

## 5 Vote accounting and budget management

- 5.1** 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.
- 5.2** 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.
- 5.3** The Appropriation Act 2022 provided for spending on voted services (appropriations) totalling €78.1 billion. This was to be funded by the issuing to the votes of €75.1 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 €819.3 million was carried over from 2021 for spending in 2022, bringing the total available vote funding to €78.9 billion.<sup>1</sup>

### Results of 2022 audits of appropriation accounts

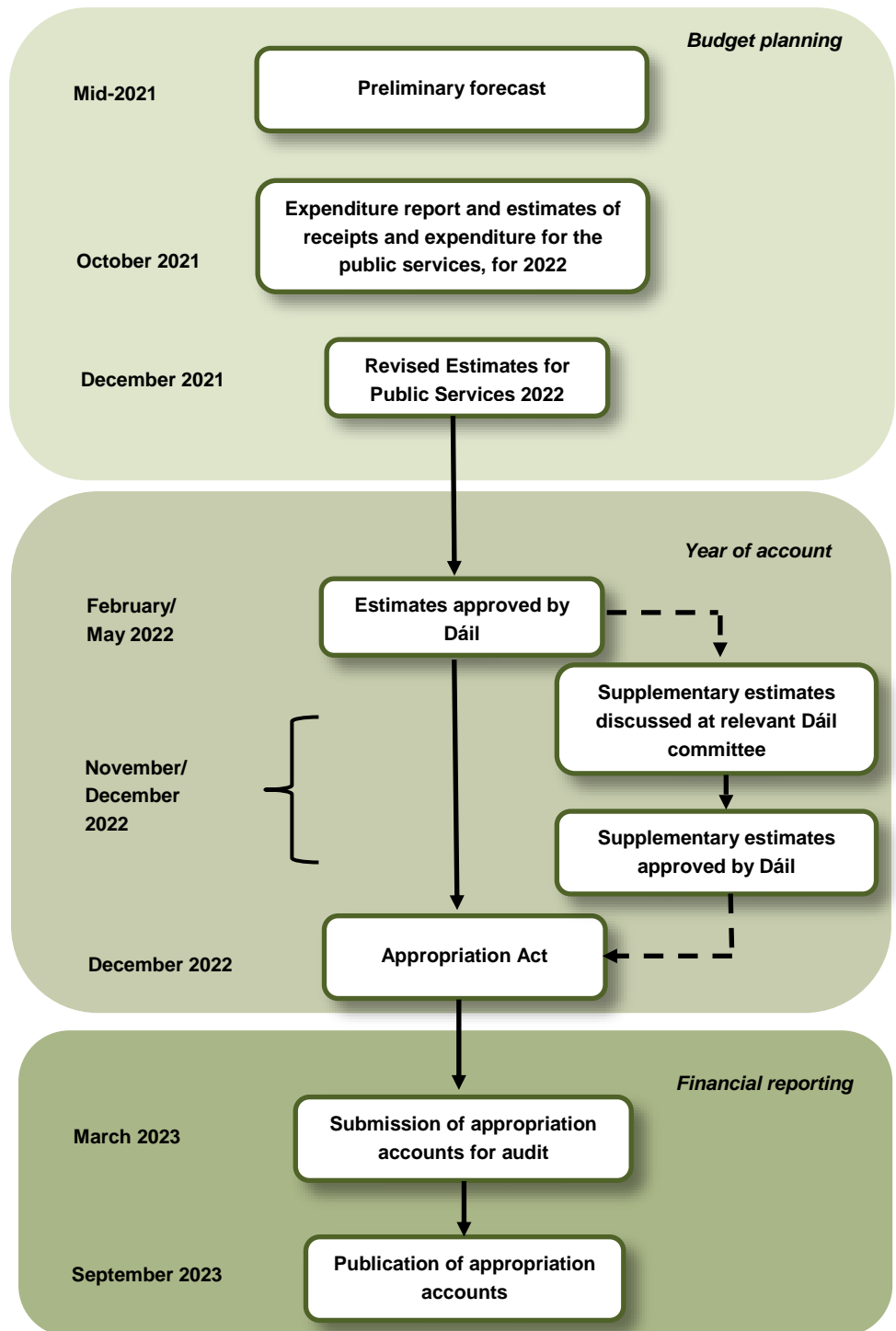
- 5.4** Audits of the 2022 appropriation accounts for all votes have been completed. Each account, together with the related audit report, is being presented to Dáil Éireann with this report.

### Annual voted expenditure cycle

- 5.5** 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.
- 5.6** 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 5.1). 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 committees (typically in the final quarter of the year) before approval is sought from the Dáil itself.

<sup>1</sup> 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 in those circumstances provides a more complete picture of overall Government expenditure.

**Figure 5.1 Sequence and timing of the 2022 estimates process<sup>a</sup>**



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.

