

4 Vote accounting and budget management

- 4.1** Government departments and offices receive annual funding from the Exchequer to carry out their statutory functions. Expenditure is provided for under 'votes' approved by Dáil Éireann, with one or more covering the functions of each department or office. Final legal effect is given to the votes in the annual Appropriation Act.
- 4.2** The head of each department or office is appointed as the 'Accounting Officer' for the relevant vote(s), with a statutory obligation to prepare an annual appropriation account for each relevant voted service, showing how the outturn for the year compared with the amount provided by Dáil Éireann. These accounts are subject to audit by the Comptroller and Auditor General.
- 4.3** The Appropriation Act 2020 provided for funding for voted services (appropriations) totalling €72.4 billion. The Act authorised the issuing to the votes of €69.7 billion from the Central Fund of the Exchequer (referred to as supply grants), and the use of certain expected vote receipts (referred to as appropriations-in-aid) of €2.7 billion. In addition, unused capital funding totalling €215 million was carried over from 2019 for spending in 2020, bringing the total available vote funding to €72.6 billion.¹

Results of 2020 audits of appropriation accounts

- 4.4** Audits of the 2020 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.

Evolution of vote estimates in 2020

- 4.5** The *Revised Estimates for Public Services 2020*, published in December 2019, provided for total voted funding of almost €57 billion across 44 votes. This was subsequently revised on a number of occasions.
- 4.6** Due to the Covid-19 pandemic, revised 2020 estimates were presented for a number of voted services directly affected. There was no change in the estimates for 31 votes, but there was a net increase of €9.2 billion in the funding provided for the remaining 13 votes.
- 4.7** Further changes occurred in the 2020 estimates following the formation of a new Government that resulted in the transfer of functions between seven existing voted services, the creation of a new vote (Vote 45 Further and Higher Education, Research, Innovation and Science) and changes in the names of a number of existing votes. The final outcome was an aggregate provision of €69.7 billion for voted services in 2020.

Appropriations

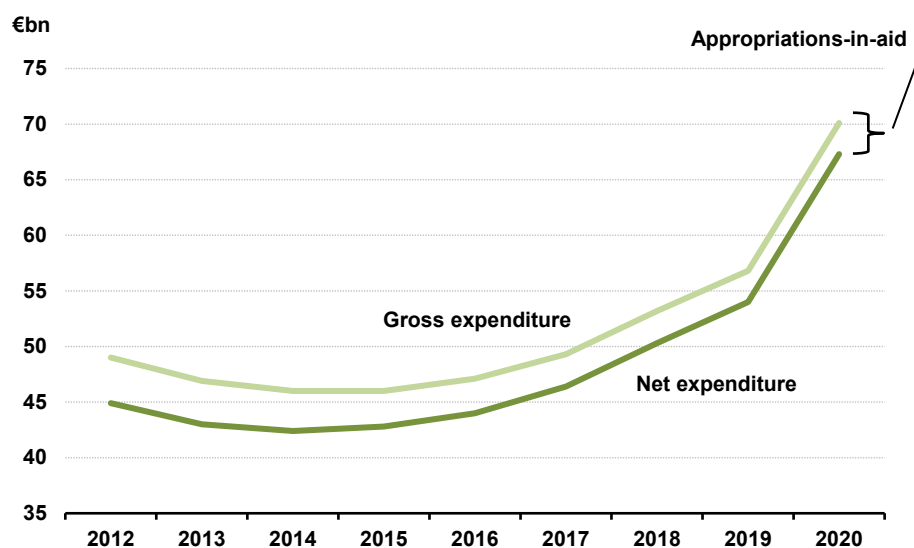
- 4.8** A summary of the amounts appropriated in 2020 for voted public services is included in Annex 4A (Figure 4A.1). The outturn for the year is also shown, together with the surplus of appropriations over expenditure.

