolio Management	82,787	-	82,787	87,787	-	87,787	-	-	-	87,787	87,787
<i>Public Appointments Service</i>											
Programme A - Civil and Public Service - Redeployment / Recruitment / Selection	1,000	-	1,000	1,500	-	1,500	-	-	-	1,500	1,500
<i>Shared Services</i>											
Programme A - Provision of Shared Services	14,289	-	14,289	11,687	-	11,687	-	-	-	11,687	11,687
<i>Office of Government Procurement</i>											
Delivery of Central Procurement Service	1,070	-	1,070	960	-	960	-	-	-	960	960
Voted Subtotal:	150,943	-	150,943	175,396	-	175,396	-	-	-	175,396	175,396
Total:	€150,943	€000s	€150,943	€000s	€000s	€000s	€000s	€000s	€000s	€000s	€000s
RURAL AND COMMUNITY DEVELOPMENT											
<i>Voted:</i>											
Programme A - Rural Development and Regional Affairs	67,555	-	67,555	78,555	-	78,555	-	-	-	78,555	78,555
Programme B - Community Development	9,353	-	9,353	9,353	-	9,353	-	-	-	9,353	9,353
Voted Subtotal:	76,908	-	76,908	87,908	-	87,908	-	-	-	87,908	87,908
Total:	76,908	€000s	76,908	€000s	€000s	€000s	€000s	€000s	€000s	€000s	€000s

	2017 Estimate				2018 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)		Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	
€000s	€000s	€000s	€000s	€000s	€000s	€000s	€000s	
TRANSPORT, TOURISM AND SPORT								
<i>Voted:</i>								
Programme A - Civil Aviation	4,820	-	-	4,820	4,920	-	-	4,920
Programme B - Land Transport	1,053,301	-	-	1,053,301	1,243,191	-	-	1,243,191
Programme C - Maritime Transport and Safety	6,132	-	-	6,132	6,182	-	-	6,182
Programme D - Sports and Recreation Services	52,117	-	-	52,117	53,452	-	-	53,452
Programme E - Tourism Services	13,271	-	-	13,271	19,301	-	-	19,301
PPP Estimate (Funded by Unitary Payments)	-	-	160,000	160,000	-	-	109,000	109,000
	1,129,641	-	160,000	1,289,641	1,327,046	-	109,000	1,436,046
<i>Non-Voted:</i>								
Transport Infrastructure Ireland Road Improvement / Maintenance (National Roads)	-	-	3,000	3,000	-	-	31,200	31,200
C.I.É.	-	30,000	-	30,000	-	27,000	-	27,000
Transport Infrastructure Ireland	-	4,967	-	4,967	-	8,688	-	8,688
Irish Aviation Authority	-	54,845	-	54,845	-	54,588	-	54,588
daa plc	-	213,000	-	213,000	-	250,000	-	250,000
Shannon Group plc	-	54,100	-	54,100	-	33,400	-	33,400
	-	356,912	3,000	359,912	-	373,676	31,200	404,876
Total:	1,129,641	356,912	163,000	1,649,553	1,327,046	373,676	140,200	1,840,922
TOTAL PUBLIC CAPITAL PROGRAMME EXPENDITURE								
<i>Voted</i>	4,540,382	-	404,255	4,944,637	5,329,817	-	199,426	5,529,243
<i>Non-Voted</i>	280,000	1,609,163	801,396	2,690,559	270,000	1,159,351	1,505,627	2,934,978
Overall Total	4,820,382	1,609,163	1,205,651	7,635,196	5,599,817	1,159,351	1,705,053	8,464,221