## Evolution of vote estimates in 2022

- 5.7** The *Revised Estimates for Public Services 2022*, published in December 2021, provided for total net voted funding of almost €68.1 billion across 45 votes.
- 5.8** Approved supplementary estimates provided a further €7 billion, resulting in an aggregate provision of €75.1 billion (net) for voted services in 2022. Funding approved via supplementary estimates in 2022 was more than five times that in 2021 (€1.3 billion).

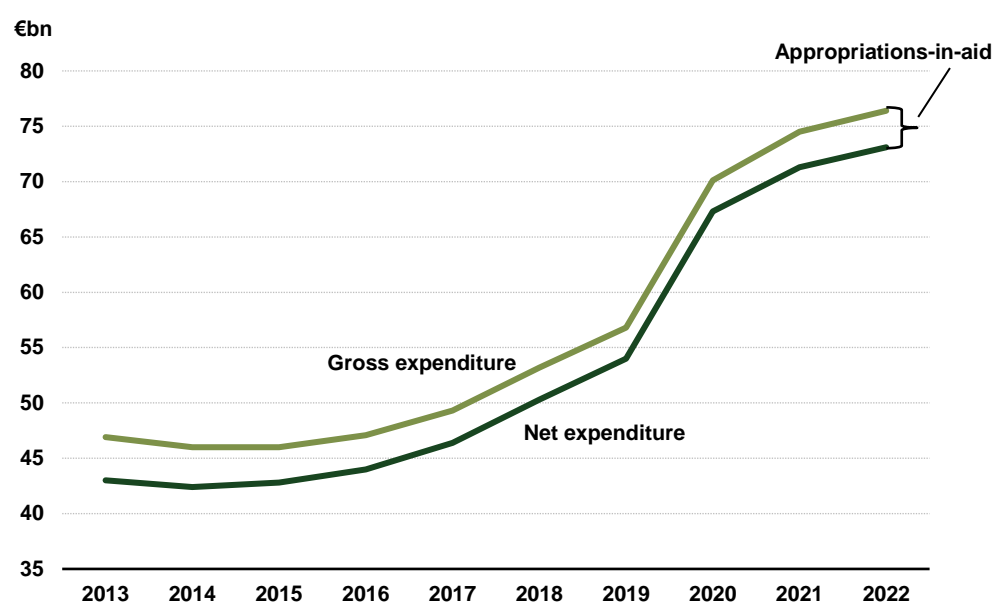
## Appropriations

- 5.9** A summary of the amounts appropriated in 2022 for voted public services is included in Annex 5A (Figure 5A.1). The outturn for the year is also shown, together with the surpluses of appropriations over expenditure.

## Vote outturn

- 5.10** The total amount spent by departments and offices in 2022 was €76.4 billion (see Figure 5.2). After deduction of realised appropriations-in-aid totalling €3.3 billion, the net expenditure in the year was €73.1 billion.

**Figure 5.2 Voted expenditure outturn, 2013 – 2022**



Source: Reports on the Accounts of the Public Services, 2013 to 2022, Annex 5A Figure 5A.1

## Virement of voted funds for housing

- 5.11** Subhead A.8 of Vote 34 Housing, Local Government and Heritage provides funding for a capital loans and subsidy scheme operated by the Department of Housing, Local Government and Heritage (DHLGH). The funding is provided to local authorities for the repayment of capital loan charges to the Housing Finance Agency, and to provide funding to approved housing bodies for the management and maintenance of the units provided under the scheme.
- 5.12** The 2022 estimate provided €54.5 million for the scheme. The outturn for the year was €62.7 million i.e. an overspend of €8.2 million. The appropriation account states that the expenditure under subhead A.8 was higher than the estimate provision '*...mainly due to a reallocation of €8 million of the application of local property tax (LPT) self-funding to the four Dublin local authorities.*'
- 5.13** Under a long-standing arrangement, Dublin Fire Brigade — a division of Dublin City Council — provides an ambulance service in the greater Dublin area as agents of the Health Service Executive (HSE). The cost of providing the service for 2022 was €28 million (2021: €26 million). The HSE provided €9.2 million towards the cost of the service in 2022 (2021: €9.2 million). The balance had to be met by the four Dublin local authorities.
- 5.14** The four local authorities sought additional funding from the DHLGH to defray the costs associated with Dublin Fire Brigade ambulance service. However, DHLGH has no role or function in respect of public health provision and, therefore, was not legally in a position to contribute any direct Exchequer funding towards these costs.
- 5.15** In order to ease the financial burden on the local authorities, DHLGH sought and received the agreement of the Department of Public Expenditure, National Development Plan Delivery and Reform (DPENDPDR) to reduce the amount that the four local authorities would normally be required to commit from their LPT receipts to housing services by €8 million, thereby increasing their discretionary spending by an equivalent amount. This enabled the Dublin local authorities to use their unrestricted funds to meet some of the ambulance service costs not provided by the HSE. DPENDPDR's sanction for this funding reallocation was granted on a one-off basis, applicable to 2022 only.
- 5.16** DHLGH increased its payments to the four local authorities from subhead A.8, to replace the LPT funding previously intended for housing. To do this, DHLGH vired unspent moneys from subhead A.6 (Housing assistance payment scheme) to subhead A.8, also with DPENDPDR sanction.<sup>1</sup>