¹ In presenting estimates and reports on voted expenditure, the Department of Public Expenditure and Reform generally includes the Social Insurance Fund and the National Training Fund in total gross voted expenditure. The Department considers that this provides a more complete picture of overall Government expenditure.

Vote outturn

- 4.9** Aggregate expenditure and appropriations-in-aid of all votes for the years 2012 to 2020 are presented in Figure 4.1. The total amount spent by departments and offices in 2020 was €70.1 billion (gross). After deduction of realised appropriations-in-aid totalling €2.8 billion, the net expenditure in the year was €67.3 billion.

Figure 4.1 Voted expenditure outturn, 2012 to 2020

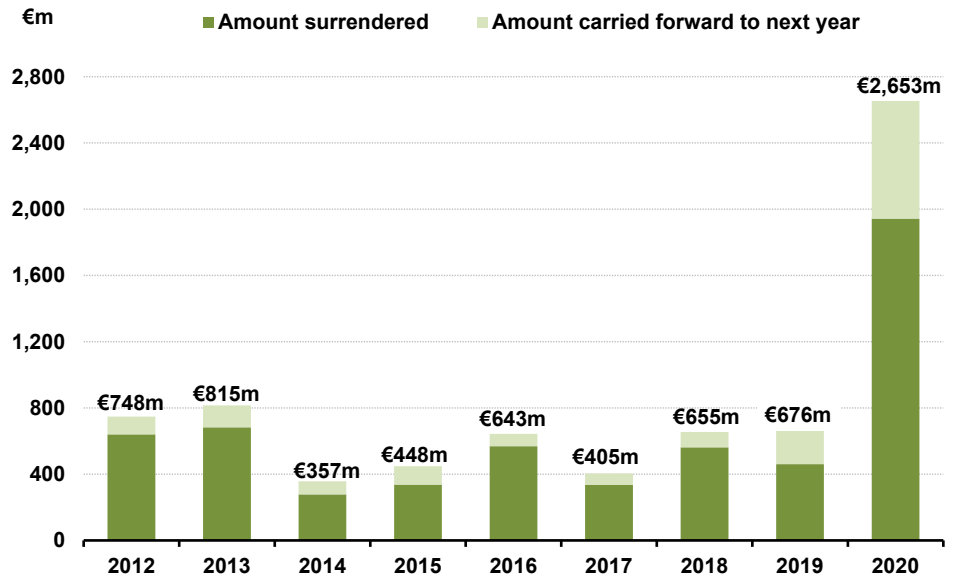


Source: Reports on the Accounts of the Public Services, 2012 to 2020, Annex 4A Figure 4A.1

Surpluses

- 4.10** Departments and offices are not permitted to spend more than the amount appropriated for each vote. When the net expenditure in the year is less than the amount provided, the surplus is liable to be surrendered to the Exchequer.
- 4.11** Surpluses were recorded by all votes in 2020. The 2020 surpluses totalled €2,653 million — the highest surplus in many years (see Figure 4.2). Of that amount, a total of €710 million was approved for carry over to 2021. The balance of €1,943 million was due for surrender. The sums liable for surrender or carried over to 2021 for each vote are shown in Annex 4A (Figure 4A.2).

