

3 Vote accounting and budget management

- 3.1** 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.
- 3.2** 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.
- 3.3** The Appropriation Act 2023 provided for spending on voted services (appropriations) totalling €82.9 billion. This was to be funded by the issuing to the votes of €79.9 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 €3 billion. In addition, unused capital funding totalling €687.2 million was carried over from 2022 for spending in 2023, bringing the total available vote funding to €83.6 billion.¹

Changes in vote structure in 2023

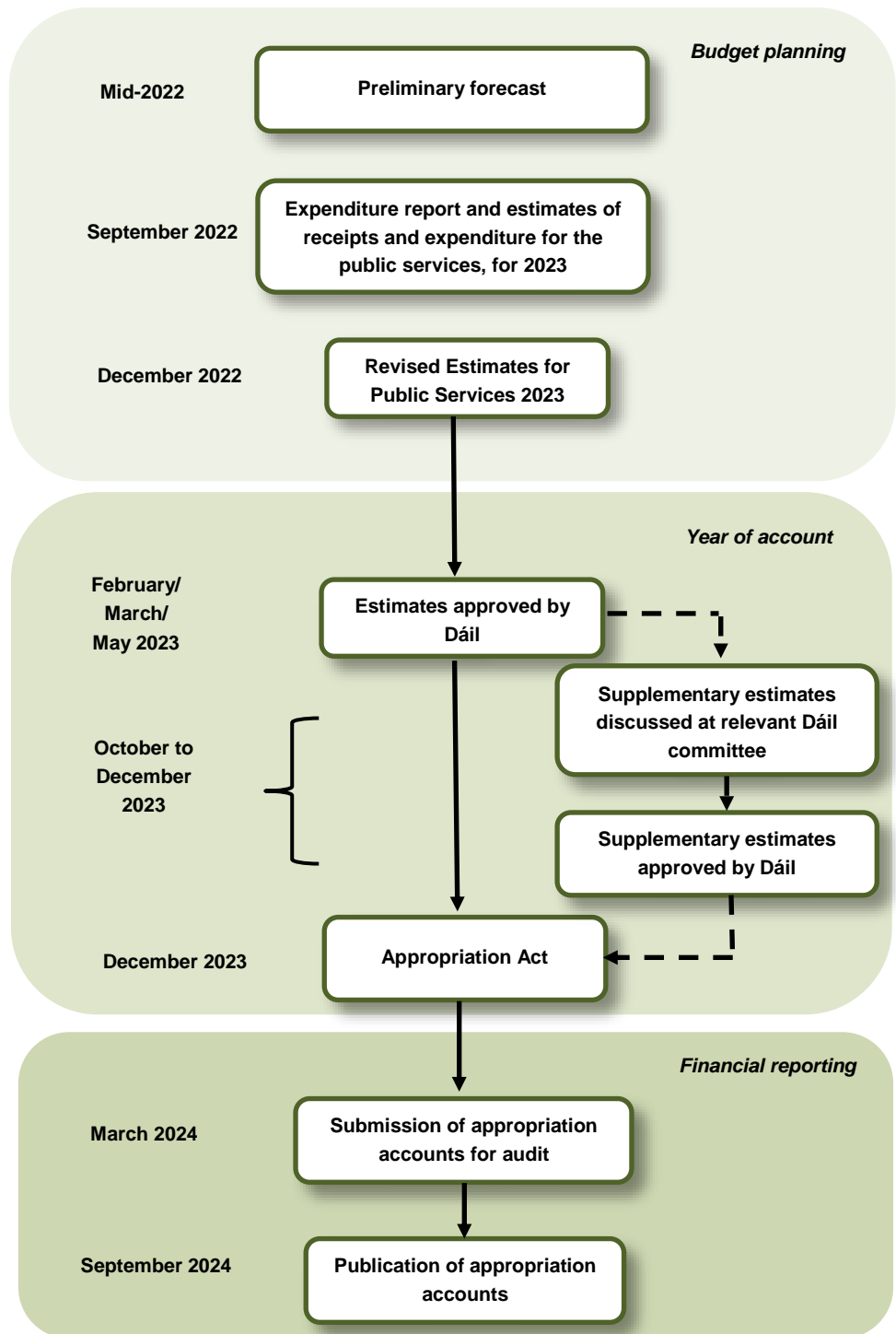
- 3.4** The structure of government departments and of votes may change from year to year to reflect the allocation of functions of individual ministers, the creation of new departments or departmental mergers. These changes generally occur in the period immediately after a general election, but may be instigated by the Taoiseach at any other time during his/her term. There were two significant changes in 2023.
- An Coimisiún Toghcháin (Vote 23) was established on 9 February 2023 as an independent body reporting directly to the Oireachtas.
 - Tailte Éireann (Vote 16) was established on 1 March 2023 as an independent government agency under the aegis of the Department of Housing, Local Government and Heritage. The agency was formed by the merger of the Valuation Office (previously Vote 16), the Property Registration Authority (previously Vote 23) and Ordnance Survey Ireland.

Results of 2023 audits of appropriation accounts

- 3.5** Audits of the 2023 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.

¹ In presenting estimates and reports on voted expenditure, the Department of Public Expenditure, National Development Plan Delivery and Reform generally includes the Social Insurance Fund and the National Training Fund in total gross voted expenditure. These are not voted appropriations, but the Department considers that their inclusion provides a more complete picture of overall Government expenditure.

Figure 3.1 Sequence and timing of the 2023 estimates process^a



Source: Office of the Comptroller and Auditor General

Note: a Further details on the estimates and appropriation account process are set out in the Public Financial Procedures, published by the Department of Public Expenditure, National Development Plan Delivery and Reform.

Annual voted expenditure cycle

- 3.6** The estimates of expenditure presented to the Dáil for approval should reasonably represent the amount that it is expected will be spent on each departmental service. They also effectively serve as cash limits.
- 3.7** If, as the year progresses, large funding adjustments are required after Dáil approval of the estimates, formal approval for these adjustments must be sought from the Dáil. This is done through the supplementary estimate process (see Figure 3.1). This process may also be used to move funds between programmes and subheads, if required. Details of supplementary estimates requested are discussed at the relevant Dáil sectoral committees (typically in the final quarter of the year) before approval is sought from the Dáil itself.

Evolution of vote estimates in 2023

- 3.8** The *Revised Estimates for Public Services 2023*, published in December 2022, provided for total net voted funding of almost €74.3 billion across 45 votes. This was subsequently revised on a number of occasions.
- 3.9** In 2023, ‘further revised estimates’ were presented for the following voted services¹
- Public Expenditure, National Development Plan Delivery and Reform
 - Tailte Éireann
 - An Coimisiún Toghcháin
 - Housing, Local Government and Heritage
 - Health
 - Children, Equality, Disability, Integration and Youth
 - Rural and Community Development.