TABLE 3
SUMMARY PUBLIC CAPITAL PROGRAMME BY SECTOR

	2017 Estimate				2018 Estimate			
	Sources of Finance			Total Expenditure in PCP	Sources of Finance			Total Expenditure in PCP
	Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)		Exchequer	Internal (income / own resources)	External (borrowings / EU Receipts)	
€000s	€000s	€000s	€000s	€000s	€000s	€000s	€000s	
ECONOMIC INVESTMENT								
Agriculture and Food	122,924	5,500	-	128,424	160,833	8,500	-	169,333
Industry	529,132	82,000	750	611,882	532,945	104,500	600	638,045
Tourism	21,762	-	-	21,762	26,292	-	-	26,292
Fisheries	57,034	600	-	57,634	50,066	1,597	-	51,663
Forestry	87,715	34,743	33,646	156,104	79,556	33,990	33,577	147,123
	818,567	122,843	34,396	975,806	849,692	148,587	34,177	1,032,456
<i>Economic Investment Subtotal:</i>								
PRODUCTIVE INFRASTRUCTURE								
Energy (Including Minerals)	103,502	954,793	286,000	1,344,295	143,725	453,207	961,000	1,557,932
Transport	1,063,930	356,912	163,000	1,583,842	1,247,288	373,676	140,200	1,761,164
Environmental Protection	376,643	3,410	263,000	643,053	421,970	4,420	263,000	689,390
Communications (Including Postal Services, RTÉ)	31,010	24,453	-	55,463	22,520	31,721	-	54,241
	1,575,085	1,339,568	712,000	3,626,653	1,835,503	863,024	1,364,200	4,062,727
<i>Productive Infrastructure Subtotal:</i>								
SOCIAL INFRASTRUCTURE								
Housing	657,000	137,000	210,000	1,004,000	1,076,306	137,000	210,000	1,423,306
Education	704,850	-	60,796	765,646	757,250	-	63,000	820,250
Health and Children	473,197	-	78,859	552,056	513,577	-	8,826	522,403
Government Construction etc.	591,683	9,752	109,600	711,035	567,489	10,740	24,850	603,079
	2,426,730	146,752	459,255	3,032,737	2,914,622	147,740	306,676	3,369,038
<i>Social Infrastructure Subtotal:</i>								
Overall Total	4,820,382	1,609,163	1,205,651	7,635,196	5,599,817	1,159,351	1,705,053	8,464,221