Figure 4.2 Surplus appropriations, 2012 to 2020

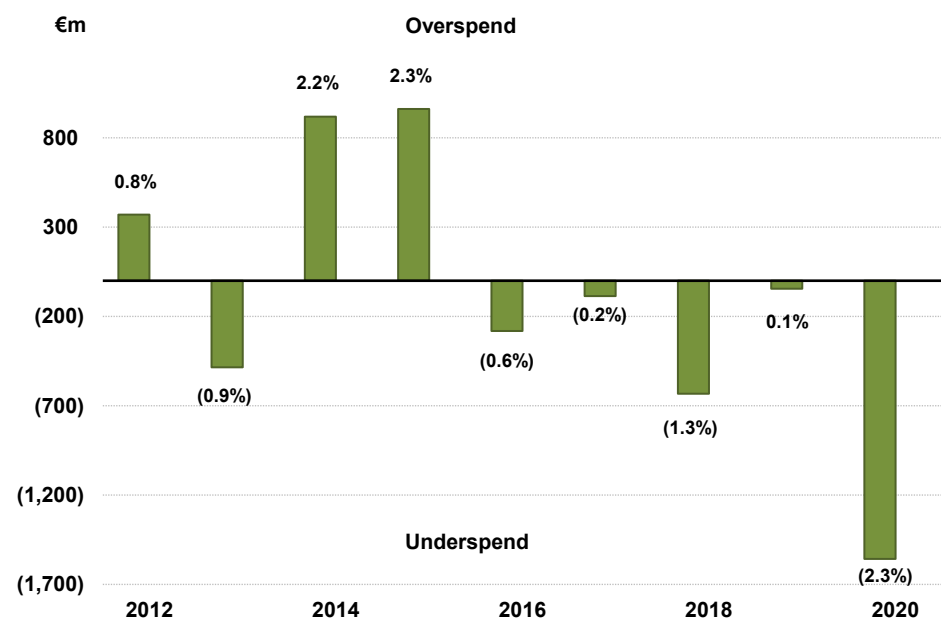


Source: Reports on the Accounts of the Public Services, 2012 to 2020, Annex 4A Figure 4A.2

Budget variance

4.12 The estimated amounts approved by Dáil Éireann for 2020 represent the forecast of the amount required to meet the cost of the services to be provided from each vote.¹ The budget variance is the difference between these estimates of net expenditure and the actual outturn in a year.² Each year since 2016, the total net expenditure for all votes has been less than the total provided (see Figure 4.3).

Figure 4.3 Net expenditure variance from budget, all votes, 2012 to 2020



1 For 2020, the estimated amounts reflect the final revised estimates approved by Dáil Éireann, which took account of Covid-19 related requirements and changes in the vote structure arising from the change in Government in mid-2020.

2 There is a statutory provision to allow unspent capital allocations to be carried over to the following year for use for the same purpose, with Department of Public Expenditure and Reform agreement. In this report, such carryover amounts are treated as part of the (following year's) annual appropriations.

Source: Analysis by the Office of the Comptroller and Auditor General

Exchequer receipts

- 4.13** All receipts of central government departments and offices are liable for lodgement to the Central Fund, unless Dáil Éireann decides that they may be applied as appropriations-in-aid.
- 4.14** Examples of receipts that are not treated as appropriations-in-aid include Ireland's receipts from the EU Emissions Trading System, Property Registration Authority fees and court fine receipts. These are transferred to the Central Fund, and are referred to as Exchequer 'extra' 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.
- 4.15** Exchequer extra receipts realised in 2020 are shown in the notes to the relevant appropriation accounts. Exchequer extra receipts recorded by departments and offices in 2020 totalled €245 million (2019: €301 million). The aggregate amount of those receipts reported in each account is set out in Annex 4A (Figure 4A.3).

Annex 4A 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 4A.1 provides a summary of appropriations for public services in 2020, by vote.

Figure 4A.2 shows how surplus appropriations in 2020 were applied — either through deferral of expenditure to 2021, or by surrender to the Exchequer.

Figure 4A.3 shows the Exchequer extra receipts recorded against each vote in 2020.

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 2019	Amount of capital funding not spent in 2019 and carried over for expenditure on capital services in 2020. The carry-over of these sums was approved by Dáil Éireann.
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 relate.
Total appropriations	Sum of the supply grant, deferred 2019 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 any surplus on appropriations-in-aid. The surplus for the year is liable for surrender back to the Exchequer.
Deferred surrender	Amount of capital funding not spent in 2020 which was carried over for expenditure in 2021. These carry overs were approved by Dáil Éireann.
Surplus to be surrendered	Amount of money appropriated in 2020 but not spent in the year or deferred to 2021, and so required to be surrendered to the Exchequer.
Exchequer extra receipts	Departmental receipts that are not appropriated-in-aid of the vote, but are transferred to the Exchequer.