This resulted in an increase of €40 million in the net amount approved for spending.

- 3.10** Approved supplementary estimates provided a further €5.5 billion, resulting in an aggregate provision of €79.9 billion (net) for voted services in 2023.

¹ For most votes, the standard estimates cycle is followed. However, votes can have a further revised estimate published where changes to their budgets are agreed in the period between the revised estimates and Dáil approval.

Appropriations

- 3.11** A summary of the amounts appropriated in 2023 for voted public services is included in Annex 3A (Figure 3A.1). The outturn for the year is also shown, together with the surpluses of appropriations over expenditure.

Voluntary early submission of accounts

- 3.12 The statutory deadline for submission of appropriation accounts to the Comptroller and Auditor General for audit is 31 March in the year following the year of account. In the interest of earlier completion of the vote accounting process, the Department of Public Expenditure, National Development Plan Delivery and Reform (Department of Public Expenditure) asked vote holders with voted appropriations of less than €100 million in 2023 to submit their appropriation accounts, on a voluntary basis, by 11 March 2024.

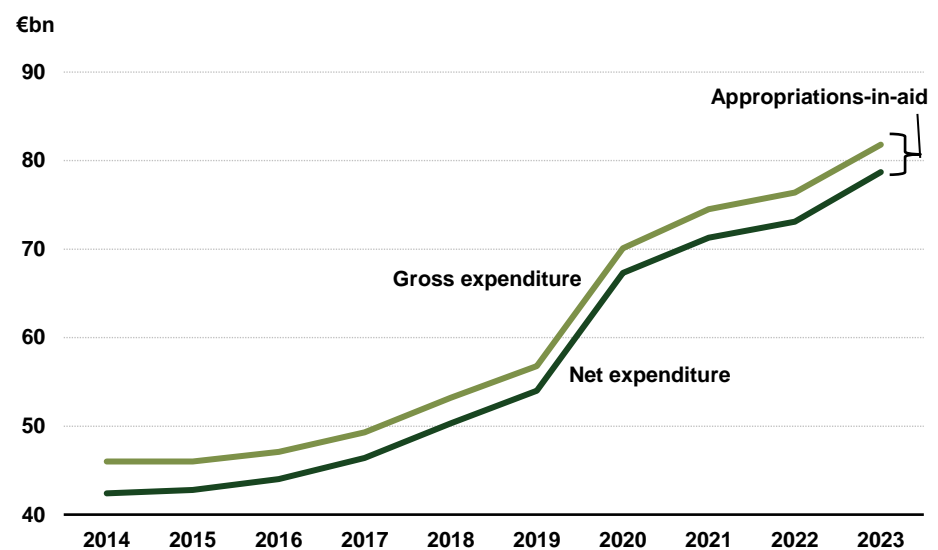
- 3.13 Out of 22 departments and offices with appropriations of less than €100 million, 11 submitted their accounts by 11 March 2024, and a further four submitted accounts by 15 March 2024. The Department of Public Expenditure also submitted the account for Vote 12 Superannuation and Retired Allowances, with appropriations of €828 million, by 11 March 2024.

- 3.14 The majority (13) of departments and offices that submitted their accounts early had the appropriation account certified by the Comptroller and Auditor General without the need for the account to be resigned by the Accounting Officer.¹ (Departments and offices with appropriations of less than €100 million who did not submit their accounts early were required to explain the reasons to the Government Accounting Unit in the Department of Public Expenditure.)

Vote outturn

- 3.15 The total amount spent by departments and offices in 2023 was €81.8 billion (see Figure 3.2). After deduction of realised appropriations-in-aid totalling €3.2 billion, the net expenditure in the year was €78.6 billion.

Figure 3.2 Voted expenditure outturn, 2014 – 2023



¹ The Accounting Officer is required to sign and date the appropriation account and a separate introduction/ statement on internal financial control. Changes to an account arising from the audit process can result in a re-signing of the appropriation account and/or the statement.

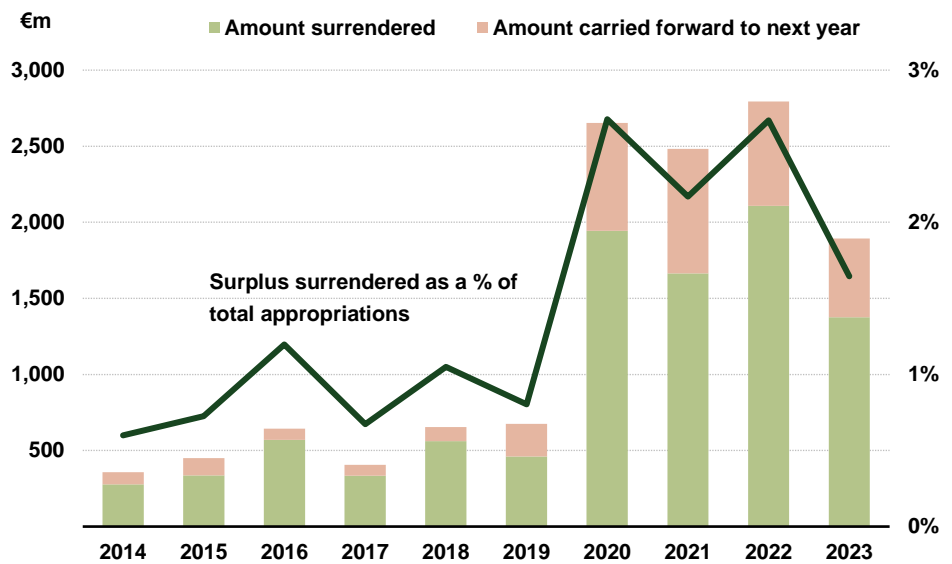
Source: Appropriation Accounts, 2014 to 2023. Analysis by the Office of the Comptroller and Auditor General.

Management of vote surpluses

3.16 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. The carrying over of certain funding to the succeeding year is possible if approved in the Appropriation Act for the year of account, and further sanctioned by the Minister for Public Expenditure, National Development Plan Delivery and Reform under the provisions of section 91 of the Finance Act 2004.

3.17 Surpluses were recorded by all votes in 2023. The 2023 surpluses totalled €1,894 million (see Figure 3.3). Of that amount, a total of €519 million was approved for carry over to 2024. The balance of €1,375 million was due for surrender. The reasons for the underspending recorded by each vote are disclosed in the notes to the relevant appropriation accounts.

Figure 3.3 Surplus appropriations, 2014 – 2023



Source: Appropriation Accounts, 2014 to 2023. Analysis by the Office of the Comptroller and Auditor General.

