

## 12 Vote Accounting

- 12.1** Dáil Éireann provides money for the services of government departments and offices, both capital and non-capital, by
- approving estimates for those services in the course of each year
  - giving statutory effect to the estimates in an annual Appropriation Act.
- 12.2** Expenditure is provided for under 'votes', with one or more votes covering the functions of each department or office. The first part of the estimate for each vote (referred to as the ambit) provides an outline of the services to be financed. The ambit is incorporated in the annual Appropriation Act and so represents the purposes for which funds have been authorised by Dáil Éireann.
- 12.3** At the end of each financial year, each department and office is required to prepare an account, known as the appropriation account, for each voted service administered by it. The statutory requirement is for the appropriation account to report the outturn for the year compared with the amount provided by Dáil Éireann. Appropriation accounts are drawn up on a cash basis. By way of supplementary information, certain accrual based outturns and balances are included in notes to the accounts.

### Results of 2011 Audits

- 12.4** Audits of the 2011 Appropriation Accounts for all votes have been completed. Each account, together with the related audit report, is set out in an accompanying volume entitled Appropriation Accounts 2011. Clear opinions have been given in all cases.
- 12.5** In addition to certifying the appropriation accounts of each department and office, I am required under Section 3 (5) of the Comptroller and Auditor General (Amendment) Act 1993 to refer in my audit certificate to any material instance where money has not been applied for the purpose intended or where a transaction is not in accordance with the authority governing it. I have drawn attention to a material level of irregular payment on the Vote for Social Protection.

### Appropriations for 2011

- 12.6** A summary of the amounts appropriated in 2011 for the public services administered through the votes of departments and offices is included in Annex A. The outturn for the year is also shown, together with the surplus of appropriations over expenditure.
- 12.7** The final amount appropriated for public services in 2011 was €50.4 billion.<sup>1</sup> This comprised supply grants of €46.4 billion, capital funding carried over from 2010 totalling €13.5 million and appropriations-in-aid of €4 billion.<sup>2</sup>

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<sup>1</sup> See Figure 12.4 (Annex A).

<sup>2</sup> Section 91 of the Finance Act 2004 allows for the carrying over to the following year of unspent capital funding, subject to the agreement of the Minister for Public Expenditure and Reform.

## Vote Outturn

- 12.8** Aggregate expenditure and appropriations-in-aid of all votes for 2007 to 2011 are summarised in Figure 12.1. The total amount spent by departments and offices in 2011 was €49.7 billion. After deduction of realised appropriations-in-aid totalling €4.1 billion, the net expenditure in the year was €45.6 billion.

**Figure 12.1 Vote Outturn 2007 to 2011**

	2007	2008	2009	2010	2011
	€m	€m	€m	€m	€m
Gross voted expenditure	48,931	53,761	53,119	52,738	49,669
Less appropriations-in-aid	(4,244)	(4,464)	(5,916)	(6,172)	(4,096)
<b>Net voted expenditure</b>	<b>44,687</b>	<b>49,297</b>	<b>47,203</b>	<b>46,566</b>	<b>45,573</b>

- 12.9** Departments and offices are not permitted to spend more than the amount approved for each vote area. When the expenditure in the year is less than the amount provided, the surplus is liable to be surrendered to the Exchequer.
- 12.10** All departments and offices managed within their voted allocations. Surpluses were recorded by all votes based on their gross provisions, and also on their net allocations after taking account of appropriations-in-aid. Consequently, no excess vote occurred in 2011.
- 12.11** The 2011 surpluses amounted to €815 million (see Figure 12.2). Of that amount, a total of €114 million was approved for carry over to 2012. The balance of €701 million was due for surrender. The sums liable for surrender or carried over to 2012 for each vote are shown in Figure 12.5 (Annex A).

**Figure 12.2 Surplus for Surrender 2007 to 2011**

	2007	2008	2009	2010	2011
	€m	€m	€m	€m	€m
Surplus for the year	620	878	794	866	815
Amount carried over to the following year	(126)	(128)	(126)	(14)	(114)
<b>Surplus for surrender</b>	<b>494</b>	<b>750</b>	<b>668</b>	<b>852</b>	<b>701</b>

- 12.12** The balances due to be surrendered out of votes for public services for the year ended 31 December 2010 amounted to €852 million. Those balances have been duly surrendered.