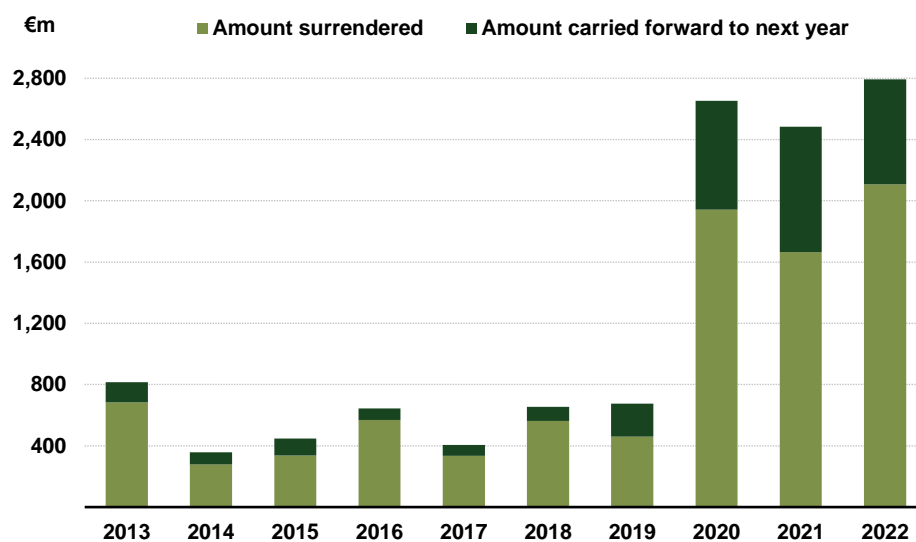
<sup>1</sup> Report on the accounts of the public services 2021, chapter 4 [Re-allocation of voted funding](#) provides more detail on virement and the re-allocation of funding between subheads.

## Management of vote surpluses

- 5.17** 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.
- 5.18** Surpluses were recorded by all votes in 2022. The 2022 surpluses totalled €2,794 million (see Figure 5.3). Of that amount, a total of €687 million was approved for carry over to 2023. The balance of €2,107 million was due for surrender.
- 5.19** From 2020 to 2022, substantial resourcing made available by Dáil Éireann was not used by the votes in the year of accounts (see Figure 5.3).
- 5.20** In 2022, unusually large surrenders were recorded as a percentage of the estimate provision by two votes.
- The Office of the Attorney General (Vote 3) surrendered €13.5 million or just under 40% of the total appropriation.
  - The Department of Enterprise, Trade and Employment (Vote 32) had a surplus of €769 million (47% of the total appropriation), of which it deferred €54.5 million to 2023 and surrendered €715 million.

The reasons for the underspends recorded by each vote are disclosed in the notes to the relevant appropriation accounts.

**Figure 5.3 Surplus appropriations, 2013 – 2022**



Source: Reports on the Accounts of the Public Services, 2013 to 2022, Annex 5A Figure 5A.2

## Energy Efficiency National Fund

- 5.21** The Energy Efficiency National Fund (EENF) was created in 2014 to provide loan financing to both private and public organisations to support the delivery of energy efficiency improvement programmes and other energy efficiency measures, and to promote the development of a market for energy efficiency improvement measures.<sup>1</sup> Following use of the EENF for a number of years, it was planned for closure, with the transfer of remaining balances to the Climate Action Fund.

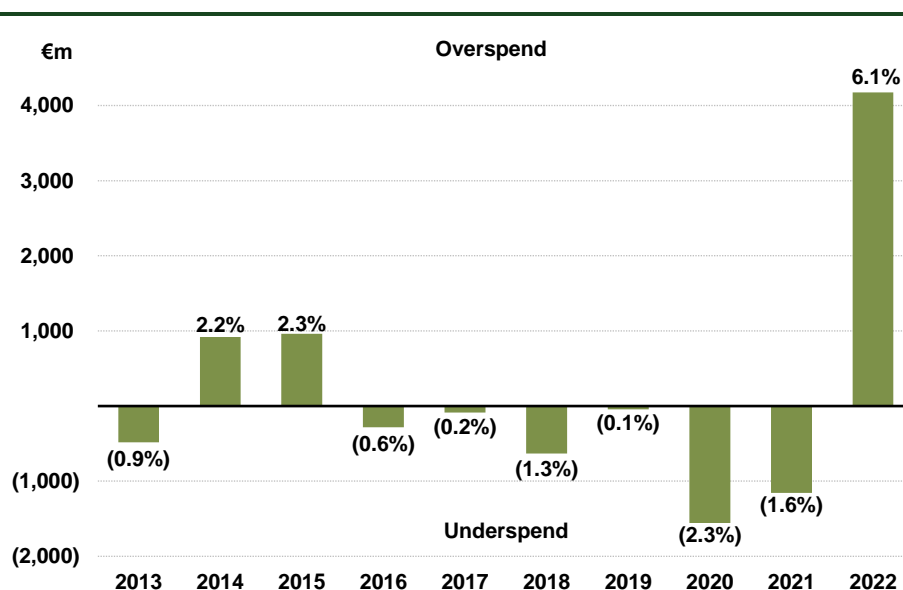
<sup>1</sup> Report on the accounts of the public services 2017, chapter 9 [The Energy Efficiency National Fund](#) provides more detail.