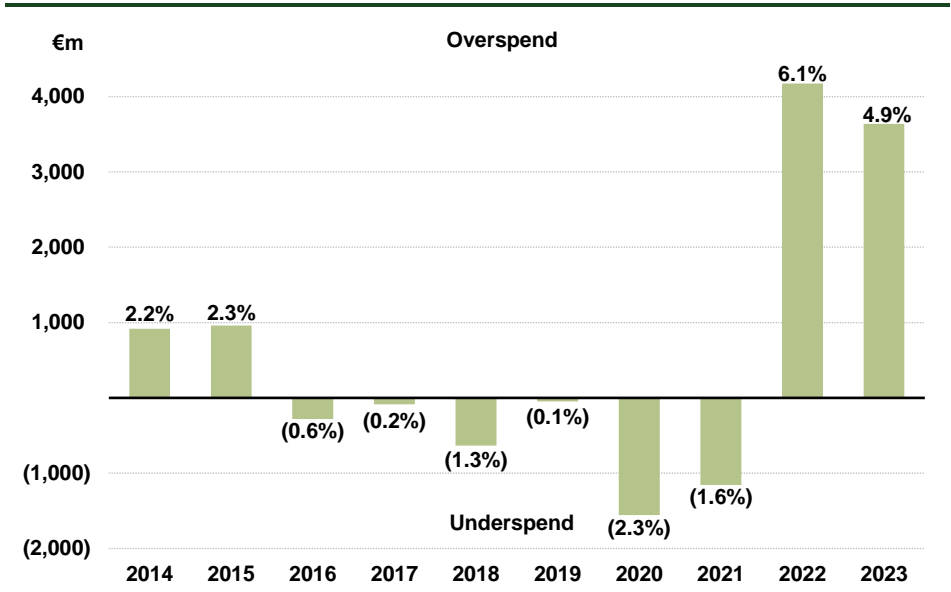
Budget variances

3.18 The estimates approved by Dáil Éireann for 2023 represent the estimated amounts required to meet the cost of the services to be provided from each vote, and forecast appropriations-in-aid. The budget variance is the difference between these estimates of net expenditure and the actual outturn in a year.¹ In 2023, net expenditure was €3.6 billion greater than the original forecast (see Figure 3.4).

3.19 For 17 votes, the net expenditure outturn was greater than the original estimate. Figure 3.5 sets out the proportionate variance between actual expenditure and the original estimate in 2023, for those votes with a variance of more than (+/-)10%.

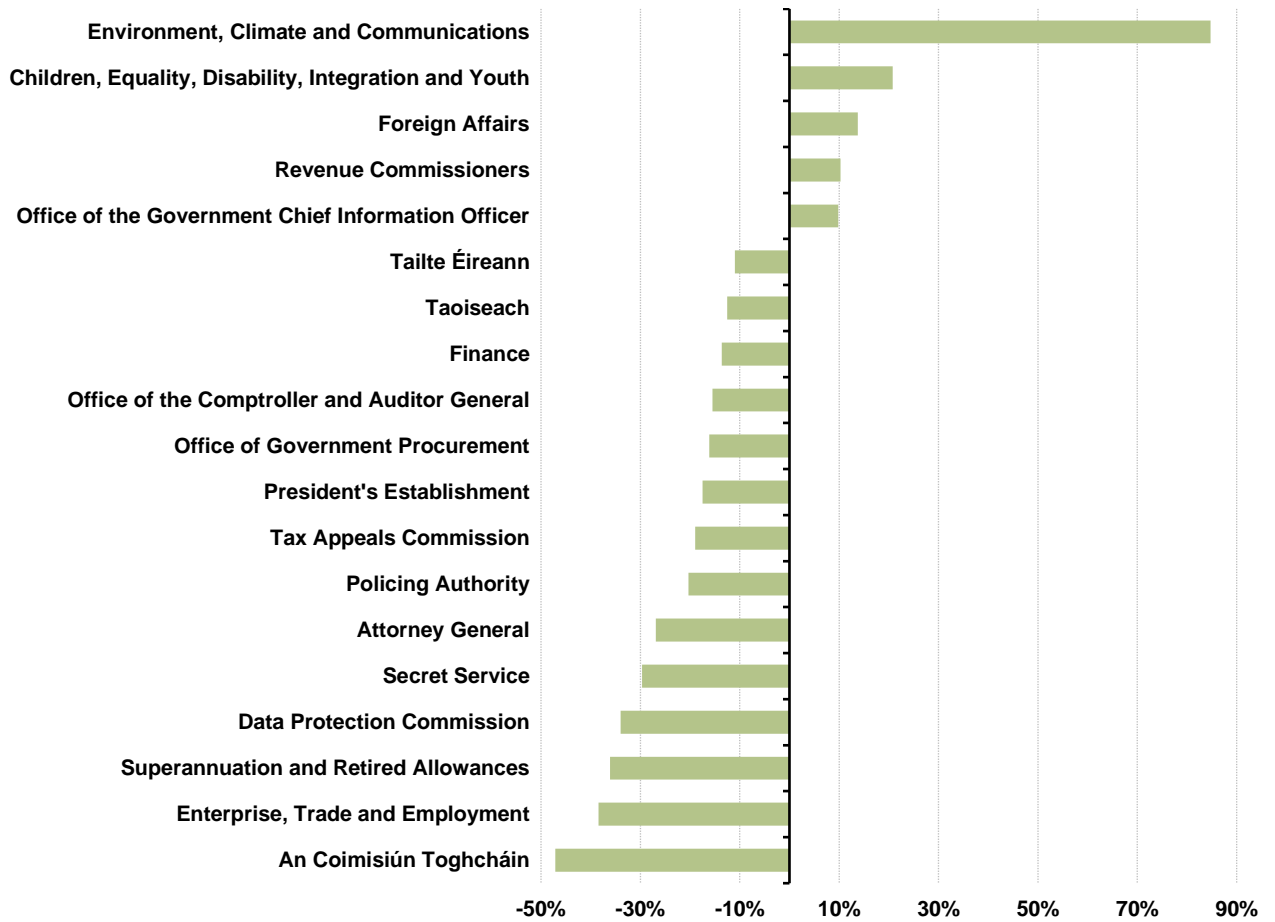
¹ There is a statutory provision to allow unspent capital allocations to be carried over to the following year for use for the same purpose, with agreement from the Department of Public Expenditure. In this report, such carryover amounts are treated as part of the (following year's) annual appropriations.

Figure 3.4 Net expenditure variance from budget, all votes, 2014 – 2023



Source: Appropriation Accounts, 2014 to 2023. Analysis by the Office of the Comptroller and Auditor General.

Figure 3.5 Net expenditure variance, as a proportion of the original budget, selected votes 2023



Source: 2023 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

Budget variance in Vote 29 Environment, Climate and Communications

- 3.20** Vote 29 Environment, Climate and Communications had the largest percentage overspend, at 85% (2022: 157%) compared with its original estimate. This was mainly due to continued emergency measures introduced in response to increased energy prices. The cost of electricity credits applied to domestic accounts of €926 million (2022: 1.588 billion) was not included in the original estimate but was provided through supplementary estimates.
- 3.21** Of the €926 million expenditure incurred on the electricity costs emergency benefits schemes in 2023, €611 million related to electricity credits that were applied to domestic accounts in 2024. This amount is recorded as a prepayment and is disclosed in the statement of financial position in the relevant appropriation account.