TABLE 4
EXCHEQUER FUNDED FINANCIAL COMMITMENTS UNDER PUBLIC PRIVATE PARTNERSHIPS AND CONCESSION PROJECTS

Department/Agency	Project Classification	Operational From	Contractual Value (€m)	PPP Unitary Payments to End 2016 (€m)	Projected Future PPP Unitary Payments in NOMINAL Terms (€m)	Other PPP Payments, where available (€m)	Projected Total Cost of all PPP Payments (€m)	Year of Final Payment	PPP Company
Health									
Primary Care Bundle	DBFM	Phased from Q3 2017	140.0	-	422.3	35.5	457.8	2042	Healthcare Centres PPP Limited
OPW									
National Conference Centre	DBFOM	Aug-10	189.8	269.2	477.3	32.9	779.4	2035	Spencer Dock Convention Centre Dublin Ltd
Justice									
Criminal Courts Complex	DBFOM	Nov-09	132.4	149.7	455.9	17.9	623.5	2035	IPP CCC Partnership Ltd. Managed by amber Infrastructure Ltd.
Courts Bundle	DBFOM	2017	149.9	-	362.8	20.9	383.7	2042	BAM PPP PGM consortium
Total Justice			282.3	149.7	818.7	38.8	1,007.2		
Education*									
5 Pilot Schools	DBFM	2002	63.7	161.3	129.1	TBC	290.4	2027	Schools Public/Private Partnership (Ireland) Ltd
National Maritime College	DBFM	2004	51.4	112.3	75.5	TBC	187.8	2029	Focus Education (NMC) Ltd.
Cork School of Music	DBFM	2007	49.3	85.4	137.0	TBC	222.4	2032	CSM PPP Services Ltd
Schools Bundle 1	DBFM	2010	59.9	63.7	181.9	TBC	245.6	2035	MPFI Schools 1 Ltd
Schools Bundle 2	DBFM	2011	81.7	75.7	266.7	TBC	342.4	2036	Pymble Schools Ltd
Schools Bundle 3	DBFM	2013	100.0	55.4	355.0	TBC	410.4	2039	BAM PPP Ltd
Schools Bundle 4	DBFM	2016	61.3	14.0	205.3	TBC	219.3	2041	BAM PPP Ltd
Schools Bundle 5	DBFM	2017	90.9	-	268.5	TBC	268.5	2043	Inspired Spaces Consortium
Total Education			558.2	567.8	1,619.0	0.0	2,186.8		
Transport Infrastructure Ireland (TII)									
M3 Clonee Kells**	DBFOM	Jun-10	521.2	395.7	266.7	43.9	706.3	2052	Eurolink Motorway Operations (M3) Ltd
Limerick Tunnel**	DBFOM	Jul-10	382.5	220.6	32.8	28.2	281.6	2041	DirectRoute (Limerick) Ltd
M50 Upgrade	DBFOM	Sep-10	219.1	148.7	720.6	78.3	947.6	2042	M50 (Concession) Ltd
N11 Arklow/Rathnew (incl N7 Newlands Cross)	DBFOM	July-15 N11 & Nov-14 N7	131.2	20.8	437.2	23.7	481.6	2040	N11 Arklow Rathnew PPP Limited
M17/18 Gort / Tuam***	DBFOM	Dec-17	271.3	-	926.2	40.6	966.9	2042	Direct Route (Tuam) Ltd
M11 Gorey / Enniscorthy***	DBFOM	Jul-19	234.5	-	488.2	32.1	520.3	2044	Gorey to Enniscorthy M11 PPP Limited
N25 New Ross***	DBFOM	2019	150.6	-	317.1	21.5	338.5	2044	New Ross N25 Bypass Designated Activity Company
Total TII PPP			1,910.3	785.7	3,188.8	268.3	4,242.8		
M4 Killocock Kinnegad	Concession	Dec-05	301.8	168.2	5.4	5.7	179.3	2033	Eurolink Motorway Operations (M4) Ltd
M1 Dundalk	Concession	Sep-05	112.6	0.0	3.1	3.9	7.0	2034	Celtic Roads Group (Dundalk) Ltd
M8 Fermoy	Concession	Oct-06	182.7	134.3	15.7	1.8	151.7	2024	DirectRoute (Fermoy) Ltd
N25 Waterford	Concession	Oct-09	262.3	155.1	39.3	2.4	196.8	2027	Celtic Roads Group (Waterford) Ltd
N6 Galway Ballinasloe	Concession	Dec-09	297.8	300.3	51.6	19.7	371.5	2035	N6 (Concession) Ltd
M7/8 Portlaoise	Concession	May-10	300.1	72.4	7.7	5.6	85.7	2023	Celtic Roads Group (Portlaoise) Ltd
MSA	Concession	Sep/Oct-10	62.7	47.1	-	-	47.1	2010	Superstop Ltd
Total TII Concession			1,519.9	877.3	122.7	39.1	1,039.1		
Dublin City Council									
Dublin Waste to Energy	Concession	2017	346.0	-	-	-	-	2062	Covanta
Total PPP			3,080.6	1,772.4	6,526.2	375.5	8,674.0		
Total Concession			1,865.9	877.3	122.7	39.1	1,039.1		
Total			4,946.5	2,649.6	6,648.9	414.6	9,713.1		

*Education figures to be validated.

**The "Other PPP Payments, where applicable" includes payments made under the traffic guarantee contract mechanism on the Limerick Tunnel and the M3 Clonee Kells PPP Contracts. The nominal value of remaining payments as at 31 December 2016 does not include any amounts for future payments under this mechanism.

***"Other PPP Payments, where applicable" includes provision for reverse charge VAT payments (approx. €90million) on schemes at construction at end 2016.

Notes

- Estimates of future nominal committed payments are calculated on an assumed future annual inflation of 2 per cent per annum.
- PPP Unitary expenditure by TII relates to construction and operation payments in the case of toll concession schemes and availability payments for non toll schemes.
- Other PPP expenditure on TII schemes relates to reverse charge VAT and VAT on Availability Payments, enabling works, authority variations and traffic guarantees (in case of Limerick Tunnel and Clonee-Kells).
- A review of "Other PPP Payments" is currently being undertaken by the Dept. of Education and figures will be provided following completion of the review. Total PPP cost figures are also subject to change in that context.
- PPP Unitary Payments by Education are inclusive of VAT payments in respect of the Operation and Maintenance of the projects.
- Rounding effects totals.