## Exchequer Extra Receipts

- 12.13** Certain sums collected by government departments and offices are directed by the Department of Public Expenditure and Reform to be credited to the Exchequer, and not treated as appropriations-in-aid. This includes Garda (on-the-spot) fines and court fine receipts. Windfall receipts are also usually brought to account in this way, including proceeds of significant sales of property, receipts on foot of surplus income or profits of State companies, interest, dividends or capital repayments, compensation payments and voluntary surrender of salary.

- 12.14** Where Exchequer extra receipts arose in 2011, the amount is shown in a note to the respective appropriation accounts. The aggregate amount of those receipts reported in each account is set out in Figure 12.6 (Annex A).
- 12.15** The total Exchequer extra receipts recorded by government departments and offices in 2011 was €124 million.

### **Stock and Store Accounts**

- 12.16** Under Section 3 (6) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to examine certain stock and store accounts of departments and offices. This examination is conducted as part of the audit of the appropriation accounts.
- 12.17** The stock and store accounts of departments and offices have been examined with generally satisfactory results.

### **Grants-in-Aid**

- 12.18** In addition to covering the ordinary services administered directly by a government department or office, a vote may contain financial provision for a particular activity or service administered by an outside body. This financial provision can take the form of a grant or a grant-in-aid to the body.
- 12.19** Grants are subject to all the usual restrictions pertaining to any payment from a subhead and any balance remaining unexpended at the end of the year is liable to be surrendered. A grant-in-aid differs from other voted grants in that any unexpended end-year balance of the sums issued from the vote is not liable to surrender to the Exchequer.
- 12.20** Grants-in-aid generally relate to public bodies carrying out particular functions. These functions have well-defined parameters and are executed without continual reference to the granting department. Prior to making a proposal to classify expenditure as a grant-in-aid, a department needs to be satisfied that the retention of unexpended end-year balances, as well as the accounting and other arrangements associated with grants-in-aid, are appropriate.<sup>3</sup>
- 12.21** In general, each grant-in-aid is presented as a separate subhead in the relevant vote. Where issues to a number of different payees are involved, a grant-in-aid may be payable to a named fund administered by the Department concerned, from which the payments may be made in due course.

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<sup>3</sup> Many of the bodies funded by grants-in-aid are audited by the Comptroller and Auditor General.

**12.22** In 2011, total issues under grant-in-aid subheads amounted to €2.4 billion. Public Financial Procedures state that the total amount paid by way of a grant-in-aid may not exceed the amount specified in the estimate, and savings on other subheads cannot be used to increase a grant-in-aid amount. Payments of grant-in-aid in excess of the subhead estimates approved by Dáil Éireann arose in two cases in 2011.

- The estimate for the grant-in aid to Teilifís na Gaeilge was €33.6 million (subhead C.3 of Vote 30 – Communications, Energy and Natural Resources) and €36.3 million was issued.
- The estimate approved for the grant-in-aid to the tourism marketing fund was €41.4 million (subhead G.4 of Vote 32- Transport, Tourism and Sport). Issues from the subhead in the year totalled €46.1 million.

**12.23** In both cases, the Department of Public Expenditure and Reform approved the use of savings on other subheads to meet the additional payments.

**12.24** In the case of all other grant-in-aid subheads, the amount paid by way of grant-in-aid was equal to or less than the amount of the subhead provision approved by Dáil Éireann.

## Annex A      Vote Financial Outturn

Dáil Éireann provides money for the ordinary services of Government departments and offices by approving estimates of the amounts required for those services in the course of each year, and giving statutory effect to those estimates in the annual Appropriation Act. The expenditure is provided for under a series of 'votes'. By law, an appropriation account must be produced for each vote. The account must provide details of the outturn for the year against the amount provided by Dáil Éireann.

Figure 12.4 provides a summary of the outturn on expenditure and receipts relative to the amounts appropriated for public services in 2011.