Temporary Business Energy Support Scheme (Vote 32)

- 3.22** There was a surplus of €616.9 million — 37% of the total appropriation — on Vote 32 Enterprise, Trade and Employment. Of this surplus, €20 million was carried over to 2024, and the balance of €596.9 million was surrendered. This was the second consecutive year when there was a significant surplus on this vote — the 2022 surrender amounted to €715 million.
- 3.23** The Temporary Business Energy Support Scheme (TBESS) was introduced in September 2022 as part of a set of measures to counteract increased energy costs.¹ A supplementary estimate of €650 million was provided for in December 2022 to meet the cost. However, the outturn on the subhead in 2022 was just €5.5 million.
- 3.24** The TBESS was originally due to expire on 28 February 2023. Following an assessment carried out by the Department of Finance, the scheme was extended and enhanced during 2023 in a number of ways
- the claim period of the scheme was extended to 31 July 2023
 - the eligibility threshold for energy cost increases incurred was reduced from 50% to 30%, with effect from 1 September 2022
 - the payment amount was increased from 40% to 50% of a business' eligible costs from 1 March 2023
 - the monthly limit on payments for claim periods from 1 March 2023 onwards was increased from €10,000 to €15,000 per business
 - the time limit for submitting a claim was extended to 30 September 2023.

¹ In accordance with the Finance Act 2022, the Minister of Finance, in consultation with the Minister for Enterprise, Trade and Employment, was responsible for the management and monitoring of the TBESS. The scheme was administered by the Revenue Commissioners.

- 3.25** Notwithstanding these enhancements, only €151 million was expended under the TBESS in 2023, €498 million less than originally allocated for the scheme in the 2023 estimate. The Department of Enterprise, Trade and Employment has stated that the 2023 budget was prepared in conjunction with the Department of Finance and the Department of the Environment, Climate and Communications. It was predicated on the expected worst-case scenario of wholesale energy price rises and consumption, which did not transpire.

Support for kerosene consumption

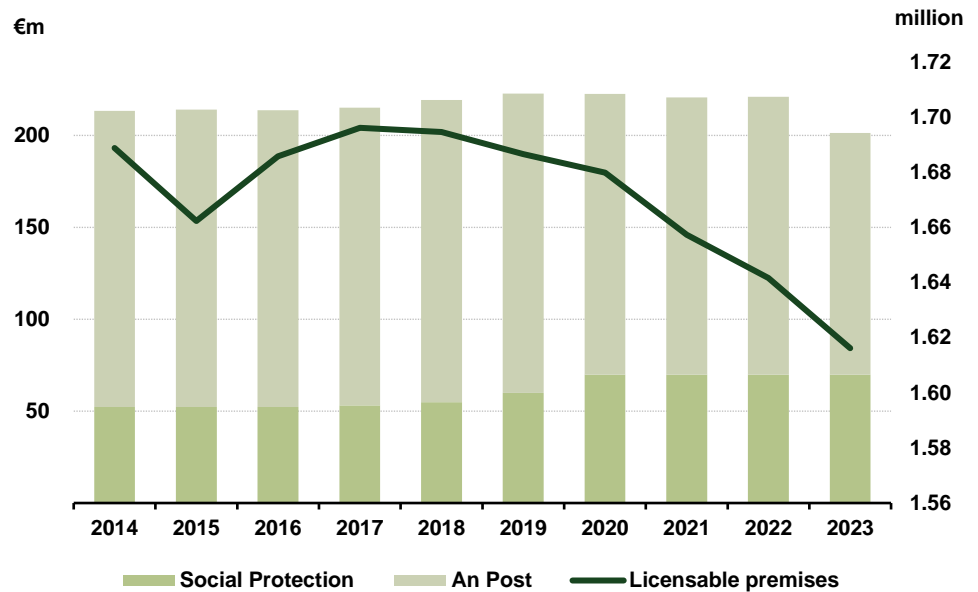
- 3.26** Also arising from the review of the TBESS, the Government agreed that the Department of Enterprise, Trade and Employment would examine options for introducing a separate scheme for businesses that rely on kerosene for their heat sources.
- 3.27** The Business Users Support Scheme for Kerosene (BUSSK) was retrospective and provided payments to reimburse eligible businesses half of the increased cost of kerosene purchased between March and December 2022. The claim period was less than two months and closed on 31 October 2023. It was estimated that the total cost of BUSSK payments would be between €3.3 million and €16.6 million, but this scheme was also significantly under-subscribed.
- 3.28** €1.3 million was expended under the BUSSK. More than half of the expenditure — just over €733,000 — was spent on administration costs. Just under €612,000 was spent on BUSSK scheme beneficiaries.

Television licence receipts (Vote 30)

- 3.29** An Post is the designated body, under the Broadcasting Act 2009, that issues television (TV) licences and collects licence fees on behalf of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. A TV licence costs €160 per annum. All premises (residential or businesses) that contain a device capable of receiving a TV signal are required to have a valid television licence.
- 3.30** Television licence sales receipts, together with amounts received from the Department of Social Protection in respect of subsidised TV licences, are recorded as appropriations-in-aid in the Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media appropriation account.¹
- 3.31** Just under 83% of the total estimated licensable premises had a valid TV licence in place in 2023, down significantly from 88% in 2022. In addition, the estimated number of licensable premises in Ireland has been declining since 2017.² TV licence income totalled €201 million in 2023, a decrease of €20 million or 9% from that collected in 2022 (see Figure 3.6).
- 3.32** Voted funding equivalent to approximately 85% of the gross revenue generated by the TV licence is paid to RTÉ to carry out its public service broadcasting commitments. Voted funding equivalent to 7% of the gross receipts is paid to Coimisiún na Meán for the Broadcasting Fund. An Post are paid a commission based on the number of licences it issues within a year.
- 3.33** Following the decline in TV licence revenues, additional funding of €16 million for RTÉ was provided in December 2023 by way of supplementary estimate.

¹ The Department of Social Protection pays an annual contribution to Vote 33 in respect of 'free lifetime' TV licences issued to eligible recipients of the Household Benefits Package.

² The estimated licensable premises figures are arrived at through the collation of a number of sources, including housing data from the Census, Central Statistics Office housing data for new builds and business data from the Revenue Commissioner's *Annual Report*, in addition to TAM Nielsen data regarding TV set penetration rates.

