

4 Vote Accounting

- 4.1 Dáil Éireann provides money for the services of government departments and offices by
- approving estimates of receipts and expenditure for those services in the course of each year
 - giving statutory effect to the estimates in an annual Appropriation Act.
- 4.2 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.
- 4.3 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.

Results of 2012 Audits of Appropriation Accounts

- 4.4 Audits of the 2012 appropriation accounts for all votes have been completed. Each account, together with the related audit report, is being presented to Dáil Éireann with this report.
- 4.5 A summary of the amounts appropriated in 2012 for voted public services is included in Annex A. The outturn for the year is also shown, together with the surplus of appropriations over expenditure.
- 4.6 The final amount appropriated for public services in 2012 was €49.8 billion. This comprised supply grants of €45.6 billion, capital funding carried over from 2011 totalling €114 million and appropriations-in-aid of €4.1 billion.

Vote Outturn

- 4.7 Aggregate expenditure and appropriations-in-aid of all votes for the years 2008 to 2012 are summarised in Figure 4.1. The total amount spent by departments and offices in 2012 was €49 billion. After deduction of realised appropriations-in-aid totalling €4.1 billion, the net expenditure in the year was €44.9 billion.

Figure 4.1 Vote outturn, 2008 to 2012

	2008	2009	2010	2011	2012
	€m	€m	€m	€m	€m
Gross voted expenditure	53,761	53,119	52,738	49,669	49,009
Less appropriations-in-aid	(4,464)	(5,916)	(6,172)	(4,096)	(4,092)
Net voted expenditure	49,297	47,203	46,566	45,573	44,917

Source: Reports on the Accounts of the Public Services, 2008 to 2012; Annex A

- 4.8** Departments and offices are not permitted to spend more than the amount approved for each vote. When the expenditure in the year is less than the amount provided, the surplus is liable to be surrendered to the Exchequer.
- 4.9** All departments and offices managed within their voted allocations in 2012. Surpluses were recorded by all votes. Consequently, no excess vote occurred in 2012.
- 4.10** The 2012 surpluses amounted to €748 million (see Figure 4.2). Of that amount, a total of €107 million was approved for carry over to 2013. The balance of €641 million was due for surrender. The sums liable for surrender or carried over to 2012 for each vote are shown in Annex A (Figure A2).

Figure 4.2 Surplus for surrender, 2008 to 2012

	2008	2009	2010	2011	2012
	€m	€m	€m	€m	€m
Surplus for the year	878	794	866	815	748
Amount carried over to the following year	(128)	(126)	(14)	(114)	(107)
Surplus for surrender	750	668	852	701	641

Source: Reports on the Accounts of the Public Services, 2008 to 2012; Annex A

- 4.11** The balances due to be surrendered out of votes for public services for 2011 amounted to €701 million. Those balances have been duly surrendered.

Exchequer Extra Receipts

- 4.12** 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 court fine receipts, and Property Registration Authority fee 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.
- 4.13** Where Exchequer extra receipts arose in 2012, 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 Annex A (Figure A3).
- 4.14** The total Exchequer extra receipts recorded by government departments and offices in 2012 was €96 million.

Grants-in-Aid

- 4.15** 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.
- 4.16** 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.
- 4.17** In 2012, total issues under grant-in-aid subheads amounted to €2.3 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. In all cases 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.

Contingency Fund

- 4.18** The Contingency Fund is a non-statutory fund used to administer a grant-in-aid first voted in 1923. The Fund is available to defray urgent or unforeseen expenditure which is not covered by the ordinary votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess. By agreement with the Committee of Public Accounts, the use of the Contingency Fund is precluded when the Dáil is sitting, or for new services of a controversial nature.
- 4.19** The Fund is managed by the Department of Public Expenditure and Reform. Use of the money held in the Fund requires the authorisation of the Accounting Officer of the Department, with the prior agreement of the Minister for Public Expenditure and Reform. The Fund operates as a deposit account held in the Paymaster General's Office.
- 4.20** The convention is that all payments from the Fund are subsequently repaid to it either
- by way of a new or additional vote if the advance is for a completely new service
 - by way of a supplementary estimate if the service is related to an existing vote
 - from the Central Fund – which requires specific legislation.
- 4.21** The size of the Fund is reviewed every five years. Following a review in 2009, it was decided that the Fund should remain at €1.2 million. The next review is due in 2014.
- 4.22** Because the Contingency Fund is non-statutory, there is no formal provision for presentation of an account to Dáil Éireann. To address this, the practice has been to include the account of the Contingency Fund as an annex to the appropriation accounts volume for the relevant year.