Figure 12.5 shows how surplus appropriations in 2011 were applied — either through deferral of expenditure to 2012, or by surrender to the Exchequer.

Figure 12.6 shows expected and realised Exchequer extra receipts.

Explanations of some of the terms used in the tables are given below.

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<b>Supply grant</b>	The money granted (or voted) by Dáil Éireann for each of the public services.
<b>Deferred from 2010</b>	Amounts of capital moneys not spent in 2010 and carried over for expenditure on capital services in 2011. The carry over of these sums was approved by Dáil Éireann in the Appropriation Act 2010.
<b>Appropriations-in-aid</b>	Departmental receipts which, with the agreement of Dáil Éireann, may be retained to defray the expenses of the Vote to which they refer.
<b>Total appropriations</b>	Sum of the supply grant, deferred 2010 capital moneys (if any) and appropriations-in-aid.
<b>Deferred surrender</b>	Amount of capital moneys not spent in 2011 which were carried over for expenditure in 2012. The carry over of these sums was approved by Dáil Éireann in the Appropriation Act 2011.
<b>Amount to be surrendered</b>	Amount of money appropriated in 2011 but not spent in the year or deferred to 2012, and so required to be surrendered to the Exchequer.
<b>Exchequer extra receipts</b>	Departmental receipts that are not appropriated-in-aid, but are paid directly into the Exchequer.

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Figure 12.4 Summary of Appropriations for Public Services in 2011, by Vote

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2010	Appropriations -in-aid	Total appropriation	Gross expenditure	Appropriations -in-aid realised	Net expenditure	Gross surplus	Excess/ (deficit) in receipts	Net surplus <sup>a</sup>
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
1	President's Establishment	3,061	—	92	3,153	2,939	84	2,855	214	(8)	206
2	Department of the Taoiseach	21,039	—	912	21,951	18,436	837	17,599	3,515	(75)	3,440
3	Office of the Attorney General	14,360	—	788	15,148	14,056	778	13,278	1,092	(10)	1,082
4	Central Statistics Office	80,067	—	2,549	82,616	74,700	2,574	72,126	7,916	25	7,941
5	Office of the Comptroller and Auditor General	6,844	—	6,066	12,910	11,487	7,171	4,316	1,423	1,105	2,528
6	Office of the Minister for Finance	25,857	—	1,201	27,058	24,394	1,812	22,582	2,664	611	3,275
7	Superannuation and Retired Allowances	367,775	—	82,250	450,025	432,560	87,315	345,245	17,465	5,065	22,530
8	Office of the Appeal Commissioners	477	—	32	509	464	32	432	45	—	45
9	Office of the Revenue Commissioners	325,172	—	67,687	392,859	391,892	74,335	317,557	967	6,648	7,615
10	Office of Public Works	378,753	5,000	26,631	410,384	401,651	26,928	374,723	8,733	297	9,030
11	State Laboratory	8,650	—	485	9,135	8,366	896	7,470	769	411	1,180
12	Secret Service	1,000	—	—	1,000	568	—	568	432	—	432
13	Office of the Chief State Solicitor	34,188	—	1,860	36,048	32,915	2,332	30,583	3,133	472	3,605
14	Office of the Director of Public Prosecutions	43,263	—	614	43,877	37,820	1,043	36,777	6,057	429	6,486
15	Valuation Office	8,208	—	2,198	10,406	9,559	2,427	7,132	847	229	1,076
16	Public Appointments Service	7,756	—	269	8,025	7,301	520	6,781	724	251	975
17	Commission for Public Service Appointments	883	—	30	913	540	31	509	373	1	374
18	Office of the Ombudsman	7,079	—	393	7,472	6,793	368	6,425	679	(25)	654
19	Justice and Equality	355,195	—	47,469	402,664	400,451	50,027	350,424	2,213	2,558	4,771
20	Garda Síochána	1,439,623	—	133,200	1,572,823	1,570,963	133,716	1,437,247	1,860	516	2,376