Figure 4A.1 Summary of appropriations for public services in 2020, by vote

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2019	Appropriations -in-aid	Total	Gross expenditure	Appropriations -in-aid	Net expenditure	Gross surplus (deficit)	Excess/ (deficit) in receipts	Net surplus for the year ^a
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
1	President's Establishment	4,500	—	74	4,574	3,922	81	3,841	652	7	659
2	Department of the Taoiseach	54,013	—	855	54,868	42,808	626	42,182	12,060	(229)	11,831
3	Office of the Attorney General	16,180	—	705	16,885	15,682	542	15,140	1,203	(163)	1,040
4	Central Statistics Office	65,690	—	1,320	67,010	64,979	1,469	63,510	2,031	149	2,180
5	Office of the Director of Public Prosecutions	43,968	—	845	44,813	44,248	701	43,547	565	(144)	421
6	Office of the Chief State Solicitor	37,381	—	810	38,191	38,050	904	37,146	141	94	235
7	Office of the Minister for Finance	38,573	—	1,310	39,883	35,977	753	35,224	3,906	(557)	3,349
8	Office of the Comptroller and Auditor General	9,116	—	6,031	15,147	14,301	6,616	7,685	846	585	1,431
9	Office of the Revenue Commissioners	411,794	—	59,387	471,181	467,231	60,278	406,953	3,950	891	4,841
10	Tax Appeals Commission	3,233	—	75	3,308	3,018	63	2,955	290	(12)	278
11	Office of the Minister for Public Expenditure and Reform	42,745	146	2,184	45,075	41,720	3,062	38,658	3,355	878	4,233
12	Superannuation and Retired Allowances	375,517	—	264,600	640,117	628,412	366,104	262,308	11,705	101,504	113,209
13	Office of Public Works	490,427	8,000	15,000	513,427	488,307	12,113	476,194	25,120	(2,887)	22,233
14	State Laboratory	10,271	—	1,046	11,317	11,061	1,028	10,033	256	(18)	238
15	Secret Service	2,000	—	—	2,000	1,068	—	1,068	932	—	932
16	Valuation Office	16,354	—	1,283	17,637	10,282	895	9,387	7,355	(388)	6,967
17	Public Appointments Service	16,291	150	154	16,595	13,940	312	13,628	2,655	158	2,813

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2019	Appropriations -in-aid	Total	Gross expenditure	Appropriations -in-aid	Net expenditure	Gross surplus (deficit)	Excess/ (deficit) in receipts	Net surplus for the year ^a
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
18	National Shared Services Office	55,400	1,024	6,005	62,429	47,862	5,911	41,951	14,567	(94)	14,473
19	Office of the Ombudsman	11,839	—	482	12,321	10,136	383	9,753	2,185	(99)	2,086
20	An Garda Síochána	1,826,906	—	115,563	1,942,469	1,927,814	117,237	1,810,577	14,655	1,674	16,329
21	Prisons	397,211	—	10,880	408,091	400,879	10,825	390,054	7,212	(55)	7,157
22	Courts Service	129,245	—	31,933	161,178	154,628	32,634	121,994	6,550	701	7,251
23	Property Registration Authority	31,788	—	531	32,319	31,100	607	30,493	1,219	76	1,295
24	Justice	350,994	—	67,061	418,055	399,206	72,192	327,014	18,849	5,131	23,980
25	Irish Human Rights and Equality Commission	6,733	—	81	6,814	6,154	70	6,084	660	(11)	649
26	Education	8,378,554	—	331,931	8,710,485	8,595,589	354,947	8,240,642	114,896	23,016	137,912
27	International Co-operation	549,702	—	1,030	550,732	547,719	1,046	546,673	3,013	16	3,029
28	Foreign Affairs	225,444	—	44,701	270,145	254,896	38,264	216,632	15,249	(6,437)	8,812
29	Environment, Climate and Communications	488,923	27,296	25,224	541,443	428,267	13,120	415,147	113,176	(12,104)	101,071
30	Agriculture, Food and the Marine	1,402,659	19,800	354,255	1,776,714	1,674,994	388,488	1,286,506	101,720	34,233	135,953
31	Transport	3,028,511	19,162	22,323	3,069,996	2,679,587	17,800	2,661,787	390,409	(4,523)	385,886
32	Enterprise, Trade and Employment	1,855,169	42,150	52,708	1,950,027	1,764,678	49,781	1,714,897	185,349	(2,927)	182,422
33	Tourism, Culture, Arts, Gaeltacht, Sports and Media	754,609	32,796 ^b	248,296	1,035,701	972,063	234,462	737,601	63,638	(13,834)	49,804
34	Housing, Local Government and Heritage	5,410,287	33,500	57,910	5,501,697	5,272,561	55,318	5,217,243	229,136	(2,592)	226,544
35	Army Pensions	254,150	—	5,000	259,150	251,027	4,986	246,041	8,123	(14)	8,109
36	Defence	756,961	—	24,070	781,031	780,999	30,210	750,789	32	6,140	6,172
37	Social Protection	17,132,485	1,187	218,190	17,351,862	16,472,360	201,541	16,270,819	879,502	(16,649)	862,853
38	Health	20,412,200	30,000	463,222	20,905,422	20,809,989	487,723	20,322,266	95,433	24,501	119,934