Recommendation 4.1: Given the low value of the sum held in the Contingency Fund, it is recommended that, with effect from 2013, the account of the Fund is presented as a note to the appropriation account of Vote 11 Public Expenditure and Reform.

Accounting Officer's Response: Agreed.

Significant Issues arising from Audit

4.23 In the following sections, attention is drawn to a number of issues arising from the audit of the appropriation accounts. Other matters arising from the audits, requiring more extensive presentation of facts, are dealt with separately in individual reports.

Duplicate Salary Payment by Central Statistics Office

- 4.24** The temporary transfer or secondment of staff between civil and public service organisations may occur for a variety of reasons, for example to address exceptional or temporary demands on departments or for the better management of resource surpluses. In addition, such arrangements can have the advantage of widening learning across the public service and for the individuals involved. The arrangements for such transfers or secondments are normally set out in communications between the relevant departments.
- 4.25** An official of the Central Statistics Office (CSO) was seconded to another Department in 2004 initially for a period of one year. As part of the arrangement, the official remained on the payroll of the CSO and the salary was not due to be recouped from the Department.
- 4.26** In January 2006, the official formally transferred to the Department. The CSO sent the relevant personnel and salary information to the Department and the two organisations agreed a date from when the individual would be paid by the Department. The Department concerned commenced payment on the due date.
- 4.27** Despite the clear agreement, the CSO continued to pay the official's salary until 2012, due to a number of internal administrative errors.
- Inadequate instructions were issued to the Payroll Unit in CSO to stop the salary payment.
 - Civil servants may receive increments to salary in line with the payscale for the grade, subject to approval by managers who must assess matters such as performance and sick leave. In the case of the seconded official, increments were paid automatically by the CSO payroll system without approval by the Personnel Unit.
 - CSO records indicate that the official wrote in November 2007 informing the CSO that it was continuing to pay the salary despite the official now being employed by the Department. Despite the notification from the official, the CSO did not address the matter.
 - In November 2011, as part of an exercise carried out by the Department of Public Expenditure and Reform, departments were requested to provide payroll information. During this exercise, the official was identified as appearing on two payrolls. CSO mistakenly concluded that continued payment was in order.
- 4.28** In October 2012, the official wrote again to the CSO informing them of the error and submitted a cheque for €120,000. The official indicated that any outstanding balance of the salary overpayments would be repaid.

- 4.29** At that stage, the CSO Personnel Unit acknowledged receipt of the letter, terminated the salary payment and calculated that the total gross overpayment to the official was around €297,000. After taking account of tax, social insurance and other public contributions, the net amount overpaid to the official was €206,000. To date, over €201,000 of the net overpayment to the official has been repaid and the CSO is seeking recovery of the remaining €4,800. The CSO has also engaged with the Revenue and other public bodies in respect of the other payroll deductions.

Views of the Accounting Officer

- 4.30** The Accounting Officer of the CSO has acknowledged that the fact that the duplicate salary payment continued for several years indicates that its procedures were inadequate. He has taken the following steps to address the matter
- all external assignments from the CSO have been examined to confirm that pay arrangements are in order
 - stronger protocols have been implemented between the Personnel Unit and the Payroll Unit, including the tracking and confirmation of payroll instructions
 - regular cross-checks of staff listings are made between the Personnel Unit and the Payroll Unit
 - seconded staff are now paid directly by the organisation to which they are assigned and not by the CSO.

He stated that he believes these steps will prevent a double payment of this magnitude recurring and, should any discrepancies arise, they will be detected at an early stage.

Conclusion

- 4.31** While the main issue addressed here is a duplicate salary payment which arose from a number of internal administrative errors, a feature of the case was that the CSO incurred payroll costs for a staff resource utilised by another organisation. There can be valid reasons where a staff member continues to be paid by his or her department while working externally. In such circumstances, departments should regularly review such arrangements and assess the benefits to both the organisation and individual.

Electronic Voting Equipment

- 4.32** In the period 2001 to 2004, electronic voting machines and associated equipment with an expected useful life of 20 years was purchased at a cost of €41.98 million.¹
- 4.33** The voting equipment was used on a pilot basis during 2002, in the General Election and second Nice Treaty Referendum. The equipment was not used in the 2004 local and European elections or subsequently, following reservations expressed by the Commission on Electronic Voting.
- 4.34** In April 2009, the Minister for the Environment, Community and Local Government announced a Government decision not to proceed with the implementation of electronic voting in Ireland. An Interdepartmental Task Force was established to oversee the disposal of the equipment and termination of storage arrangements.