- 5.22** In 2021, €160 million of unspent funds was transferred from Vote 29 Environment, Climate and Communications to the EENF to avoid surrender of the funds back to the Exchequer at the year end, as required under normal vote management rules. DPENDPDR approved this transfer to the EENF on the conditions that
- it was a once-off arrangement that would not be repeated for future capital underspends
  - the funds would be spent in 2022 only, and
  - the funding would be used for specified objectives.
- 5.23** In compliance with the 'specified objectives' condition, €100 million was allocated to residential and community retrofit programmes, and €60 million was allocated to a residential retrofit loan guarantee scheme. However, development of the loan scheme was delayed and no expenditure was incurred in 2022.
- 5.24** Of the €100 million allocated for residential and community retrofit support schemes, €49 million was spent by way of a transfer to the Sustainable Energy Authority of Ireland in 2022.<sup>1</sup>
- 5.25** Sanction was provided by DPENDPDR to carry forward the balance of €111 million remaining within the EENF at the end of 2022 (€60 million for the loan guarantee scheme, and €51 million for the SEAI retrofit programmes) for expenditure in 2023.

## Budget variance

- 5.26** The estimated amounts approved by Dáil Éireann for 2022 represent the forecast of the amount required to meet the cost of the services to be provided from each vote. The budget variance is the difference between these estimates of net expenditure and the actual outturn in a year.<sup>2</sup> In 2022, net expenditure was €4.2 billion greater than the original forecast. This was the first time since 2015 that aggregate net expenditure exceeded the original forecast (see Figure 5.4).

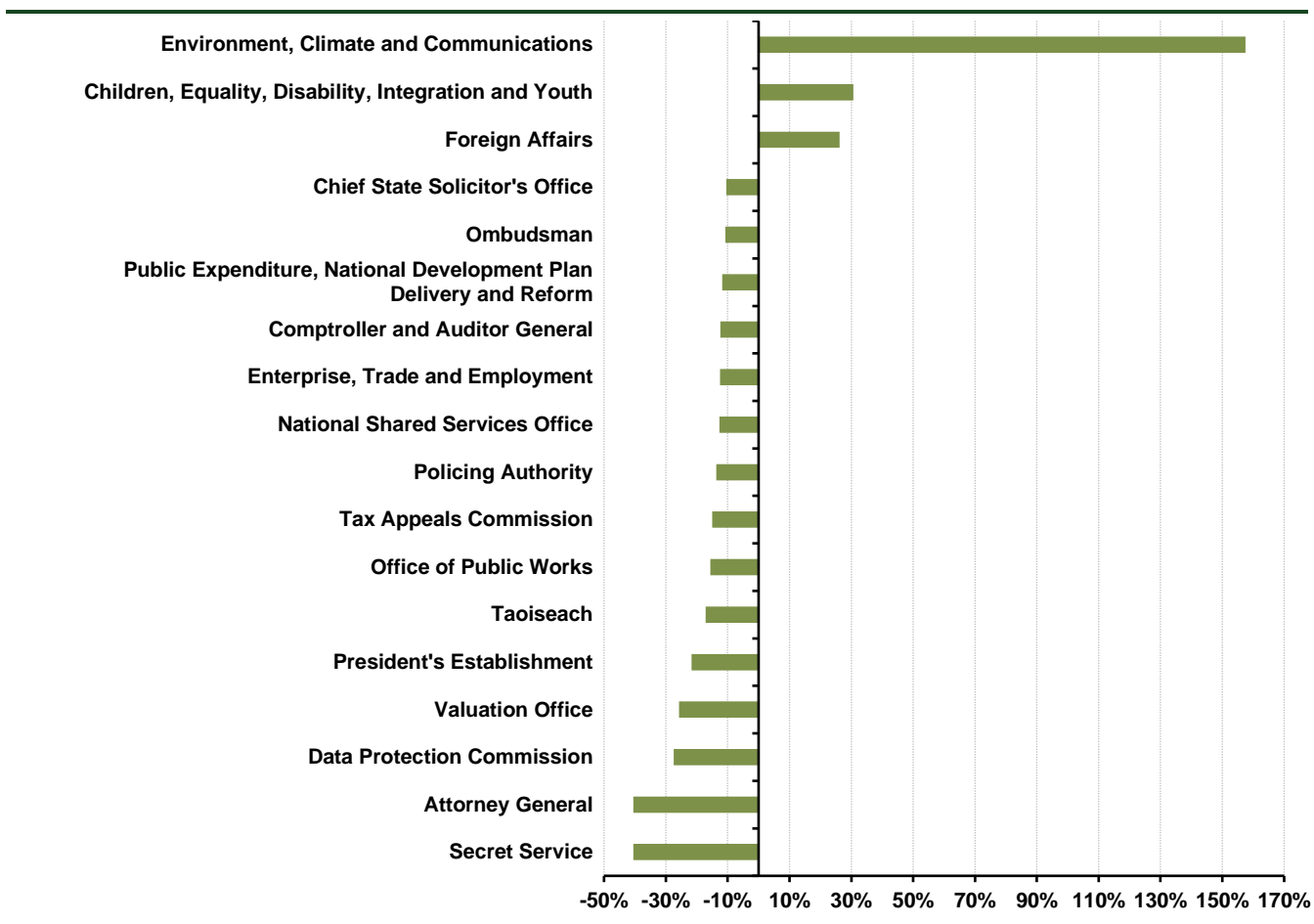
**Figure 5.4 Net expenditure variance from budget, all votes, 2013 – 2022**