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2019	Appropriations -in-aid	Total	Gross expenditure	Appropriations -in-aid	Net expenditure	Gross surplus (deficit)	Excess/ (deficit) in receipts	Net surplus for the year ^a
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
39	Office of Government Procurement	18,352	59	358	18,769	16,497	453	16,044	2,272	95	2,367
40	Children Equality, Disability, Integration and Youth Affairs	1,800,071	—	36,530	1,836,601	1,712,990	35,646	1,677,344	123,611	(884)	122,727
41	Policing Authority	3,366	—	47	3,413	2,817	66	2,751	596	19	615
42	Rural and Community Development	293,442	—	81,390	374,832	359,418	84,677	274,741	15,414	3,287	18,701
43	Office of the Government Chief Information Officer	21,704	—	125	21,829	21,436	143	21,293	393	18	413
44	Data Protection Commission	16,686	—	230	16,916	12,218	155	12,063	4,698	(75)	4,623
45	Further and Higher Education, Research, Innovation and Science	2,445,714	—	103,442	2,549,156	2,526,540	105,710	2,420,830	22,616	2,268	24,884
	Total	69,697,158	215,270^b	2,659,197	72,571,625	70,059,430	2,799,942	67,259,488	2,512,195	140,745	2,652,939

Source: 2020 Appropriation Accounts. Any apparent differences in totals are due to rounding.

Notes: a The net surplus is comprised of the excess of total appropriations by Dáil Éireann over the gross expenditure together with the excess (deficit) on appropriations-in-aid.

b This amount does not agree to the Appropriation Act 2019 as amended by S.I. No. 85 of 2020 but rather to the Revised Estimates Volumes for 2021.