¹ The 2003 Report of the Comptroller and Auditor General reported on these costs.

- 4.35** An EU-wide open tender competition, for the sale and/or provision of recovery services for electronic voting and counting equipment, closed in March 2012. Seven tenders were received, none of which proposed the re-use of the equipment as an electronic voting system. The successful tenderer, appointed in June 2012, paid €69,403 to the Department for the equipment.
- 4.36** In the period 2001 to May 2013, a total of €54.99 million was spent on the purchase, storage and associated costs of the electronic voting equipment. Expenditure included
- €41.98 million for the purchase of the voting machines and ancillary equipment such as trolleys and cases
 - €1.38 million in further hardware costs for equipments such as modules for the voting machines
 - €2.91 million to retrofit some of the voting machines¹
 - €2.58 million for an awareness campaign
 - €2.50 million in other costs such as software, testing and training costs
 - €3.64 million in storage costs, met by the Central Fund, for the period 2004 to 2012.
- 4.37** Prior to 2007, the equipment was stored in 25 locations. In 2007, equipment was moved from twelve of these locations to a central facility at Gormanston Army Camp. The current status of the other thirteen locations is that
- three locations were State-owned or rent free properties with no lease termination costs
 - five locations are now used to store manual voting equipment such as ballot boxes
 - four leases were terminated without additional cost
 - negotiation for the termination of one lease is ongoing.
- 4.38** The lease which has not yet been terminated is a 25 year lease for €16,800 per annum. To date, payment of €158,256 has been made from the Central Fund under this lease. This property has been vacated and no rent is currently being paid. A break clause in the contract will allow for termination of the lease. The Returning Officer is currently in the process of concluding negotiations with the landlord.

Funding for FÁS Training and Integration Supports

- 4.39** The Department of Education and Skills (the Department) has had responsibility for administration of the National Training Fund. This is a statutory fund that was established in 2000 to support the training of workers and those seeking work. The receipts into the Fund come primarily from a levy on employers related to the pay of certain categories of workers. In 2012, FÁS received funding of €297 million from the Fund to support its training programmes.
- 4.40** The Department also provides annual grant funding from Vote 26 Education and Skills for FÁS's administrative expenses, and for its training and integration support activities. In 2012, a total of €23.057 million was provided under subhead G.2 for FÁS training and integration support grants.

¹ The need for physical modification of around 1,000 voting machines, including screen replacement, was identified by a pilot study during the 2002 General Election.

- 4.41** The Fund does not form part of voted expenditure, but a statement of projected Fund receipts and expenditure is included as an appendix to the published estimate for Vote 26. Under the Comprehensive Review of Expenditure (December 2011), the overall expenditure ceiling set for the Department for 2012 comprised both the voted spending allocation and the Fund expenditure allocation.
- 4.42** The Department monitors its budget on a monthly basis. During 2012, the Department identified significant risks that expenditure on some of the Vote subheads would exceed the estimates, and sought to identify areas where offsetting savings might be achieved in order to avoid a potential excess of Voted expenditure. One of the savings measures identified was to suspend expenditure under subhead G.2 and instead to issue the required funding to FÁS from the Fund. This proposed measure was advised to the Department of Public Expenditure and Reform in the context of the monthly returns of expenditure process and agreed orally with that Department. The Department estimated that it issued a total of €9.088 million from the Fund in respect of planned expenditure from the Vote.
- 4.43** Subsequently, the budget pressures on the Vote eased. By the end of 2012, a surplus on the Vote was anticipated. The Department transferred €9.088 million from the Vote to the Fund, to reimburse it for the additional expenditure that had been incurred. This was charged to subhead G.2. The remainder of the charge on the subhead (€11.512 million) was paid directly to FÁS.
- 4.44** The joint funding of FÁS training by the Vote and the Fund, and the setting of a combined expenditure limit for the two accounts in effect makes them a single account for budget management purposes. Because the Vote and the Fund are accounted for separately, significant intra-account transactions should be clearly disclosed in both accounts. The Accounting Officer has undertaken to do so in future.
- 4.45** Better transparency of the costs of public services could also be achieved if payments in respect of specific services issued from a single account. Where necessary, Exchequer support for the activities of a non-Exchequer funded service could be achieved by voting a grant payment to the relevant fund, rather than issuing parallel payments.