Figure 3.6 TV licence fee income and estimated licensable premises, 2014 – 2023

Source: Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

Exchequer receipts

- 3.34** All receipts of central government departments and offices are liable for lodgement to the Exchequer, unless Dáil Éireann decides as part of the estimates process that they may be applied as appropriations-in-aid of specific votes.
- 3.35** Examples of receipts that are not treated as appropriations-in-aid include Ireland's receipts from the EU Emissions Trading System, Tailte Éireann fees, Data Protection Commission and courts 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 and compensation.
- 3.36** Exchequer extra receipts realised in 2023 are shown in the notes to the relevant appropriation accounts. Exchequer extra receipts recorded by departments and offices in 2023 totalled €424 million (2022: €394 million). The aggregate amount of those receipts reported in each account is set out in Annex 3A (Figure 3A.3).

Accounting treatment of certain advances to the Office of Public Works

Development of Europort Terminal 7

- 3.37** The Office of Public Works (OPW) is managing the construction of a new border control post (Terminal 7) which will provide necessary permanent infrastructure at Rosslare Europort to facilitate post-Brexit customs, sanitary and phytosanitary, and official food trade controls. The facilities will be used to accommodate services operated by the Department of Agriculture, Food and the Marine, the Health Service Executive, the Revenue Commissioners and An Garda Síochána.

- 3.38** It is expected that some of the cost of the development of Terminal 7 will be recouped through funding from the Brexit Adjustment Reserve Fund. This is a fund put in place by the EU Commission to provide support to member states to mitigate the impacts of Brexit.¹
- 3.39** The main works on Terminal 7 commenced in 2023 and are planned to be completed by autumn 2025. The overall approved project budget is €236 million, including VAT and contingency. While the OPW is managing the construction project, the costs of the development are being met on a pro-rata basis by Vote 9 Office of the Revenue Commissioners, Vote 20 Garda Síochána, Vote 30 Agriculture, Food and the Marine and the Health Service Executive, based on expected occupancy shares of the facilities. It is a standard arrangement for the OPW to act as the agent of other departments and offices (the principals) in delivering accommodation they require. Similar agency/ principal arrangements were entered into with the OPW for other earlier Brexit projects at Rosslare/Kilrane, Dublin Port and Dublin Airport.

Advances to the OPW

- 3.40** In the course of the audits of the 2023 appropriation accounts, I noted charges totalling €132.7 million in the accounts of Vote 9, Vote 20 and Vote 30 in respect of the Terminal 7 project.
- 3.41** In 2023, the OPW requested funding of €132.7 million from the three votes to meet the costs of the Terminal 7 project as they arose. As is standard practice, the funds are held separately as 'client' funds, and are accounted for by the OPW through suspense accounts.
- 3.42** The OPW certified to the Accounting Officers of the three Votes concerned that a total of €51 million had been disbursed on the Terminal 7 project by 31 December 2023 (see Figure 3.7). As at that date, the remaining €81.7 million had not been disbursed by the OPW on Terminal 7 project costs, and remained as credit balances in favour of the three Votes in the respective suspense accounts.

Figure 3.7 Vote transactions and balances for the Terminal 7 project, 2023

Vote	Advances to OPW	Amount certified as disbursed	Credit balances at 31 December 2023
	€m	€m	€m
9 Office of the Revenue Commissioners	51.3	20.0	31.3
20 Garda Síochána	17.5	6.6	10.9
30 Agriculture, Food and the Marine	63.9	24.4	39.5
Total	132.7	51.0	81.7

Source: 2023 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

¹ Report on the Accounts of the Public Services 2023, chapter 1, Exchequer financial outturn for 2023 contains further information on the Brexit Adjustment Reserve Fund.

Prescribed accounting treatment of payments and advances

- 3.43** The Department of Public Expenditure has set out the principles of government accounting, and guidance on how they are to be applied, in the *Public Financial Procedures*. In addition, the Department publishes a circular each year on the accounting policies and principles to be followed by Accounting Officers in the preparation of the appropriation accounts.
- 3.44** Section C5 of the *Public Financial Procedures* sets out that payments should be treated in appropriation accounts on the following basis.

*Payment procedures must be initiated where a liability has been incurred and when payment is due (matured), even at the risk of incurring an excess vote. Payment procedures must **not** be initiated where a liability has not matured for payment. In the case of goods and services, payment is due when the goods or services have been provided satisfactorily and the supplier has submitted their account...*
[Section C5.3 – with original emphasis]

To ensure the integrity of the appropriation account, all due payments (i.e. matured liabilities) should be settled at year-end and payments that are not matured should not be brought forward into the current accounting period. [Section C5.7]

- 3.45** Based on that principle, *Public Financial Procedures* states that where funds are required to be advanced to an agent to meet payments falling due, the amount charged to the principal's appropriation account is that certified by the agent as having been actually disbursed by it in the year of account. Any unspent balance held by the agent at the year-end represents an asset in the statement of financial position attached to the principal's appropriation account.
- 3.46** Circular 22/2023 *Requirements for Appropriation Accounts 2023* issued by the Department of Public Expenditure in December 2023 states in respect of recognising payments in the 2023 appropriation accounts that

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred, payment is due and the instruction for the payment has been executed...

In situations where the agent requires the principal to provide advance funding to enable payment to be made, only amounts certified by the agent as having been disbursed by it in the year of account should be charged to the principal's appropriation account.

- 3.47** I noted that the accounting policy had not been complied with in respect of the amounts not certified by the OPW as having been disbursed in respect of the Terminal 7 project i.e. a total of €81.7 million. I noted that the policy had been observed in respect of other agency advances to the OPW made by the respective votes in 2023.
- 3.48** Based on the foregoing, I raised my concern with the respective Accounting Officers that the amounts totalling €81.7 million across the three Votes were not final payments and so were not properly chargeable to the 2023 appropriation accounts and should instead be accounted for as balances advanced to the OPW.

- 3.49** The responses I received from the Accounting Officers explained that they had been told by the Department of Public Expenditure that the payments were appropriate for inclusion in the 2023 accounts, and that the Department had referenced the specific requirements and arrangements in place around the Brexit Adjustment Reserve Fund, and the conditions specified by the EU Commission in respect of the eligibility of claims for recoupment.
- 3.50** In my view, the funding eligibility conditions set by the EU Commission are a separate matter to whether transfers of funds to the OPW are proper charges under the accounting policies for the appropriation accounts set out by the Department of Public Expenditure.