<sup>1</sup> Chapter 8 Performance of certain residential retrofit schemes includes further information.

<sup>2</sup> 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 DPENDPDR 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

**Figure 5.5 Net expenditure variance, as a proportion of the original budget, selected votes 2022**


Source: Office of the Comptroller and Auditor General

**5.27** For 13 votes, the net expenditure outturn was greater than the original estimate. Figure 5.5 sets out the proportionate variance between actual expenditure and the original estimate in 2022, for those votes with a variance of over or under ten percent.

### ***Budget variance in the Department of the Environment, Climate and Communications***

**5.28** Vote 29 Environment, Climate and Communications had the largest percentage overspend compared with its original estimate (157%). This was mainly due to emergency measures introduced in response to the increased energy prices. The cost of electricity credits applied to domestic accounts (€1.588 billion) was not included in the original estimate but was provided through supplementary estimates.

**5.29** Of the €1.588 billion expenditure incurred on the electricity costs emergency benefits schemes in 2022, €793 million related to electricity credits that were applied to domestic accounts in 2023. This amount is recorded as a prepayment and is disclosed in the statement of financial position in the relevant appropriation account.

## Changes in vote structure in 2022

- 5.30** The structure of government departments 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.
- 5.31** With effect from 1 January 2022, responsibility for the Valuation Tribunal was transferred from the Valuation Office to the Department of Housing, Local Government and Heritage.
- 5.32** On 1 February 2023, the Public Expenditure and Reform Order 2023 came into operation to give legal effect to a name change announced by the Taoiseach on 17 December 2022. This changed the name of the Department of Public Expenditure and Reform to the Department of Public Expenditure, National Development Plan Delivery and Reform.
- 5.33** During 2022, a number of votes created new subheads to account for supplementary funding provided in response to events that emerged during 2022.
- The Department of Children, Equality, Disability, Integration and Youth incurred expenditure of €515 million on a new subhead in Vote 40 to record costs associated with the increased number of beneficiaries of temporary protection as a result of the conflict in Ukraine.
  - The Department of the Environment, Climate and Communications created a new subhead in Vote 29 and incurred expenditure of €151 million in respect of emergency measures to increase electricity generation capacity and offset a potential shortfall of electricity.
  - The Department of Enterprise, Trade and Employment created a new subhead in Vote 32 for a temporary scheme to support businesses with inflated energy prices. A supplementary estimate of €650 million was provided for in December 2022. However, the outturn on the subhead was only €5.5 million.
- 5.34** Further information is available in the relevant appropriation account.

## Exchequer receipts

- 5.35** All receipts of central government departments and offices are liable for lodgement to the Exchequer, unless Dáil Éireann decides that they may be applied as appropriations-in-aid.
- 5.36** 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, Data Protection Commission fines 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 and compensation.
- 5.37** Exchequer extra receipts realised in 2022 are shown in the notes to the relevant appropriation accounts. Exchequer extra receipts recorded by departments and offices in 2022 totalled €394 million (2021: €370 million). The aggregate amount of those receipts reported in each account is set out in Annex 5A (Figure 5A.3).

### **Impact of inflation on public private partnership contracts**

- 5.38** Public Private Partnership (PPP) is an arrangement between the public and the private sector with clear agreement on shared objectives for the delivery of public infrastructure and/or public services by the private sector that would otherwise have been provided through traditional public sector procurement.
- 5.39** Details of all PPP contracts exceeding €10 million in value are separately disclosed in the notes to the relevant appropriation accounts. The value of PPP contracts recorded by departments and offices in 2022 totalled €5.9 billion (2021: €5.1 billion). In addition to new contracts entered into, all contract values increased from 2021 to 2022 due to higher than projected inflation. The estimated total impact of inflation on contracts which existed as at year end 2021 is €88 million. For further details of PPP contracts, see Annex 5A (Figure 5A.4).