	€000	€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
21 Prisons	329,211	2,000	18,372	349,583	348,415	18,266	330,149	1,168	(106)	1,062	
22 Courts Service	63,465	—	49,961	113,426	112,724	50,085	62,639	702	124	826	
23 Property Registration Authority	35,172	—	1,226	36,398	32,838	1,355	31,483	3,560	129	3,689	
24 Charitable Donations and Bequests	115	—	5	120	119	5	114	1	—	1	
25 Environment, Community and Local Government	1,609,472	—	52,225	1,661,697	1,596,742	47,917	1,548,825	64,955	(4,308)	60,647	
26 Education and Skills	8,279,419	—	608,933	8,888,352	8,866,362	617,483	8,248,879	21,990	8,550	30,540	
27 Community, Equality and Gaeltacht Affairs	104,934	—	7,898	112,832	112,831	7,898	104,933	1	—	1	
28 Foreign Affairs and Trade	172,506	—	43,997	216,503	209,132	44,380	164,752	7,371	383	7,754	
29 International Co-operation	522,877	—	1,153	524,030	518,687	1,790	516,897	5,343	637	5,980	
30 Communications, Energy and Natural Resources	253,473	—	241,243	494,716	446,344	239,648	206,696	48,372	(1,595)	46,777	
31 Agriculture, Food and the Marine	1,273,615	—	373,892	1,647,507	1,421,280	429,883	991,397	226,227	55,991	282,218	
32 Transport, Tourism and Sport	1,924,047	5,000	433,074	2,362,121	2,346,138	428,319	1,917,819	15,983	(4,755)	11,228	
33 National Gallery	9,847	—	253	10,100	9,492	283	9,209	608	30	638	
34 Jobs, Enterprise and Innovation	844,841	—	55,629	900,470	844,612	56,085	788,527	55,858	456	56,314	
35 Arts, Heritage and the Gaeltacht	264,099	—	4,990	269,089	267,302	5,614	261,688	1,787	624	2,411	
36 Defence	678,730	1,500	46,749	726,979	703,451	42,509	660,942	23,528	(4,240)	19,288	
37 Army Pensions	217,467	—	5,921	223,388	223,379	6,125	217,254	9	204	213	
38 Social Protection	13,427,412	—	221,702	13,649,114	13,550,357	232,753	13,317,604	98,757	11,051	109,808	
39 Health	343,785	—	3,916	347,701	284,721	4,971	279,750	62,980	1,055	64,035	
40 Health Service Executive	12,460,440	—	1,482,047	13,942,487	13,902,830	1,458,171	12,444,659	39,657	(23,876)	15,781	
41 Office of the Minister for Children and Youth Affairs	173,843	—	—	173,843	173,842	—	173,842	1	—	1	
42 Office of the Minister for Public Expenditure and Reform	34,841	—	5,639	40,480	35,098	5,047	30,051	5,382	(592)	4,790	
43 Children and Youth Affairs	221,863	—	7,828	229,691	214,322	4,254	210,068	15,369	(3,574)	11,795	
<b>Total</b>	<b>46,374,724</b>	<b>13,500</b>	<b>4,041,379</b>	<b>50,429,603</b>	<b>49,668,873</b>	<b>4,096,067</b>	<b>45,572,806</b>	<b>760,730</b>	<b>54,688</b>	<b>815,418</b>	

Note: a The net surplus is comprised of the excess of total appropriations by Dáil Éireann over the gross expenditure together with the surplus on appropriations-in-aid. Any apparent differences in totals are due to rounding.

Figure 12.5 Application of Surplus 2011 Appropriations, by Vote

Vote	Service	Net surplus	Deferred surrender	Amount to be surrendered
		€000	€000	€000
1	President's Establishment	206	—	206
2	Department of the Taoiseach	3,440	—	3,440
3	Office of the Attorney General	1,082	—	1,082
4	Central Statistics Office	7,941	—	7,941
5	Office of the Comptroller and Auditor General	2,528	—	2,528
6	Office of the Minister for Finance	3,275	—	3,275
7	Superannuation and Retired Allowances	22,530	—	22,530
8	Office of the Appeal Commissioners	45	—	45
9	Office of the Revenue Commissioners	7,615	—	7,615
10	Office of Public Works	9,030	8,000	1,030
11	State Laboratory	1,180	—	1,180
12	Secret Service	432	—	432
13	Office of the Chief State Solicitor	3,605	—	3,605
14	Office of the Director of Public Prosecutions	6,486	—	6,486
15	Valuation Office	1,076	—	1,076
16	Public Appointments Service	975	—	975
17	Commission for Public Service Appointments	374	—	374
18	Office of the Ombudsman	654	—	654
19	Justice and Equality	4,771	460	4,311
20	Garda Síochána	2,376	—	2,376