Determination of the Minister for Public Expenditure

- 3.51** In circumstances where I am of the opinion that a transaction recorded in an appropriation account is not properly chargeable to the account, and the explanations received do not satisfy my concern, I am required under section 3(2) of the Comptroller and Auditor General (Amendment) Act 1993 to refer the matter to the Minister for Public Expenditure, National Development Plan Delivery and Reform (the Minister for Public Expenditure) who is required to determine how the transaction shall be accounted for.
- 3.52** Accordingly, I referred the matter to the Minister for Public Expenditure. In response, the Minister stated that on foot of guidance from the EU Commission, expenditure in respect of Brexit projects must have been paid and incurred by public authorities by 31 December 2023 to be claimed under the Brexit Adjustment Reserve Fund. He stated that this deadline created the relevant matured liability, and that votes must honour such liabilities. He stated that the OPW had requested payments totalling €132.7 million for the relevant works, and that the Votes in question had made the appropriate payments. On that basis, the Minister determined that the funds paid to the OPW in 2023 were appropriate for inclusion in the 2023 appropriation accounts.
- 3.53** Given the determination of the Minister as provided for by law, the unspent balances became charges in the respective Votes for the 2023 year of account.

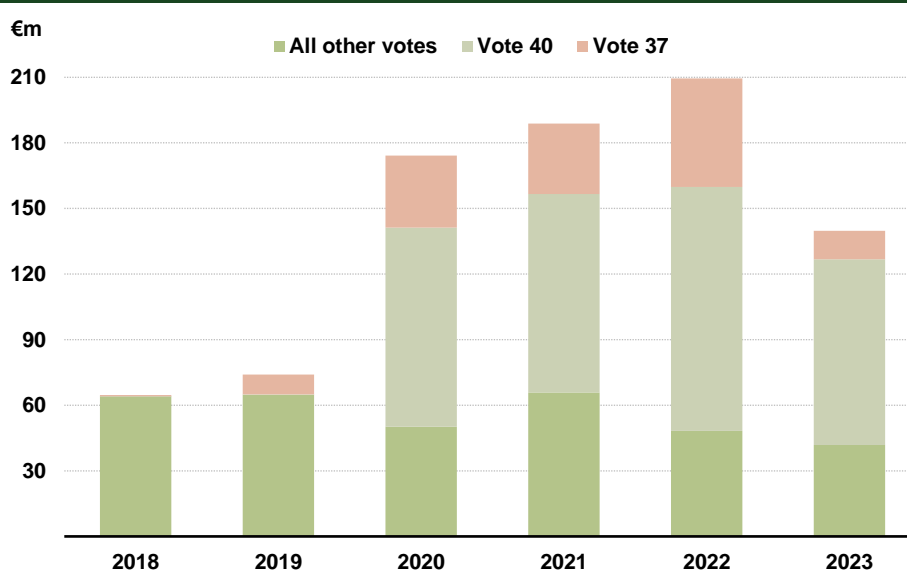
Report under section 3 (2) (b) of the Comptroller and Auditor General (Amendment) Act 1993

- 3.54** As the auditor of the appropriation accounts, I am required by section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993 to report, *inter alia*, on the correctness of the payments recorded in the appropriation accounts. For that purpose, I express my opinion in respect of each account as to whether it properly presents the receipts and expenditure of the vote for the year of account, and has been prepared in the form prescribed by the Minister for Public Expenditure.
- 3.55** In order to facilitate proper parliamentary accountability, the audited appropriation accounts need to be reliable, consistent and clearly understood by users. This is achieved through a clear set of accounting rules which are consistently applied within and across appropriation accounts. Where any deviations from the standard policies arise, they should be clearly disclosed and explained.
- 3.56** Given the significant departure from the principles set out in *Public Financial Procedures* and from the standard accounting policies for appropriation accounts in respect of the charges totalling €81.7 million, I consider it appropriate to draw this matter to the attention of Dáil Éireann.

Non-compliant procurement trend analysis

- 3.57** All departments and offices are required to ensure there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with relevant public procurement guidelines. Instances of non-compliant procurement (in excess of €25,000) are disclosed in the statement on internal financial control in each appropriation account. Significant non-compliant expenditure is also referred to in the audit certificate.
- 3.58** The value of non-compliant procurement reported across all votes continued on an upward trend over the period 2018 – 2022. However, it decreased by 33% from €209.6 million in 2022 to €139.7 million in 2023 (Figure 3.8).

Figure 3.8 Non-compliant procurement 2018 – 2023

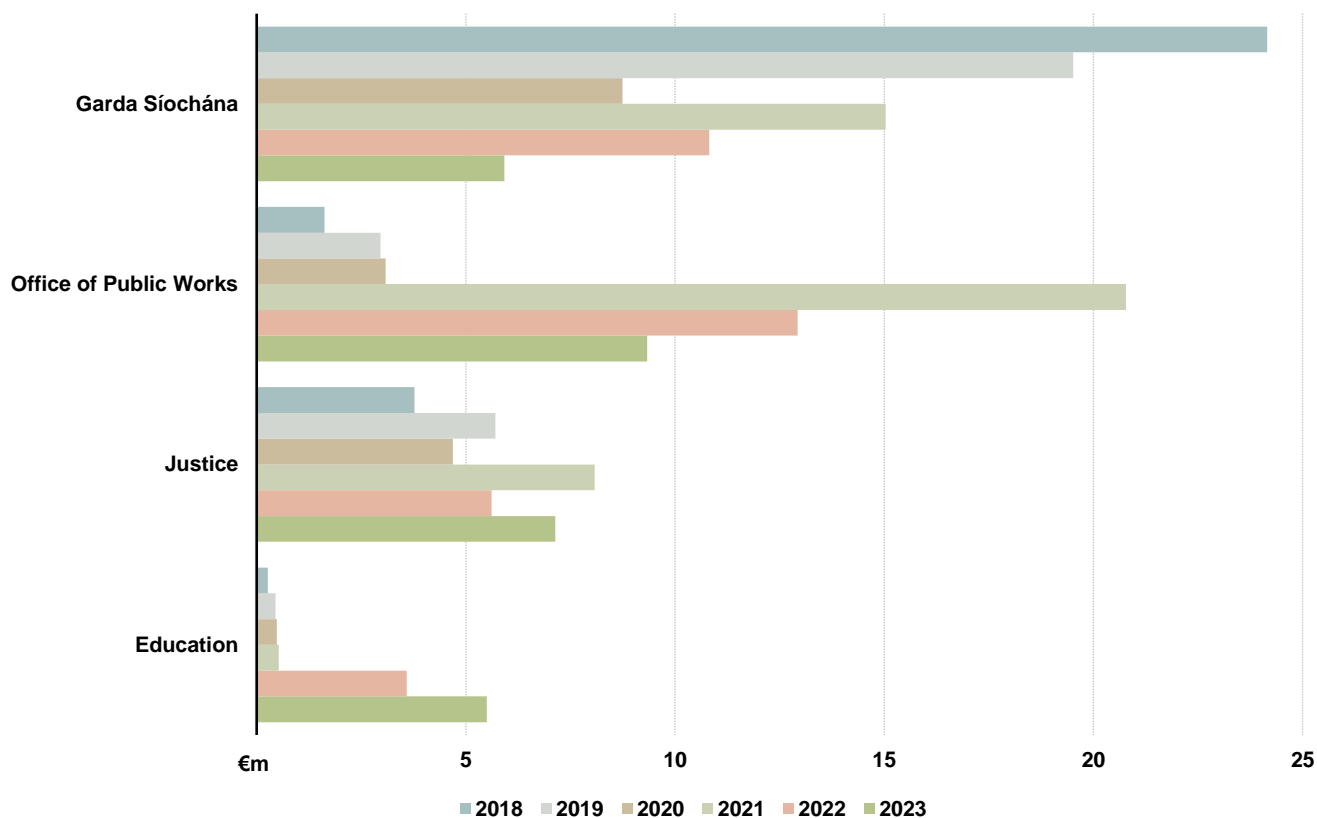


Source: Statement on Internal Financial Control, Appropriation Accounts 2018 – 2023