## Annex 5A 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 5A.1 provides a summary of appropriations for public services in 2022, by vote.

Figure 5A.2 shows how surplus appropriations in 2022 were applied — either through deferral of expenditure to 2023, or by surrender to the Exchequer.

Figure 5A.3 shows the Exchequer extra receipts recorded against each vote in 2022.

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

<b>Supply grant</b>	The money granted (or voted) by Dáil Éireann for each of the public services.
<b>Deferred from 2021</b>	Amount of capital funding not spent in 2021 and carried over for expenditure on capital services in 2022. The carry-over of these sums was approved by Dáil Éireann.
<b>Appropriations-in-aid</b>	Departmental receipts which, with the agreement of Dáil Éireann, may be retained to defray the expenses of the vote to which they relate.
<b>Total appropriations</b>	Sum of the supply grant, deferred 2021 capital moneys (if any) and appropriations-in-aid.
<b>Surplus for the year</b>	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.
<b>Deferred surrender</b>	Amount of capital funding not spent in 2022 which was carried over for expenditure in 2023. These carry overs were approved by Dáil Éireann.
<b>Surplus to be surrendered</b>	Amount of money appropriated in 2022 but not spent in the year or deferred to 2023, and so required to be surrendered to the Exchequer.
<b>Exchequer extra receipts</b>	Departmental receipts that are not appropriated-in-aid of the vote, but are transferred to the Exchequer.

**Figure 5A.1 Summary of appropriations for public services in 2022, by vote**

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2021	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus (deficit)	Excess/(deficit) in receipts	Net surplus for the year <sup>a</sup>
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
1	President's Establishment	4,750	—	83	4,833	3,829	110	3,719	1,004	27	1,031
2	Department of the Taoiseach	38,025	—	909	38,934	32,367	864	31,503	6,567	(45)	6,522
3	Office of the Attorney General	33,286	—	705	33,991	20,445	631	19,814	13,546	(74)	13,472
4	Central Statistics Office	103,485	—	2,120	105,605	102,071	2,531	99,540	3,534	411	3,945
5	Office of the Director of Public Prosecutions	51,277	—	820	52,097	50,878	831	50,047	1,219	11	1,230
6	Office of the Chief State Solicitor	49,658	—	850	50,508	45,442	996	44,446	5,066	146	5,212
7	Office of the Minister for Finance	42,900	—	1,080	43,980	40,390	1,038	39,352	3,590	(42)	3,548
8	Office of the Comptroller and Auditor General	9,365	—	6,685	16,050	15,874	7,665	8,209	176	980	1,156
9	Office of the Revenue Commissioners	441,102	493	55,322	496,917	491,699	64,152	427,547	5,218	8,830	14,048
10	Tax Appeals Commission	3,443	—	79	3,522	2,989	62	2,927	533	(17)	516
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	46,525	—	2,905	49,430	44,902	3,852	41,050	4,528	947	5,475
12	Superannuation and Retired Allowances	353,428	—	433,192	786,620	762,551	509,226	253,325	24,069	76,034	100,103
13	Office of Public Works	581,481	20,700	15,444	617,625	541,848	33,551	508,297	75,777	18,107	93,884
14	State Laboratory	11,056	—	1,096	12,152	11,725	1,070	10,655	427	(26)	401
15	Secret Service	2,000	—	—	2,000	1,189	—	1,189	811	—	811

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2021	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus (deficit)	Excess/(deficit) in receipts	Net surplus for the year <sup>a</sup>
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
16	Valuation Office	19,441	325	785	20,551	15,163	492	14,671	5,388	(293)	5,095
17	Public Appointments Service	19,963	—	270	20,233	19,578	301	19,277	655	31	686
18	National Shared Services Office	67,092	—	6,358	73,450	65,203	6,634	58,569	8,247	276	8,523
19	Office of the Ombudsman	12,288	—	505	12,793	11,434	470	10,964	1,359	(35)	1,324
20	Garda Síochána	2,035,325	—	124,795	2,160,120	2,153,194	130,515	2,022,679	6,926	5,720	12,646
21	Prisons	403,697	3,601	10,409	417,707	412,631	11,142	401,489	5,076	733	5,809
22	Courts Service	129,334	3,648	36,133	169,115	163,564	35,836	127,728	5,551	(297)	5,254
23	Property Registration Authority	34,471	100	660	35,231	32,095	692	31,403	3,136	32	3,168
24	Justice	422,891	5,122	100,446	528,459	501,840	103,485	398,355	26,619	3,039	29,658
25	Irish Human Rights and Equality Commission	7,533	—	81	7,614	7,610	101	7,509	4	20	24
26	Education	9,816,335	—	391,216	10,207,551	10,176,293	408,847	9,767,446	31,258	17,631	48,889
27	International Co-operation	633,902	—	1,030	634,932	632,022	1,676	630,346	2,910	646	3,556
28	Foreign Affairs	335,395	—	65,000	400,395	396,179	78,872	317,307	4,216	13,872	18,088
29	Environment, Climate and Communications	2,601,391	57,917	10,486	2,669,794	2,365,624	7,398	2,358,226	304,170	(3,088)	301,082
30	Agriculture, Food and the Marine	1,577,222	29,900	407,429	2,014,551	1,893,409	408,796	1,484,613	121,142	1,367	122,509
31	Transport	3,523,893	161,100	23,462	3,708,455	3,531,089	20,846	3,510,243	177,366	(2,616)	174,750
32	Enterprise Trade and Employment	1,495,929	79,660	62,396	1,637,985	884,674	78,577	806,097	753,311	16,181	769,492
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	1,023,424	18,400	252,606	1,294,430	1,227,785	237,455	990,330	66,645	(15,151)	51,494