Figure 4A.2 Application of surplus 2020 appropriations, by vote

Vote	Service	Surplus for the year	Deferred surrender (to 2021)	Surplus for surrender
		€000	€000	€000
1	President's Establishment	658	—	658
2	Department of the Taoiseach	11,831	—	11,831
3	Office of the Attorney General	1,040	—	1,040
4	Central Statistics Office	2,180	—	2,180
5	Office of the Director of Public Prosecutions	421	—	421
6	Office of the Chief State Solicitor	235	—	235
7	Office of the Minister for Finance	3,349	—	3,349
8	Office of the Comptroller and Auditor General	1,431	—	1,431
9	Office of the Revenue Commissioners	4,841	—	4,841
10	Tax Appeals Commission	278	—	278
11	Office of the Minister for Public Expenditure and Reform	4,233	—	4,233
12	Superannuation and Retired Allowances	113,209	—	113,209
13	Office of Public Works	22,233	20,000	2,233
14	State Laboratory	238	—	238
15	Secret Service	932	—	932
16	Valuation Office	6,967	—	6,967
17	Public Appointments Service	2,813	200	2,613
18	National Shared Services Office	14,473	1,435	13,038
19	Office of the Ombudsman	2,086	—	2,086
20	An Garda Síochána	16,329	12,750	3,579
21	Prisons	7,157	5,468	1,689
22	Courts Service	7,251	4,895	2,356
23	Property Registration Authority	1,295	—	1,295
24	Justice	23,980	3,900	20,080
25	Irish Human Rights and Equality Commission	649	—	649
26	Education	137,912	—	137,912
27	International Co-operation	3,029	—	3,029
28	Foreign Affairs	8,812	—	8,812
29	Environment, Climate and Communications	101,072	37,747	63,325
30	Agriculture, Food and the Marine	135,953	31,600	104,353
31	Transport	385,886	151,480	234,406
32	Enterprise, Trade and Employment	182,422	106,200	76,222
33	Tourism, Culture, Arts, Gaeltacht, Sports and Media	49,804	16,892	32,912
34	Housing, Local Government and Heritage	226,544	214,000	12,544
35	Army Pensions	8,109	—	8,109
36	Defence	6,172	—	6,172
37	Social Protection	862,853	910	861,943
38	Health	119,934	68,174	51,760
39	Office of Government Procurement	2,367	59	2,308
40	Children Equality, Disability, Integration and Youth Affairs	122,727	4,100	118,627
41	Policing Authority	615	—	615
42	Rural and Community Development	18,701	13,180	5,521
43	Office of the Government Chief Information Officer	411	—	411
44	Data Protection Commission	4,623	—	4,623
45	Further and Higher Education, Research, Innovation and Science	24,884	16,700	8,184
Total		2,652,938	709,690	1,943,248

Source: 2020 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

Figure 4A.3 Exchequer extra receipts 2020, by vote

Vote	Service	Extra receipts realised
		€000
1	President's Establishment	—
2	Department of the Taoiseach	55
3	Office of the Attorney General	—
4	Central Statistics Office	—
5	Office of the Director of Public Prosecutions	—
6	Office of the Chief State Solicitor	899
7	Office of the Minister for Finance	2
8	Office of the Comptroller and Auditor General	—
9	Office of the Revenue Commissioners	2,069
10	Tax Appeals Commission	—
11	Office of the Minister for Public Expenditure and Reform	460
12	Superannuation and Retired Allowances	—
13	Office of Public Works	12,042
14	State Laboratory	—
15	Secret Service	—
16	Valuation Office	—
17	Public Appointments Service	—
18	National Shared Services Office	—
19	Office of the Ombudsman	116
20	An Garda Síochána	4,524
21	Prisons	—
22	Courts Service	5,608
23	Property Registration Authority	59,698
24	Justice	26
25	Irish Human Rights and Equality Commission	—
26	Education	2
27	International Co-operation	—
28	Foreign Affairs	—
29	Environment, Climate and Communications	123,155
30	Agriculture, Food and the Marine	118
31	Transport	5,055
32	Enterprise, Trade and Employment	13,607
33	Tourism, Culture, Arts, Gaeltacht, Sports and Media	53
34	Housing, Local Government and Heritage	8,910
35	Army Pensions	—
36	Defence	—
37	Social Protection	11
38	Health	48
39	Office of Government Procurement	121
40	Children Equality, Disability, Integration and Youth Affairs	7,432
41	Policing Authority	—
42	Rural and Community Development	—
43	Office of the Government Chief Information Officer	—
44	Data Protection Commission	75
45	Further and Higher Education, Research, Innovation and Science	527
Total		244,613

Source: 2020 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.