- 3.59** The significant increase from 2020 onwards is largely driven by the value of non-compliant procurement reported by Vote 37 Social Protection and Vote 40 Children, Equality, Disability, Integration and Youth. These two votes combined account for 70% of the non-compliant procurement spend across all votes in 2023 (2022: 77%).
- 3.60** The value of non-compliant procurement reported by Vote 37 relates mainly to the extension of contracts for employment services. The Department of Social Protection stated that the regularising of such services was delayed during the pandemic but contracts have now been procured and are in place for all employment services. Non-compliant procurement reported by the Department has reduced significantly from €49.8 million in 2022 to €12.9 million in 2023.
- 3.61** The high value of non-compliant procurement reported by Vote 40 relates mainly to contracts entered into for the provision of international protection accommodation services. The value of non-compliant procurement has reduced by 24% from 2022 (€111.6 million) to 2023 (€84.9 million), while the total reported spend on accommodation and related services has increased from €367 million in 2022 to €655 million in 2023.

3.62 The remaining votes with non-compliant expenditure of €5 million or more in 2023 are presented in Figure 3.9. Further details of non-compliant procurement for each vote are disclosed in the statement on internal financial control of the relevant appropriation account.

Figure 3.9 Votes with non-compliant expenditure of €5 million or more in 2023^a



Source: Statement on Internal Financial Control, Appropriation Accounts 2018 – 2023

Note: a Excludes Social Protection and Children, Equality, Disability, Integration and Youth.

Annex 3A 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 3A.1 provides a summary of appropriations for public services in 2023, by vote.

Figure 3A.2 shows how surplus appropriations in 2023 were applied — either through deferral of expenditure to 2024, or by surrender to the Exchequer.

Figure 3A.3 shows the Exchequer extra receipts recorded against each vote in 2023.

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 2022	Amount of capital funding not spent in 2022 and carried over for expenditure on capital services in 2023. 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 2022 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 2023 which was carried over for expenditure in 2024. These carry overs were approved by Dáil Éireann.
Surplus to be surrendered	Amount of money appropriated in 2023 but not spent in the year or deferred to 2024, 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 3A.1 Summary of appropriations for public services in 2023, by vote

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2022	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	5,091	—	83	5,174	4,323	124	4,199	851	41	892
2	Department of the Taoiseach	38,746	—	789	39,535	34,626	736	33,890	4,909	(53)	4,856
3	Office of the Attorney General	26,836	—	705	27,541	20,278	668	19,610	7,263	(37)	7,226
4	Central Statistics Office	72,452	—	1,640	74,092	73,765	2,029	71,736	327	389	716
5	Office of the Director of Public Prosecutions	59,818	—	760	60,578	59,445	899	58,546	1,133	139	1,272
6	Office of the Chief State Solicitor	49,498	—	891	50,389	49,485	1,336	48,149	904	445	1,349
7	Office of the Minister for Finance	46,405	100	910	47,415	41,086	911	40,175	6,329	1	6,330
8	Office of the Comptroller and Auditor General	10,540	—	6,686	17,226	16,640	7,734	8,906	586	1,048	1,634
9	Office of the Revenue Commissioners	526,204	—	61,155	587,359	585,127	62,468	522,659	2,233	1,313	3,546
10	Tax Appeals Commission	3,621	—	84	3,705	2,987	54	2,933	718	(30)	688
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	51,298	—	3,025	54,323	50,004	3,307	46,697	4,319	282	4,601
12	Superannuation and Retired Allowances	306,766	—	520,855	827,621	814,193	618,249	195,944	13,428	97,394	110,822
13	Office of Public Works	619,904	27,000	21,706	668,610	657,553	27,257	630,296	11,058	5,551	16,609
14	State Laboratory	12,124	—	1,260	13,384	13,265	1,404	11,861	119	144	263
15	Secret Service	2,000	—	—	2,000	1,407	—	1,407	593	—	593

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2022	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
16	Tailte Éireann	84,104	590	1,820	86,514	77,068	1,688	75,380	9,446	(132)	9,314
17	Public Appointments Service	21,299	—	306	21,605	21,084	413	20,671	521	107	628
18	National Shared Services Office	72,189	1,200	6,579	79,968	74,217	6,938	67,279	5,751	359	6,110
19	Office of the Ombudsman	13,421	—	476	13,897	12,728	523	12,205	1,169	47	1,216
20	Garda Síochána	2,193,947	—	130,388	2,324,335	2,303,541	134,867	2,168,674	20,794	4,479	25,273
21	Prisons	430,274	3,205	11,586	445,065	443,783	11,653	432,130	1,282	67	1,349
22	Courts Service	144,961	1,850	36,713	183,524	183,500	38,148	145,352	24	1,435	1,459
23	An Coimisiún Toghcháin	5,681	—	53	5,734	3,059	56	3,003	2,674	3	2,677
24	Justice	452,723	—	117,094	569,817	551,161	129,913	421,248	18,657	12,819	31,476
25	Irish Human Rights and Equality Commission	8,299	—	120	8,419	8,386	118	8,268	33	(2)	31
26	Education	10,470,276	—	404,118	10,874,394	10,808,822	408,779	10,400,043	65,572	4,661	70,233
27	International Co-operation	740,486	—	1,030	741,516	738,521	1,578	736,943	2,995	548	3,543
28	Foreign Affairs	321,628	2,250	72,000	395,878	390,773	74,706	316,067	5,105	2,706	7,811
29	Environment, Climate and Communications	1,994,051	—	10,615	2,004,666	1,967,772	17,762	1,950,010	36,894	7,147	44,041
30	Agriculture, Food and the Marine	2,024,405	27,500	231,010	2,282,915	2,117,442	245,394	1,872,048	165,473	14,384	179,857
31	Transport	3,572,282	137,956	25,455	3,735,693	3,564,612	22,801	3,541,811	171,081	(2,654)	168,427
32	Enterprise, Trade and Employment	1,549,493	54,500	71,921	1,675,914	1,065,773	78,631	987,142	610,141	6,710	616,851
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	928,666	20,000	252,843	1,201,509	1,110,436	218,153	892,283	91,073	(34,690)	56,383