Vote	Service	Amount appropriated				Outturn			Surplus/deficit		
		Supply grants	Deferred from 2021	Appropriations-in-aid	Total	Gross expenditure	Appropriations-in-aid	Net expenditure	Gross surplus (deficit)	Excess/(deficit) in receipts	Net surplus for the year <sup>a</sup>
		€000	€000	€000	€000	€000	€000	€000	€000	€000	€000
34	Housing, Local Government and Heritage	5,872,039	275,800	61,089	6,208,928	5,632,481	71,378	5,561,103	576,447	10,289	586,736
35	Army Pensions	274,974	—	4,963	279,937	278,353	5,064	273,289	1,584	101	1,685
36	Defence	812,211	—	24,220	836,431	835,922	33,659	802,263	509	9,439	9,948
37	Social Protection	12,615,148	1,200	291,085	12,907,433	12,817,407	352,730	12,464,677	90,026	61,645	151,671
38	Health	23,144,408	104,000	440,920	23,689,328	23,664,752	458,409	23,206,343	24,576	17,489	42,065
39	Office of Government Procurement	19,429	35	400	19,864	18,293	471	17,822	1,571	71	1,642
40	Children, Equality, Disability, Integration and Youth	2,778,430	3,200	34,660	2,816,290	2,729,967	35,055	2,694,912	86,323	395	86,718
41	Policing Authority	3,856	—	70	3,926	3,399	72	3,327	527	2	529
42	Rural and Community Development	335,448	16,860	53,250	405,558	389,242	55,667	333,575	16,316	2,417	18,733
43	Office of the Government Chief Information Officer	43,302	—	165	43,467	43,154	220	42,934	313	55	368
44	Data Protection Commission	22,949	—	285	23,234	16,876	233	16,643	6,358	(52)	6,306
45	Further and Higher Education, Research, Innovation and Science	3,228,179	37,200	80,804	3,346,183	3,283,629	92,361	3,191,268	62,554	11,557	74,111
<b>Total</b>		<b>75,081,680</b>	<b>819,261</b>	<b>3,007,268</b>	<b>78,908,209</b>	<b>76,371,061</b>	<b>3,264,033</b>	<b>73,107,028</b>	<b>2,537,148</b>	<b>256,765</b>	<b>2,793,913</b>

Source: 2022 Appropriation Accounts. Any apparent differences in totals 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 5A.2 Application of surplus 2022 appropriations, by vote**

Vote	Service	Surplus for the year	Deferred surrender (to 2023)	Surplus for surrender	Surplus surrendered % of the total appropriation
		€000	€000	€000	
1	President's Establishment	1,031	—	1,031	21%
2	Department of the Taoiseach	6,522	—	6,522	17%
3	Office of the Attorney General	13,472	—	13,472	40%
4	Central Statistics Office	3,945	—	3,945	4%
5	Office of the Director of Public Prosecutions	1,230	—	1,230	2%
6	Office of the Chief State Solicitor	5,212	—	5,212	10%
7	Office of the Minister for Finance	3,548	100	3,448	8%
8	Office of the Comptroller and Auditor General	1,156	—	1,156	7%
9	Office of the Revenue Commissioners	14,048	—	14,048	3%
10	Tax Appeals Commission	516	—	516	15%
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	5,475	—	5,475	11%
12	Superannuation and Retired Allowances	100,103	—	100,103	13%
13	Office of Public Works	93,884	27,000	66,884	11%
14	State Laboratory	401	—	401	3%
15	Secret Service	811	—	811	41%
16	Valuation Office	5,095	590	4,505	22%
17	Public Appointments Service	686	—	686	3%
18	National Shared Services Office	8,523	1,200	7,323	10%
19	Office of the Ombudsman	1,324	—	1,324	10%
20	Garda Síochána	12,646	—	12,646	1%
21	Prisons	5,809	3,205	2,604	1%
22	Courts Service	5,254	1,850	3,404	2%
23	Property Registration Authority	3,168	—	3,168	9%
24	Justice	29,658	—	29,658	6%
25	Irish Human Rights and Equality Commission	24	—	24	0%
26	Education	48,889	—	48,889	0%
27	International Co-operation	3,556	—	3,556	1%
28	Foreign Affairs	18,088	2,250	15,838	4%
29	Environment, Climate and Communications	301,082	—	301,082	11%
30	Agriculture, Food and the Marine	122,509	27,500	95,009	5%