Prepayment of Subscription to the United Nations

- 4.46** Public Financial Procedures require that payments charged to appropriation accounts ought to be made only where a liability has matured for payment. This principle is designed to ensure that those accounts properly present payments that have come in course of payment in the year of account.
- 4.47** As a member of the United Nations (UN), Ireland is obliged to pay an annual subscription. Member state subscriptions are applied as part of the regular budget of the UN for staff and buildings at its headquarters and its secretariats around the world.
- 4.48** Ireland's annual UN subscription is paid from Vote 28 Foreign Affairs and Trade. It is charged to subhead D.3 Contributions to International Organisations. Other contributions to the UN, such as contributions for UN peacekeeping operations, are also charged to the subhead. The estimate provision for the subhead in 2012 was €41.4 million. The outturn for the year was €39.9 million.
- 4.49** The UN subscription for 2012 amounted to €9.1 million and was paid in January 2012.

- 4.50** Ireland's payment in 2012 for the funding of peacekeeping missions was €15.1 million. Funding for peacekeeping missions is on an unusual three-year cycle, with three contribution tranches covering six months, 18 months and 12 months of the three-year period. Ireland's payment in 2012 was lower than estimated, because a six-month payment was required rather than the budgeted 12-month payment.
- 4.51** The Department of Foreign Affairs and Trade was invoiced on 27 December 2012 by the UN for the payment of \$10.65 million, for Ireland's 2013 subscription. The invoice specified payment terms of 30 days. Full payment of €8.13 million was made on 31 December 2012 although Public Financial Procedures state that departments should take optimum advantage of credit terms when making payments.
- 4.52** The amount for surrender from the Vote to the Exchequer at the end of 2012 would have been higher by an amount of €8.13 million, had the 2013 subscription payment not been made.
- 4.53** The Accounting Officer of the Department explained that
- The UN budget subscriptions are obligatory.
 - The invoice received was considered to represent a matured liability of the State.
 - Payments are denominated in US dollars and the then current exchange rate was considered relatively favourable with some possible risk of increased volatility.
 - There was sufficient funding in the subhead because of the lower than estimated expenditure on peacekeeping contributions.
 - It is very difficult to accurately provide for mandatory UN contributions as these can fluctuate very widely year-on-year due to UN requirements and changes in the exchange rate and in Ireland's contribution rate. Accordingly, accurate forecasts of the demand are often not available when the annual Departmental estimate is being drawn up.
 - Ireland is a strong supporter of the UN and attaches high political importance to paying its contributions to the organisation in full and on time. Account was also taken of the UN Secretary General's expressed concerns about the continuing fragility of the UN's financial situation and to the appeal in the invoice to member states to make payments urgently.

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 A1 provides a summary of the outturn on expenditure and receipts relative to the amounts appropriated for public services in 2012.

Figure A2 shows how surplus appropriations in 2012 were applied — either through deferral of expenditure to 2013, or by surrender to the Exchequer.

Figure A3 shows expected and realised Exchequer extra receipts.

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

Supply grant	The money granted (or voted) by Dáil Éireann for each of the public services.
Deferred from 2011	Amounts of capital moneys not spent in 2011 and carried over for expenditure on capital services in 2012. The carry over of these sums was approved by Dáil Éireann in the Appropriation Act 2011.
Appropriations-in-aid	Departmental receipts which, with the agreement of Dáil Éireann, may be retained to defray the expenses of the Vote to which they refer.
Total appropriations	Sum of the supply grant, deferred 2011 capital moneys (if any) and appropriations-in-aid.
Surplus for the year	The excess of total appropriations by Dáil Éireann over the gross expenditure together with the surplus on appropriations-in-aid. The surplus for the year is liable for surrender back to the Exchequer.
Deferred surrender	Amount of capital moneys not spent in 2012 which were carried over for expenditure in 2013. The carry over of these sums was approved by Dáil Éireann in the Appropriation Act 2012.
Surplus to be surrendered	Amount of money appropriated in 2012 but not spent in the year or deferred to 2013, and so required to be surrendered to the Exchequer.
Exchequer extra receipts	Departmental receipts that are not appropriated-in-aid, but are paid directly into the Exchequer. In certain cases, where the receipts are recurrent, an estimate of the amount expected to be recovered is included in the estimate for the vote.

