

## **Chapter 2 Central Government**

---

### **Vote Management**



## Vote Management

2.1 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 an annual Appropriation Act.

2.2 The expenditure is provided for under a series of 'votes'. By law, an appropriation account must be produced for each vote. The appropriation account must provide details of the outturn for the year compared against the amount provided by Dáil Éireann.

2.3 Appendix A – Figure 150 displays the amount provided (or appropriated) by Dáil Éireann under each vote for 2008. The total amount appropriated in respect of 2008 services<sup>1</sup> was €54.6 billion. This comprised

- supply grants totalling €0.05 billion
- appropriations-in-aid which are receipts that may be retained and used to meet the expenses of the relevant vote totalling €4.47 billion
- a total of €126 million in capital funding provided but not spent in 2007 that was carried over, with the agreement of the Minister for Finance, for expenditure on capital services in 2008.

2.4 The amount spent by departments and offices in 2008 was €53.8 billion. After realised appropriations in aid of €4.5 billion are taken into account the net expenditure was €49.3 billion.

2.5 The net surplus for the year across all votes was €79 million. Of this sum, the Minister for Finance agreed to allow departments and offices to carry over €50 million to 2009 to fund capital expenditure. The balance — €29 million — was liable for surrender to the Exchequer. The sums liable for surrender or carried over to 2009 for each vote are shown in Appendix A – Figure 151.

### Conclusions

All Departments and offices managed within their statutory allocations. Consequently, no excess vote occurred in 2008 with surpluses being recorded by all votes based on their gross expenditure and also on their net expenditure after taking account of appropriations in aid.

### Surrender of Balances – 2007

2.6 Under vote accounting arrangements any surplus of funds appropriated has to be surrendered to the Exchequer. In practice, this is done in the subsequent year.

### Conclusions — 2007 Surrenders

The balances due to be surrendered out of votes for public services for the year ended 31 December 2007 amounted to €94 million. I hereby certify that these balances have been duly surrendered.

---

<sup>1</sup> The appropriations were effected in Appropriation Act 2008.

## **Stock and Store Accounts**

2.7 Under section 3 of the Comptroller and Auditor General (Amendment) Act 1993, I am required to examine the stock and store accounts of departments and offices. This examination is conducted as part of the audit of the Appropriation Accounts.

### **Conclusions – Stock and Store Accounts**

The stock and store accounts of departments and offices have been examined with generally satisfactory results.

## **Exchequer Extra Receipts**

2.8 Certain sums not germane to votes are collected by government departments and offices. In 2008, €147.7 million of what are designated as Exchequer Extra Receipts were remitted by departments and offices to the Central Fund. The amounts remitted by Accounting Officers are set out in Appendix A – Figure 152.