Vote	Service	Surplus for the year	Deferred surrender (to 2023)	Surplus for surrender	Surplus surrendered % of the total appropriation
		€000	€000	€000	
31	Transport	174,751	137,956	36,795	1%
32	Enterprise Trade and Employment	769,492	54,500	714,992	44%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	51,494	20,000	31,494	2%
34	Housing, Local Government and Heritage	586,736	340,000	246,736	4%
35	Army Pensions	1,685	—	1,685	1%
36	Defence	9,948	—	9,948	1%
37	Social Protection	151,671	1,390	150,281	1%
38	Health	42,065	—	42,065	0%
39	Office of Government Procurement	1,642	35	1,607	8%
40	Children Equality, Disability, Integration and Youth	86,718	—	86,718	3%
41	Policing Authority	529	—	529	13%
42	Rural and Community Development	18,733	14,500	4,233	1%
43	Office of the Government Chief Information Officer	368	—	368	1%
44	Data Protection Commission	6,306	—	6,306	27%
45	Further and Higher Education, Research, Innovation and Science	74,111	55,169	18,942	1%
<b>Total</b>		<b>2,793,914</b>	<b>687,245</b>	<b>2,106,669</b>	<b>3%</b>

Source: 2022 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

**Figure 5A.3 Exchequer 'extra' receipts 2022, by vote**

Vote	Service	Receipts realised €000
1	President's Establishment	—
2	Department of the Taoiseach	96
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	50
7	Office of the Minister for Finance	—
8	Office of the Comptroller and Auditor General	—
9	Office of the Revenue Commissioners	856
10	Tax Appeals Commission	—
11	Office of the Minister for Public Expenditure, National Development Plan Delivery and Reform	37
12	Superannuation and Retired Allowances	—
13	Office of Public Works	—
14	State Laboratory	—
15	Secret Service	—
16	Valuation Office	—
17	Public Appointments Service	—
18	National Shared Services Office	—
19	Office of the Ombudsman	—
20	An Garda Síochána	4,950
21	Prisons	—
22	Courts Service	10,041
23	Property Registration Authority	75,309
24	Justice	37
25	Irish Human Rights and Equality Commission	—
26	Education	30
27	International Co-operation	—
28	Foreign Affairs	—
29	Environment, Climate and Communications	260,195
30	Agriculture, Food and the Marine	—
31	Transport	9,726

Vote	Service	Receipts realised
		€000
32	Enterprise, Trade and Employment	1,654
33	Tourism, Culture, Arts, Gaeltacht, Sports and Media	21
34	Housing, Local Government and Heritage	564
35	Army Pensions	—
36	Defence	—
37	Social Protection	11
38	Health	53
39	Office of Government Procurement	61
40	Children Equality, Disability, Integration and Youth Affairs	8,851
41	Policing Authority	—
42	Rural and Community Development	16
43	Office of the Government Chief Information Officer	—
44	Data Protection Commission	17,640
45	Further and Higher Education, Research, Innovation and Science	3,349
<b>Total</b>		<b>393,547</b>

Source: 2022 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

Note: a The receipts stated are net figures.

**Figure 5A.4 Public private partnership (PPP) projects, 2021 and 2022**

Vote	Service	PPP project	2021 expected project total	2022 expected project total	Impact of inflation
			€000	€000	€000
13	Office of Public Works	Convention Centre Dublin	763,251	765,550	2,299
22	Courts Service	Criminal Courts Complex	588,709	598,247	9,538
26	Education	PPP bundle	404,679	411,040	6,361
		Five pilot schools	282,616	283,701	1,085
		1st bundle	243,583	248,555	4,972
		2nd bundle	330,016	339,557	9,541
		3rd bundle	409,257	416,870	7,613
		4th bundle	209,094	213,999	4,905
34	Housing, Local Government and Heritage	5th bundle	255,917	261,284	5,367
		Housing bundle 1	339,726	344,847	5,121
		Housing bundle 2	292,211	294,267	2,056
45	Further and Higher Education, Research, Innovation and Science	Cork School of Music	219,140	224,223	5,083
		Grangegorman quads	590,098	605,836	15,738
		HEIPPP bundle I <sup>a</sup>	—	717,667	—
		National Maritime College of Ireland	187,694	196,275	8,581
<b>Total</b>			<b>5,115,991</b>	<b>5,921,918</b>	<b>88,260</b>

Source: 2022 Appropriation Accounts. Analysis by the Office of the Comptroller and Auditor General.

Note: a Higher Education Infrastructure PPP (HEIPPP) bundle includes the construction of six new buildings across multiple higher education campuses.