Figure A1 Summary of Appropriations for Public Services in 2012, by Vote

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2011	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus	Excess/ (deficit) in receipts	Net surplus for the year ^a
		€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
1	President's Establishment	3,002	—	92	3,094	3,065	104	2,961	29	12	41
2	Department of the Taoiseach	23,627	—	912	24,539	22,362	881	21,481	2,177	(31)	2,146
3	Office of the Attorney General	14,997	—	788	15,785	14,271	820	13,451	1,514	32	1,546
4	Central Statistics Office	43,502	—	1,900	45,402	41,223	3,633	37,590	4,179	1,733	5,912
5	Office of the Director of Public Prosecutions	39,553	—	975	40,528	39,890	1,043	38,847	638	68	706
6	Office of the Chief State Solicitor	32,952	—	1,860	34,812	30,679	1,876	28,803	4,133	16	4,149
7	Office of the Minister for Finance	32,082	—	1,254	33,336	26,195	1,564	24,631	7,141	310	7,451
8	Office of the Comptroller and Auditor General	6,591	—	5,875	12,466	10,920	5,897	5,023	1,546	22	1,568
9	Office of the Revenue Commissioners	311,978	—	70,167	382,145	381,474	73,347	308,127	671	3,180	3,851
10	Office of the Appeal Commissioners	477	—	32	509	478	33	445	31	1	32
11	Office of the Minister for Public Expenditure and Reform	41,731	—	5,274	47,005	42,603	5,461	37,142	4,402	187	4,589
12	Superannuation and Retired Allowances	443,275	—	82,100	525,375	520,454	87,944	432,510	4,921	5,844	10,765
13	Office of Public Works	358,693	8,000	26,231	392,924	392,670	26,384	366,286	254	152	406
14	State Laboratory	8,396	—	605	9,001	8,305	797	7,508	696	192	888
15	Secret Service	1,000	—	—	1,000	515	—	515	485	—	485
16	Valuation Office	8,548	—	2,174	10,722	8,885	1,254	7,631	1,837	(920)	917
17	Public Appointments Service	6,626	—	254	6,880	6,699	370	6,329	181	116	297
18	Commission for Public Service Appointments	784	—	30	814	502	28	474	312	(2)	310
19	Office of the Ombudsman	6,715	—	380	7,095	6,256	360	5,896	839	(20)	819
20	Garda Síochána	1,334,042	—	133,641	1,467,683	1,465,889	133,386	1,332,503	1,794	(255)	1,539

		€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
21	Prisons	317,815	—	18,348	336,163	334,573	17,768	316,805	1,590	(580)	1,010
22	Courts Service	59,775	—	48,315	108,090	107,697	48,541	59,156	393	226	619
23	Property Registration Authority	32,661	—	1,169	33,830	32,280	1,313	30,967	1,550	144	1,694
24	Justice and Equality	331,220	460	46,639	378,319	357,113	51,974	305,139	21,206	5,335	26,541
25	Environment, Community and Local Government	1,273,624	34,000	62,490	1,370,114	1,252,426	70,658	1,181,768	117,688	8,168	125,856
26	Education and Skills	8,062,710	—	608,933	8,671,643	8,603,567	580,513	8,023,054	68,076	(28,420)	39,656
27	International Co-operation	512,877	—	1,153	514,030	508,721	1,419	507,302	5,309	266	5,575
28	Foreign Affairs and Trade	181,783	370	44,048	226,201	208,141	47,734	160,407	18,060	3,686	21,746
29	Communications, Energy and Natural Resources	193,734	15,800	243,676	453,210	405,562	237,320	168,242	47,648	(6,356)	41,292
30	Agriculture, Food and the Marine	942,302	26,900	369,632	1,338,834	1,318,013	378,256	939,757	20,821	8,624	29,445
31	Transport, Tourism and Sport	1,595,378	8,700	449,808	2,053,886	2,050,481	450,541	1,599,940	3,405	734	4,139
32	Jobs, Enterprise and Innovation	828,283	18,125	53,772	900,180	850,886	50,342	800,544	49,294	(3,430)	45,864
33	Arts, Heritage and the Gaeltacht	263,772	—	4,679	268,451	265,783	5,938	259,845	2,668	1,259	3,927
34	National Gallery	8,335	—	253	8,588	8,446	307	8,139	142	54	196
35	Army Pensions	237,914	—	6,000	243,914	243,849	5,940	237,909	65	(60)	5
36	Defence	647,020	500	40,925	688,445	657,141	46,140	611,001	31,304	5,215	36,519
37	Social Protection	14,082,935	—	235,464	14,318,399	14,126,589	244,824	13,881,765	191,810	9,360	201,170
38	Health	324,380	1,500	3,916	329,796	244,498	5,088	239,410	85,298	1,172	86,470
39	Health Service Executive	12,520,933	—	1,513,522	14,034,455	13,987,444	1,489,345	12,498,099	47,011	(24,177)	22,834
40	Children and Youth Affairs	414,757	—	12,223	426,980	422,366	12,387	409,979	4,614	164	4,778
	Total	45,550,779	114,355	4,099,509	49,764,643	49,008,911	4,091,530	44,917,381	755,732	(7,979)	747,753