Figure 12.6 Exchequer Extra Receipts 2011, by Vote

Vote	Service	Estimated extra receipts	Extra receipts realised
		€000	€000
1	President's Establishment	—	—
2	Department of the Taoiseach	—	—
3	Office of the Attorney General	—	—
4	Central Statistics Office	—	—
5	Office of the Comptroller and Auditor General	—	—
6	Office of the Minister for Finance	—	9
7	Superannuation and Retired Allowances	—	—
8	Office of the Appeal Commissioners	—	—
9	Office of the Revenue Commissioners	—	2,527
10	Office of Public Works	—	—
11	State Laboratory	—	—
12	Secret Service	—	—
13	Office of the Chief State Solicitor	—	21
14	Office of the Director of Public Prosecutions	—	4
15	Valuation Office	—	30
16	Public Appointments Service	—	—
17	Commission for Public Service Appointments	—	—
18	Office of the Ombudsman	—	7
19	Justice and Equality	—	—
20	Garda Síochána	15,000	12,675

		€000	€000	€000
21	Prisons	1,062	—	1,062
22	Courts Service	826	—	826
23	Property Registration Authority	3,689	—	3,689
24	Charitable Donations and Bequests	1	—	1
25	Environment, Community and Local Government	60,647	34,000	26,647
26	Education and Skills	30,540	—	30,540
27	Community, Equality and Gaeltacht Affairs	1	—	1
28	Foreign Affairs and Trade	7,754	370	7,384
29	International Co-operation	5,980	—	5,980
30	Communications, Energy and Natural Resources	46,777	15,800	30,977
31	Agriculture, Food and the Marine	282,218	26,900	255,318
32	Transport, Tourism and Sport	11,228	8,700	2,528
33	National Gallery	638	—	638
34	Jobs, Enterprise and Innovation	56,314	18,125	38,189
35	Arts, Heritage and the Gaeltacht	2,411	—	2,411
36	Defence	19,288	500	18,788
37	Army Pensions	213	—	213
38	Social Protection	109,808	—	109,808
39	Health	64,035	1,500	62,535
40	Health Service Executive	15,781	—	15,781
41	Office of the Minister for Children and Youth Affairs	1	—	1
42	Office of the Minister for Public Expenditure and Reform	4,790	—	4,790
43	Children and Youth Affairs	11,795	—	11,795
	<b>Total</b>	<b>815,418</b>	<b>114,355</b>	<b>701,063</b>

		€000	€000
21	Prisons	—	—
22	Courts Service	19,800	17,670
23	Property Registration Authority	26,100	24,766
24	Charitable Donations and Bequests	—	—
25	Environment, Community and Local Government	—	1,208
26	Education and Skills	—	17,312
27	Community, Equality and Gaeltacht Affairs	—	105
28	Foreign Affairs and Trade	—	—
29	International Co-operation	—	—
30	Communications, Energy and Natural Resources	—	—
31	Agriculture, Food and the Marine	—	990
32	Transport, Tourism and Sport	—	554
33	National Gallery	—	—
34	Jobs, Enterprise and Innovation	1,381	45,782
35	Arts, Heritage and the Gaeltacht	—	—
36	Defence	—	—
37	Army Pensions	—	—
38	Social Protection	—	54
39	Health	—	8
40	Health Service Executive	—	—
41	Office of the Minister for Children and Youth Affairs	—	—
42	Office of the Minister for Public Expenditure and Reform	—	698
43	Children and Youth Affairs	—	—
	<b>Total</b>	<b>62,281</b>	<b>124,420</b>