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2022	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
34	Housing, Local Government and Heritage	6,400,741	340,000	67,924	6,808,665	6,663,133	77,646	6,585,487	145,532	9,722	155,254
35	Army Pensions	289,375	—	5,000	294,375	290,961	4,996	285,965	3,414	(4)	3,410
36	Defence	890,455	—	24,907	915,362	906,394	34,027	872,367	8,968	9,120	18,088
37	Social Protection	12,600,766	1,390	307,034	12,909,190	12,799,470	311,795	12,487,675	109,720	4,761	114,481
38	Health	21,954,423	—	438,371	22,392,794	22,319,348	446,374	21,872,974	73,447	8,003	81,450
39	Office of Government Procurement	21,718	35	525	22,278	18,786	538	18,248	3,492	13	3,505
40	Children, Equality, Disability, Integration and Youth	7,152,544	—	31,959	7,184,503	7,144,998	31,205	7,113,793	39,505	(754)	38,751
41	Policing Authority	4,143	—	70	4,213	3,389	89	3,300	825	19	844
42	Rural and Community Development	395,081	14,500	44,900	454,481	431,893	52,136	379,757	22,588	7,236	29,824
43	Office of the Government Chief Information Officer	45,189	—	197	45,386	44,534	298	44,236	852	101	953
44	Data Protection Commission	26,622	—	285	26,907	17,832	259	17,573	9,075	(26)	9,049
45	Further and Higher Education, Research, Innovation and Science	3,221,397	55,169	90,746	3,367,312	3,322,340	95,944	3,226,396	44,972	5,198	50,170
	Total	79,861,942	687,245	3,006,594	83,555,781	81,829,940	3,174,604	78,655,336	1,725,845	168,010	1,893,855

Source: 2023 Appropriation Accounts. Any apparent differences are due to rounding.

Note: 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.

Figure 3A.2 Application of surplus 2023 appropriations, by vote

Vote	Service	Surplus for the year	Deferred surrender (to 2024)	Surplus for surrender	Surplus surrendered % of the total appropriation
		€000	€000	€000	
1	President's Establishment	892	—	892	17%
2	Department of the Taoiseach	4,856	—	4,856	12%
3	Office of the Attorney General	7,226	—	7,226	26%
4	Central Statistics Office	716	—	716	1%
5	Office of the Director of Public Prosecutions	1,272	—	1,272	2%
6	Office of the Chief State Solicitor	1,349	—	1,349	3%
7	Office of the Minister for Finance	6,330	110	6,220	13%
8	Office of the Comptroller and Auditor General	1,634	—	1,634	9%
9	Office of the Revenue Commissioners	3,546	—	3,546	1%
10	Tax Appeals Commission	688	—	688	19%
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	4,601	—	4,601	8%
12	Superannuation and Retired Allowances	110,822	—	110,822	13%
13	Office of Public Works	16,609	—	16,609	2%
14	State Laboratory	263	—	263	2%
15	Secret Service	593	—	593	30%
16	Tailte Éireann	9,314	—	9,314	11%
17	Public Appointments Service	628	—	628	3%
18	National Shared Services Office	6,110	1,200	4,910	6%
19	Office of the Ombudsman	1,216	—	1,216	9%
20	Garda Síochána	25,273	15,000	10,273	0%
21	Prisons	1,349	—	1,349	0%
22	Courts Service	1,459	—	1,459	1%
23	An Coimisiún Toghcháin	2,677	—	2,677	47%
24	Justice	31,476	1,400	30,076	4%
25	Irish Human Rights and Equality Commission	31	—	31	0%
26	Education	70,233	—	70,233	1%
27	International Co-operation	3,543	—	3,543	0%
28	Foreign Affairs	7,811	—	7,811	2%
29	Environment, Climate and Communications	44,041	1,800	42,241	2%
30	Agriculture, Food and the Marine	179,857	45,600	134,257	6%

Vote	Service	Surplus for the year	Deferred surrender (to 2024)	Surplus for surrender	Surplus surrendered % of the total appropriation
		€000	€000	€000	
31	Transport	168,427	140,920	27,507	1%
32	Enterprise, Trade and Employment	616,851	20,000	596,851	36%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	56,383	21,480	34,903	3%
34	Housing, Local Government and Heritage	155,254	141,000	14,254	0%
35	Army Pensions	3,410	—	3,410	1%
36	Defence	18,088	—	18,088	2%
37	Social Protection	114,481	—	114,481	1%
38	Health	81,450	70,000	11,450	0%
39	Office of Government Procurement	3,505	115	3,390	15%
40	Children, Equality, Disability, Integration and Youth	38,751	—	38,751	1%
41	Policing Authority	844	—	844	20%
42	Rural and Community Development	29,824	20,000	9,824	2%
43	Office of the Government Chief Information Officer	953	—	953	2%
44	Data Protection Commission	9,049	—	9,049	34%
45	Further and Higher Education, Research, Innovation and Science	50,170	40,091	10,079	0%
Total		1,893,855	518,716	1,375,139	2%

Source: 2023 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

Figure 3A.3 Exchequer 'extra' receipts 2023, by vote

Vote	Service	Receipts realised
		€000
1	President's Establishment	—
2	Department of the Taoiseach	91
3	Office of the Attorney General	—
4	Central Statistics Office	—
5	Office of the Director of Public Prosecutions	1,221
6	Office of the Chief State Solicitor	1
7	Office of the Minister for Finance	11,976
8	Office of the Comptroller and Auditor General	—
9	Office of the Revenue Commissioners	1,398
10	Tax Appeals Commission	—
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	21
12	Superannuation and Retired Allowances	—
13	Office of Public Works	—
14	State Laboratory	—
15	Secret Service	—
16	Tailte Éireann	91,207
17	Public Appointments Service	—
18	National Shared Services Office	—
19	Office of the Ombudsman	—
20	Garda Síochána	18,750
21	Prisons	—
22	Courts Service	8,146
23	An Coimisiún Toghcháin	—
24	Justice	37
25	Irish Human Rights and Equality Commission	—
26	Education	—
27	International Co-operation	—
28	Foreign Affairs	—
29	Environment, Climate and Communications	189,040
30	Agriculture, Food and the Marine	—

Vote	Service	Receipts realised
		€000
31	Transport	22,849
32	Enterprise, Trade and Employment	34,126
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	13,399
34	Housing, Local Government and Heritage	14,566
35	Army Pensions	—
36	Defence	—
37	Social Protection	10
38	Health	37
39	Office of Government Procurement	—
40	Children, Equality, Disability, Integration and Youth	7,592
41	Policing Authority	—
42	Rural and Community Development	8,101
43	Office of the Government Chief Information Officer	—
44	Data Protection Commission	815
45	Further and Higher Education, Research, Innovation and Science	521
Total		423,904

Source: 2023 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.