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 A2 Application of Surplus 2012 Appropriations, by Vote

Vote	Service	Surplus for the year	Deferred surrender	Surplus for surrender
		€'000	€'000	€'000
1	President's Establishment	41	—	41
2	Department of the Taoiseach	2,146	—	2,146
3	Office of the Attorney General	1,546	—	1,546
4	Central Statistics Office	5,912	—	5,912
5	Office of the Director of Public Prosecutions	706	—	706
6	Office of the Chief State Solicitor	4,149	—	4,149
7	Office of the Minister for Finance	7,451	—	7,451
8	Office of the Comptroller and Auditor General	1,568	—	1,568
9	Office of the Revenue Commissioners	3,851	—	3,851
10	Office of the Appeal Commissioners	32	—	32
11	Office of the Minister for Public Expenditure and Reform	4,589	—	4,589
12	Superannuation and Retired Allowances	10,765	—	10,765
13	Office of Public Works	406	—	406
14	State Laboratory	888	—	888
15	Secret Service	485	—	485
16	Valuation Office	917	—	917
17	Public Appointments Service	297	—	297
18	Commission for Public Service Appointments	310	—	310
19	Office of the Ombudsman	819	—	819
20	Garda Síochána	1,539	—	1,539

Figure A3 Exchequer Extra Receipts 2012, 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 Director of Public Prosecutions	—	234
6	Office of the Chief State Solicitor	—	14
7	Office of the Minister for Finance	—	91
8	Office of the Comptroller and Auditor General	—	—
9	Office of the Revenue Commissioners	—	2,912
10	Office of the Appeal Commissioners	—	—
11	Office of the Minister for Public Expenditure and Reform	—	29
12	Superannuation and Retired Allowances	—	—
13	Office of Public Works	—	140
14	State Laboratory	—	—
15	Secret Service	—	—
16	Valuation Office	—	—
17	Public Appointments Service	—	—
18	Commission for Public Service Appointments	—	—
19	Office of the Ombudsman	—	3
20	Garda Síochána	7,200	6,188

		€'000	€'000	€'000
21	Prisons	1,010	—	1,010
22	Courts Service	619	—	619
23	Property Registration Authority	1,694	—	1,694
24	Justice and Equality	26,541	287	26,254
25	Environment, Community and Local Government	125,856	43,000	82,856
26	Education and Skills	39,656	19,000	20,656
27	International Co-operation	5,575	—	5,575
28	Foreign Affairs and Trade	21,746	400	21,346
29	Communications, Energy and Natural Resources	41,292	10,400	30,892
30	Agriculture, Food and the Marine	29,445	6,000	23,445
31	Transport, Tourism and Sport	4,139	—	4,139
32	Jobs, Enterprise and Innovation	45,864	25,000	20,864
33	Arts, Heritage and the Gaeltacht	3,927	1,200	2,727
34	National Gallery	196	—	196
35	Army Pensions	5	—	5
36	Defence	36,519	900	35,619
37	Social Protection	201,170	1,050	200,120
38	Health	86,470	—	86,470
39	Health Service Executive	22,834	—	22,834
40	Children and Youth Affairs	4,778	—	4,778
	Total	747,753	107,237	640,516

		€'000	€'000
21	Prisons	—	—
22	Courts Service	17,400	11,803
23	Property Registration Authority	31,480	27,240
24	Justice and Equality	—	275
25	Environment, Community and Local Government	—	174
26	Education and Skills	—	1,824
27	International Co-operation	—	—
28	Foreign Affairs and Trade	—	2,134
29	Communications, Energy and Natural Resources	—	3,372
30	Agriculture, Food and the Marine	—	3,904
31	Transport, Tourism and Sport	—	2,042
32	Jobs, Enterprise and Innovation	21,658	32,876
33	Arts, Heritage and the Gaeltacht	—	21
34	National Gallery	—	—
35	Army Pensions	—	—
36	Defence	—	—
37	Social Protection	—	89
38	Health	—	13
39	Health Service Executive	—	—
40	Children and Youth Affairs	—	334
	Total	77,738	95,712